

Government of Nepal  
Consolidated Financial Statement

**Fiscal Year 2014/15**



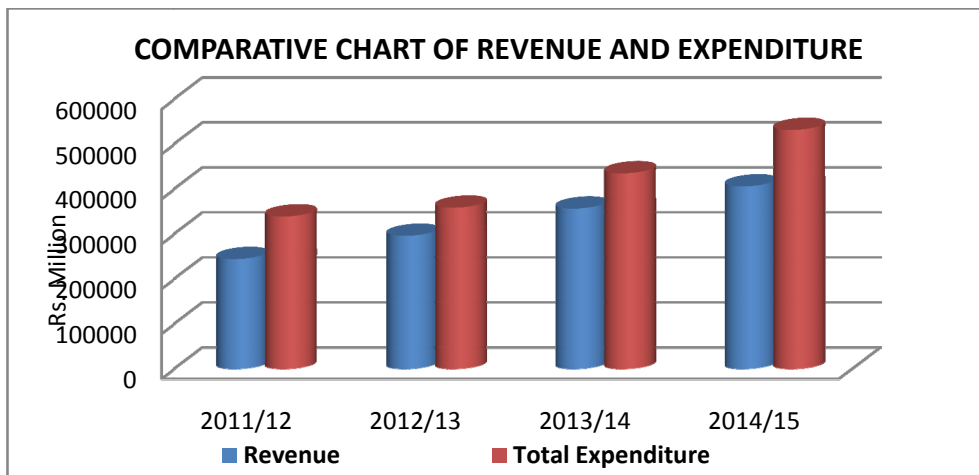
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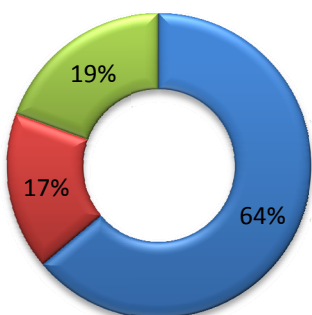
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**Government of Nepal**  
**Consolidated Financial Statements**  
**Fiscal Year 2014/2015**

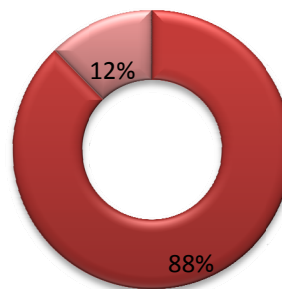


**EXPENDITURE OF FISCAL YEAR 2014/15**



- Recurrent Expenditure
- Capital Expenditure
- Financing

**REVENUE OF FISCAL YEAR 2014/15**



- Tax revenue
- Other Revenue / Non Tax

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## Acknowledgement

It is my great pleasure to present Consolidated Financial Statement of FY 2014/15. One of the key responsibility to prepare and publish Consolidated Financial Statements for each fiscal year mandated by the prevailing Financial Procedure Act, 2055 and Regulation, 2064. By it is my firm belief that this report exhibits our sincere commitment towards maintaining transparency and accountability in public expenditure eventually contributing to overall public Financial Management reform process of Nepal. This report reveals current macro financial scenario and furnishes overall information regarding performance of PFM of the Government of Nepal

We are confident that this report is a functional document to various government organization and development partners. It would be highly appreciated if we receive any suggestions and comments regarding this report, which will help us to improve the quality of publication in the coming days.

Finally, I would like to appreciate the efforts of my colleagues who have been involved in compiling and preparing this report. This report is also available at our website [www.fcgo.gov.np](http://www.fcgo.gov.np) .

May, 2016



**Rajendra Prasad Nepal**  
(Financial Comptroller General)



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## Acronyms

|               |   |
|---------------|---|
| BDOD          | -Bilateral Disbursement of Outstanding Debt   |
| DECS          | -District Expenditure control System  |
| DTCO          | -District Treasury Comptroller Office   |
| <b>EPBBEG</b> | - Expenditure for Employment Oriented, Poor and Broad Based Economic Growth                     |
| EPSBBEG       | - Employment Centric, Poverty Alleviation oriented, Sustainable and Broad Based Economic Growth |
| E             | - Expenditure   |
| <b>EGGESD</b> | - Expenditure Good Governance and Effective Service Delivery                                    |
| EIDTP         | - Expenditure for Inclusive Development and Targeted Programme                                  |
| <b>EPID</b>   | - Expenditure for Physical Infrastructure Development   |
| <b>ERRR</b>   | - Expenditure for Relief Reconstruction and Reintegration                                       |
| EST           | - Economic Social Transformation  |
| ETP           | - Expenditure for Targeted Program  |
| Exp.          | - Expenditure   |
| FCGO          | - Financial Comptroller General Office  |
| FGE           | - Foreign Grant Expenditure   |
| FLE           | - Foreign Loan Expenditure  |
| FMIS          | -Financial Management Information System  |
| FSSPI         | - Federal Structure Supportive Physical Infrastructure  |
| FY            | -Fiscal Year  |
| GDP           | - Gross Domestic Product  |
| GFS           | -Government Finance Statistics  |
| GON           | - Government of Nepal   |
| GoNE          | - Government of Nepal Expenditure   |
| IED           | - <b>Inclusive and equitable development</b>  |
| MDOD          | - <b>Multilateral Disbursement of Outstanding Debt</b>  |
| MITS          | - Maintaining for Industry, Trade and Service Sector  |
| NPSAS         | -Nepal Public Sector Accounting Standard  |
| NRB           | -Nepal Rastra Bank  |
| PEs           | -Public Enterprises   |
| PFM           | -Public Financial Management  |
| P1            | -Priority One   |
| P2            | - Priority Two  |
| R             | - Total Revenue Collection  |
| TB            | - Treasury Bill   |
| TD            | - Total Debt  |
| TE            | - Targeted Expenditure/Annual Budget  |
| TR            | - Targeted Revenue/Estimates of Revenue   |
| TXR           | - Tax Revenue   |
| TSA           | - Treasury Single Account   |
| VAT           | -Value Added Tax  |

## Executive Summary

- 1.1 In fiscal year (FY) 2014/15, the total revenue collection is Rs. 405,866.51 million (95.55 % of the estimated revenue of Rs. 424,751.56 million) and the total expenditure is Rs. 531,558.36 million (86% of estimated budget of Rs. 618,100.00 million). In the preceding fiscal year (2013/14), the actual revenue collection and total expenditure were 99.04% and 84.11% of the revenue and budgeted figures respectively.
- 1.2 The growth rates of revenue collection and total expenditure are 13.81% and 22.18% respectively for the fiscal year 2014/15 which is 6.66 percentage point less and 0.87 percentage point more than the previous fiscal year growth rates of 20.47% and 21.31% respectively.
- 1.3 The composition of the total revenue comprises of 87.70% of tax and 12.30% of non-tax revenue for FY 2014/15 which is almost identical to the previous few years of revenue composition.
- 1.4 The recurrent, capital and financing spending account 63.85%, 16.71% and 19.43% of the total government expenditure in FY 2014/15 compared to the previous fiscal year spending of 69.77%, 15.33% and 14.90% in each categories.
- 1.5 When compared to the projected budget figures, recurrent, capital and financing spending reckon 85.07%, 76.09% and 100.89% respectively in FY 2014/15. In the previous FY 2013/14, this figures were 85.88%, 78.39%, and 82.35% of the projected recurrent, capital and financing budgets.
- 1.6 In FY 2014/15, 87.98% of the total government expenditure is financed by domestic sources (revenue plus domestic borrowing) whereas 7.2% and 4.82% of total expenditure are financed by foreign grant and loan respectively. In the previous FY 2013/14, these figures were recorded to be 86.16%, 9.70% and 4.14% respectively.
- 1.7 In FY 2014/15 Rs. 18,262.92 million is deficit in the consolidated fund. Such deficit was Rs. 14911.56 and Rs. 79,838.79 million in FY 2013/14 and FY 2012/13 respectively.
- 1.8 In FY 2014/15 the ratio of total expenditure with GDP is 25.02% which was 22.5% in FY 2013/14. On the other hand, the ratio of total revenue collection with GDP is 19.10% in FY 2014/15 and 18.37% in FY 2013/14.
- 1.9 In FY 2014/15, Foreign aid mobilization to GDP ratio is 3.09% (grant 1.71% and loan 1.38% to GDP) while domestic borrowing is almost 2% of GDP.
- 1.10 In FY 2014/15, total public enterprise investment – including both shares and lending– is 1.36% of GDP which was 1.18% in preceding fiscal year.

- 1.11 General public services (32.76%), economic affairs (25.99%), education (15.02%), public order and safety (6.39%), and defence (6.25%) are the major five sectors which sum up to almost 86% of the total expenditure in FY 2014/15.
- 1.12 Similarly, grants to social service, wages and salaries, civil works, repayment of internal debt, and retirement benefit are major five line item heads which is 67.75% of total government expenditure in FY 2014/15.
- 1.13 In recent years, government committed liabilities towards pension and retirement facilities are in increasing trend. In FY 2014/15 total spending for retirement benefits is Rs. 34,401.12 million (6.47% of total expenditure and 10.14% of total recurrent expenditure). Previous FY 2013/14, these figures were at 6.19% and 8.88% respectively.

# 1. Accounting Policy & Additional Disclosure

1. The current revenue and expenditure accounting of the government follow cash basis which records all cash receipts as revenue and all cash payments as expenditure in the consolidated fund.
2. The reported expenditure also includes payment for accrued expenses of the preceding year as per the provision of rules 40(8) & (9) of Financial Procedure Regulation, 2064.
3. The amount included in the consolidated financial statement represents only the revenue and expenditure accumulated in consolidated fund as provisioned by Constitution of Nepal. The revenue and expenditure heads are approved by the Parliament through the Appropriation Act which are also included in the budget speech.
4. The expenditure also includes advance amount unsettled during the fiscal year. The expenditure also includes cheque issued but not presented at bank for payment, which worth Rs. 80.79 million in total.
5. Block grants to the local bodies and public corporations have been recorded as expenditure on release.
6. In case of any record discrepancy, the expenditure figure from TSA-DECS (Treasury Single Account-District Expenditure Control System) prevails as TSA-DECS is the base system for recording, verification, certifying, and internal auditing of accounting records.
7. Source wise expenditure reports are extracted from TSA-DECS and reconciliation is carried out accordingly with the line ministries' records wherever possible.
8. Direct payments and commodity grants are reported on the basis of line-item shown in the budget (The Red Book, MoF), when such items could not be confirmed by the reporting entities.
9. The release and spending of non-cash sources (direct payments, commodity grants and technical assistance by the development partners) is based on the reporting from the concerned line ministries and projects. However, FCGO does not have any means of verification whether any item of expenditure was incurred but not reported.
10. The release amount is treated as expenditure whenever there arises difference in released and expenditure amount.
11. Expenditure reporting in foreign currency uses prevailing exchange rate on the value date. Wherever the value date could not be ascertained, rate prevailing at the year-end has been taken.
12. In order to comply with the existing international standard, the GoN has adopted a set of new economic code and classification for governmental financial reporting in

line with the Government Financial Statistics, 2001. It is believed that new code, classification and descriptions will make financial statistics simple, reliable, comparable, and transparent ultimately assisting the government to maintain fiscal discipline.

13. Government expenditure previously classified into recurrent, capital and principal repayment categories is now classified into recurrent, capital, and financing as per the new economic code and classification.
14. Now, with the adoption of new economic code and classification, the expenditure line item heads 7.01 (share investments) and 7.02 (loan investments) fall under financing instead of capital expenditure which has underreported the figure of total capital expenditure.
15. All types of assistance, grants and subsidies fall into recurrent expenditure category according to the new classification. The existing line item heads 8.01 (capital grants to public enterprises), 8.02 (local government-unconditional grants), 8.03 (non-profit institution unconditional grants), 8.05 (non-profit institutions - conditional grant), and 8.06 (local government - conditional grant) – even some part of them being capital spending in nature – are now regarded as an item under recurrent expenditure. Such a recording mismatch has lowered the capital expenditure reporting while, on the other hand, artificially escalated the reported figures of recurrent expenditure.
16. The line item heads (10.01 principal repayment – domestic) and 10.02 (principal repayment – foreign), which are regarded as principal payment in previous classification, are now regarded as items of financing according to the new classification.
17. The existing practice of showing refund of principal in revenue income head has been classified under financing head with the adjustment of net internal loan investment in the new classification.
18. The outstanding advance amounting to Rs. 19,348.35 million was also included in the total expenditure of Rs. 5,31,558.36 million.
19. Gross Domestic Product (GDP) at current prices is used in this report.

## 2. Revenue and Other Income

2.1 In FY 2014/15, the total revenue collection is Rs. 405,866.51 million (a growth of 13.81% compared to previous FY). In the preceding FY 2013/14, the growth rate of revenue was 20.47% and average growth rate of revenue collection for the last five years was 17.75%. The revenue collection in the FY 2014/15 is 95.55% of the targeted revenue collection. It was 99.04 percentage in preceding fiscal year of 2013/14. A detailed statement of revenue collection is presented in the table 1 below.

**Table 1: Statement of Revenue Collection**

| Particular                                       | <i>Rs. in Million</i> |           |           |            |
|--|-----------------------|-----------|-----------|------------|
|  | 2011/12               | 2012/13   | 2013/14   | 2014/15    |
| <b>Total Revenue</b>                             | 244374.10             | 296021.15 | 356620.78 | 405,866.51 |
| 1. Tax Revenue                                   | 211722.61             | 259214.94 | 312441.26 | 355,955.77 |
| A) Taxes on Income, Profits and Capital Gains    | 51303.23              | 64186.69  | 75613.64  | 86165.66   |
| B) Taxes on Payroll and Workforce                | 1555.00               | 1880.63   | 2449.91   | 2925.85    |
| C) Taxes on Property                             | 3588.47               | 5340.17   | 6671.12   | 9399.41    |
| D) Taxes on Goods and Services                   | 110561.20             | 129270.48 | 157718.40 | 180025.21  |
| E) Taxes on International Trade and Transactions | 43390.81              | 56931.82  | 67980.49  | 74841.23   |
| F) Other taxes                                   | 1323.90               | 1605.15   | 2007.72   | 2598.41    |
| 2. Other Revenue                                 | 32651.49              | 36806.21  | 44179.52  | 49,910.74  |
| A) Property Income                               | 17,652.57             | 17,608.40 | 20,675.17 | 22,708.69  |
| B) Sales of Goods and Services                   | 6,913.12              | 11,247.05 | 11,645.35 | 12,230.64  |
| C) Penalties, Fines & Forfeitures                | 315.65                | 338.15    | 452.76    | 1,254.29   |
| D) Voluntary Transfers other than Grants         | 0.82                  | 5.14      | 2.37      | 4.99       |
| E) Miscellaneous Revenue                         | 7,769.33              | 7,607.47  | 11,403.86 | 13,712.13  |

2.2. In FY 2014/15, the tax revenue is Rs. 355,955.77 million which is 87.70% of the total revenue collection compared to 87.61% in the preceding FY 2013/14. In this fiscal year, the total collection of non-tax revenue is Rs. 49,910.74 million (12.30% of total revenue). Key revenue heads and their contribution in the total revenue collection is presented in the table 2 below.



**Table 2: Contribution in the Total Revenue Collection***Figure in Percentage*

|  | 2011/12 | 2012/13 | 2013/14 | 2014/15 |
|--|---------|---------|---------|---------|
| <b>1. Tax Revenue</b>                            | 86.64   | 87.56   | 87.61   | 87.62   |
| A) Taxes on Income, Profits and Capital Gains    | 20.99   | 21.68   | 21.20   | 21.23   |
| B) Taxes on Payroll and Workforce                | 0.64    | 0.64    | 0.69    | 0.72    |
| C) Taxes on Property                             | 1.47    | 1.80    | 1.87    | 2.23    |
| D) Taxes on Goods and Services                   | 45.24   | 43.67   | 44.23   | 44.36   |
| E) Taxes on International Trade and Transactions | 17.76   | 19.23   | 19.06   | 18.44   |
| F) Other taxes                                   | 0.54    | 0.54    | 0.56    | 0.64    |
| <b>2. Other Revenue</b>                          | 13.36   | 12.43   | 12.39   | 12.30   |
| A) Property Income                               | 7.22    | 5.95    | 5.08    | 5.60    |
| B) Sales of Goods and Services                   | 2.83    | 3.80    | 3.27    | 3.01    |
| C) Penalties, Fines & Forfeitures                | 0.13    | 0.11    | 0.13    | 0.31    |
| D) Voluntary Transfers other than Grants         | 0.00    | 0.00    | 0.00    | 0.00    |
| E) Miscellaneous Revenue                         | 3.18    | 2.57    | 3.20    | 3.38    |
| <b>Total</b>                                     | 100.00  | 100.00  | 100.00  | 100.00  |

- 2.3. Value Added Tax (VAT) is the largest source of government revenue. In FY 2014/15, VAT contributes 27.72% on total revenue and 31.61% on tax revenue. Income Tax, custom duties and excise duties are other major sources of tax revenue after VAT. They contribute 21.23%, 17.38% and 13.19% on total revenue and 24.21%, 19.81% and 15.04% on tax revenue respectively. The aforementioned four categories of revenue sources accounts 90.67% of tax revenue.
- 2.4. As far as non-tax revenue is concerned, dividend received on government share investment is the largest source of revenue collection. In FY 2014/15, the government receives Rs. 13731.72 million as dividend and it was Rs. 12992.14 million in preceding FY 2013/14. Charges for issuing passports, sales of goods and rent, and royalty are the other key sources of non-tax revenue. Contribution of those aforementioned four sectors on total revenue is 9.23% and on non-tax revenue is 75.06%. The major sources of tax and non-tax revenue and their contributions are presented in the table 3.

**Table 3: Major Sources of Government Revenue***Rs. in Million*

| Description                   | 2011/12  |         | 2012/13  |         | 2013/14   |         | 2014/15   |         |
|-------------------------------|----------|---------|----------|---------|-----------|---------|-----------|---------|
|                               | Amount   | % in TR | Amount   | % in TR | Amount    | % in TR | Amount    | % in TR |
| <b><u>Tax Revenue</u></b>     |          |         |          |         |           |         |           |         |
| Income Tax                    | 51303.23 | 20.99   | 64186.69 | 21.68   | 75613.64  | 21.20   | 86165.66  | 21.23   |
| Value Added Tax               | 70930.44 | 29.03   | 83418.37 | 28.18   | 101104.60 | 28.35   | 112521.79 | 27.72   |
| Custom Duties                 | 40905.91 | 16.74   | 54326.55 | 18.35   | 64125.20  | 17.98   | 70525.54  | 17.38   |
| Excise Duties                 | 30016.14 | 12.28   | 36234.66 | 12.24   | 45412.57  | 12.73   | 53538.19  | 13.19   |
| <b><u>Non Tax Revenue</u></b> |          |         |          |         |           |         |           |         |
| Dividends                     | 9429.76  | 3.86    | 10843.66 | 3.66    | 12992.14  | 3.64    | 13731.72  | 3.38    |
| Charges for Issuing Passports | 3189.12  | 1.31    | 4196.97  | 1.42    | 7771.07   | 2.18    | 9391.56   | 2.31    |
| Sales of Goods                | 4604.30  | 1.88    | 5374.14  | 1.82    | 6297.86   | 1.77    | 7295.21   | 1.80    |
| Rent & Royalty                | 6472.56  | 2.65    | 6236.88  | 2.11    | 6027.50   | 1.69    | 7046.97   | 1.74    |

- 2.5 In FY 2014/15, total amount worth of Rs. 6090.46 million has been recovered from refund of advances as well as unutilized released amount of previous fiscal years or recovery of irregularities identified by audit. In the preceding FY 2013/14, the figure was Rs. 5734.22 million. Similarly, for the FY 2014/15, Rs. 2081.58 million has been received as principal refund of investment.

### 3. Expenditure:

- 3.1 The national budget for the FY 2014/15 is Rs. 618,100 million which is larger by 42% compared to the preceding FY 2013/14 actual expenditure. The composition of the national budget is 64.5% recurrent, 18.9% capital and 16.56% financing expenditure.
- 3.2 In FY 2014/15, the total government spending is Rs. 531558.36 million which is 22.18% higher compared to the previous FY 2013/14's total spending of Rs. 435052.29 million.
- 3.3 In FY 2014/15, the government has spent Rs. 339,407.60 million on recurrent, Rs. 88,843.51 million on capital and Rs. 103,307.25 on financing activities. The detail of actual government expenditure is presented in table 4 below.

**Table 4: Actual Government Expenditure***Rs. in Million*

| Expenditures Head | 2011/12           | 2012/13           | 2013/14           | 2014/15           |                   |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                   | (Actual)          | (Actual)          | (Actual)          | (Budget)          | (Actual)          |
| Recurrent         | 243,460.00        | 247,455.47        | 303,531.75        | 398,951.19        | 339,407.60        |
| Capital           | 51,390.72         | 54,598.43         | 66,694.73         | 116,755.04        | 88,843.51         |
| Financing         | 44,316.76         | 56,584.08         | 64,825.81         | 102,393.76        | 103,307.25        |
| <b>Total</b>      | <b>339,167.48</b> | <b>358,637.98</b> | <b>435,052.29</b> | <b>618,100.00</b> | <b>531,558.36</b> |

- 3.4 In FY 2014/15, total expenditure is only 86% of estimated budget which is slightly higher compared to the preceding FY 2013/14's 84.11% figure. The realized expenditures on each categories of recurrent, capital and financing are 85.07%, 76.09% and 100.07% of national budget respectively. In the previous fiscal year, these figures were at 85.88%, 78.37% and 82.35% respectively. The average tendency of actual to budgeted expenditure is around 86.71% for the last four fiscal years.
- 3.5 In FY 2014/15, the total spending comprises of 63.85% recurrent, 16.71% capital and 19.43% financing expenditures which, in FY 2013/14, were at 69.77%, 15.33% and 14.90% respectively. The expenditure records for the past few years show a decline in recurrent expenditures and an incline in both capital and financing expenditure.
- 3.6 The overall composition of budgeted and actual government expenditure is presented in table 5 below.

**Table 5: The Status of Expenditure***Figure in Percentage*

| Expenditures Head | Actual Expenditure on Budgeted Expenditure |              |              |              | Expenditure on Total Expenditure |            |            |            |
|-------------------|--|--------------|--------------|--------------|----------------------------------|------------|------------|------------|
|                   | 2011/12                                    | 2012/13      | 2013/14      | 2014/15      | 2011/12                          | 2012/13    | 2013/14    | 2014/15    |
| Recurrent         | 91.32                                      | 88.69        | 85.88        | 85.07        | 71.78                            | 69.00      | 69.77      | 63.85      |
| Capital           | 70.78                                      | 82.56        | 78.37        | 76.09        | 15.15                            | 15.22      | 15.33      | 16.71      |
| Financing         | 97.02                                      | 94.81        | 82.35        | 100.89       | 13.07                            | 15.78      | 14.90      | 19.43      |
| <b>Total</b>      | <b>88.12</b>                               | <b>88.59</b> | <b>84.11</b> | <b>86.00</b> | <b>100</b>                       | <b>100</b> | <b>100</b> | <b>100</b> |

- 3.7 In FY 2014/15, the government own sources cover about 88% of the total expenditure which was 86.16% in preceding fiscal year. The remaining spending is financed by foreign grant and loan which covered 7.2% and 4.82% of the total expenditure respectively. Information on sources of fund is presented in table 6 below.

**Table 6: Sources of Fund***Rs. in Million*

| Source         | 2011/12       | 2012/13       | 2013/14       | <u>Budget (2014/15)</u> |               | <u>Actual (2014/15)</u> |               |
|----------------|---------------|---------------|---------------|-------------------------|---------------|-------------------------|---------------|
|                | % In TE       | % In TE       | % In TE       | Rs.                     | % In TE       | Rs.                     | % In TE       |
| GoN            | 84.70         | 86.84         | 86.16         | 495185.31               | 80.11         | 467995.48               | 87.98         |
| Foreign Grants | 12.03         | 9.82          | 9.70          | 73385.92                | 11.87         | 38291.58                | 7.20          |
| Foreign Loan   | 3.27          | 3.34          | 4.14          | 49528.77                | 8.01          | 25615.78                | 4.82          |
| <b>Total</b>   | <b>100.00</b> | <b>100.00</b> | <b>100.00</b> | <b>618100.00</b>        | <b>100.00</b> | <b>531558.36</b>        | <b>100.00</b> |

- 3.8 The expenditures on recurrent and financing heads only exceed the total revenue collection for the FY 2014/15. The total revenue collection is Rs. 405,866.51 million during the fiscal year whereas total expenditure on recurrent and financing accounts is Rs. 442,714.85 million (Rs. 339,407.60 million on recurrent and Rs. 103,307.25 million financing) which clearly reveals the poor situation that the government own source of revenue collection is insufficient for spending on capital investments.
- 3.9 Grant to social service, wages and salaries, civil works, repayment of internal debt, and retirement benefits are the top five line item expenditure heads. These five sectors only reckon about 67.75% of total expenditure. The total expenditure breakdown according to the new economic classification is presented in table 7 below.

**Table 7: Expenditure according to the economic classification***Rs. in Million*

| Economic Heads                               | Actual     |       |
|--|------------|-------|
|  | Amount     | %     |
| <b>Recurrent Expenditures</b>                | 398,951.19 | 63.85 |
| Wages and Salaries                           | 88,543.14  | 16.68 |
| Rent & Services                              | 2,831.96   | 0.53  |
| Operation and Maintenance of Capital Assets  | 3,400.53   | 0.64  |
| Offices Materials & Services                 | 3,276.09   | 0.62  |
| Consultancy and Other Services Fee           | 4,518.35   | 0.85  |
| Program Expenses                             | 14,893.81  | 2.80  |
| Monitoring, Evaluation & Travelling Expenses | 1,922.41   | 0.36  |
| Miscellaneous                                | 980.58     | 0.18  |
| Interest on Foreign Loan                     | 3,034.18   | 0.57  |
| Interest on Internal Loan                    | 6,229.02   | 1.17  |

| Economic Heads                   | Actual            |               |
|----------------------------------|-------------------|---------------|
|                                  | Amount            | %             |
| Subsidies to Public Corporations | 757.77            | 0.14          |
| Subsidies to Private Enterprises | 260.96            | 0.05          |
| Grant to Local bodies            | 32,997.96         | 6.21          |
| Grant to Social Service          | 124,692.93        | 23.47         |
| Social Security                  | 14,156.97         | 2.66          |
| Scholarships                     | 2,199.73          | 0.41          |
| Retirement Benefits              | 34,401.12         | 6.47          |
| Property Related Expenditure     | 9.27              | 0.00          |
| Refunds                          | 300.83            | 0.06          |
| <b>Capital Expenditures</b>      | <b>88,843.51</b>  | <b>16.71</b>  |
| Land                             | 2,836.90          | 0.53          |
| Building                         | 9,328.57          | 1.75          |
| Furniture & Fittings             | 585.80            | 0.11          |
| Vehicles                         | 2,713.34          | 0.51          |
| Plant & Machinery                | 5,162.93          | 0.97          |
| Civil Works                      | 64,907.00         | 12.21         |
| Capital Research & Consultancy   | 3,308.97          | 0.62          |
| <b>Financing</b>                 | <b>103,307.25</b> | <b>19.43</b>  |
| Loan Investment                  | 28,338.97         | 5.33          |
| Share Investment                 | 10,510.43         | 1.98          |
| Repayment of External Debt       | 17,027.87         | 3.20          |
| Repayment of Internal Debt       | 47,429.99         | 8.92          |
| <b>Total</b>                     | <b>531558.36</b>  | <b>100.00</b> |

- 3.10 In FY 2014/15, Rs. 509294.51 million (95.81% of total spending) is financed by the fund released from central treasury whereas remaining expenditure is either paid directly by the development partners or provided by them as commodity grants.
- 3.11 In FY 2014/15 the total expenditure from the foreign grant, released through the central treasury reimbursable is Rs.17293.34 million and from prefunding is Rs. 90749.07 million.

3.12 The total expenditure from reimbursable foreign loan is Rs. 13338.76 million and grant is Rs. 23575.83 million.

3.13 According to new economic classification, the highest share of the government expenditure goes to general public services, economic affairs and education. Almost 32.76% of total expenditure is made on general public services, 25.99% on economic affairs and 15.02% on education sector. Economic sector wise expenditure is given in the following table 8.

**Table 8: Economic sector wise expenditure**

*Figure in Percentage*

| S. N. | Expenditure Sector               | 2011/12 | 2012/13 | 2013/14 | 2014/15 |
|-------|----------------------------------|---------|---------|---------|---------|
| 1     | General Public Services          | 25.81   | 29.15   | 25.17   | 32.76   |
| 2     | Defense                          | 6.68    | 5.83    | 7.44    | 6.24    |
| 3     | Public Order and Safety          | 11.58   | 10.53   | 10.34   | 6.39    |
| 4     | Economic Affairs                 | 23.70   | 23.45   | 25.41   | 25.99   |
| 5     | Environmental Protection         | 0.32    | 0.49    | 0.59    | 1.42    |
| 6     | Housing and Community amenities  | 3.14    | 3.09    | 3.28    | 3.19    |
| 7     | Health                           | 6.74    | 6.10    | 6.10    | 5.54    |
| 8     | Recreation, Culture and Religion | 0.61    | 0.67    | 0.90    | 0.63    |
| 9     | Education                        | 18.30   | 17.41   | 17.89   | 15.02   |
| 10    | Social Protection                | 3.12    | 3.29    | 2.88    | 2.82    |
|       | Total                            | 100.00  | 100.00  | 100.00  | 100.00  |

3.14 General public services, education, and economic affairs are the major three sectors which covers 68.4% of recurrent expenditure. Sector wise recurrent expenditure is presented below in table 9.

**Table 9: Sector wise Recurrent Expenditure**

*Figure in Percentage*

| S. N. | Expenditure Sector              | 2014/15 |
|-------|---------------------------------|---------|
| 1     | General Public Services         | 29.40   |
| 2     | Defence                         | 8.27    |
| 3     | Public Order and Safety         | 8.85    |
| 4     | Economic Affairs                | 15.50   |
| 5     | Environmental Protection        | 0.83    |
| 6     | Housing and Community Amenities | 0.70    |

| S. N. | Expenditure Sector                | 2014/15 |
|-------|-----------------------------------|---------|
| 7     | Health                            | 7.72    |
| 8     | Recreation , Culture and Religion | 0.88    |
| 9     | Education                         | 23.50   |
| 10    | Social Protection                 | 4.35    |

3.15 In FY 2014/15, economic affairs cover 66.15% of the total capital expenditure. Housing and community amenities and defence are the second and third major capital expenditure categories in total capital expenditure being 14.55% and 5.1% respectively. Sector wise capital expenditure is presented below in table 10.

**Table 10: Sector wise Capital Expenditure**

| <i>Figure in Percentage</i> |                                   |         |
|-----------------------------|-----------------------------------|---------|
| S. No.                      | Expenditure Sector                | 2014/15 |
| 1                           | General Public Services           | 3.52    |
| 2                           | Defence                           | 5.10    |
| 3                           | Public Order and Safety           | 4.42    |
| 4                           | Economic Affairs                  | 66.15   |
| 5                           | Environmental Protection          | 1.81    |
| 6                           | Housing and Community Amenities   | 14.55   |
| 7                           | Health                            | 3.69    |
| 8                           | Recreation , Culture and Religion | 0.41    |
| 9                           | Education                         | 0.11    |
| 10                          | Social Protection                 | 0.23    |

## 4. Others

The total outstanding advance up to FY 2014/15 is Rs.29741.40 million which includes Rs. 10393.05 million of preceding FY 2013/14 outstanding advances. In FY 2014/15 only, the total outstanding advance amount is Rs. 19348.35 million which comprises of Rs. 3256.70 million of recurrent and Rs. 16091.65 million of capital expenditure.

**Table 11: Outstanding Advance Amount***Rs. .in Million*

|                  | 2011/12  | 2012/13 | 2013/14  | 2014/15  |
|------------------|----------|---------|----------|----------|
| <i>Recurrent</i> | 3678.39  | 1700.22 | 3489.24  | 5459.61  |
| <i>Capital</i>   | 10983.83 | 7133.74 | 12188.02 | 24281.78 |
| <b>Total</b>     |          | 8833.96 | 15677.26 | 29741.39 |

#### 4.1 Ministry wise Outstanding Advances

According to the ministry wise advance amount, only ten ministries sum up more than 94% of the total outstanding advances. The ministry wise outstanding advance and their respective share on total outstanding advances are presented in table 12 below.

**Table 12: Ministry Wise Outstanding Advance***Figure in Percentage*

| S.N. | Name of Ministry  | Percentage   |
|------|---|--------------|
| 1    | Ministry of Physical Planning, Works and Transport Management | 33.84        |
| 2    | Ministry of Defense   | 22.84        |
| 3    | Ministry of Urban Development                                 | 11.56        |
| 4    | Ministry of Irrigation  | 8.37         |
| 5    | Ministry of Health and Population                             | 6.16         |
| 6    | Ministry of Federal Affairs and Local Development             | 5.85         |
| 7    | Ministry of Industry  | 2.16         |
| 8    | Ministry of Finance   | 1.95         |
| 9    | Ministry of Home  | 1.20         |
| 10   | Ministry of Education   | 0.74         |
|      | <b>Total</b>  | <b>94.67</b> |

#### 4.2 Status of Internal Audit

In FY 2014/15, internal audit conducted by district treasury comptroller offices (DTCOs) reported Rs. 7443.11 million of irregular expenditures. This amount is 1.46% of the total cash disbursement of Rs. 509294.75 million from DTCOs.



### 4.3 Debt

4.3.1 In FY 2014/15, total accumulated outstanding debt is worth Rs. 544918.60 million that was worth Rs. 553507.70 million in previous FY 2013/14. In FY 2014/15, total outstanding debt decreased by 1.6% compared to previous FY 2013/14. In total outstanding debt, total internal debt is Rs. 201,656.80 million (63%) and external debt is Rs. 343,261.80 million (37%). Bilateral debt is 10% and multilateral debt is 90% of total outstanding external debt. Outstanding Total debt information is provided in table 13 below.

**Table 13: Outstanding Total Debt**

| <i>Rs. .in Million</i> |            |            |            |            |
|------------------------|------------|------------|------------|------------|
| Debt                   | 2011/12    | 2012/13    | 2013/14    | 2014/15    |
| Internal Debt          | 213,920.60 | 211,872.80 | 206,688.60 | 201,656.80 |
| External Debt          | 309,287.10 | 333,441.50 | 346,819.10 | 343,261.80 |
| Bilateral              | 35223.59   | 34146.67   | 33224.97   | 34346.92   |
| Multilateral           | 274063.54  | 299294.84  | 313594.12  | 308914.83  |
| Total                  | 523,207.70 | 545,314.30 | 553,507.70 | 544,918.60 |
| Annual Increasing (%)  | 17.9       | 4.2        | 1.5        | -1.6       |

4.3.2. In FY 2014/15, major lenders are International Development Association (IDA), Asian Development Bank (ADB) and Japan which compose of 90% of the total debt outstanding.

**Table 14: Donor Wise Outstanding External Debt**

| <i>Rs. .in Million</i>  |          |           |          |          |
|-------------------------|----------|-----------|----------|----------|
| Debt                    | 2011/12  | 2012/13   | 2013/14  | 2014/15  |
| <b><u>Bilateral</u></b> | 35223.59 | 34,146.67 | 33224.98 | 34346.92 |
| Austria                 | 180.84   | 180.51    | 161.27   | 113.21   |
| Belgium                 | 1207.95  | 1,293.89  | 1260.26  | 982.40   |
| China                   | 2289.77  | 4,367.03  | 4846.47  | 8731.18  |
| France                  | 1673.12  | 1,551.32  | 1242.37  | 748.43   |
| India                   | 4364.07  | 5,014.84  | 4803.87  | 5605.35  |
| Japan                   | 19822.66 | 15,086.00 | 13786.72 | 11472.21 |
| Korea                   | 4544.48  | 5,525.54  | 6086.95  | 5708.00  |
| Kuwait                  | 285.13   | 279.67    | 258.35   | 229.07   |
| Russia                  | 123.46   | 105.49    | 106.48   | 118.37   |

| <b>Debt</b>  | 2011/12          | 2012/13           | 2013/14          | 2014/15          |
|--|------------------|-------------------|------------------|------------------|
| Saudi  | 732.11           | 742.38            | 672.22           | 638.69           |
| <b>Multilateral</b>                                    | 274063.55        | 299,294.84        | 313594.12        | 308914.84        |
| Asian Development Bank (ADB)                           | 135583.54        | 143,814.53        | 146560.04        | 140834.95        |
| EEC  | 415.18           | 439.07            | 442.28           | 363.42           |
| International Development Association (IDA)            | 127663.28        | 143262.27         | 154232.65        | 155310.87        |
| International Fund for Agricultural Development (IFAD) | 6268.81          | 6956.69           | 7087.12          | 6928.17          |
| Nordic Development Fund (NDF)                          | 2091.56          | 2,432.25          | 2618.15          | 2268.66          |
| OPEC Fund for International Development (OFID)         | 2041.18          | 2,390.05          | 2653.89          | 3208.75          |
| <b>Total</b>   | <b>309287.14</b> | <b>333,441.52</b> | <b>346819.10</b> | <b>343261.76</b> |

4.3.3 In FY 2014/15, principal repayment for internal and external debt are Rs. 47429.99 million and Rs. 17041.8 million respectively. These figures were recorded to be Rs. 25,152.45 million and Rs. 16724.64 million in FY 2013/14. Amount of Principal repayment is given in the following table 15.

**Table 15: Amount of Principal Repayment**

| Debt                  | <i>Rs. in Million</i> |           |           |          |
|-----------------------|-----------------------|-----------|-----------|----------|
|                       | 2011/12               | 2012/13   | 2013/14   | 2014/15  |
| Internal Debt         | 6626.84               | 20940.09  | 25152.45  | 47429.99 |
| External Debt         | 13,532.43             | 14,190.10 | 16,724.64 | 17041.81 |
| Total                 | 20,159.26             | 35,130.19 | 41,877.09 | 64471.79 |
| Annual Increasing (%) |                       | 74.26     | 19.21     | 53.92    |

4.3.4. In FY 2014/15, total interest payment is Rs. 9265.10 million where this figure was Rs. 12037.87 million for the preceding FY 2013/14. In FY 2014/15, there is 23.03% of decline in total interest payment which is quite higher compared to the previous FY 2013/14's decline of 12.37%. Details on interest payment for four consecutive fiscal years are presented in table 16 below.

**Table 16: Amount of Interest Payment**

| Debt                   | <i>Rs. in Million</i> |          |          |         |
|------------------------|-----------------------|----------|----------|---------|
|                        | 2011/12               | 2012/13  | 2013/14  | 2014/15 |
| Internal Debt Interest | 12329.96              | 10733.51 | 8672.67  | 6229.02 |
| External Debt Interest | 2830.86               | 3003.19  | 3365.20  | 3036.07 |
| Total                  | 15160.83              | 13736.70 | 12037.87 | 9265.10 |
| Annual Increasing (%)  | 19.03                 | -9.36    | -12.37   | -23.03  |

#### 4.4 Outstanding Liabilities for Payment

The outstanding liability in FY 2014/15 is Rs. 1053.13 million which was Rs. 683.29 million in FY 2013/14. Key five ministries comprise of around 95% of total outstanding liabilities which is presented below in table 17.

**Table 17: Ministry wise outstanding liabilities**

| Ministry  | <i>Figure in Percentage</i> |            |
|---|-----------------------------|------------|
|   | Amount                      | Percentage |
| Ministry of Irrigation  | 454.27                      | 43.14      |
| Ministry of Health and Population                             | 340.59                      | 32.34      |
| Ministry of Urban Development                                 | 100.47                      | 9.54       |
| Ministry of Physical Planning, Works and Transport Management | 54.50                       | 5.17       |
| Ministry of Home  | 20.51                       | 1.95       |

#### 4.5 Investment On Public Enterprises and Other Organizations

In FY 2014/15, Government of Nepal (GoN) has made Rs. 41991.03 million of share and loan investment in 23 public organizations including 12 public enterprises. Among them, worth of Rs. 28844.30 million has been invested through consolidated fund, Rs. 8252.53 million has been invested as direct payment and rest Rs. 4894.18 million has been invested through adjustment and reconciliation. In FY 2014/15, accumulated total investment in such organization reached to Rs. 302781.87 million out of which loan is Rs. 159874.62 million and share investment is Rs. 142907.26 million. The structure of the total investment comprises of 52.8% loan and 47.2% share investment. A detailed summary is presented in table 18 below.

**Table: 18****Status of Loan and Share Investment in Various Organizations (Rs in Millions)**

| Particular                 | Up to FY 2013/14  | FY 2014/15       | Total             |
|----------------------------|-------------------|------------------|-------------------|
| <b>Loan Investment</b>     |                   |                  |                   |
| a. Internal Loan           | 48,814.33         | 16,542.88        | 65,357.21         |
| b. External Loan           | 80,254.08         | 1,109.68         | 81,363.76         |
| c. Loan by Direct payment  | 4,901.11          | 8,252.53         | 13,153.64         |
| Total Loan                 | 133,969.52        | 25,905.09        | 159,874.62        |
| <b>Share Investment</b>    |                   |                  |                   |
| a. Primary Share           | 115,735.16        | 16,872.94        | 132,608.11        |
| b. Priority Share          | 10,576.75         | -787.00          | 9,789.75          |
| c. Share by Direct Payment | 509.40            | 0.00             | 509.40            |
| Total Share                | 126,821.32        | 16,085.94        | 142,907.26        |
| <b>Grand Total</b>         | <b>260,790.84</b> | <b>41,991.03</b> | <b>302,781.87</b> |

Up to FY 2014/15, GoN has made share investment in 107 different organizations. In FY 2014/15 only, total share investment has increased by 12.68% and touched the level of Rs.142907.25 million. In FY 2013/14, the growth of share investment was 5.13%. Furthermore, the share investment can be categorized into three groups namely primary, preference and international which comprises of 90.08%, 6.85% and 3.07% of the total share investment respectively. About 0.46% (Rs. 65 million) of the total share investment is related to some 29 non-existence organizations due to dissolution, sale, lease, or liquidation. In total, 88% of share is invested in 10 organizations and Nepal Electricity Authority holds 41.41% of total share investment.

Up to FY 2014/15, GoN has invested on loan to 87 different organizations through various internal and external sources. The total loan investment has surged by 19.34% in FY 2014/15 and reached to the level of Rs..159874.62 million which was only 5.04% in FY 2013/14. Internal loan is 40.88% and external loan is 59.12% of total government lending in FY 2014/15. In the external loan the proportion of direct payment is 13.92% to different public enterprises (PEs) which was 5.76% in FY 2013/14. In total, 88% of loan is invested in 10 organizations out of which Nepal Electricity Authority holds 62% of total loan investment. 17 organizations with internal loan and 6 organizations with external loan are not in existence which constitutes about 1.21% (Rs. 1,932.74 million) of the total loan investment.

GoN has received principal re-payment of Rs. 38390.57 million from various organizations up to FY 2014/15 which equals 24% of total outstanding loan investment. The accumulated interest receipt on loan investment is worth Rs. 33268.61 million in FY 2014/15. Majority of the borrowing organizations are not prompt on paying scheduled

loan and interest to the government which have escalated the accumulated default loan and interest figures to Rs. 70584.08 million (43.25% principal and 56.75% interest) in FY 2014/15.

#### **4.6 Position of Cash Flow**

- 4.6.1 According to the statement of Nepal Rastra Bank (NRB), treasury position of GoN at the end of FY 2014/15 is Rs. 33813.1 million, which was at Rs. 23500.8 million in the end of FY 2013/14.
- 4.6.2 Accumulated consolidated fund deficit for the FY 2014/15 is Rs. 79838.8 million which was Rs. 61575.9 million in FY 2013/14. There is a rise of Rs. 18262.9 million consolidated fund deficit for the FY 2014/15 only.

#### **4.7. Second PEFA Assessment 2014/15**

The second PEFA Assessment has been conducted in 2014 based on the data from FY 2011/12 to FY 2013/14. This assessment highlights progress achieved in the areas of financial management information systems (FMIS), treasury systems including the TSA, planning and budgeting, accounting and reporting, adoption of GFS standards, taxation, audit, procurement, external oversight, accountability and foreign aid management. However, this assessment has pointed out some discrepancies in budget formulation and execution, internal control, internal audit and oversight, accounting, recording and reporting, procurement, debt, revenue and investment management, access to information, human resource management and capacity development, payroll control and pension management, usage of FMIS, foreign aid management, and monitoring and evaluation.

Out of 31 major PFM indicators, this assessment has shown an improvement in 19 indicators with 7 indicators grading "A". There was only one indicator with "A" grade in the first assessment. Only two indicators were downgraded in the second assessment. It is clear that many of the improved scores can be attributed to various government initiatives.

**Table 19: Summary of PEFA Rating**

| PFM Performance Indicators                    |  | 2008 | 2014 | Scoring Method | Comparable Scores   | Change since 2008  |
|---|--|------|------|----------------|---------------------|--|
| <b>A: PFM OUT-TURNS</b>                       |  |      |      |                |                     |  |
| <b>I: Credibility of the Budget</b>           |  |      |      |                |                     |  |
| PI-1  | Aggregate expenditure out-turn compared to original approved budget        | B    | A    | M1             | Yes                 | Variances reduced.   |
| PI-2  | Composition of expenditure out-turns compared to original approved budget. | C    | C+   | M1             | Changed methodology | No direct comparability.   |
|   |  |      | C    |                |                     |  |
|   |  |      | A    |                |                     |  |
| PI-3  | Aggregate revenue out-turn compared to original approved budget.           | A    | A    | M1             | Changed methodology | Performance unchanged  |
| PI-4  | Stock and monitoring of expenditure payment arrearRs                       | D+   | B+   | M1             | Yes                 | Stock of arrears below 2% and system in place to generate arrears data.  |
|   |  | C    | A    |                |                     |  |
|   |  | D    | B    |                |                     |  |
| <b>B: KEY CROSS-CUTTING ISSUES</b>            |  |      |      |                |                     |  |
| <b>II. Comprehensiveness and Transparency</b> |  |      |      |                |                     |  |
| PI-5  | Classification of the budget   | C    | A    | M1             | Yes                 | Expanded budget classifications - comprehensive  |
| PI-6  | Comprehensiveness of information included in the budget documentation      | B    | A    | M1             | YES                 | Performance improvement regard to information benchmark 3: deficit financing, describing anticipated debt composition. |
| PI-7  | Extent of unreported government operations                                 | C    | D+   | M1             | Yes                 | Higher proportion of extra budgetary operations than before  |
|   |  |      | D    |                |                     |  |
|   |  |      | C    |                |                     |  |
| PI-8  | Transparency of Inter-Governmental Fiscal Relations                        | C    | C+   | M2             | Yes                 | Sub national government's fiscal data reporting strengthened   |
|   |  | C    | C    |                |                     |  |
|   |  | C    | C    |                |                     |  |
|   |  | C    | B    |                |                     |  |
| PI-9  | Oversight of aggregate fiscal risk from other public sector entities       | D+   | C    | M1             | Yes                 | Performance improves regard to benchmark 2: sub national net fiscal position monitored and audited.                    |
|   |  | C    | C    |                |                     |  |
|   |  | D    | C    |                |                     |  |

| PFM Performance Indicators                                |   | 2008                   | 2014                  | Scoring Method | Comparable Scores | Change since 2008   |
|---|---|------------------------|-----------------------|----------------|-------------------|---|
| PI-10   | Public access to key fiscal information                                     | B                      | A                     | M1             | Yes               | Performance of benchmark 4 improved: Reports on central government consolidated are made public within six months of completed audits.  |
| <b>C: BUDGET CYCLE</b>                                    |   |                        |                       |                |                   |   |
| <b>III. Policy-Based Budgeting</b>                        |   |                        |                       |                |                   |   |
| PI-11   | Orderliness and participation in the annual budget process                  | C+<br>B<br>B<br>D      | B<br>A<br>A<br>NA     | M2             | Yes               | Issuance and adherence of budget discussion as per budget calendar.   |
| PI-12   | Multi-year perspective in fiscal planning, expenditure policy and budgeting | C+<br>B<br>C<br>C<br>C | B<br>B<br>A<br>C<br>C | M2             | Yes               | Debt Sustainability Analysis conducted annually.  |
| <b>IV. Predictability and Control in Budget Execution</b> |   |                        |                       |                |                   |   |
| PI-13   | Transparency of taxpayer obligations and liabilities                        | C+<br>C<br>C<br>B      | A<br>A<br>A<br>B      | M2             | Yes               | Performance improved on the following : a) Tax obligation is clear and discretionary power limited; b) Taxpayer's access to information is comprehensive, clear and expanded. |
| PI-14   | Effectiveness of measures for taxpayer registration and tax assessment.     | C<br>C<br>C<br>C       | A<br>B<br>A<br>A      | M2             | Yes               | Overall improvement in taxpayer registration and tax assessment.  |
| PI-15   | Effectiveness in collection of tax payments                                 | D+<br>D<br>B<br>D      | D+<br>D<br>B<br>D     | M1             | Yes               | Performance unchanged   |
| PI-16   | Predictability in the availability of funds for commitment of expenditures. | C+<br>C<br>B<br>C      | C+<br>C<br>B<br>B     | M1             | Yes               | Improvement on cash flow forecast, information to MDAs on expenditure ceilings and transparency of adjustment to budget allocations.  |

| PFM Performance Indicators                   |   | 2008 | 2014      | Scoring Method | Comparable Scores                  | Change since 2008   |
|--|---|------|-----------|----------------|------------------------------------|---|
| PI-17  | Recoding and management of cash balances, debt and guarantees               | C+   | C+        | M2             | Yes                                | Performance unchanged   |
|  |   | C    | C         |                |                                    |   |
|  |   | B    | B         |                |                                    |   |
|  |   | C    | C         |                |                                    |   |
| PI-18  | Effectiveness of payroll controls   | C+   | C+        | M2             | Yes                                | Performance unchanged.  |
|  |   | C    | C         |                |                                    |   |
|  |   | B    | B         |                |                                    |   |
|  |   | C    | C         |                |                                    |   |
| PI-19  | Competition, value for money and controls in procurement                    | C    | B         | M2             | New dimensions, cannot be compared | Use of open competition, operation of independent administrative procurement compliant system.                                      |
|  |   | C    | B         |                |                                    |   |
|  |   | C    | D         |                |                                    |   |
|  |   | C    | C         |                |                                    |   |
| PI-20  | Effectiveness of internal controls for non-salary expenditures.             | C    | C         | M1             | Yes                                | Performance unchanged.  |
|  |   | C    | C         |                |                                    |   |
|  |   | C    | C         |                |                                    |   |
|  |   | C    | C         |                |                                    |   |
| PI-21  | Effectiveness of internal audit   | D+   | D+        | M1             | Yes                                | Performance unchanged.  |
|  |   | D    | D         |                |                                    |   |
|  |   | C    | C         |                |                                    |   |
|  |   | D    | D         |                |                                    |   |
| <b>V: Accounting Recording and Reporting</b> |   |      |           |                |                                    |   |
| PI-22  | Timeliness and regularity of accounts reconciliation                        | C+   | C+        | M2             | Yes                                | Reconciliation issues on the revenue accounts.  |
|  |   | B    | (i)       |                |                                    |   |
|  |   | C    | C         |                |                                    |   |
| PI-23  | Availability of information on resources received by service delivery units | C    | A         | M1             | Yes                                | Improvement on resources made available to service delivery units incl. completion of PET survey.                                   |
|  |   |      | (ii)<br>B |                |                                    |   |
| PI-24  | Quality and timeliness of in-year budget reports                            | C+   | C+        | M1             | Yes                                | System able to show direct comparison between original budget and expenditure and there is no material difference in data accuracy. |
|  |   | C    | C         |                |                                    |   |
|  |   | A    | A         |                |                                    |   |
|  |   | C    | B         |                |                                    |   |



| PFM Performance Indicators             |   | 2008 | 2014 | Scoring Method | Comparable Scores | Change since 2008  |
|--|---|------|------|----------------|-------------------|--|
| PI-25                                  | Quality and timeliness of annual financial statements   | C+   | C+   | M1             | Yes               | Performance unchanged  |
|  |   | C    | C    |                |                   |  |
|  |   | A    | A    |                |                   |  |
|  |   | C    | C    |                |                   |  |
| <b>VI. External Scrutiny and Audit</b> |   |      |      |                |                   |  |
| PI-26                                  | Scope, nature and follow-up of external audit   | D+   | C+   | M1             | Yes               | Audit coverage expanded and timely submission of audit reports |
|  |   | B    | B    |                |                   |  |
|  |   | D    | C    |                |                   |  |
|  |   | C    | C    |                |                   |  |
| PI-27                                  | Legislative scrutiny of annual budget law   | D+   | D    | M1             | Yes               | No parliament  |
|  |   | C    | D    |                |                   |  |
|  |   | D    | NA   |                |                   |  |
|  |   | D    | NA   |                |                   |  |
|  |   | B    | NA   |                |                   |  |
| PI-28                                  | Legislative scrutiny of external audit reports  | D    | D    | M1             | Yes               | No parliament  |
|  |   | D    | D    |                |                   |  |
|  |   | C    | NA   |                |                   |  |
|  |   | C    | NA   |                |                   |  |
| <b>D. Donor Practices</b>              |   |      |      |                |                   |  |
| D-1                                    | Predictability of Direct Budget Support   | D    | D+   | M1             | Yes               | Improvement in timeliness of donor disbursements               |
|  |   | D    | D    |                |                   |  |
|  |   | D    | A    |                |                   |  |
| D-2                                    | Financial information provided by donors for budgeting and reporting on project and program aid | D    | C+   | M1             | Yes               | Improvement in donor information on project support            |
|  |   | D    | B    |                |                   |  |
|  |   | D    | C    |                |                   |  |
| D-3                                    | Proportion of aid that is managed by use of national procedures.                                | D    | C    | M1             | Yes               | Greater use of national procedures                             |

**Table: 20**  
**Summary of Changes in Indicator Rating since 2007 Assessment**

| Change in Ratings | Number of Indicators | % Indicators |
|-------------------|----------------------|--------------|
| Upwards           | 19                   | 61           |
| Downwards         | 2                    | 7            |
| Remained the same | 10                   | 32           |
| <b>TOTAL</b>      | <b>31</b>            | <b>100</b>   |

#### **4.8. Nepal Public Sector Accounting Standard (NPSAS) implementation Status**

Nepal Public Sector Accounting Standard (NPSAS) has been developed as a major reform initiative to improve the quality and comparability of financial statements of public sector. The key reason for adoption of NPSAS is to make public financial statements of GoN compatible to international standard. GoN (Council of Ministers) has decided on 2008 Sep 15 to implement NPSAS in all the public entities.

Financial Comptroller General Office (FCGO) is mandated to implement NPSAS as focal agency. FCGO has selected two ministries – one with large financial transaction (Ministry of Physical Infrastructure and Transport) and another with small financial transaction (Ministry of Women, Children and Social welfare) – for piloting from FY 2013/14. The piloting has been successfully carried out in FY 2013/14 using the data of FY 2011/12 and FY 2012/13 of these ministries. Also, FY 2013/14's NPSAS based financial report has been prepared of these ministries which became the standard model framework for future implementation. Based on this standard model framework, NPSAS based financial report of 16 public entities has been prepared in FY 2014/15 including piloted two ministries. These NPSAS based reports have been submitted to Office of Auditor General (OAG) and opinion of OAG on these reports has been duly received. FCGO has planned to implement NPSAS in all central level economic entities within two fiscal years. In order to meet this deadline of two fiscal years, various training and workshop programs are being conducted and planned ahead.

##### **NPSAS implemented entities in FY 2014/15**

1. Office of the President,
2. Office of the Vice President,
3. Public Service Commission,
4. Election Commission,
5. Office of Auditor General,
6. Commission for Investigation of Abuse of Authority,
7. Office of the Prime Minister and Council of Ministers,
8. Ministry of Co-operative and Poverty alleviation,
9. Ministry of Foreign Affairs,
10. Ministry of Information and Communication,
11. Ministry of Law, Justice and Parliamentary Affairs,
12. Ministry of Science Technology and Environment,
13. Ministry of Health and Population,
14. National Planning Commission.
15. Ministry of Physical Infrastructure and Transport
16. Ministry of Women, Children and Social welfare

## 5. Highlights of Macro Financial Scenario

(FY 20011/12 to 2014/15)

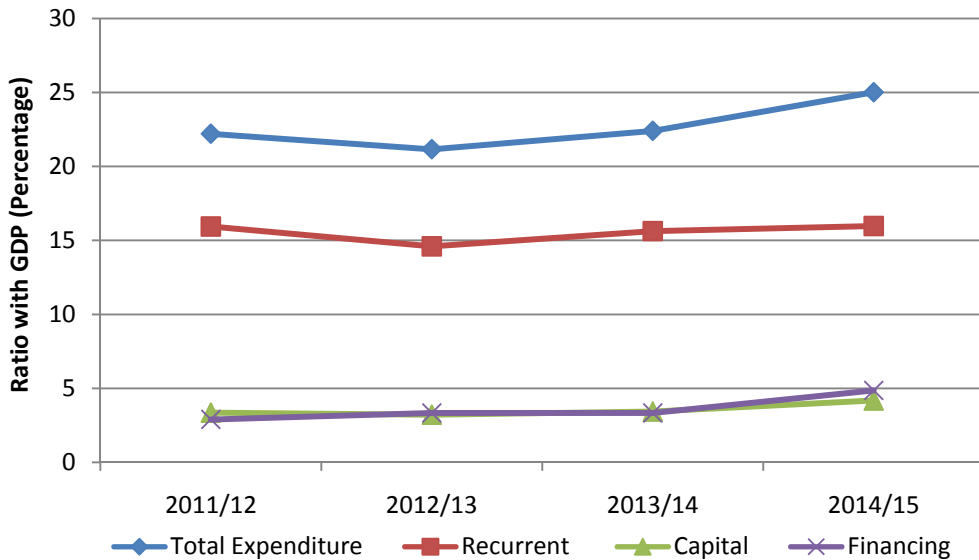
### 5.1 Macro Level Budget Operation

5.1.1 The ratio of total expenditure to GDP is in increasing trend. In FY 2014/15, this ratio is 25.02% which was 22.21% in FY 2011/12. Ratio of recurrent expenditure to GDP remains constant around 16% while capital expenditure and financing seems slightly increased in FY 2014/15. In FY 2011/12, the ratio of capital expenditure to GDP was 3.36% which reached 4.18% of in this FY 2014/15. The ratio of major macroeconomic indicators with GDP of this fiscal year is presented below:

**Table 21: Ratio of major Economic indicators with GDP, 2014/15**

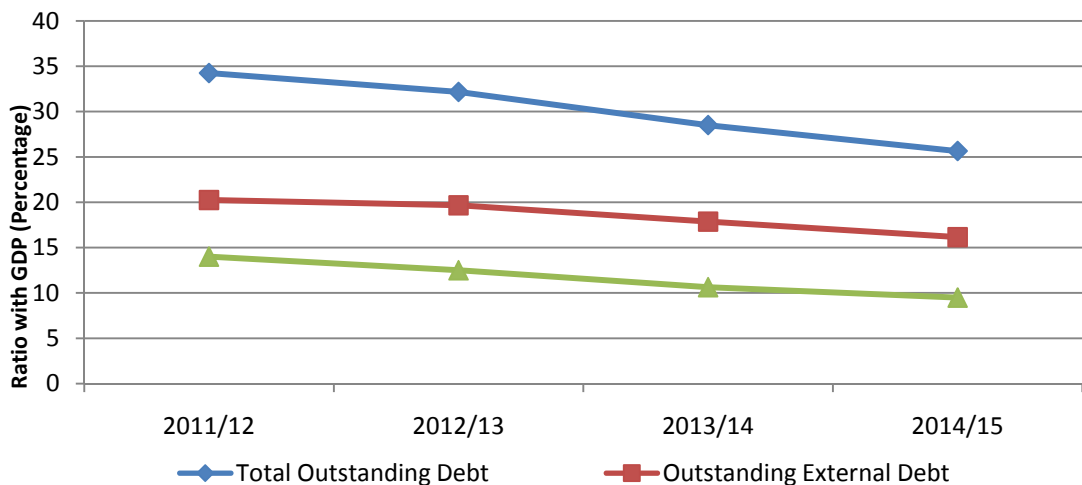
| Particulars                      | <i>Figure in%</i> |         |         |         |
|----------------------------------|-------------------|---------|---------|---------|
|                                  | 2011/12           | 2012/13 | 2013/14 | 2014/15 |
| Expenditure                      | 22.21             | 21.16   | 22.41   | 25.02   |
| Recurrent                        | 15.94             | 14.60   | 15.63   | 15.97   |
| Capital                          | 3.36              | 3.22    | 3.43    | 4.18    |
| Financing                        | 2.90              | 3.34    | 3.34    | 4.86    |
| Revenue                          | 16.00             | 17.46   | 18.37   | 19.10   |
| Budget deficit                   | 4.06              | 1.37    | 1.46    | 3.82    |
| Foreign Loan Receipt             | 1.03              | 0.98    | 1.09    | 1.38    |
| Foreign Grant Receipt            | 1.96              | 2.17    | 2.25    | 1.71    |
| Total Outstanding Debt           | 34.26             | 32.17   | 28.51   | 25.65   |
| Outstanding External Debt        | 20.25             | 19.67   | 17.86   | 16.16   |
| Outstanding Internal Debt        | 14.01             | 12.50   | 10.65   | 9.49    |
| Total Debt Received              | 3.41              | 2.10    | 2.12    | 3.37    |
| Disbursement of External Debt    | 1.03              | 0.98    | 1.09    | 1.38    |
| Domestic Borrowing               | 2.38              | 1.12    | 1.03    | 2.00    |
| Re-payment of External Debt      | 0.89              | 0.84    | 0.86    | 0.80    |
| Re-payment of Internal Debt      | 0.43              | 1.24    | 1.30    | 2.23    |
| Total Debt Servicing             | 0.99              | 0.81    | 0.62    | 0.44    |
| Net Resource Transfer (External) | 0.14              | (0.13)  | 0.23    | 0.58    |
| Investment -Share                | 0.79              | 0.53    | 0.49    | 0.49    |
| Investment -Loan                 | 0.79              | 0.74    | 0.70    | 0.86    |
| Total Investment                 | 1.58              | 1.27    | 1.18    | 1.36    |

**Figure 1: Ratio of Expenditure With GDP, 2014/15**



5.1.2. The ratio of outstanding total debt with GDP is in decreasing trend. The outstanding external and internal debts ratio to GDP is also in decreasing trend. In FY 2011/12, the ratio of total outstanding debt to GDP was 34.26% which is decreased to 25.65% in FY 2014/15. The ration of outstanding debt with total GDP is presented in figure 2 below.

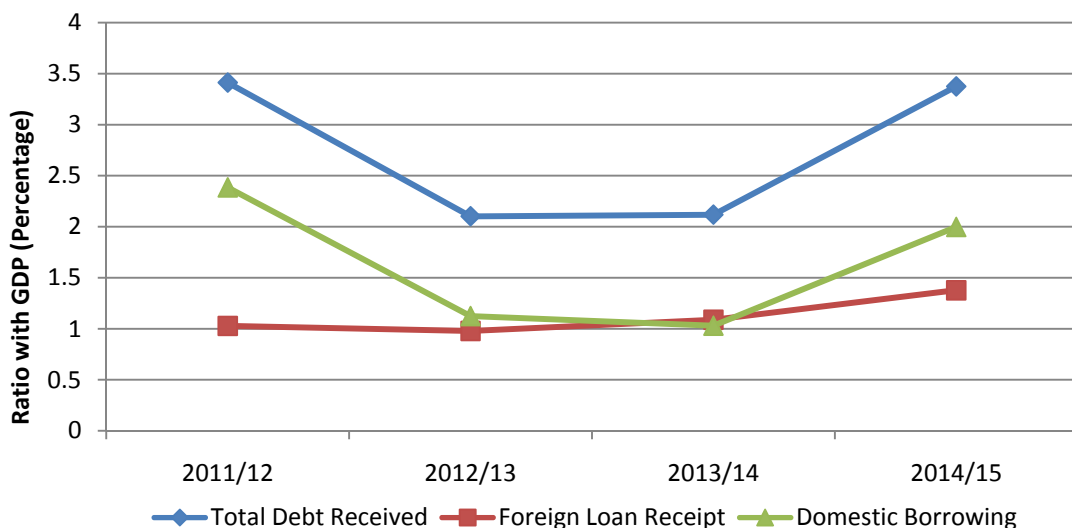
**Figure 2: Ratio of Outstanding Debt with GDP, 2014/15**



5.1.3. From the last four FY the ratio of total debt received is remaining below 3.5% of GDP. In FY 2014/15 it remains around 3.37% which was 3.41% in the FY 2011/12. Such ratio with

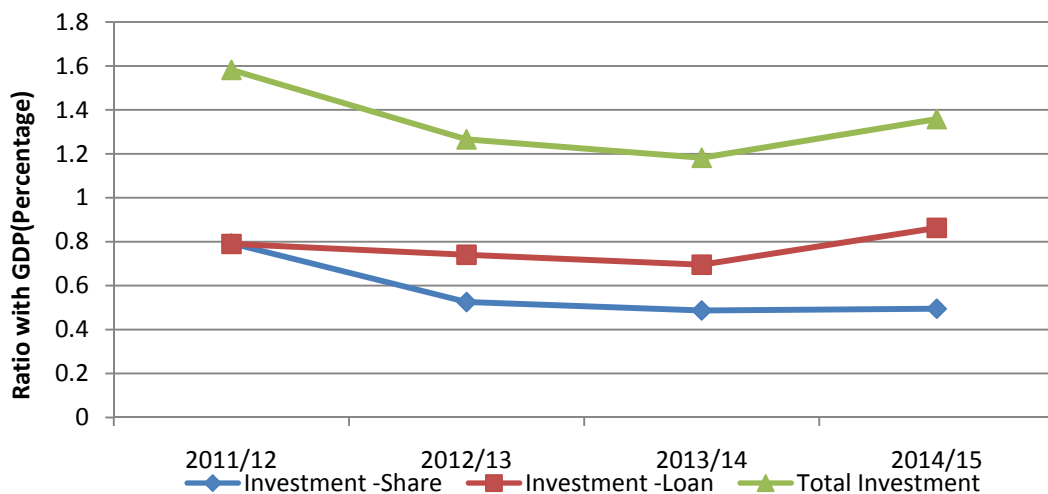
GDP of last four years of both external and internal debt is not constant which can be seen from figure 3 below.

**Figure 3: Ratio of Actual Debt Received with GDP, 2014/15**



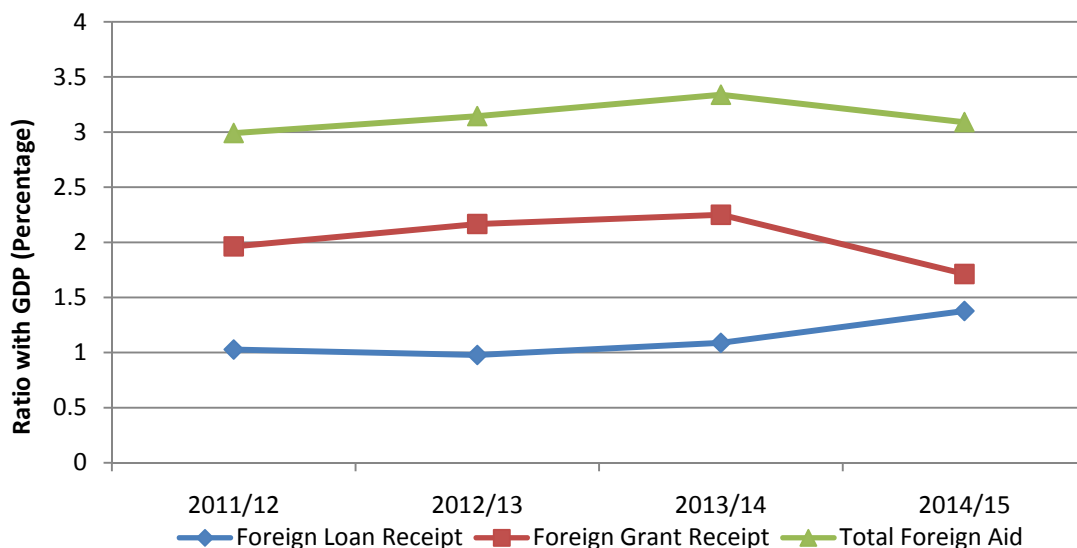
5.1.4. The ratio of total investment on public enterprises in comparison to GDP seems almost constant in last four years. Such ratio is about 1.36% in FY 2014/15 which was 1.58% in FY 2011/12. There is a slight decline in share investment and a normal fluctuation in loan investment which can be seen from Figure 4 below.

**Figure 4: Ratio of Investment on Public Enterprise with GDP, 2014/15**



5.1.5. The ratio of foreign aid received with GDP in last four fiscal years remains constantly around 3%. This ratio was increased slightly in FY 2012/13 and 2013/14 which again declined to 3% which is same in in FY 2011/12 and 2012/13. Foreign aid consists of two parts, aid and grants, and the ratio of foreign debt with GDP seems increasing slightly where the ratio of foreign grant seems decreased significantly in FY 2014/15 in comparison to previous fiscal years. The ratio of foreign grant is higher than the ratio of Foreign Debt with GDP in FY 2014/15 which can be seen from figure 5 below.

**Figure 5: Ratio of Actual Received Foreign Aid with GDP, 2014/15**



## 5.2 Macro Scenario

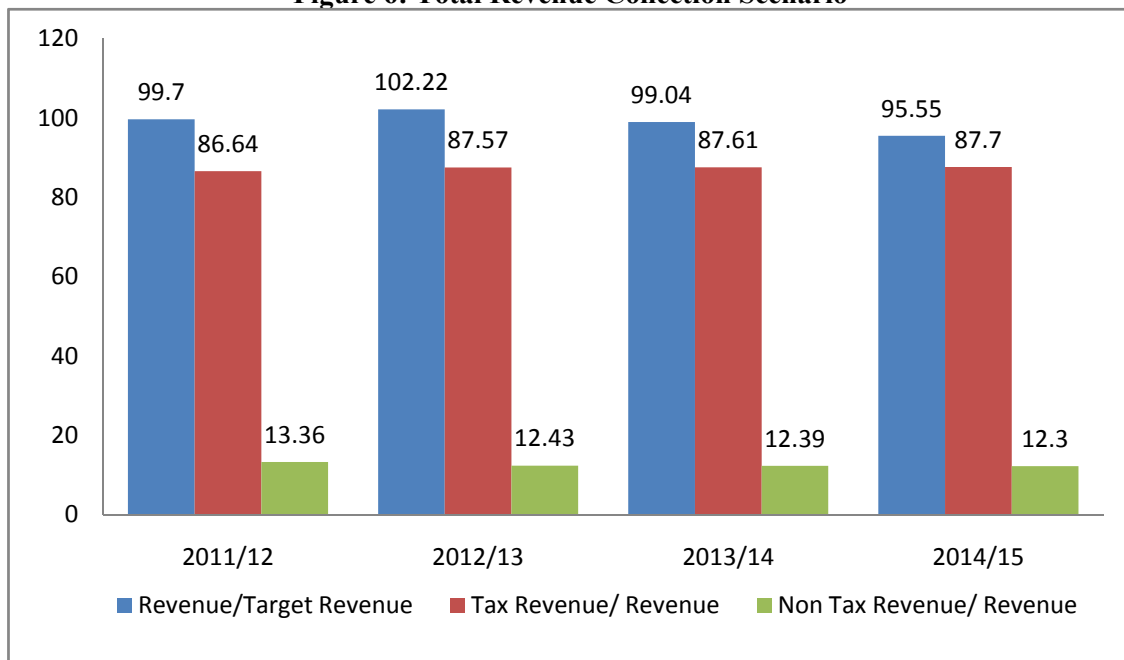
5.2.1 In FY 2014/5 only 95.55% of the total estimated revenue could be collected in comparison to the estimated revenue collection.. The portion of tax on total revenue is in increasing trend. The ratio of tax revenue reached 87.70% in FY 2014/15 from 86.64% of FY 2011/12 and consequently ratio of non tax revenue with total actual revenue seems decreasing. Table 22 presented below shows the scenario of tax and non tax revenue collection of last four years.

**Table 22: Total Revenue Collection Scenario**

*Figure in Percentage*

| Particulars                              | 2011/12 | 2012/13 | 2013/14 | 2014/15 |
|--|---------|---------|---------|---------|
| Revenue/Target Revenue                   | 99.70   | 102.22  | 99.04   | 95.55   |
| Tax Revenue/ Revenue                     | 86.64   | 87.57   | 87.61   | 87.70   |
| Non Tax Revenue (other revenue)/ Revenue | 13.36   | 12.43   | 12.39   | 12.30   |

**Figure 6: Total Revenue Collection Scenario**



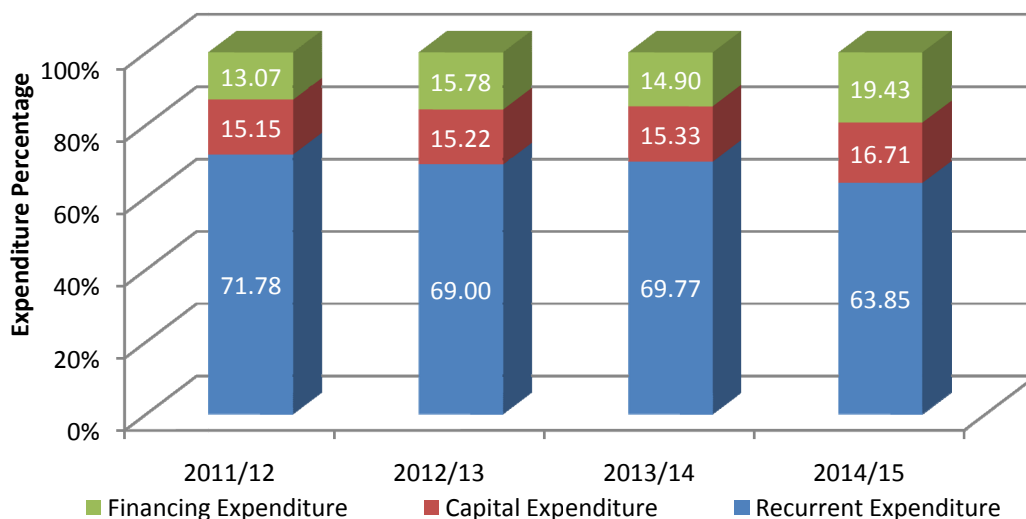
5.2.2. In FY 2014/15, The actual expenditure is 86% of total estimated budget. The total expenditure was slightly increased in FY 2012/13 in comparison to 2011/12, but decreased significantly in FY 2013/14. In totality the proportion of recurrent expenditure in total expenditure seems decreasing where capital expenditure and expenditure on financing seems increasing slightly in previous years. The proportion of recurrent expenditure on total expenditure is decreased to 63.85% in FY 2014/15 from 71.78% of FY 2011/12. On the other hand the proportion of capital expenditure reached to 16.71% increasing from 15.15% of FY 2011/12. Likewise the proportion of financing is reached to 19.43% in FY 2014/15 from 13.07% of 2011/12. Such proportion of expenditure can be seen clearly from table 23 and Figure 7 presented below.

**Table 23: Scenario of Actual Expenditure in comparison to Budget**

*Figure in Percentage*

| Particulars                             | 011/12 | 2012/13 | 2013/14 | 2014/15 |
|---|--------|---------|---------|---------|
| Actual Expenditure/Budgeted Expenditure | 88.12  | 88.59   | 84.11   | 86.00   |
| Recurrent Expenditure/ Expenditure      | 71.78  | 69.00   | 69.77   | 63.85   |
| Capital Expenditure/ Expenditure        | 15.15  | 15.22   | 15.33   | 16.71   |
| Financing Expenditure/ Expenditure      | 13.07  | 15.78   | 14.90   | 19.43   |

**Figure 7: Scenario of Actual Expenditure with Budget**



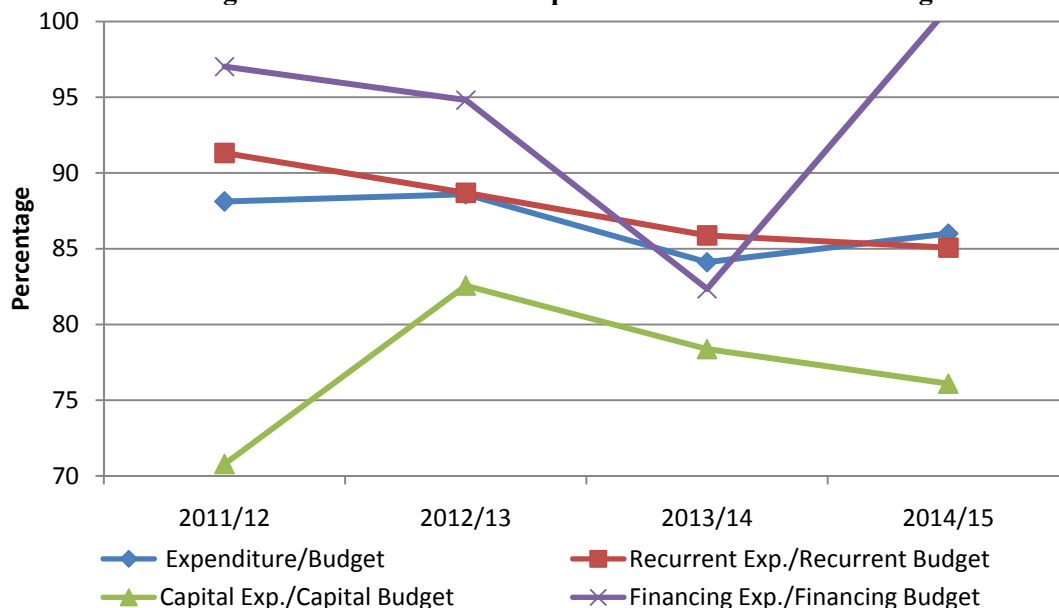
5.2.3. The actual budget expenditure in comparison to total allocation is below 90%. In FY 2011/12 actual expenditure was about 88.12% of estimated budget which is declined to 86% in FY 2014/15. In this year the total allocated budget for financing is almost expended but allocation for recurrent and capital expenditure could not be expended as budgeted. The recurrent expenditure is in decreasing trend where, capital and financing expenditure is in fluctuating trend from the FY 2011/12 to 2014/15. The capital budget expenditure capacity is seems constantly weak in the last four fiscal years. In FY 2011/12, the ratio of capital expenditure to capital budget estimate was 70.78% which increased to 82.56% in FY 2013/14 but it again decreased to 76.09% in 2014/15. Table 24 and figure 8 shows the ratio of actual expenditure with estimated budget.

**Table 24: Ratio of Actual Expenditure and Estimated budget**

| Particulars                            | Figure in Percentage |         |         |         |
|--|----------------------|---------|---------|---------|
|  | 2011/12              | 2012/13 | 2013/14 | 2014/15 |
| Expenditure/Total Budget               | 88.12                | 88.59   | 84.11   | 86.00   |
| Recurrent Expenditure/Recurrent Budget | 91.32                | 88.69   | 85.88   | 85.07   |
| Capital Expenditure/Capital Budget     | 70.78                | 82.56   | 78.37   | 76.09   |
| Financing Expenditure/Financing Budget | 97.02                | 94.81   | 82.35   | 100.89  |



**Figure 8: Ratio of Actual Expenditure and Estimated budget**



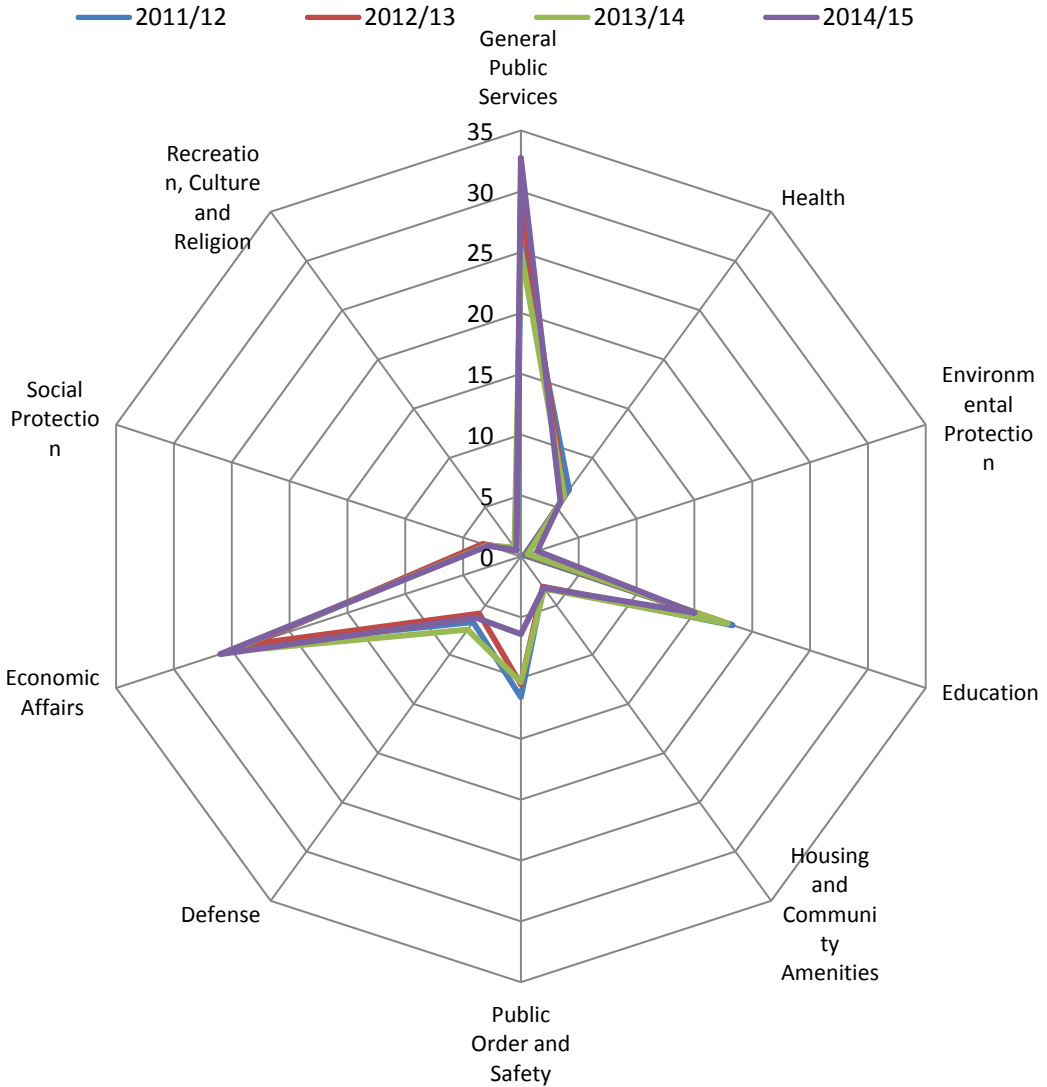
### 5.3 Allocative Efficiency

5.3.1. GoN has classified its expenditure into 10 broader functional areas. In FY 2014/15 General public services covers around one third of the total expenditure. Expenditure on general public services, economic affairs and environment protection functional area are in increasing trend and expenditure on public order and safety, health, education and social protection in comparison to total expenditure is in decreasing trend. The status of expenditure as of functional classification could be seen more clearly from table 25 and Figure 9 as presented below.

**Table 25: Sector-wise Expenditure (Percentage on Total Expenditure)**

|                                   | <i>Figure in Percentage</i> |         |         |         |
|-----------------------------------|-----------------------------|---------|---------|---------|
|                                   | 2011/12                     | 2012/13 | 2013/14 | 2014/15 |
| General Public Services           | 25.81                       | 29.15   | 25.18   | 32.76   |
| Defence                           | 6.68                        | 5.83    | 7.44    | 6.24    |
| Public Order and Safety           | 11.58                       | 10.53   | 10.34   | 6.39    |
| Economic Affairs                  | 23.70                       | 23.45   | 25.41   | 25.99   |
| Environmental Protection          | 0.32                        | 0.49    | 0.59    | 1.42    |
| Housing and Community Amenities   | 3.14                        | 3.09    | 3.28    | 3.19    |
| Health                            | 6.74                        | 6.10    | 6.10    | 5.54    |
| Recreation , Culture and Religion | 0.61                        | 0.67    | 0.90    | 0.63    |
| Education                         | 18.30                       | 17.41   | 17.89   | 15.02   |
| Social Protection                 | 3.12                        | 3.29    | 2.88    | 2.82    |

**Figure 9: Sector-wise Expenditure (Percentage on Total Expenditure)**



## 5.4 Sources of Funds

5.4.1 The government own source for its expenditure is being increased gradually. In FY 2011/12, the portion of government own source on total expenditure was 84.70% which reached 87.98% in FY 2014/15. The foreign aid is limited to 12.02% in FY 2014/15.

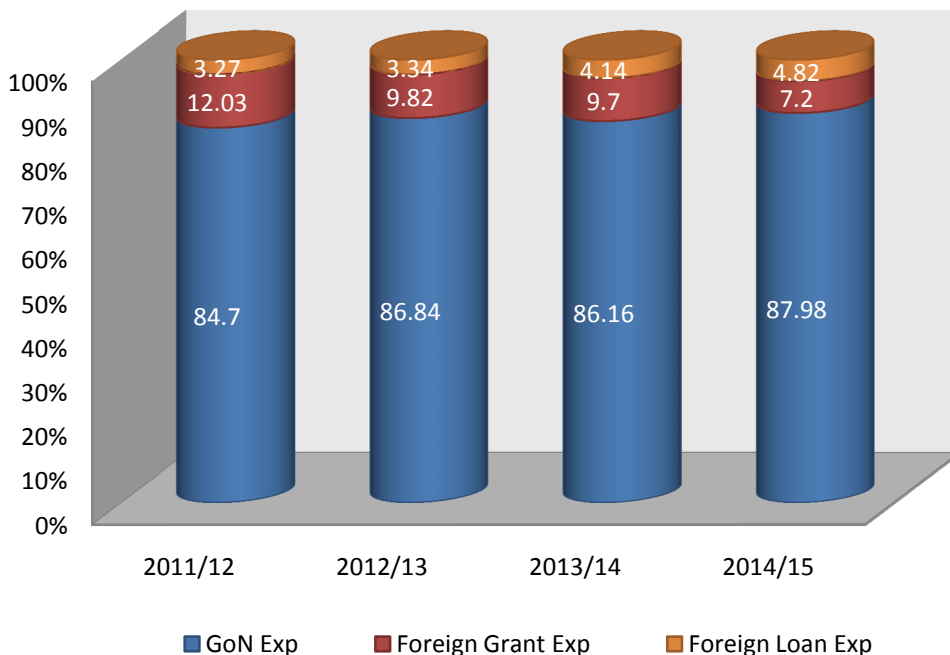
5.4.2 In FY 2014.15 Contribution of foreign grant in total expenditure is 7.20% which was 12.03% in FY 2011/12. In the foreign grant, bilateral grant is remaining almost in constant ratio and multilateral grant is being increased where the contribution of other donor is being decreased respectively in the preceding years.

5.4.3 Contribution of foreign loan in expenditure also is in increasing trend. In FY 2011/12 the contribution of foreign loan was only 3.27% which reached up to 4.82% in FY 2014/15. Source of fund and their contribution for GoN expenditure can be seen from the following table 26 and figure 10 presented below.

**Table 26: Source wise Expenditure  
(Percentage on Total Expenditure)**

| <b>Particulars</b>                  | <i>Figure in Percentage</i> |         |         |         |
|-------------------------------------|-----------------------------|---------|---------|---------|
|                                     | 2011/12                     | 2012/13 | 2013/14 | 2014/15 |
| GoN Exp/Total Expenditure           | 84.70                       | 86.84   | 86.16   | 87.98   |
| Foreign Grant Exp(FGE)/ Expenditure | 12.03                       | 9.82    | 9.70    | 7.20    |
| Bilateral/FGE                       | 49.60                       | 47.64   | 49.09   | 48.38   |
| Multilateral/FGE                    | 29.35                       | 33.48   | 38.00   | 34.93   |
| Other/FGE                           | 21.05                       | 18.88   | 12.91   | 16.69   |
| Foreign Loan Exp(FLE)/ Expenditure  | 3.27                        | 3.34    | 4.14    | 4.82    |
| Bilateral/FLE                       | 22.82                       | 13.31   | 14.04   | 13.38   |
| Multilateral/FLE                    | 70.64                       | 78.49   | 82.00   | 79.97   |
| Other/FLE                           | 6.54                        | 8.20    | 3.96    | 6.65    |

**Figure 10: Source wise Expenditure  
(Percentage on Total Expenditure)**



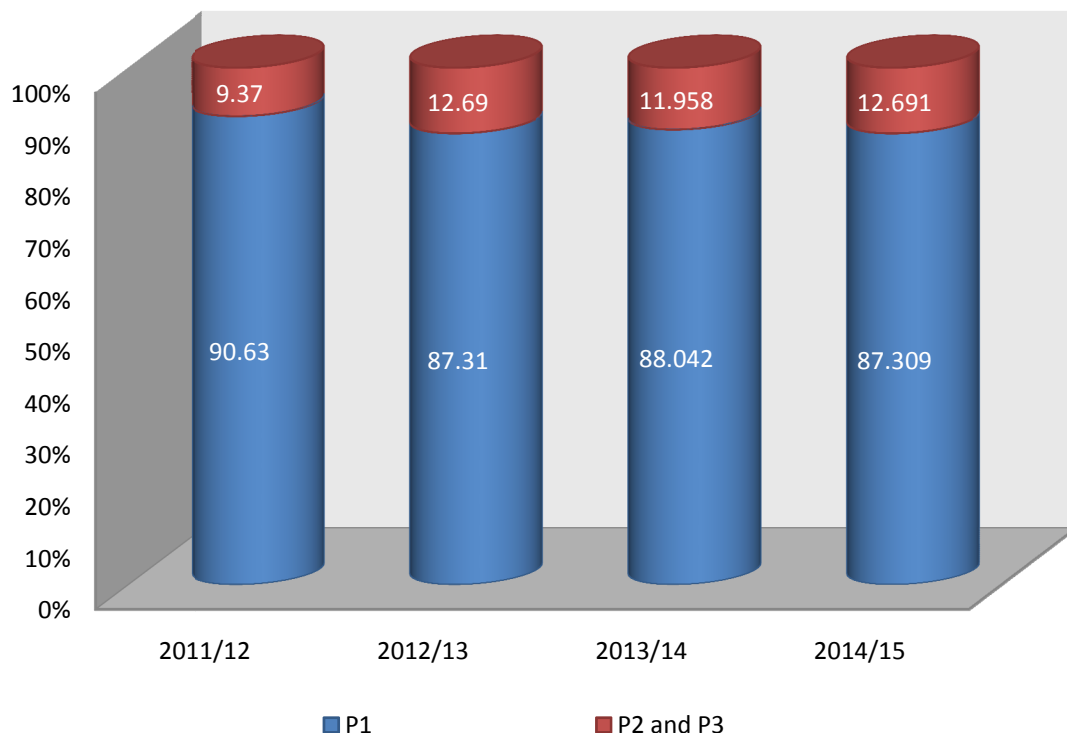
## 5.5 Expenditure Priority

5.5.1 GoN has prioritized its program and budget into three priority namely P1, P2 and P3 for the guarantee of fund. In FY 2014/15 expenditure on priority one (P1) category is 88%. Such expenditure on P1 programs covers up to 91.00% of total expenditure. Table 27 and Figure 11 presented below shows the expenditure for prioritized programs.

**Table 27: Priority wise Expenditure  
(Percentage on Total Expenditure)**

| Particulars   | <i>Figure in Percentage</i> |         |         |         |
|---|-----------------------------|---------|---------|---------|
|   | 2011/12                     | 2012/13 | 2013/14 | 2014/15 |
| Priority One(P1) E/Expenditure                        | 87.87                       | 90.63   | 87.31   | 88.04   |
| Priority Two(P2) and Priority Three(P3) E/Expenditure | 12.13                       | 9.37    | 12.69   | 11.96   |

**Figure 11: Priority wise Expenditure  
(Percentage on Total Expenditure)**

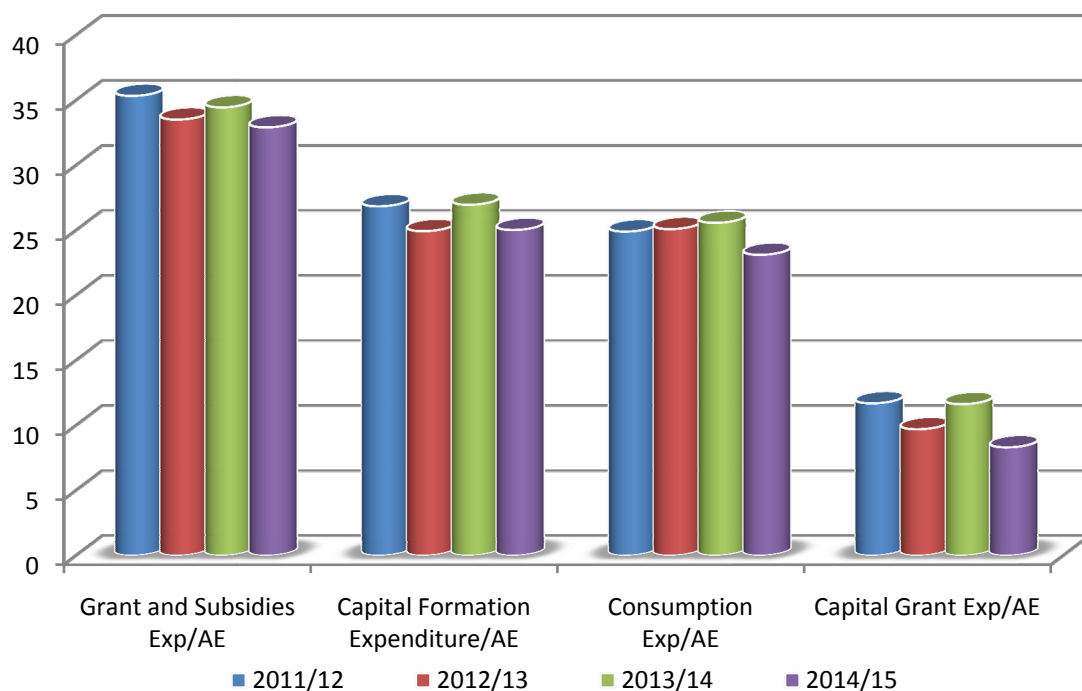


5.5.2 The expenditure for capital formation is only about one fourth of the total expenditure and is slightly decreasing. likewise the expenditure for consumption is also decreasing. There is not any consistency in the expenditure pattern of consumption, capital formation and, grants and subsidies. In FY 2014/15 the proportion of consumption expenditure and capital formation expenditure seems almost equal (23.13% and 25.05% respectively). Such ratio of expenditure is presented in table 28 and figure 12 below.

**Table 28: Ratio on Total Expenditure**

| Particulars                                | Figure in Percentage |         |         |         |
|--|----------------------|---------|---------|---------|
|  | 2011/12              | 2012/13 | 2013/14 | 2014/15 |
| Consumption Exp/Expenditure                | 24.92                | 25.11   | 25.59   | 23.13   |
| Grant and Subsidies Exp/ Expenditure       | 35.35                | 33.53   | 34.47   | 32.93   |
| Capital Formation Expenditure/ Expenditure | 26.86                | 24.95   | 26.98   | 25.04   |
| Capital Grant Exp /Expenditure             | 11.71                | 9.72    | 11.65   | 8.32    |

**Figure 12: Ratio on Total Expenditure**



## 5.6 Ratio with Revenue

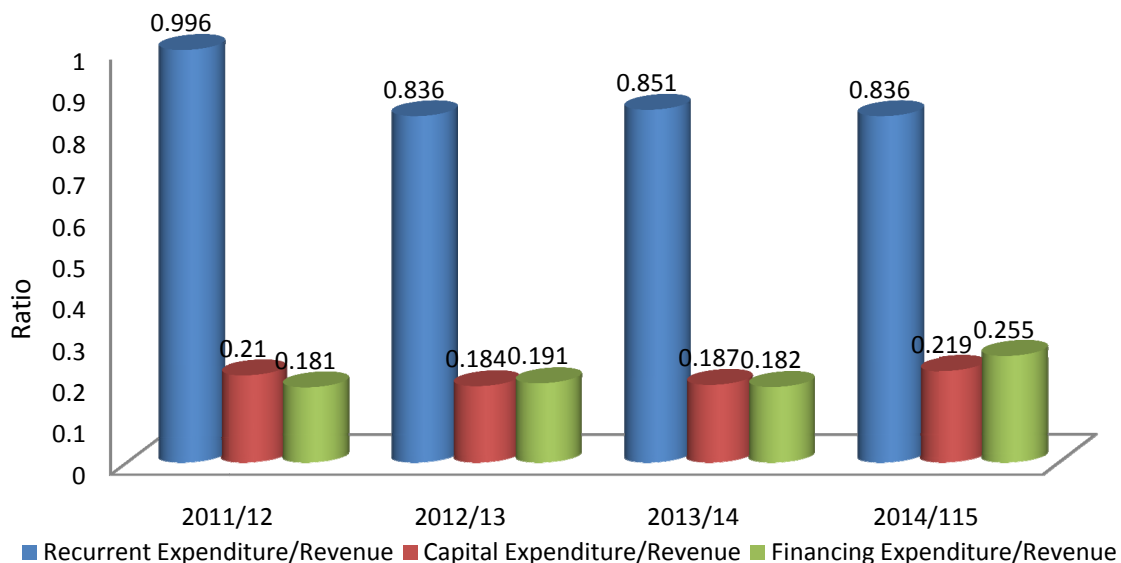
- 5.6.1 Ratio of recurrent expenditure with revenue is in decreasing trend. In FY 2011/12 it was 0.996 and in this FY 2014/15, it decreased to 0.836.
- 5.6.2. Similarly, the ratio of capital expenditure to revenue experienced decreased in FY 2011/12 and it had slightly increased to 0.187 in FY 2013/14. Again, in this fiscal year, it has increased up to 0.219.
- 5.6.3. Ratio of financing expenditure to revenue is in increasing trend. In FY 2011/12 this ratio was 0.181 and this FY 2014/15, it recorded 0.255.
- 5.6.4. The ratio of education sector expenditure to revenue is in decreasing trend. This ratio decreased 0.254 in FY 2011/12 to 0.197 in this FY 2014/15. Following Table: 29 and Figure: 13, 14 and 15 also show the trend of Revenue Collection to different financial outcome.

**Table 29: Ratio with Revenue**

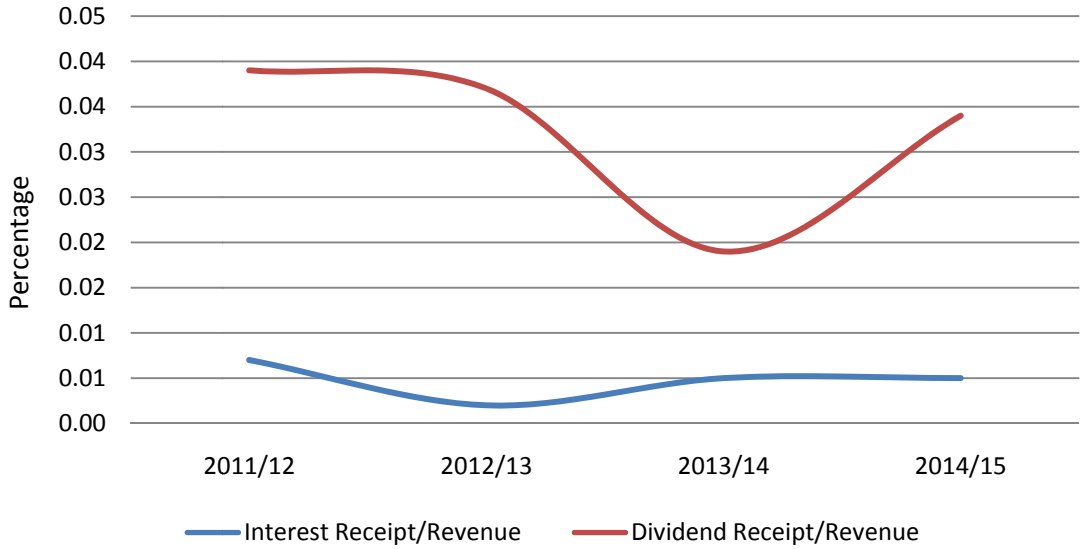
| Particulars                      | Figure in Ratio |         |         |         |
|----------------------------------|-----------------|---------|---------|---------|
|                                  | 2011/12         | 2012/13 | 2013/14 | 2014/15 |
| Recurrent Expenditure/Revenue    | 0.996           | 0.836   | 0.851   | 0.836   |
| Capital Expenditure/ Revenue     | 0.210           | 0.184   | 0.187   | 0.219   |
| Financing Expenditure/ Revenue   | 0.181           | 0.191   | 0.182   | 0.255   |
| General Public Services/ Revenue | 0.358           | 0.353   | 0.307   | 0.429   |

| Particulars                                      | 2011/12 | 2012/13 | 2013/14 | 2014/15 |
|--|---------|---------|---------|---------|
| Economic Affairs/ Revenue                        | 0.329   | 0.284   | 0.310   | 0.340   |
| Education/ Revenue                               | 0.254   | 0.211   | 0.218   | 0.197   |
| Public Order and Safety/ Revenue                 | 0.161   | 0.128   | 0.126   | 0.084   |
| Defense/ Revenue                                 | 0.093   | 0.071   | 0.091   | 0.082   |
| Health/ Revenue                                  | 0.094   | 0.074   | 0.074   | 0.073   |
| Foreign Loan Expenditure/ Revenue                | 0.045   | 0.040   | 0.034   | 0.063   |
| Foreign grant Expenditure/ Revenue               | 0.167   | 0.119   | 0.099   | 0.094   |
| Grants and subsidies (Current Transfer)/ Revenue | 0.491   | 0.406   | 0.420   | 0.431   |
| Interest Receipt/ Revenue                        | 0.007   | 0.002   | 0.005   | 0.005   |
| Dividend Receipt/ Revenue                        | 0.039   | 0.037   | 0.019   | 0.034   |

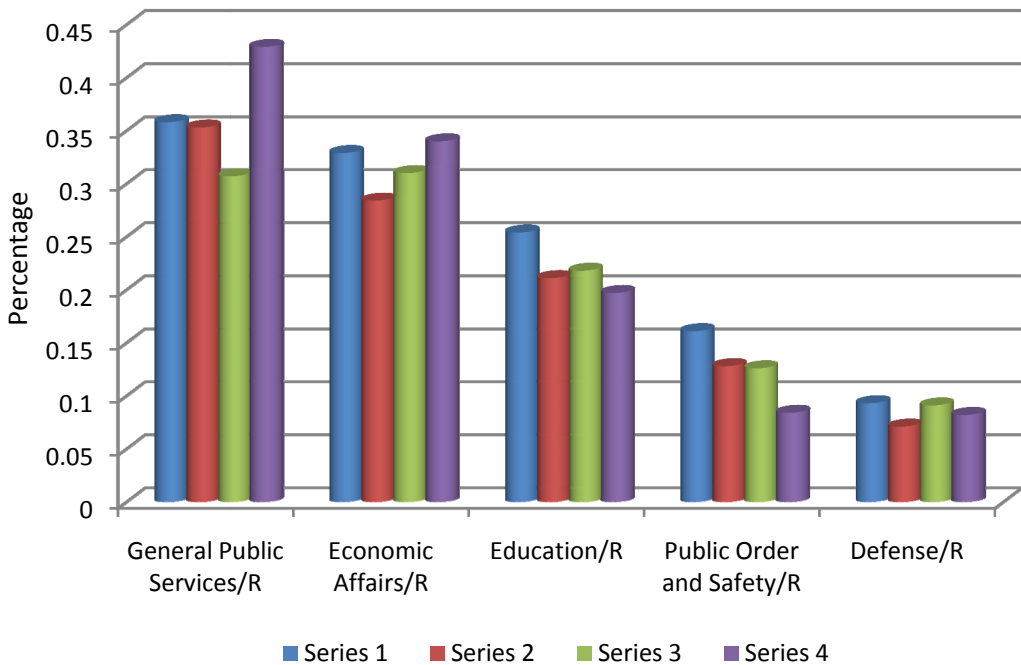
**Figure 13: Actual Revenue to Expenditure Ratio**



**Figure 14: Actual Revenue to Dividend and Interest Ratio**



**Figure 15: Actual Revenue to Functional Expenditure Ratio**





## 5.7 Revenue and Expenditure based on Development Regions

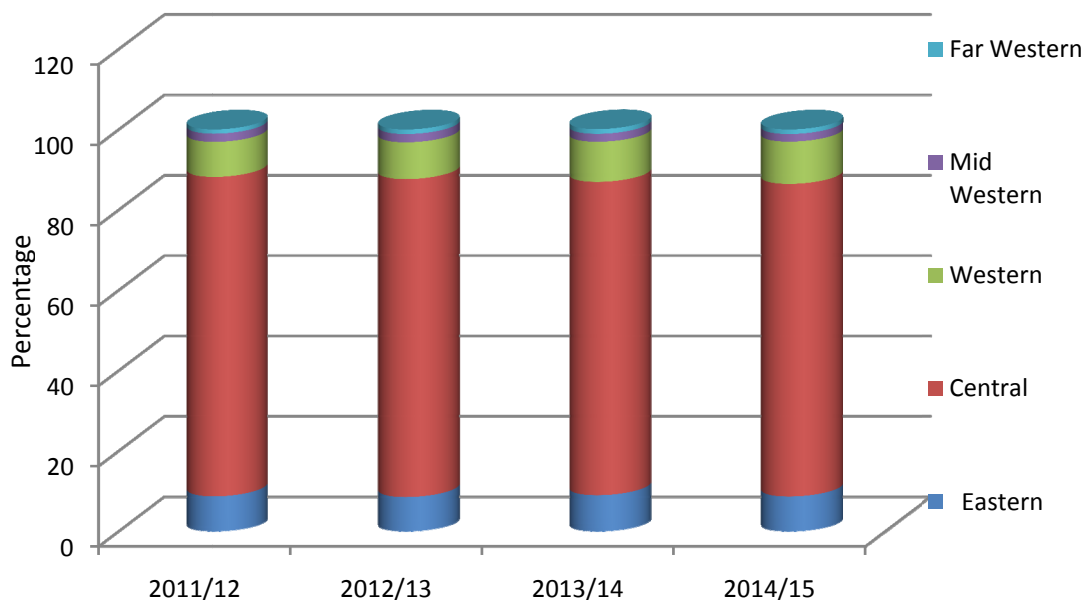
5.7.1 Revenue collection of all development regions shows almost constant trend despite some fluctuations. The Central Development region alone collects more than three-fourth of total revenue. Mid-Western and Far-Western region have very nominal contribution in total revenue collection. The regionwise revenue collection details can be seen from the following table 30 and figure 16 presented below.

**Table 30: Development Region wise Revenue Collection**

*Figure in Percentage*

| Particulars                    | 2011/12 | 2012/13 | 2013/14 | 2014/15 |
|--------------------------------|---------|---------|---------|---------|
| Eastern Development Region     | 8.68    | 8.51    | 8.97    | 8.65    |
| Central Development Region     | 79.49   | 79.12   | 77.98   | 77.80   |
| Western Development Region     | 8.72    | 9.17    | 9.98    | 10.51   |
| Mid Western Development Region | 2.05    | 2.06    | 1.98    | 1.90    |
| Far Western Development Region | 1.06    | 1.14    | 1.17    | 1.14    |

**Figure 16: Development Region wise Revenue Collection**



5.7.2 Total expenditure pattern remains almost same for the development regions. Central development region alone covers more than 50% of total government's expenditure. Eastern development region is in the second position consuming about 14% of the total expenditure though its share is slightly decreased in previous years. The ratio of

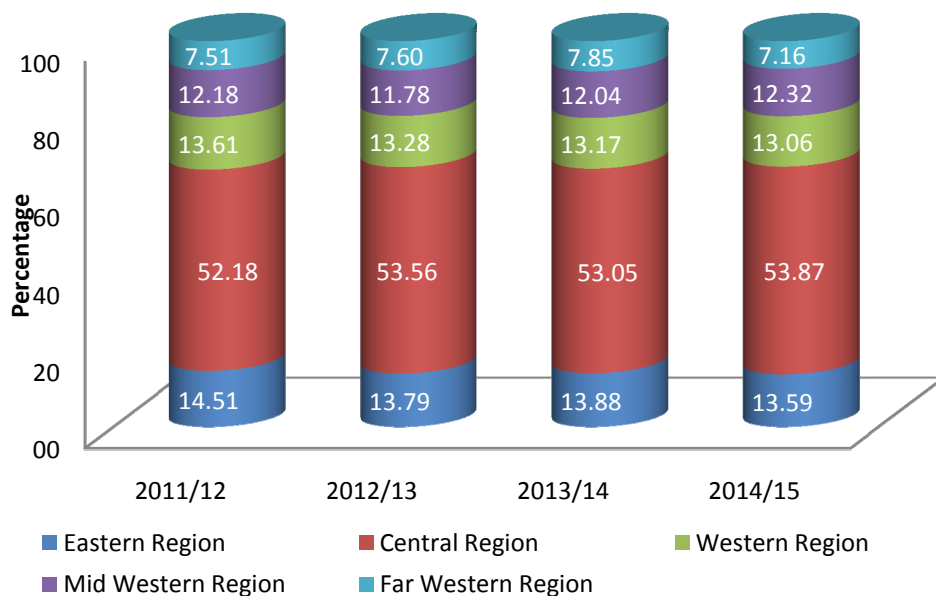
Western development region also remains around 13% of the total expenditure. The share of Mid-Western and Far-Western development region on total expenditure is also seems remaining constant and the slight increment of these regions are negligible.

5.7.3. Ratio of direct payment and commodity aid to total expenditure is slightly in increasing trend. In FY 2011/12, this ratio was 4.63% and which reached to 5.55% in FY 2014/15.

**Table 31: Expenditure Scenario of Development Region (after deducting Central Payment)**

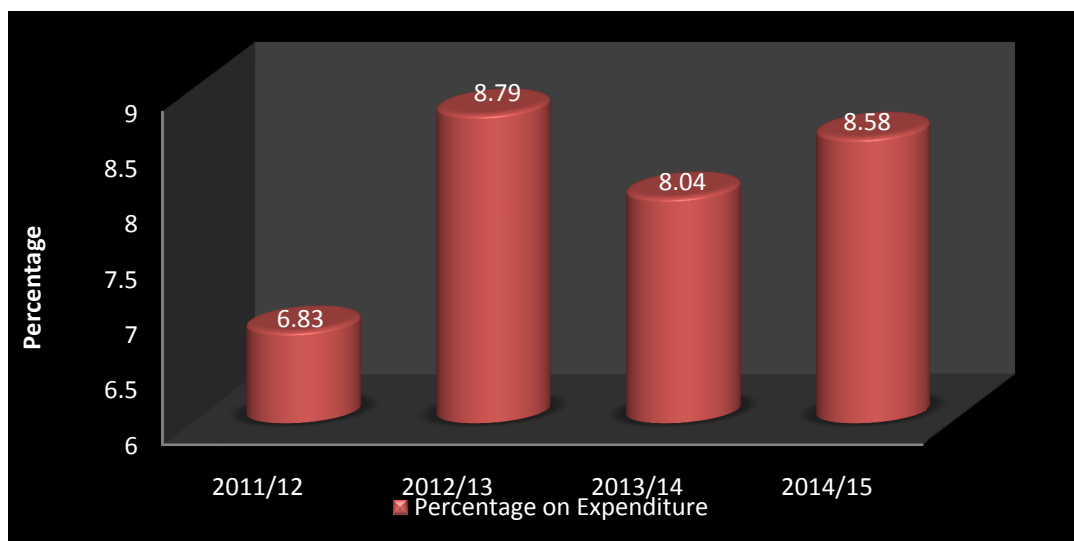
| Development Regions            | Figure in Percentage |         |         |         |
|--------------------------------|----------------------|---------|---------|---------|
|                                | 2011/12              | 2012/13 | 2013/14 | 2014/15 |
| Eastern Development Region     | 14.51                | 13.79   | 13.88   | 13.59   |
| Central Development Region     | 52.18                | 53.56   | 53.05   | 53.87   |
| Western Development Region     | 13.61                | 13.28   | 13.17   | 13.06   |
| Mid Western Development Region | 12.18                | 11.78   | 12.04   | 12.32   |
| Far Western Development Region | 7.51                 | 7.60    | 7.85    | 7.16    |

**Figure 17: Expenditure Scenario of Development Region (after deducting Central Payment)**



5.7.6. Government's expenditure for retirement facilities is in increasing trend. In FY 2014/15, the ratio of retirement expenditure to total expenditure reached 8.58% which was 6.83% and in FY 2011/12, The current unfunded pension paying system is a challenging issue of PFM for GoN. The growing liabilities for pension payment can be seen from the following figure 18.

**Figure 18: Retirement Expenditure Scenario On Total Expenditure**



## 5.8 Debt

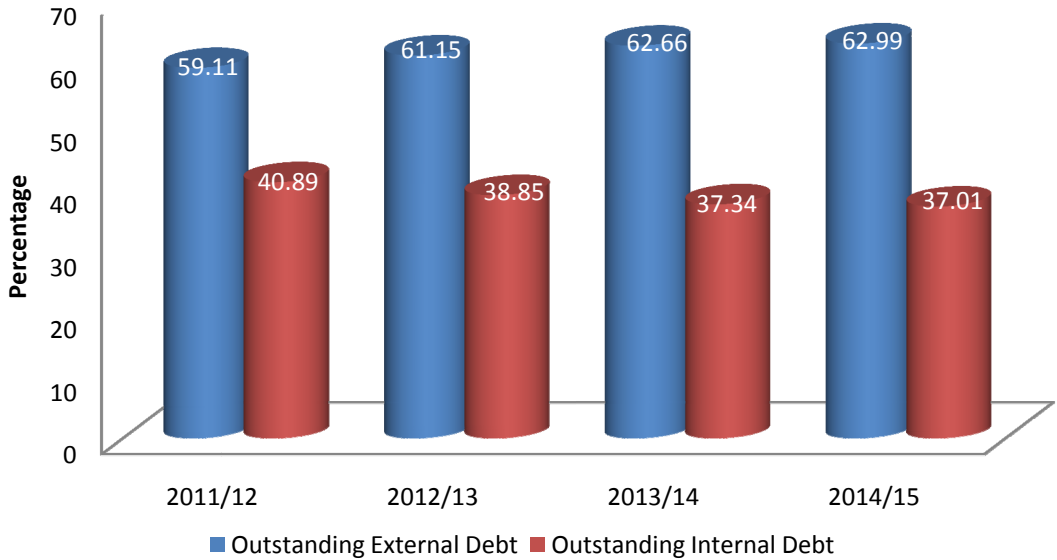
5.8.1 The ratio of outstanding external debt on total outstanding debt is in increasing trend. In FY 2011/12, external debt was 59.11% of total outstanding debt which reached to 62.99% in FY 2014/15. This shows the decreasing ratio of outstanding internal debt on total outstanding debt. The following table 32 and figure 19 shows the composition of outstanding external and internal debt.

**Table 32: Debt Ratio**

*Figure in Percentage*

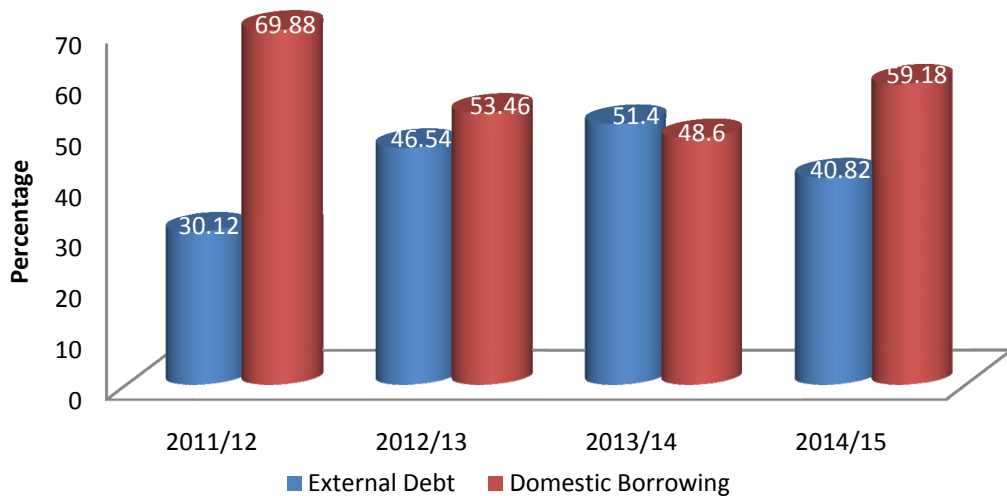
| Debt Ratio                                       | 2011/12 | 2012/13 | 2013/14 | 2014/15 |
|--|---------|---------|---------|---------|
| Outstanding External Debt/Total Debt             |         |         |         |         |
| Outstanding                                      | 59.11   | 61.15   | 62.66   | 62.99   |
| Outstanding Internal Debt/Total Debt Outstanding | 40.89   | 38.85   | 37.34   | 37.01   |
| Disbursement of External Debt/Total Debt         | 30.12   | 46.54   | 51.40   | 40.82   |
| Domestic Borrowing/Total Debt                    | 69.88   | 53.46   | 48.60   | 59.18   |
| Re-payment of External Debt/Total Debt Payment   | 67.13   | 40.39   | 39.94   | 26.42   |
| Re-payment of Internal Debt/Total Debt Payment   | 32.87   | 59.61   | 60.06   | 73.58   |
| Debt Servicing (Internal)/Total Debt Servicing   | 81.33   | 78.14   | 72.04   | 67.23   |
| Debt Servicing (External)/Total Debt Servicing   | 18.67   | 21.86   | 27.96   | 32.77   |

**Figure 19: Outstanding Debt Scenario**



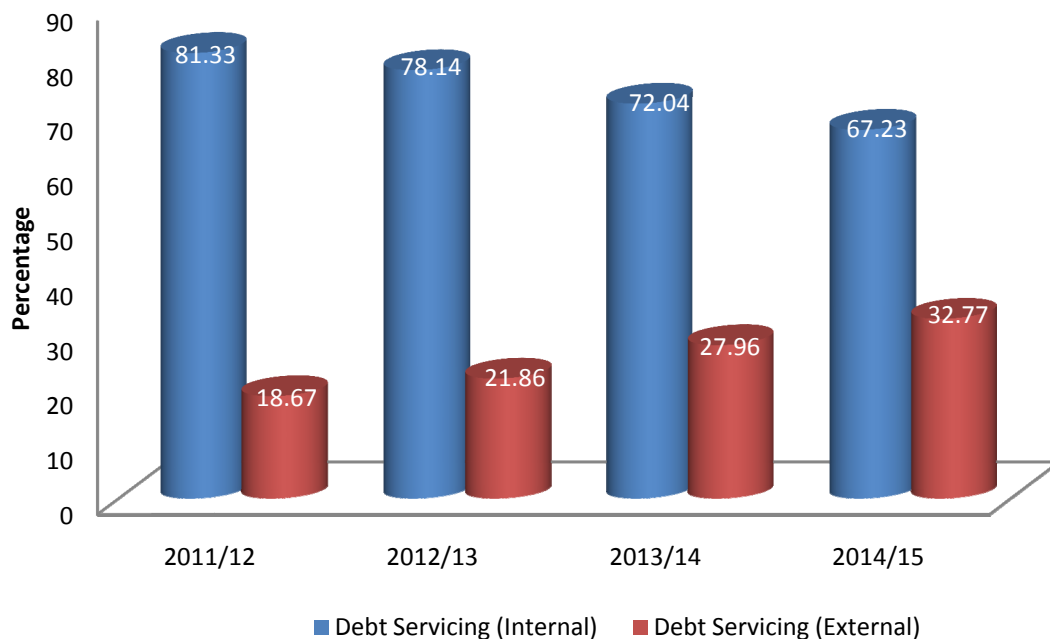
5.8.2 The proportion of internal debt to the total debt is in increasing trend. In FY 2014/15 the proportion of internal debt and external debt is 40.82% and 59.18% which was 30.12% and 69.88% respectively in FY 2011/12. Such ration can be seen more clearly from the following figure 20.

**Figure 20: Proportion of Internal and External Debt**



5.8.3 Following Figure: 21 show the expenditure for internal and external debt servicing. Proportion of expenditure for internal debt servicing on total debt servicing is in decreasing trend. In FY 2011/12, proportion of debt servicing for internal debt was 81.33% and in this FY 2014/15, it has decreased up to 67.23%. Similarly, proportion of expenditure for external debt servicing on total debt servicing is in increasing trend. In FY 2011/12, proportion of debt servicing for external debt was 18.67% and in this FY 2014/15, it has increased up to 32.77%. Following Figure: 21 also show the composition of external debt servicing and internal debt servicing.

**Figure 21: Debt Servicing Scenario**



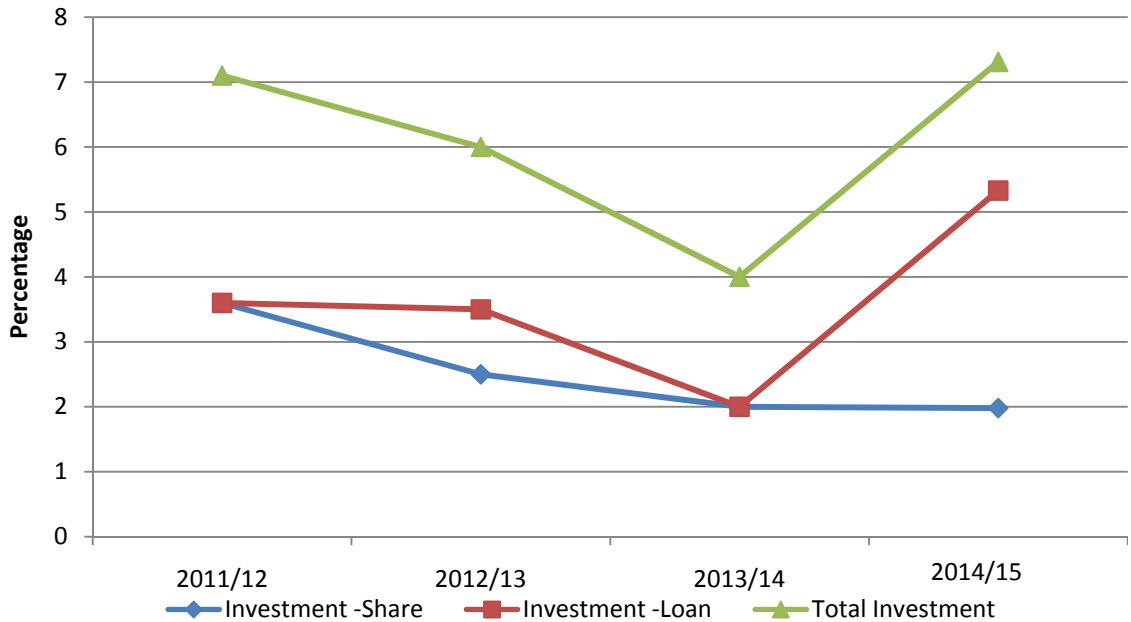
5.8.4 The government investment to Public Enterprises and Public Organizations is increased significantly in FY 2014/15. Such expenditure covers 7.31% of total expenditure in this year which is nearly double than of FY 2013/14. Such trend of expenditure is presented in table 33 and figure 22 below.

**Table 33: Ratio of Investment on PE's to Expenditure**

*Figure in Percentage*

| Fiscal Year             | 2011/12     | 2012/13     | 2013/14     | 2014/15     |
|-------------------------|-------------|-------------|-------------|-------------|
| Investment –Share       | 3.60        | 2.50        | 2.00        | 1.98        |
| Investment –Loan        | 3.60        | 3.50        | 2.00        | 5.33        |
| <b>Total Investment</b> | <b>7.10</b> | <b>6.00</b> | <b>4.00</b> | <b>7.31</b> |

**Figure 22: Ratio of investment on PE's to Expenditure**



## 5.9 Other Status

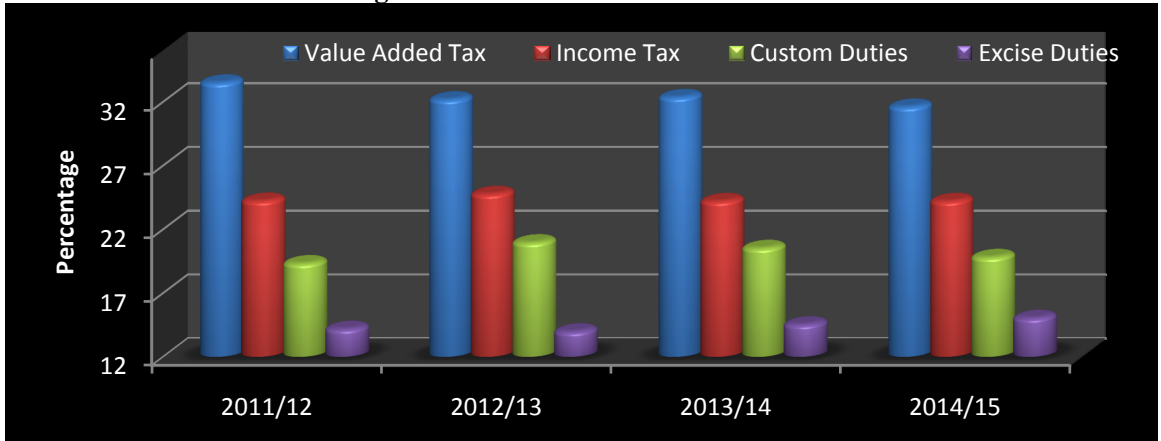
5.9.1 In the composition of tax revenue Value-Added Tax, Income Tax, Custom Duties and Excise Duties covered the major portion. Contribution of Income tax and Custom Duties is almost constant from last four fiscal years. Contribution of Value-Added Tax and Income Tax is lightly decreasing. Such composition can be observed through table 34 and figure 23 below.

**Table 34: Ratio with Tax Revenue**

*Figure in Percentage*

| Tax Revenue     | 2011/12 | 2012/13 | 2013/14 | 2014/15 |
|-----------------|---------|---------|---------|---------|
| Income Tax      | 24.23   | 24.76   | 24.20   | 24.21   |
| Value Added Tax | 33.50   | 32.18   | 32.36   | 31.61   |
| Custom Duties   | 19.32   | 20.96   | 20.52   | 19.81   |
| Excise Duties   | 14.18   | 13.98   | 14.53   | 15.04   |

**Figure 23: Ratio with Tax Revenue**

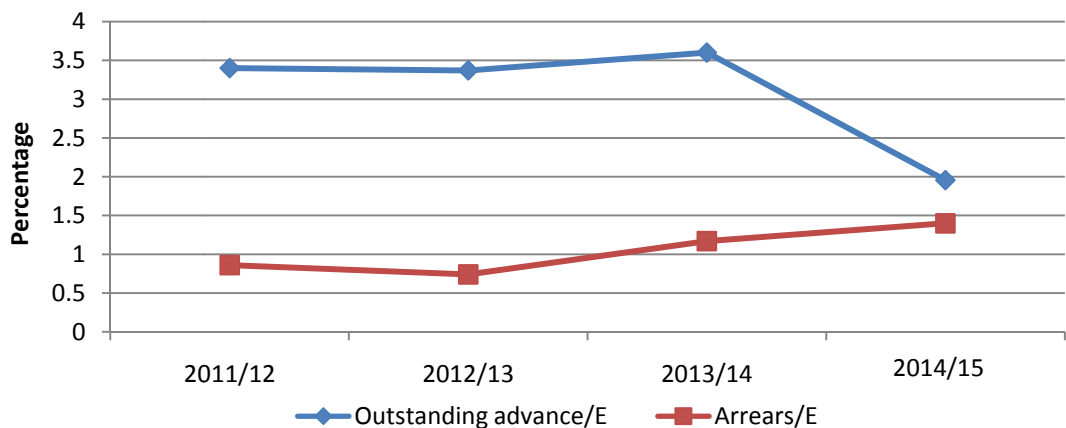


5.9.2. In FY 2013/14 irregularities on Advance expenditure with respect to total expenditure, found during internal audit, is decreased to 1.95% from 3.60% of FY 2013/14. But the amount expended irregularly is found increased to 1.40% in FY 2014/15 from 1.17% of 2013/14. The status of internal audit findings is presented in table 35 and figure 23 below.

**Table 35: Outstanding Advance and Irregularities from Internal Audit Observation to Actual Expenditure**

| Fiscal Year                      | Figure in Percentage |         |         |         |
|----------------------------------|----------------------|---------|---------|---------|
|                                  | 2011/12              | 2012/13 | 2013/14 | 2014/15 |
| Outstanding advance/E            | 3.40                 | 3.37    | 3.60    | 1.955   |
| Internal Audit irregularities /E | 0.86                 | 0.74    | 1.17    | 1.400   |

**Figure: 36 Outstanding Advance and Irregularities from Internal Audit Observation to Actual Expenditure**



# **Annexes**





# Annex 1

Government of Nepal  
Ministry of Finance  
Financial Comptroller General Office

## Statement of Income and Expenditure FY 2011/12 upto 2014/15

|  | <i>Rs in Million</i> |           |           |           |
|--|----------------------|-----------|-----------|-----------|
|  | 2011/12              | 2012/13   | 2013/14   | 2014/15   |
| <b>Revenue, Grant and Balance</b>                                  | 276963.33            | 334656.11 | 406038.02 | 448331.21 |
| Revenue  | 246986.52            | 297942.35 | 362355.00 | 411956.98 |
| Tax  | 211722.61            | 259214.94 | 312441.26 | 355955.77 |
| Non Tax  | 32651.49             | 36806.22  | 44179.52  | 49910.74  |
| Last years balance and irregularities                              | 2612.42              | 1921.19   | 5734.22   | 6090.46   |
| Grant  | 29976.81             | 36713.76  | 43683.02  | 36374.23  |
| Foreign Grant  | 29976.81             | 36713.76  | 43683.02  | 36374.23  |
| <b>Expenditure</b>   | 294850.72            | 302053.90 | 370226.47 | 428251.11 |
| Recurrent  | 243460.01            | 247455.47 | 303531.75 | 339407.60 |
| Capital  | 51390.72             | 54598.43  | 66694.73  | 88843.51  |
| Budget Surplus (+)or Deficiet(-)                                   | -17887.39            | 32602.21  | 35811.54  | 20080.09  |
| <b>Financing</b>   | -7552.82             | 25501.35  | 20888.75  | 38425.81  |
| Net Internal Loan Investment                                       | 11876.69             | 11796.79  | 12927.91  | 26257.39  |
| Internal Loan Investment   | 12063.69             | 12552.10  | 13497.72  | 28338.97  |
| Less Internal loan Investment refund                               | 187.00               | 755.31    | 569.81    | 2081.58   |
| Net Share Investment   | 12093.81             | 8901.81   | 9451.00   | 10510.43  |
| Domestic share investment  | 12093.81             | 5356.55   | 9412.27   | 8524.01   |
| Domestic share investment Re-fund                                  | 0.00                 | 0.00      | 0.00      | 0.00      |
| Foreign Share Investment   | 0.00                 | 3545.27   | 38.74     | 1986.42   |
| Foreign Share Investment Re-fund                                   | 0.00                 | 0.00      | 0.00      | 0.00      |
| External-net Borrowing   | 1382.43              | 2597.56   | -5228.14  | -3404.41  |
| External amottizations   | 13532.43             | 14190.08  | 16724.64  | 17027.87  |
| Less external Borowing   | 12150.00             | 11592.52  | 21952.78  | 20432.28  |
| Domestic-Net Browing   | -32905.75            | 2205.19   | 3737.98   | 5062.41   |
| Domestic amortization  | 6626.84              | 20940.09  | 25152.45  | 47429.99  |
| Less domestic browing  | 39532.58             | 18734.90  | 21414.47  | 42367.58  |
| <b>OtherAdjustment</b>   | 0.00                 | 107.34    | -11.24    | 80.80     |
| Cheque issued but not presented for payment                        | 0.00                 | 14.23     | 2.68      | 80.79     |
| Undefine fund transfer from doner's account to Government Treasury | 0.00                 | 93.11     | 3.87      | 0.01      |
| Previous year Due Payment  | 0.00                 | 0.00      | 17.79     | 0.00      |
| Surplus (+)or Deficiet(-)  | -10334.57            | 7208.20   | 14911.56  | -18264.91 |

Government of Nepal  
Ministry of Finance  
Financial Comptroller General Office

# Comparative Data Sheet

## Sheet 1

Rs. In millions

| Fiscal Year                                       | 2011/12            | 2012/13            | 2013/14            | 2014/15            |
|---|--------------------|--------------------|--------------------|--------------------|
| <b>Total Revenue, Grant and Investment Refund</b> | <b>277,150.33</b>  | <b>335,411.41</b>  | <b>406,607.83</b>  | <b>450,412.79</b>  |
| <b>Revenue</b>                                    | <b>244,374.10</b>  | <b>296,021.15</b>  | <b>356,620.78</b>  | <b>405,866.51</b>  |
| <i>Tax revenue</i>                                | 211,722.61         | 259,214.94         | 312,441.26         | 355,955.77         |
| Taxes on income, profits and capital gains        | 51,303.23          | 64,186.69          | 75,613.64          | 86,165.66          |
| Taxes on payroll and workforce                    | 1,555.00           | 1,880.63           | 2,449.91           | 2,925.85           |
| Taxes on property                                 | 3,588.47           | 5,340.17           | 6,671.12           | 9,399.41           |
| Taxes on goods and services                       | 110,561.20         | 129,270.48         | 157,718.40         | 180,025.21         |
| Taxes on international trade and transactions     | 43,390.81          | 56,931.82          | 67,980.49          | 74,841.23          |
| Other taxes                                       | 1,323.90           | 1,605.15           | 2,007.72           | 2,598.41           |
| Other Revenue /Non Tax                            | 32,651.49          | 36,806.21          | 44,179.52          | 49,910.74          |
| Property Income                                   | 17,652.57          | 17,608.40          | 20,675.17          | 22,708.69          |
| Sales of Goods and Services                       | 6,913.12           | 11,247.05          | 11,645.35          | 12,230.64          |
| Penalties, Fines & Forfeitures                    | 315.65             | 338.15             | 452.76             | 1,254.29           |
| Voluntary Transfers other than Grants             | 0.82               | 5.14               | 2.37               | 4.99               |
| Miscellaneous Revenue                             | 7,769.33           | 7,607.47           | 11,403.86          | 13,712.13          |
| <b>Foreign Grant</b>                              | <b>29,976.81</b>   | <b>36,713.76</b>   | <b>43,683.02</b>   | <b>36,374.23</b>   |
| <b>Other Income</b>                               | <b>2,799.43</b>    | <b>2,676.50</b>    | <b>6,304.03</b>    | <b>8,172.04</b>    |
| Irregularities (Beruju)                           | 2,612.42           | 1,921.19           | 5,734.22           | 6,090.46           |
| Principal Refund of Investment                    | 187.01             | 755.31             | 569.81             | 2,081.58           |
| <b>Total Expenditure</b>                          | <b>339,167.48</b>  | <b>358,637.98</b>  | <b>435,052.29</b>  | <b>531,558.36</b>  |
| Recurrent Expenditure                             | 243,460.00         | 247,455.47         | 303,531.75         | 339,407.60         |
| Capital Expenditure                               | 51,390.72          | 54,598.43          | 66,694.73          | 88,843.51          |
| Financing   | 44,316.76          | 56,584.08          | 64,825.81          | 103,307.25         |
| <b>Budget Deficit (-) or Surplus(+)</b>           | <b>(62,017.15)</b> | <b>(23,226.57)</b> | <b>(28,444.46)</b> | <b>(81,145.58)</b> |
| <b>Priority Wise Expenditure</b>                  |                    |                    |                    |                    |
| P1 Expenditure                                    | 298,037.61         | 325,020.20         | 379,839.15         | 467,995.48         |
| P2 and P3 Expenditure                             | 41,129.88          | 33,617.78          | 55,213.13          | 63,562.88          |
| <b>Source of Expenditure</b>                      |                    |                    |                    |                    |
| Government of Nepal                               | 287,274.13         | 311,438.73         | 374,847.69         | 467,651.00         |
| Foreign Loan Expenditure                          | 11,083.07          | 11,969.44          | 17,998.82          | 25,615.78          |
| Foreign Grant Expenditure                         | 40,810.28          | 35,229.80          | 42,205.76          | 38,291.58          |
| <b>Function Wise Expenditure</b>                  |                    |                    |                    |                    |
| General Public Services                           | 87,527.83          | 104,535.00         | 109,531.39         | 174,149.07         |
| Defence   | 22,657.53          | 20,899.17          | 32,366.18          | 33,155.69          |
| Public Order and Safety                           | 39,265.67          | 37,762.87          | 44,968.35          | 33,968.98          |
| Economic Affairs                                  | 80,387.07          | 84,118.11          | 110,549.02         | 138,162.64         |
| Environmental Protection                          | 1,097.25           | 1,745.20           | 2,572.14           | 7,542.44           |
| Housing and Community Amenities                   | 10,661.26          | 11,074.22          | 14,274.66          | 16,934.93          |
| Health  | 22,870.15          | 21,871.65          | 26,518.42          | 29,468.27          |
| Recreation , Culture and Religion                 | 2,066.09           | 2,411.94           | 3,912.30           | 3,350.84           |
| Education   | 62,053.02          | 62,429.78          | 77,825.69          | 79,840.85          |
| Social Protection                                 | 10,581.61          | 11,790.03          | 12,534.12          | 14,984.66          |

| Fiscal Year                              | 2011/12              | 2012/13              | 2013/14              | 2014/15              |
|--|----------------------|----------------------|----------------------|----------------------|
| Consumption Expenditure                  | 84,515.29            | 90,045.94            | 111,334.04           | 122,944.26           |
| Grants and subsidies (Current Transfer)  | 119,910.72           | 120,261.55           | 149,944.59           | 175,066.31           |
| Operating Subsidy public enterprises     | 914.08               | 985.69               | 1,033.77             | 757.77               |
| Operating Subsidy Local government       | 26,220.45            | 23,299.64            | 31,587.83            | 32,997.96            |
| Transfer to Non profit institution       | 81,185.75            | 82,431.79            | 103,192.97           | 124,588.41           |
| Subsidy Social Security                  | 9,618.94             | 11,630.14            | 12,084.09            | 14,156.97            |
| Capital formation Expenditure            | 91,104.51            | 89,465.66            | 117,363.00           | 133,103.74           |
| Capital Grant                            | 39,713.79            | 34,867.23            | 50,668.27            | 44,260.23            |
| Capital grants to public enterprises     | 3,950.39             | 3,403.11             | 289.48               | 308.40               |
| Capital grants to Local government       | 18,628.47            | 15,031.77            | 21,460.69            | 18,595.46            |
| Capital grants to Non profit institution | 17,134.93            | 16,432.35            | 28,918.10            | 25,356.37            |
| Defence Expenditure                      | 22,657.53            | 20,899.17            | 32,366.18            | 33,155.69            |
| <b>Regional Expenditure</b>              |                      |                      |                      |                      |
| Eastern Development Region               | 39,432.71            | 37,660.55            | 46,506.57            | 54,511.79            |
| Central Development Region               | 209,251.18           | 231,796.16           | 277,763.73           | 346,541.96           |
| Western Development Region               | 36,967.27            | 36,270.07            | 44,125.30            | 52,378.35            |
| Mid Western Development Region           | 33,102.40            | 32,166.86            | 40,341.77            | 49,420.34            |
| Far Western Development Region           | 20,413.92            | 20,744.34            | 26,314.91            | 28,705.92            |
| DP and C aid                             | 12,581.12            | 11,551.90            | 17,722.11            | 22,263.81            |
| Retirement Facilities                    | 18,549.84            | 23,999.93            | 26,944.37            | 34,401.12            |
| <b>Debt</b>                              |                      |                      |                      |                      |
| Total Outstanding Debt                   | 523,207.70           | 545,314.30           | 553,507.70           | 544,918.60           |
| Outstanding External Debt                | 309,287.10           | 333,441.50           | 346,819.10           | 343,261.80           |
| Outstanding Internal Debt                | 213,920.60           | 211,872.80           | 206,688.60           | 201,656.80           |
| Yearly Rollover Treasury Bill            | 114,340.68           | 117,690.11           | 126,482.72           | 109,883.02           |
| Yearly Borrowing Treasury Bill           | 17,283.42            | 19,000.00            | 10,000.00            | 10,000.00            |
| Total Debt Received                      | 52,119.44            | 35,622.36            | 41,115.26            | 71,687.42            |
| Disbursement of External Debt            | 15,700.79            | 16,579.50            | 21,132.37            | 29,264.28            |
| Bilateral                                | 1,914.50             | 2,548.49             | 1,575.38             | 5,774.43             |
| Multilateral                             | 13,786.29            | 14,031.01            | 19,556.99            | 23,489.85            |
| Domestic Borrowing                       | 36,418.65            | 19,042.86            | 19,982.90            | 42,423.15            |
| Re-payment of External Debt              | 13,532.43            | 14,190.10            | 16,724.64            | 17,027.87            |
| Re-payment of Internal Debt              | 6,626.84             | 20,940.09            | 25,152.45            | 47,429.99            |
| Total Debt Servicing                     | 15,160.83            | 13,736.70            | 12,037.87            | 9,265.10             |
| Debt Servicing (Internal)                | 12,329.96            | 10,733.51            | 8,672.67             | 6,229.02             |
| Debt Servicing (External)                | 2,830.87             | 3,003.19             | 3,365.20             | 3,036.08             |
| Net Resource Flow                        | 55,077.00            | (4,118.00)           | (762.00)             | 7,215.79             |
| Net Resource Transfer (External)         | 2,169.00             | (2,221.00)           | 4,408.00             | 12,222.47            |
| <b>GDP (at current prices)</b>           | <b>1,527,344.000</b> | <b>1,695,011.000</b> | <b>1,941,624.000</b> | <b>2,124,650.000</b> |

Government of Nepal  
Ministry of Finance  
Financial Comptroller General Office

## Comparative Data Sheet

### Sheet 2

| Fiscal Year                                   |  | 2011/12 | 2012/13 | 2013/14 | 2014/15 |
|---|--|---------|---------|---------|---------|
| Macro Scenario (percentage)                   | Actual Expenditure/Budgeted Expenditure  | 88.12   | 88.59   | 84.11   | 86.00   |
|   | Recurrent Expenditure/Actual Expenditure | 71.78   | 69.00   | 69.77   | 63.85   |
|   | Capital Expenditure/Actual Expenditure   | 15.15   | 15.22   | 15.33   | 16.71   |
|   | Financing/Actual Expenditure             | 13.07   | 15.78   | 14.90   | 19.43   |
|   | Recurrent Expenditure/Recurrent Budget   | 91.32   | 88.69   | 85.88   | 85.07   |
|   | Capital Expenditure/Capital Budget       | 70.78   | 82.56   | 78.37   | 76.09   |
|   | Financing Expenditure/Financing Budget   | 97.02   | 94.81   | 82.35   | 100.89  |
|   | Actual Revenue/Target Revenue            | 99.70   | 102.22  | 99.04   | 95.55   |
|   | Tax Revenue/Actual Revenue               | 86.64   | 87.57   | 87.61   | 87.70   |
| Non Tax Revenue(other revenue)/Actual Revenue | 13.36                                    | 12.43   | 12.39   | 12.30   |         |

|                                |                                   |       |       |       |       |
|--------------------------------|-----------------------------------|-------|-------|-------|-------|
| Sectoral Scenario (percentage) | General Public Services           | 25.81 | 29.15 | 25.18 | 32.76 |
|                                | Defence                           | 6.68  | 5.83  | 7.44  | 6.24  |
|                                | Public Order and Safety           | 11.58 | 10.53 | 10.34 | 6.39  |
|                                | Economic Affairs                  | 23.70 | 23.45 | 25.41 | 25.99 |
|                                | Environmental Protection          | 0.32  | 0.49  | 0.59  | 1.42  |
|                                | Housing and Community Amenities   | 3.14  | 3.09  | 3.28  | 3.19  |
|                                | Health                            | 6.74  | 6.10  | 6.10  | 5.54  |
|                                | Recreation , Culture and Religion | 0.61  | 0.67  | 0.90  | 0.63  |
|                                | Education                         | 18.30 | 17.41 | 17.89 | 15.02 |
|                                | Social Protection                 | 3.12  | 3.29  | 2.88  | 2.82  |

|                                      |                      |       |       |       |       |
|--------------------------------------|----------------------|-------|-------|-------|-------|
| Source-wise Expenditure (percentage) | GoNE/AE              | 84.70 | 86.84 | 86.16 | 87.98 |
|                                      | Foreign Grant Exp/AE | 12.03 | 9.82  | 9.70  | 7.20  |
|                                      | Bilateral/FGE        | 49.60 | 47.64 | 49.09 | 48.38 |
|                                      | Multilateral/FGE     | 29.35 | 33.48 | 38.00 | 34.93 |
|                                      | Other/FGE            | 21.05 | 18.88 | 12.91 | 16.69 |
|                                      | Foreign Loan Exp/AE  | 3.27  | 3.34  | 4.14  | 4.82  |
|                                      | Bilateral/FLE        | 22.82 | 13.31 | 14.04 | 13.38 |
|                                      | Multilateral/FLE     | 70.64 | 78.49 | 82.00 | 79.97 |
|                                      | Other/FLE            | 6.54  | 8.20  | 3.96  | 6.65  |

|   |   |       |       |       |        |
|---|---|-------|-------|-------|--------|
| Line Item-wise expenditure (percentage) | Consumption Exp/AE                            | 24.92 | 25.11 | 25.59 | 23.13  |
|   | Grant and Subsidies (Current Transfer) Exp/AE | 35.35 | 33.53 | 34.47 | 32.93  |
|   | Capital Formation Expenditure/AE              | 26.86 | 24.95 | 26.98 | 25.040 |
|   | Capital Grant Exp/AE                          | 11.71 | 9.72  | 11.65 | 8.327  |

|  |                |       |       |       |        |
|--|----------------|-------|-------|-------|--------|
| Priority-wise Expenditure (Percentage) | P1 E/AE        | 87.87 | 90.63 | 87.31 | 88.042 |
|  | P2 and P3 E/AE | 12.13 | 9.37  | 12.69 | 11.958 |

|                     |  |       |       |       |       |
|---------------------|--|-------|-------|-------|-------|
| Ratio with Revenue  | Recurrent Expenditure/AR                   | 0.996 | 0.836 | 0.851 | 0.836 |
|                     | Capital Expenditure/AR                     | 0.210 | 0.184 | 0.187 | 0.219 |
|                     | Financing Expenditure/AR                   | 0.181 | 0.191 | 0.182 | 0.255 |
|                     | General Public Services/AR                 | 0.358 | 0.353 | 0.307 | 0.429 |
|                     | Economic Affairs/AR                        | 0.329 | 0.284 | 0.310 | 0.340 |
|                     | Eduaction/AR                               | 0.254 | 0.211 | 0.218 | 0.197 |
|                     | Public Order and Safety/AR                 | 0.161 | 0.128 | 0.126 | 0.084 |
|                     | Defence/AR                                 | 0.093 | 0.071 | 0.091 | 0.082 |
|                     | Health/AR                                  | 0.094 | 0.074 | 0.074 | 0.073 |
|                     | Foreign Loan Expenditure/AR                | 0.045 | 0.040 | 0.034 | 0.063 |
|                     | Foreign grant Expenditure/AR               | 0.167 | 0.119 | 0.099 | 0.094 |
|                     | Grants and subsidies (Current Transfer)/AR | 0.491 | 0.406 | 0.420 | 0.431 |
|                     | Interest Receipt/AR                        | 0.007 | 0.002 | 0.005 | 0.005 |
| Dividend Receipt/AR | 0.039                                      | 0.037 | 0.019 | 0.034 |       |

|                  |                                  |        |         |        |        |
|------------------|----------------------------------|--------|---------|--------|--------|
| Ratio with GDP   | Expenditure                      | 22.206 | 21.158  | 22.407 | 25.019 |
|                  | Recurrent                        | 15.940 | 14.599  | 15.633 | 15.975 |
|                  | Capital                          | 3.365  | 3.221   | 3.435  | 4.182  |
|                  | Financing                        | 2.902  | 3.338   | 3.339  | 4.862  |
|                  | Revenue                          | 16.000 | 17.464  | 18.367 | 19.103 |
|                  | Budget deficit                   | 4.060  | 1.370   | 1.465  | 3.819  |
|                  | Foreign Loan Receipt             | 1.028  | 0.978   | 1.088  | 1.377  |
|                  | Foreign Grant Receipt            | 1.963  | 2.166   | 2.250  | 1.712  |
|                  | Total Outstanding Debt           | 34.256 | 32.172  | 28.507 | 25.647 |
|                  | Outstanding External Debt        | 20.250 | 19.672  | 17.862 | 16.156 |
|                  | Outstanding Internal Debt        | 14.006 | 12.500  | 10.645 | 9.491  |
|                  | Total Debt Received              | 3.412  | 2.102   | 2.118  | 3.374  |
|                  | Disbursement of External Debt    | 1.028  | 0.978   | 1.088  | 1.377  |
|                  | Domestic Borrowing               | 2.384  | 1.123   | 1.029  | 1.997  |
|                  | Re-payment of External Debt      | 0.886  | 0.837   | 0.861  | 0.801  |
|                  | Re-payment of Internal Debt      | 0.434  | 1.235   | 1.295  | 2.232  |
|                  | Total Debt Servicing             | 0.993  | 0.810   | 0.620  | 0.436  |
|                  | Net Resource Transfer (External) | 0.142  | (0.131) | 0.227  | 0.575  |
|                  | Investment -Share                | 0.792  | 0.525   | 0.487  | 0.495  |
|                  | Investment -Loan                 | 0.790  | 0.741   | 0.695  | 0.863  |
| Total Investment | 1.582                            | 1.266  | 1.182   | 1.358  |        |

|                        |  |       |       |       |       |
|------------------------|--|-------|-------|-------|-------|
| Ratio with Tax Revenue | Taxes on income, profit and capital gain     | 24.23 | 24.76 | 24.20 | 24.21 |
|                        | Taxes on property                            | 1.69  | 2.06  | 2.14  | 2.64  |
|                        | Taxes on goods and services                  | 52.22 | 49.87 | 50.48 | 50.58 |
|                        | Taxes on international trade and transaction | 20.49 | 21.96 | 21.76 | 21.03 |

## Annex 3

|  |  |                        |        |        |          |
|--|--|------------------------|--------|--------|----------|
| Development region wise revenue collection                                   | Eastern Development Region                       | 8.68                   | 8.51   | 8.97   | 8.65     |
|  | Central Development Region                       | 79.49                  | 79.12  | 77.98  | 77.80    |
|  | Western Development Region                       | 8.72                   | 9.17   | 9.98   | 10.51    |
|  | Mid Western Development Region                   | 2.05                   | 2.06   | 1.98   | 1.90     |
|  | Far Western Development Region                   | 1.06                   | 1.14   | 1.17   | 1.14     |
| Change with previous year (Percentage)                                       | Revenue  |                        | 21.13  | 20.47  | 13.81    |
|  | Total expenditure                                |                        | 5.74   | 21.31  | 22.18    |
|  | Recurrent Expenditure                            |                        | 1.64   | 22.66  | 11.82    |
|  | Capital Expenditure                              |                        | 6.24   | 22.16  | 33.21    |
|  | Financing  |                        | 27.68  | 14.57  | 59.36    |
|  | General Public Services                          |                        | 19.43  | 4.78   | 58.99    |
|  | Deffence   |                        | (7.76) | 54.87  | 2.44     |
|  | Public Order and Safety                          |                        | (3.83) | 19.08  | (24.46)  |
|  | Economic Affairs                                 |                        | 4.64   | 31.42  | 24.98    |
|  | Environmental Protection                         |                        | 59.05  | 47.38  | 193.24   |
|  | Housing and Community Amenities                  |                        | 3.87   | 28.90  | 18.64    |
|  | Health   |                        | (4.37) | 21.25  | 11.12    |
|  | Recreation , Culture and Religion                |                        | 16.74  | 62.21  | (14.35)  |
|  | Education  |                        | 0.61   | 24.66  | 2.59     |
| Social Protection  |  | 11.42                  | 6.31   | 19.55  |          |
| Expenditure scenario of Development Region (after deducting central Payment) | Eastern Development Region                       | 11.63                  | 10.50  | 10.69  | 10.26    |
|  | Central Development Region                       | 41.80                  | 40.78  | 40.85  | 40.65    |
|  | Western Development Region                       | 10.90                  | 10.11  | 10.14  | 9.85     |
|  | Mid Western Development Region                   | 9.76                   | 8.97   | 9.27   | 9.30     |
|  | Far Western Development Region                   | 6.02                   | 5.78   | 6.05   | 5.40     |
|  | DP and Comodity aid (Central Payment)            | 3.71                   | 3.22   | 4.07   | 4.19     |
|  | Non Votable expenditure (Central Payment)        | 10.72                  | 13.94  | 12.73  | 13.88    |
|  | Retirement Facilities (Central Payment)          | 5.47                   | 6.69   | 6.19   | 6.47     |
|  | Outstanding Advance and Arrears with AE (%)      | Outstanding advance/AE | 3.40   | 3.37   | 3.60     |
| Arrears/AE   |  | 0.86                   | 0.74   | 1.17   | 1.400    |
| Reimbursement Status and trends in %   | Total reimbursement Status of Loan               | 48.82                  | 55.28  | 69.87  | 34.42    |
|  | Total Reimbursement Status of Grant              | 64.48                  | 43.12  | 72.74  | 65.58    |
|  | Reimbursement Trend of Loan for the year         | 123.54                 | 99.31  | 155.23 | 907.49   |
|  | Reimbursement Trend of Grant for the year        | 108.54                 | 73.15  | 132.41 | 1,729.33 |
| Debt Ratio   | Outstanding External Debt/Total Debt Outstanding | 59.11                  | 61.15  | 62.66  | 62.99    |
|  | Outstanding Internal Debt/Total Debt Outstanding | 40.89                  | 38.85  | 37.34  | 37.01    |
|  | Disbursement of External Debt/Total Debt         | 30.12                  | 46.54  | 51.40  | 40.82    |
|  | Domestic Borrowing/Total Debt                    | 69.88                  | 53.46  | 48.60  | 59.18    |
|  | Re-payment of External Debt/Total Debt Payment   | 67.13                  | 40.39  | 39.94  | 26.42    |
|  | Re-payment of Internal Debt/Total Debt Payment   | 32.87                  | 59.61  | 60.06  | 73.58    |
|  | Debt Servicing (Internal)/Total Debt Servicing   | 81.33                  | 78.14  | 72.04  | 67.23    |
|  | Debt Servicing (External)/Total Debt Servicing   | 18.67                  | 21.86  | 27.96  | 32.77    |
| Ratio with expenditure   | Investment -Share                                | 3.60                   | 2.50   | 2.00   | 1.98     |
|  | Investment -Loan                                 | 3.60                   | 3.50   | 2.00   | 5.33     |
|  | Total Investment                                 | 7.10                   | 6.00   | 4.00   | 7.31     |

Financial Comptroller General Office  
**Revenue Collection Detail**

Fiscal Year 2014/15 (2071/72)

| Revenue Head |  | Target                    | Actual Collection         |
|--------------|--|---------------------------|---------------------------|
| <b>11100</b> | <b>Taxes on income, profits, and capital gains</b>     | <b>91,473,831,000.00</b>  | <b>86,165,664,666.46</b>  |
| <b>11110</b> | <b>Payable by individuals &amp; Sole Traders</b>       | <b>24,026,802,000.00</b>  | <b>22,557,821,816.38</b>  |
| 11111        | Individual or Sole Traders                             | 9,483,806,000.00          | 8,536,578,413.56          |
| 11112        | Remuneration Tax                                       | 12,759,999,000.00         | 11,360,284,611.66         |
| 11113        | Capital Gain - Individuals                             | 1,782,997,000.00          | 2,660,958,791.16          |
| <b>11120</b> | <b>Payable by enterprises and corporations</b>         | <b>51,111,649,000.00</b>  | <b>52,033,694,968.03</b>  |
| 11121        | Company Profit Tax - Government Corporations Companies | 5,467,670,000.00          | 4,500,170,775.83          |
| 11122        | Company Profit Tax - Public Limited Companies          | 20,022,465,000.00         | 20,618,865,268.33         |
| 11123        | Company Profit Tax - Private Limited Companies         | 20,919,512,000.00         | 22,278,664,654.45         |
| 11124        | Company Profit Tax - Other Institutions                | 4,540,530,000.00          | 4,589,202,259.01          |
| 11125        | Capital gain - Entity                                  | 161,472,000.00            | 46,792,010.41             |
| <b>11130</b> | <b>Taxes on Investment and other income</b>            | <b>16,335,380,000.00</b>  | <b>11,574,147,882.05</b>  |
| 11131        | Taxes on Rent & Lease Income                           | 5,385,338,000.00          | 2,656,904,221.36          |
| 11132        | Interest   | 7,781,092,000.00          | 6,117,079,710.66          |
| 11133        | Dividend   | 2,449,682,000.00          | 2,094,985,368.34          |
| 11134        | Other Investment Income                                | 8,063,000.00              | 13,347,303.11             |
| 11135        | Tax on gambling, lottery, souvenir and grants          | 97,148,000.00             | 97,241,864.65             |
| 11136        | Taxes on other income                                  | 614,057,000.00            | 594,589,413.93            |
| <b>11200</b> | <b>Taxes on payroll and workforce</b>                  | <b>3,059,036,000.00</b>   | <b>2,925,848,375.41</b>   |
| <b>11210</b> | <b>Social Security Taxes on payroll</b>                | <b>3,059,036,000.00</b>   | <b>2,925,848,375.41</b>   |
| 11211        | Social Security Taxes on payroll                       | 3,059,036,000.00          | 2,925,848,375.41          |
| <b>11300</b> | <b>Taxes on property</b>                               | <b>5,548,906,000.00</b>   | <b>9,399,412,812.86</b>   |
| <b>11310</b> | <b>Recurrent taxes on immovable property</b>           | <b>53,681,000.00</b>      | <b>21,874,337.26</b>      |
| 11311        | Annual Property Tax                                    | 53,681,000.00             | 21,874,337.26             |
| <b>11340</b> | <b>Taxes on financial and capital transactions</b>     | <b>5,495,225,000.00</b>   | <b>9,377,538,475.60</b>   |
| 11341        | House and Land Registration                            | 5,495,225,000.00          | 9,377,538,475.60          |
| <b>11400</b> | <b>Taxes on goods and services</b>                     | <b>193,213,525,000.00</b> | <b>180,025,210,541.19</b> |
| <b>11410</b> | <b>VAT</b>   | <b>122,439,916,000.00</b> | <b>112,521,792,351.72</b> |
| 11411        | VAT - Production                                       | 13,828,821,000.00         | 12,852,621,005.46         |
| 11412        | VAT - Import   | 81,037,370,000.00         | 72,984,598,169.49         |
| 11413        | VAT - Goods, Sales & Distribution                      | 9,438,779,000.00          | 9,181,754,474.96          |
| 11414        | VAT - Services & Contracts                             | 7,842,452,000.00          | 6,532,345,204.00          |
| 11415        | VAT - Services, Tourism                                | 1,790,112,000.00          | 1,751,256,186.83          |
| 11416        | VAT - Telephone, Insurance & Air Travel                | 6,622,171,000.00          | 7,135,505,853.07          |
| 11417        | VAT - Non Registered(Reverse Charge)                   | 1,880,211,000.00          | 2,083,711,457.91          |
| <b>11420</b> | <b>Excise</b>  | <b>55,741,946,000.00</b>  | <b>53,538,191,756.24</b>  |
| 11421        | Tobacco  | 8,959,165,000.00          | 7,163,084,300.27          |
| 11422        | Alcohol  | 12,729,936,000.00         | 12,690,197,639.95         |
| 11423        | Beer   | 6,459,428,000.00          | 6,855,409,360.12          |
| 11424        | Excise on other produced items                         | 4,498,553,000.00          | 4,334,199,174.53          |
| 11425        | Import Duties  | 23,094,864,000.00         | 22,495,301,281.37         |
| <b>11440</b> | <b>Taxes on specific services</b>                      | <b>1,013,790,000.00</b>   | <b>1,031,885,596.85</b>   |
| 11441        | Foreign Employment Services                            | 500,000.00                | 2,466,653.04              |
| 11442        | Health Services  | 508,547,000.00            | 561,661,342.69            |
| 11443        | Education Services- Education Institute                | 388,430,000.00            | 307,537,651.92            |
| 11444        | Education Services- Aboard Study                       | 116,313,000.00            | 160,219,949.20            |



**Revenue Collection Detail**

Fiscal Year 2014/15 (2071/72)

| Revenue Head |   |                          |                          |
|--------------|---|--------------------------|--------------------------|
| <b>11450</b> | <b>Taxes on use of goods and on permission to use goods</b>       | <b>14,017,873,000.00</b> | <b>12,933,340,836.38</b> |
| 11451        | Vehicle Tax   | 5,566,261,000.00         | 6,315,416,387.13         |
| 11452        | Taxes on the use of infrastructure                                | 2,946,203,000.00         | 1,010,052,008.00         |
| 11453        | Road Maintenance and Improvement Duty                             | 2,962,697,000.00         | 1,983,686,417.00         |
| 11454        | Road Construction and Maintenance Duty                            | 2,542,712,000.00         | 3,624,186,024.25         |
| <b>11500</b> | <b>Taxes on international trade and transactions</b>              | <b>80,669,256,000.00</b> | <b>74,841,228,034.88</b> |
| <b>11510</b> | <b>Customs and other import duties</b>                            | <b>76,619,484,000.00</b> | <b>70,526,676,465.66</b> |
| 11511        | Import duties   | 72,593,796,000.00        | 70,525,278,378.66        |
| 11512        | Indian Excise Refund Fees   | 4,025,191,000.00         | 257,175.00               |
| 11513        | Local Development Fees  | 497,000.00               | 1,140,912.00             |
| <b>11520</b> | <b>Taxes on exports</b>   | <b>878,589,000.00</b>    | <b>314,555,522.35</b>    |
| 11521        | Export duty   | 871,430,000.00           | 310,646,812.35           |
| 11522        | Export Service Charge   | 7,159,000.00             | 3,908,710.00             |
| <b>11560</b> | <b>Other taxes on international trade and transactions</b>        | <b>3,171,183,000.00</b>  | <b>3,999,996,046.87</b>  |
| 11561        | Agriculture service charge on imports                             | 2,525,893,000.00         | 3,377,478,115.00         |
| 11562        | Other Income related to Customs                                   | 645,290,000.00           | 622,517,931.87           |
| <b>11600</b> | <b>Other taxes</b>  | <b>2,568,741,000.00</b>  | <b>2,598,405,976.34</b>  |
| <b>11610</b> | <b>Registration Fee</b>   | <b>1,000,980,000.00</b>  | <b>1,185,015,845.27</b>  |
| 11611        | Firm Registration Fee   | 971,845,000.00           | 1,144,048,077.27         |
| 11612        | Agency Registration Fee   | 29,135,000.00            | 40,967,768.00            |
| <b>11620</b> | <b>Ownership Certificate Charge</b>                               | <b>1,567,761,000.00</b>  | <b>1,413,390,131.07</b>  |
| 11621        | Driving License & Vehicle Ownership Certificate Charge            | 1,552,971,000.00         | 1,402,390,630.57         |
| 11622        | Fire Arms Registration  | 14,790,000.00            | 10,999,500.50            |
| <b>14100</b> | <b>Property Income</b>  | <b>23,073,774,000.00</b> | <b>22,708,692,670.60</b> |
| <b>14110</b> | <b>Interest</b>   | <b>691,258,000.00</b>    | <b>1,930,006,923.93</b>  |
| 14111        | Interest from financial institutions                              | 303,939,000.00           | 183,036,264.82           |
| 14112        | Interest from commercial institutions                             | 7,041,000.00             | 700,794,800.00           |
| 14113        | Interest from industrial institutions                             | 54,000.00                | 77,668.00                |
| 14114        | Interest from service oriented institutions                       | 379,126,000.00           | 1,039,891,225.91         |
| 14115        | Interest from other institutions                                  | 1,098,000.00             | 6,206,965.20             |
| <b>14120</b> | <b>Dividends</b>  | <b>14,171,050,000.00</b> | <b>13,731,715,545.02</b> |
| 14121        | Dividend from Financial Institutions                              | 5,579,708,000.00         | 7,250,162,337.01         |
| 14122        | Dividend from Commercial Institutions                             | 903,000.00               | 17,255.00                |
| 14123        | Dividend from Industrial Institution                              | 30,874,000.00            | 24,140,523.80            |
| 14124        | Dividend from Service Oriented Organization                       | 8,559,486,000.00         | 6,450,298,885.21         |
| 14125        | Dividend from Other Institutions                                  | 79,000.00                | 7,096,544.00             |
| <b>14150</b> | <b>Rent &amp; Royalty</b>   | <b>8,211,466,000.00</b>  | <b>7,046,970,201.65</b>  |
| 14151        | Rent on Lease of Government Property                              | 374,402,000.00           | 414,959,266.46           |
| 14152        | Royalty on Casino Operations.                                     | 186,026,000.00           | 206,320,478.16           |
| 14153        | Royalty from Mine Extraction                                      | 90,859,000.00            | 97,249,993.87            |
| 14154        | Income & Royalty from Water Resources Sector Hydro Power Projects | 2,098,423,000.00         | 1,302,328,432.20         |
| 14155        | Royalty and Other Income from the Sales of Forest Products        | 1,776,923,000.00         | 1,221,495,270.14         |
| 14156        | Other Royalty   | 3,684,833,000.00         | 3,804,616,760.82         |
| <b>14200</b> | <b>Sales of Goods and Services</b>                                | <b>14,723,367,000.00</b> | <b>12,230,639,181.76</b> |
| <b>14210</b> | <b>Sales of Goods</b>   | <b>7,028,518,000.00</b>  | <b>7,295,212,252.65</b>  |
| 14211        | Sales of agriculture product                                      | 143,406,000.00           | 143,941,531.69           |

**Revenue Collection Detail**

Fiscal Year 2014/15 (2071/72)

| Revenue Head |   |                         |                          |
|--------------|---|-------------------------|--------------------------|
| 14212        | Sale of Government Property                         | 78,044,000.00           | 285,046,728.59           |
| 14213        | Sales of other items                                | 74,132,000.00           | 105,390,345.17           |
| 14214        | Telephone Services Fee                              | 5,545,816,000.00        | 5,594,140,957.32         |
| 14215        | Charge for the use of Telephone Services            | 1,183,838,000.00        | 1,163,936,621.12         |
| 14216        | Water Connection & Supply                           | 1,160,000.00            | 745,009.87               |
| 14217        | Fee for use of Water for Irrigation                 | 1,404,000.00            | 1,483,002.68             |
| 14218        | Charges for Consumption of Electricity              | 718,000.00              | 528,056.21               |
| <b>14220</b> | <b>Administrative Fees</b>                          | <b>7,694,849,000.00</b> | <b>4,935,426,929.11</b>  |
| 14221        | Judicial Fee Duty                                   | 692,920,000.00          | 703,764,370.99           |
| 14222        | Charges for use of Postal Services                  | 341,734,000.00          | 298,477,075.88           |
| 14223        | Income from Education Sector                        | 636,695,000.00          | 603,703,310.37           |
| 14224        | Exam Fee  | 531,425,000.00          | 446,256,901.28           |
| 14225        | Transport Sector                                    | 221,517,000.00          | 225,541,496.00           |
| 14226        | Export Import License Fee                           | 75,287,000.00           | 78,628,983.81            |
| 14227        | Other Administrative Fees                           | 5,195,271,000.00        | 2,579,054,790.78         |
| <b>14300</b> | <b>Penalties Fines &amp; Forfeiture</b>             | <b>443,385,000.00</b>   | <b>1,254,292,884.62</b>  |
| <b>14310</b> | <b>Penalties Fines &amp; Forfeiture</b>             | <b>443,385,000.00</b>   | <b>1,254,292,884.62</b>  |
| 14311        | Judicial Penalty, Fines and Forfeiture              | 110,326,000.00          | 118,994,739.25           |
| 14312        | Administrative Penalty, Fines and Forfeiture        | 333,059,000.00          | 1,135,298,145.37         |
| <b>14400</b> | <b>Voluntary Transfers other than Grants</b>        | <b>2,410,000.00</b>     | <b>4,988,675.33</b>      |
| <b>14410</b> | <b>Voluntary Transfers other than Grants</b>        | <b>2,410,000.00</b>     | <b>4,988,675.33</b>      |
| 14411        | Recurrent   | 1,029,000.00            | 2,795,496.00             |
| 14412        | Capital   | 1,381,000.00            | 2,193,179.33             |
| <b>14500</b> | <b>Miscellaneous Revenue</b>                        | <b>9,975,330,000.00</b> | <b>13,712,131,006.40</b> |
| <b>14510</b> | <b>Administrative Fee - Immigration and Tourism</b> | <b>8,879,234,000.00</b> | <b>12,434,787,645.88</b> |
| 14511        | Charges for Issuing Passports                       | 5,511,656,000.00        | 9,391,559,217.20         |
| 14512        | Visa Fees   | 2,638,660,000.00        | 2,486,971,835.82         |
| 14513        | Permit for Mountainering and Trekking               | 723,653,000.00          | 552,376,049.51           |
| 14514        | Other Fee from Tourists                             | 5,265,000.00            | 3,880,543.35             |
| <b>14520</b> | <b>Other Revenue</b>                                | <b>1,089,535,000.00</b> | <b>1,273,337,943.01</b>  |
| 14521        | Pollution Control Fees                              | 884,564,000.00          | 856,179,483.21           |
| 14522        | Other Revenue                                       | 204,971,000.00          | 417,158,459.80           |
| <b>14530</b> | <b>Capital Revenue</b>                              | <b>6,561,000.00</b>     | <b>4,005,417.51</b>      |
| 14531        | Sales of Government Land and Building               | 6,561,000.00            | 4,005,417.51             |
| Total        |   | 424,751,561,000.00      | 405,866,514,825.85       |

## Financial Comptroller General Office Function wise Expenditure

Fiscal Year 2014/15 (2071/72)

| Details   | Total<br>Expenditure | %     | Recurrent Expenditure | Recurrent<br>% | Capital/Principle<br>Expenses | Capital<br>% |
|---|----------------------|-------|-----------------------|----------------|-------------------------------|--------------|
| 01 GENERAL PUBLIC SERVICES  | 174,149,066,551.26   | 32.76 | 99,785,764,701.37     | 29.40          | 74,363,301,849.89             | 38.70        |
| 01.8 Transfers of a general character between levels of government                    | 16,744,893,748.14    | 3.15  | 16,430,983,688.26     | 4.84           | 313,910,059.88                | 0.16         |
| 365 Ministry of Federal Affairs and Local Development                                 | 16,744,893,748.14    | 3.15  | 16,430,983,688.26     | 4.84           | 313,910,059.88                | 0.16         |
| 01.1 Executive and legislative organs, financial, fiscal affairs and external affairs | 83,236,265,882.06    | 15.66 | 61,182,837,749.95     | 18.03          | 22,053,428,132.11             | 11.48        |
| 101 President   | 357,589,175.28       | 0.07  | 84,030,084.28         | 0.02           | 273,559,091.00                | 0.14         |
| 102 Deputy President  | 30,052,552.46        | 0.01  | 27,160,532.46         | 0.01           | 2,892,020.00                  | 0.00         |
| 202 Constituent Assembly / Legislature - Parliament                                   | 1,348,716,710.71     | 0.25  | 1,299,590,672.08      | 0.38           | 49,126,038.63                 | 0.03         |
| 206 Commission for Investigation of Abuse of Authority                                | 698,238,504.62       | 0.13  | 454,705,116.28        | 0.13           | 243,533,388.34                | 0.13         |
| 208 Office of the Auditor General   | 325,878,326.55       | 0.06  | 292,656,065.55        | 0.09           | 33,222,261.00                 | 0.02         |
| 301 Prime Minister and Council of Minister's Office                                   | 11,876,071,146.16    | 2.23  | 11,852,913,528.16     | 3.49           | 23,157,618.00                 | 0.01         |
| 305 Ministry of Finance   | 4,063,136,540.55     | 0.76  | 3,605,433,698.45      | 1.06           | 457,702,842.10                | 0.24         |
| 326 Ministry of Foreign Affairs   | 2,720,394,809.88     | 0.51  | 2,420,001,096.39      | 0.71           | 300,393,713.49                | 0.16         |
| 347 Ministry of Urban Development   | 73,011,824.23        | 0.01  | 68,762,695.48         | 0.02           | 4,249,128.75                  | 0.00         |
| 352 Ministry of Cooperative and poverty Alleviation                                   | 64,854,256.40        | 0.01  | 59,371,119.40         | 0.02           | 5,483,137.00                  | 0.00         |
| 356 Ministry of General Administration  | 50,717,261.40        | 0.01  | 50,717,261.40         | 0.01           | 0.00                          | 0.00         |
| 365 Ministry of Federal Affairs and Local Development                                 | 242,148,898.80       | 0.05  | 234,670,302.80        | 0.07           | 7,478,596.00                  | 0.00         |
| 501 MOF Policy Financing  | 3,623,528,927.86     | 0.68  | 0.00                  | 0.00           | 3,623,528,927.86              | 1.89         |
| 503 MOF External Debt Service (Multilateral)  | 16,665,289,130.23    | 3.14  | 2,579,732,510.45      | 0.76           | 14,085,556,619.78             | 7.33         |
| 504 MOF External Debt Service (Bilateral)   | 3,396,754,427.32     | 0.64  | 454,442,677.16        | 0.13           | 2,942,311,750.16              | 1.53         |
| 601 MOF Staff Benefits and Retirement Benefits  | 24,383,874,960.70    | 4.59  | 24,383,874,960.70     | 7.18           | 0.00                          | 0.00         |
| 602 MOF Miscellaneous   | 13,316,008,428.91    | 2.51  | 13,314,775,428.91     | 3.92           | 1,233,000.00                  | 0.00         |
| 01.6 General public services n.e.c.   | 4,467,841,946.62     | 0.84  | 3,734,511,871.27      | 1.10           | 733,330,075.35                | 0.38         |
| 212 Election Commission   | 475,887,077.11       | 0.09  | 458,479,907.83        | 0.14           | 17,407,169.28                 | 0.01         |
| 214 National Human Rights Commission  | 108,342,892.75       | 0.02  | 76,309,917.81         | 0.02           | 32,032,974.94                 | 0.02         |
| 314 Ministry of Home  | 28,157,079.85        | 0.01  | 13,191,633.85         | 0.00           | 14,965,446.00                 | 0.01         |
| 337 Ministry of Physical Planning, Works and Transport Management                     | 39,271,341.15        | 0.01  | 8,096,422.40          | 0.00           | 31,174,918.75                 | 0.02         |
| 349 Ministry of Peace & Reconstruction  | 440,594,352.38       | 0.08  | 0.00                  | 0.00           | 440,594,352.38                | 0.23         |
| 365 Ministry of Federal Affairs and Local Development                                 | 3,197,213,203.38     | 0.60  | 3,178,433,989.38      | 0.94           | 18,779,214.00                 | 0.01         |
| 501 MOF Policy Financing  | 178,376,000.00       | 0.03  | 0.00                  | 0.00           | 178,376,000.00                | 0.09         |
| 01.3 General services   | 13,055,485,802.56    | 2.46  | 12,195,787,255.02     | 3.59           | 859,698,547.54                | 0.45         |
| 210 Public Service Commission   | 474,344,357.84       | 0.09  | 398,687,643.32        | 0.12           | 75,656,714.52                 | 0.04         |
| 305 Ministry of Finance   | 271,548,135.02       | 0.05  | 13,155,587.50         | 0.00           | 258,392,547.52                | 0.13         |
| 314 Ministry of Home  | 10,266,317,417.33    | 1.93  | 9,907,635,493.30      | 2.92           | 358,681,924.03                | 0.19         |
| 325 Ministry of Culture, Tourism and Civil Aviation                                   | 101,268,012.26       | 0.02  | 90,098,944.30         | 0.03           | 11,169,067.96                 | 0.01         |
| 326 Ministry of Foreign Affairs   | 637,259,280.07       | 0.12  | 624,848,949.49        | 0.18           | 12,410,330.58                 | 0.01         |
| 347 Ministry of Urban Development   | 300,001,514.32       | 0.06  | 277,496,441.82        | 0.08           | 22,505,072.50                 | 0.01         |
| 356 Ministry of General Administration  | 420,423,075.88       | 0.08  | 404,951,573.88        | 0.12           | 15,471,502.00                 | 0.01         |
| 391 National Planning Commission Secreterate  | 584,324,009.84       | 0.11  | 478,912,621.41        | 0.14           | 105,411,388.43                | 0.05         |
| 01.7 Public debt transactions   | 56,631,883,300.22    | 10.65 | 6,229,023,184.21      | 1.84           | 50,402,860,116.01             | 26.23        |
| 501 MOF Policy Financing  | 2,972,874,896.00     | 0.56  | 0.00                  | 0.00           | 2,972,874,896.00              | 1.55         |

**Financial Comptroller General Office**  
**Function wise Expenditure**

Fiscal Year 2014/15 (2071/72)

| Details  | Total Expenditure  | %     | Recurrent Expenditure | Recurrent % | Capital/Principle Expenses | Capital % |
|--|--------------------|-------|-----------------------|-------------|----------------------------|-----------|
| 502 MOF Domestic Debt Service  | 53,659,008,404.22  | 10.09 | 6,229,023,184.21      | 1.84        | 47,429,985,220.01          | 24.68     |
| 01.5 R&D General public services   | 12,695,871.66      | 0.00  | 12,620,952.66         | 0.00        | 74,919.00                  | 0.00      |
| 305 Ministry of Finance  | 12,695,871.66      | 0.00  | 12,620,952.66         | 0.00        | 74,919.00                  | 0.00      |
| 02 DEFENCE   | 33,155,686,516.81  | 6.24  | 28,073,146,824.46     | 8.27        | 5,082,539,692.35           | 2.65      |
| 02.2 Civil defense   | 548,701,150.32     | 0.10  | 0.00                  | 0.00        | 548,701,150.32             | 0.29      |
| 501 MOF Policy Financing   | 548,701,150.32     | 0.10  | 0.00                  | 0.00        | 548,701,150.32             | 0.29      |
| 02.5 Defense n.e.c.  | 18,674,854.27      | 0.00  | 4,281,214.00          | 0.00        | 14,393,640.27              | 0.01      |
| 347 Ministry of Urban Development  | 18,674,854.27      | 0.00  | 4,281,214.00          | 0.00        | 14,393,640.27              | 0.01      |
| 02.1 Military defense  | 32,588,310,512.22  | 6.13  | 28,068,865,610.46     | 8.27        | 4,519,444,901.76           | 2.35      |
| 307 Ministry of Industry   | 270,979,927.25     | 0.05  | 149,999,973.50        | 0.04        | 120,979,953.75             | 0.06      |
| 345 Ministry of Defence  | 32,317,330,584.97  | 6.08  | 27,918,865,636.96     | 8.23        | 4,398,464,948.01           | 2.29      |
| 03 PUBLIC ORDER AND SAFETY   | 33,968,979,537.15  | 6.39  | 30,041,953,835.37     | 8.85        | 3,927,025,701.78           | 2.04      |
| 03.2 Fire-protection services  | 11,684,629.71      | 0.00  | 11,485,194.71         | 0.00        | 199,435.00                 | 0.00      |
| 314 Ministry of Home   | 11,684,629.71      | 0.00  | 11,485,194.71         | 0.00        | 199,435.00                 | 0.00      |
| 03.3 Law courts  | 3,757,904,392.48   | 0.71  | 3,168,569,148.72      | 0.93        | 589,335,243.76             | 0.31      |
| 204 Courts   | 3,026,458,472.28   | 0.57  | 2,564,772,985.56      | 0.76        | 461,685,486.72             | 0.24      |
| 216 Office of the Attorney General   | 576,784,212.77     | 0.11  | 461,345,761.56        | 0.14        | 115,438,451.21             | 0.06      |
| 218 Council of Justice   | 39,549,023.20      | 0.01  | 34,916,179.20         | 0.01        | 4,632,844.00               | 0.00      |
| 311 Ministry of Law, Justice, Constituent Assembly and Parliamentary Affairs | 105,897,488.93     | 0.02  | 98,338,027.10         | 0.03        | 7,559,461.83               | 0.00      |
| 371 Ministry of Labour and Employment  | 9,215,195.30       | 0.00  | 9,196,195.30          | 0.00        | 19,000.00                  | 0.00      |
| 03.1 Police services   | 23,657,173,846.51  | 4.45  | 22,218,654,213.85     | 6.55        | 1,438,519,632.66           | 0.75      |
| 314 Ministry of Home   | 23,657,173,846.51  | 4.45  | 22,218,654,213.85     | 6.55        | 1,438,519,632.66           | 0.75      |
| 03.4 Prisons   | 1,177,021,083.68   | 0.22  | 1,042,582,646.40      | 0.31        | 134,438,437.28             | 0.07      |
| 314 Ministry of Home   | 1,177,021,083.68   | 0.22  | 1,042,582,646.40      | 0.31        | 134,438,437.28             | 0.07      |
| 03.6 Public order and safety n.e.c.  | 5,365,195,584.77   | 1.01  | 3,600,662,631.69      | 1.06        | 1,764,532,953.08           | 0.92      |
| 301 Prime Minister and Council of Minister's Office                          | 485,120,074.36     | 0.09  | 161,679,833.20        | 0.05        | 323,440,241.16             | 0.17      |
| 314 Ministry of Home   | 2,259,535,400.93   | 0.43  | 1,943,594,018.69      | 0.57        | 315,941,382.24             | 0.16      |
| 349 Ministry of Peace & Reconstruction                                       | 2,620,540,109.48   | 0.49  | 1,495,388,779.80      | 0.44        | 1,125,151,329.68           | 0.59      |
| 04 ECONOMIC AFFAIRS  | 138,162,636,627.64 | 25.99 | 52,605,867,704.29     | 15.50       | 85,556,768,923.35          | 44.53     |
| 04.2 Agriculture, forestry, fishing and hunting                              | 47,157,992,635.54  | 8.87  | 28,406,572,168.27     | 8.37        | 18,751,420,467.27          | 9.76      |
| 305 Ministry of Finance  | 500,000,000.00     | 0.09  | 500,000,000.00        | 0.15        | 0.00                       | 0.00      |
| 312 Ministry of Agriculture Development                                      | 18,816,422,864.88  | 3.54  | 17,259,414,902.30     | 5.09        | 1,557,007,962.58           | 0.81      |
| 329 Ministry of Forestry and Soil Conservation                               | 8,366,361,113.16   | 1.57  | 6,516,078,654.94      | 1.92        | 1,850,282,458.22           | 0.96      |
| 336 Ministry of Land Reforms and Management                                  | 3,179,709,317.30   | 0.60  | 2,652,718,116.74      | 0.78        | 526,991,200.56             | 0.27      |
| 352 Ministry of Cooperative and poverty Alleviation                          | 458,641,442.49     | 0.09  | 395,373,612.13        | 0.12        | 63,267,830.36              | 0.03      |
| 357 Ministry of Irrigation   | 13,862,866,547.75  | 2.61  | 1,005,854,261.03      | 0.30        | 12,857,012,286.72          | 6.69      |
| 365 Ministry of Federal Affairs and Local Development                        | 973,991,349.96     | 0.18  | 77,132,621.13         | 0.02        | 896,858,728.83             | 0.47      |
| 501 MOF Policy Financing   | 1,000,000,000.00   | 0.19  | 0.00                  | 0.00        | 1,000,000,000.00           | 0.52      |
| 04.6 Communication   | 4,097,607,294.96   | 0.77  | 3,443,443,127.51      | 1.01        | 654,164,167.45             | 0.34      |

## Financial Comptroller General Office Function wise Expenditure

Fiscal Year 2014/15 (2071/72)

| Details   | Total<br>Expenditure | % Recurrent Expenditure | Recurrent<br>%   | Capital/Principle<br>Expenses | Capital<br>%      |       |
|---|----------------------|-------------------------|------------------|-------------------------------|-------------------|-------|
| 331 Ministry of Environment, Science and Technology               | 446,291,535.69       | 0.08                    | 293,961,108.39   | 0.09                          | 152,330,427.30    | 0.08  |
| 358 Ministry of Information and Communications                    | 3,401,315,759.27     | 0.64                    | 3,149,482,019.12 | 0.93                          | 251,833,740.15    | 0.13  |
| 501 MOF Policy Financing  | 250,000,000.00       | 0.05                    | 0.00             | 0.00                          | 250,000,000.00    | 0.13  |
| 04.9 Economic affairs n.e.c.                                      | 381,091,429.19       | 0.07                    | 45,559,316.94    | 0.01                          | 335,532,112.25    | 0.17  |
| 305 Ministry of Finance   | 51,091,429.19        | 0.01                    | 45,559,316.94    | 0.01                          | 5,532,112.25      | 0.00  |
| 501 MOF Policy Financing  | 330,000,000.00       | 0.06                    | 0.00             | 0.00                          | 330,000,000.00    | 0.17  |
| 04.3 Fuel and energy  | 26,902,144,431.12    | 5.06                    | 4,116,357,275.27 | 1.21                          | 22,785,787,155.85 | 11.86 |
| 307 Ministry of Industry  | 35,021,698.23        | 0.01                    | 17,255,768.57    | 0.01                          | 17,765,929.66     | 0.01  |
| 308 Ministry of Energy  | 1,296,179,284.98     | 0.24                    | 532,911,934.87   | 0.16                          | 763,267,350.11    | 0.40  |
| 331 Ministry of Environment, Science and Technology               | 3,600,689,758.83     | 0.68                    | 3,566,189,571.83 | 1.05                          | 34,500,187.00     | 0.02  |
| 501 MOF Policy Financing  | 21,970,253,689.08    | 4.13                    | 0.00             | 0.00                          | 21,970,253,689.08 | 11.43 |
| 04.1 General economic, commercial and labour affairs              | 9,589,667,029.81     | 1.80                    | 7,713,586,359.91 | 2.27                          | 1,876,080,669.90  | 0.98  |
| 301 Prime Minister and Council of Minister's Office               | 21,003,290.63        | 0.00                    | 19,746,603.63    | 0.01                          | 1,256,687.00      | 0.00  |
| 330 Ministry of Commerce and Supply                               | 847,705,323.92       | 0.16                    | 652,619,578.56   | 0.19                          | 195,085,745.36    | 0.10  |
| 352 Ministry of Cooperative and poverty Alleviation               | 466,607,164.30       | 0.09                    | 466,299,072.30   | 0.14                          | 308,092.00        | 0.00  |
| 365 Ministry of Federal Affairs and Local Development             | 7,491,487,981.83     | 1.41                    | 5,938,216,316.69 | 1.75                          | 1,553,271,665.14  | 0.81  |
| 371 Ministry of Labour and Employment                             | 762,863,269.13       | 0.14                    | 636,704,788.73   | 0.19                          | 126,158,480.40    | 0.07  |
| 04.4 Mining, manufacturing and construction                       | 1,868,280,253.43     | 0.35                    | 63,448,348.08    | 0.02                          | 1,804,831,905.35  | 0.94  |
| 307 Ministry of Industry  | 74,650,861.08        | 0.01                    | 63,448,348.08    | 0.02                          | 11,202,513.00     | 0.01  |
| 337 Ministry of Physical Planning, Works and Transport Management | 1,793,629,392.35     | 0.34                    | 0.00             | 0.00                          | 1,793,629,392.35  | 0.93  |
| 04.7 Other industries   | 3,131,290,697.27     | 0.59                    | 1,646,948,432.27 | 0.49                          | 1,484,342,265.00  | 0.77  |
| 307 Ministry of Industry  | 1,468,423,206.71     | 0.28                    | 1,090,866,124.10 | 0.32                          | 377,557,082.61    | 0.20  |
| 312 Ministry of Agriculture Development                           | 38,420,246.00        | 0.01                    | 33,115,890.00    | 0.01                          | 5,304,356.00      | 0.00  |
| 325 Ministry of Culture, Tourism and Civil Aviation               | 890,055,843.24       | 0.17                    | 507,642,408.23   | 0.15                          | 382,413,435.01    | 0.20  |
| 329 Ministry of Forestry and Soil Conservation                    | 33,108,328.94        | 0.01                    | 15,324,009.94    | 0.00                          | 17,784,319.00     | 0.01  |
| 501 MOF Policy Financing  | 701,283,072.38       | 0.13                    | 0.00             | 0.00                          | 701,283,072.38    | 0.36  |
| 04.8 R&D Economic affairs   | 1,456,956,919.98     | 0.27                    | 1,371,879,126.14 | 0.40                          | 85,077,793.84     | 0.04  |
| 308 Ministry of Energy  | 1,350,535,893.61     | 0.25                    | 1,350,225,875.75 | 0.40                          | 310,017.86        | 0.00  |
| 357 Ministry of Irrigation  | 106,421,026.37       | 0.02                    | 21,653,250.39    | 0.01                          | 84,767,775.98     | 0.04  |
| 04.5 Transport  | 43,577,605,936.34    | 8.20                    | 5,798,073,549.90 | 1.71                          | 37,779,532,386.44 | 19.66 |
| 337 Ministry of Physical Planning, Works and Transport Management | 35,984,809,669.56    | 6.77                    | 5,444,777,142.93 | 1.60                          | 30,540,032,526.63 | 15.89 |
| 347 Ministry of Urban Development                                 | 858,264,111.62       | 0.16                    | 214,592,680.29   | 0.06                          | 643,671,431.33    | 0.33  |
| 365 Ministry of Federal Affairs and Local Development             | 4,203,532,155.16     | 0.79                    | 138,703,726.68   | 0.04                          | 4,064,828,428.48  | 2.12  |
| 501 MOF Policy Financing  | 2,531,000,000.00     | 0.48                    | 0.00             | 0.00                          | 2,531,000,000.00  | 1.32  |
| 05 ENVIRONMENTAL PROTECTION                                       | 7,542,441,837.72     | 1.42                    | 2,814,853,013.80 | 0.83                          | 4,727,588,823.92  | 2.46  |
| 05.6 Environmental protection n.e.c.                              | 3,264,551,797.42     | 0.61                    | 2,725,249,673.69 | 0.80                          | 539,302,123.73    | 0.28  |
| 329 Ministry of Forestry and Soil Conservation                    | 197,406,595.70       | 0.04                    | 56,990,033.00    | 0.02                          | 140,416,562.70    | 0.07  |
| 331 Ministry of Environment, Science and Technology               | 955,234,633.24       | 0.18                    | 859,155,331.48   | 0.25                          | 96,079,301.76     | 0.05  |
| 347 Ministry of Urban Development                                 | 2,111,910,568.48     | 0.40                    | 1,809,104,309.21 | 0.53                          | 302,806,259.27    | 0.16  |

**Financial Comptroller General Office**  
**Function wise Expenditure**

Fiscal Year 2014/15 (2071/72)

| Details   | Total Expenditure | %    | Recurrent Expenditure | Recurrent % | Capital/Principle Expenses | Capital % |
|---|-------------------|------|-----------------------|-------------|----------------------------|-----------|
| 05.5 R&D Environmental protection                     | 805,000,000.00    | 0.15 | 0.00                  | 0.00        | 805,000,000.00             | 0.42      |
| 501 MOF Policy Financing                              | 805,000,000.00    | 0.15 | 0.00                  | 0.00        | 805,000,000.00             | 0.42      |
| 05.1 Waste management                                 | 2,429,254,406.13  | 0.46 | 37,281,195.13         | 0.01        | 2,391,973,211.00           | 1.24      |
| 347 Ministry of Urban Development                     | 111,464,406.13    | 0.02 | 37,281,195.13         | 0.01        | 74,183,211.00              | 0.04      |
| 501 MOF Policy Financing                              | 2,317,790,000.00  | 0.44 | 0.00                  | 0.00        | 2,317,790,000.00           | 1.21      |
| 05.2 Waste water management                           | 1,043,635,634.17  | 0.20 | 52,322,144.98         | 0.02        | 991,313,489.19             | 0.52      |
| 347 Ministry of Urban Development                     | 79,558,037.36     | 0.01 | 44,034,720.00         | 0.01        | 35,523,317.36              | 0.02      |
| 357 Ministry of Irrigation                            | 964,077,596.81    | 0.18 | 8,287,424.98          | 0.00        | 955,790,171.83             | 0.50      |
| 06 HOUSING AND COMMUNITY AMENITIES                    | 16,934,926,551.40 | 3.19 | 2,389,406,519.31      | 0.70        | 14,545,520,032.09          | 7.57      |
| 06.3 Water supply                                     | 12,480,575,684.85 | 2.35 | 1,071,051,269.33      | 0.32        | 11,409,524,415.52          | 5.94      |
| 347 Ministry of Urban Development                     | 10,843,212,373.57 | 2.04 | 831,291,703.93        | 0.24        | 10,011,920,669.64          | 5.21      |
| 365 Ministry of Federal Affairs and Local Development | 541,163,311.28    | 0.10 | 239,759,565.40        | 0.07        | 301,403,745.88             | 0.16      |
| 501 MOF Policy Financing                              | 1,096,200,000.00  | 0.21 | 0.00                  | 0.00        | 1,096,200,000.00           | 0.57      |
| 06.2 Community development                            | 300,585,894.22    | 0.06 | 252,220,851.79        | 0.07        | 48,365,042.43              | 0.03      |
| 347 Ministry of Urban Development                     | 2,871,064.43      | 0.00 | 414,070.00            | 0.00        | 2,456,994.43               | 0.00      |
| 365 Ministry of Federal Affairs and Local Development | 297,714,829.79    | 0.06 | 251,806,781.79        | 0.07        | 45,908,048.00              | 0.02      |
| 06.6 Housing and community amenities n.e.c.           | 657,861,760.25    | 0.12 | 80,918,532.51         | 0.02        | 576,943,227.74             | 0.30      |
| 365 Ministry of Federal Affairs and Local Development | 657,861,760.25    | 0.12 | 80,918,532.51         | 0.02        | 576,943,227.74             | 0.30      |
| 06.1 Housing development                              | 3,495,903,212.08  | 0.66 | 985,215,865.68        | 0.29        | 2,510,687,346.40           | 1.31      |
| 347 Ministry of Urban Development                     | 2,971,515,212.08  | 0.56 | 985,215,865.68        | 0.29        | 1,986,299,346.40           | 1.03      |
| 501 MOF Policy Financing                              | 524,388,000.00    | 0.10 | 0.00                  | 0.00        | 524,388,000.00             | 0.27      |
| 07 HEALTH   | 29,468,271,717.57 | 5.54 | 26,188,389,725.70     | 7.72        | 3,279,881,991.87           | 1.71      |
| 07.3 Hospital services                                | 11,661,355,667.77 | 2.19 | 11,281,914,354.33     | 3.32        | 379,441,313.44             | 0.20      |
| 314 Ministry of Home                                  | 600,793,109.37    | 0.11 | 420,388,155.87        | 0.12        | 180,404,953.50             | 0.09      |
| 345 Ministry of Defense                               | 540,349,128.48    | 0.10 | 523,949,128.48        | 0.15        | 16,400,000.00              | 0.01      |
| 370 Ministry of Health and Population                 | 6,662,784,095.72  | 1.25 | 6,480,147,735.78      | 1.91        | 182,636,359.94             | 0.10      |
| 601 MOF Staff Benefits and Retirement Benefits        | 3,857,429,334.20  | 0.73 | 3,857,429,334.20      | 1.14        | 0.00                       | 0.00      |
| 07.1 Medical products, appliances and equipment       | 746,415,771.80    | 0.14 | 157,943,121.00        | 0.05        | 588,472,650.80             | 0.31      |
| 370 Ministry of Health and Population                 | 746,415,771.80    | 0.14 | 157,943,121.00        | 0.05        | 588,472,650.80             | 0.31      |
| 07.2 Out-patient services                             | 1,842,623,898.87  | 0.35 | 1,681,244,792.28      | 0.50        | 161,379,106.59             | 0.08      |
| 330 Ministry of Commerce and Supply                   | 136,500,000.00    | 0.03 | 136,500,000.00        | 0.04        | 0.00                       | 0.00      |
| 370 Ministry of Health and Population                 | 1,706,123,898.87  | 0.32 | 1,544,744,792.28      | 0.46        | 161,379,106.59             | 0.08      |
| 07.4 Public health services                           | 12,809,834,444.84 | 2.41 | 10,773,096,680.15     | 3.17        | 2,036,737,764.69           | 1.06      |
| 365 Ministry of Federal Affairs and Local Development | 53,227,461.62     | 0.01 | 53,227,461.62         | 0.02        | 0.00                       | 0.00      |
| 370 Ministry of Health and Population                 | 12,756,606,983.22 | 2.40 | 10,719,869,218.53     | 3.16        | 2,036,737,764.69           | 1.06      |
| 07.5 R&D Health                                       | 2,408,041,934.29  | 0.45 | 2,294,190,777.94      | 0.68        | 113,851,156.35             | 0.06      |
| 370 Ministry of Health and Population                 | 2,408,041,934.29  | 0.45 | 2,294,190,777.94      | 0.68        | 113,851,156.35             | 0.06      |
| 08 RECREATION, CULTURE AND RELIGION                   | 3,350,841,423.86  | 0.63 | 2,987,114,651.50      | 0.88        | 363,726,772.36             | 0.19      |

## Financial Comptroller General Office Function wise Expenditure

Fiscal Year 2014/15 (2071/72)

| Details   | Total<br>Expenditure      | % Recurrent Expenditure | Recurrent<br>%            | Capital/Principle<br>Expenses | Capital<br>%              |               |
|---|---------------------------|-------------------------|---------------------------|-------------------------------|---------------------------|---------------|
| 08.3 Broadcasting and publishing services             | 341,535,670.76            | 0.06                    | 246,008,103.20            | 0.07                          | 95,527,567.56             | 0.05          |
| 358 Ministry of Information and Communications        | 341,535,670.76            | 0.06                    | 246,008,103.20            | 0.07                          | 95,527,567.56             | 0.05          |
| 08.2 Cultural services                                | 1,571,412,677.02          | 0.30                    | 1,315,058,770.29          | 0.39                          | 256,353,906.73            | 0.13          |
| 325 Ministry of Culture, Tourism and Civil Aviation   | 1,504,762,417.69          | 0.28                    | 1,291,794,520.37          | 0.38                          | 212,967,897.32            | 0.11          |
| 365 Ministry of Federal Affairs and Local Development | 66,650,259.33             | 0.01                    | 23,264,249.92             | 0.01                          | 43,386,009.41             | 0.02          |
| 08.1 Recreational and sporting services               | 1,437,893,076.08          | 0.27                    | 1,426,047,778.01          | 0.42                          | 11,845,298.07             | 0.01          |
| 343 Ministry of Youth and Sports                      | 1,437,893,076.08          | 0.27                    | 1,426,047,778.01          | 0.42                          | 11,845,298.07             | 0.01          |
| 09 EDUCATION  | 79,840,854,221.96         | 15.02                   | 79,744,811,039.27         | 23.50                         | 96,043,182.69             | 0.05          |
| 09.8 Education n.e.c.                                 | 1,301,170,899.58          | 0.24                    | 1,293,805,518.58          | 0.38                          | 7,365,381.00              | 0.00          |
| 350 Ministry of Education                             | 1,301,170,899.58          | 0.24                    | 1,293,805,518.58          | 0.38                          | 7,365,381.00              | 0.00          |
| 09.5 Education not definable by level                 | 20,423,553,833.39         | 3.84                    | 20,369,989,809.25         | 6.00                          | 53,564,024.14             | 0.03          |
| 350 Ministry of Education                             | 20,423,553,833.39         | 3.84                    | 20,369,989,809.25         | 6.00                          | 53,564,024.14             | 0.03          |
| 09.1 Pre-primary and primary education                | 28,363,982,723.41         | 5.34                    | 28,362,393,888.41         | 8.36                          | 1,588,835.00              | 0.00          |
| 350 Ministry of Education                             | 28,363,982,723.41         | 5.34                    | 28,362,393,888.41         | 8.36                          | 1,588,835.00              | 0.00          |
| 09.2 Secondary education                              | 14,249,103,367.58         | 2.68                    | 14,249,103,367.58         | 4.20                          | 0.00                      | 0.00          |
| 350 Ministry of Education                             | 14,249,103,367.58         | 2.68                    | 14,249,103,367.58         | 4.20                          | 0.00                      | 0.00          |
| 09.6 Subsidiary services to education                 | 15,503,043,398.00         | 2.92                    | 15,469,518,455.45         | 4.56                          | 33,524,942.55             | 0.02          |
| 350 Ministry of Education                             | 15,503,043,398.00         | 2.92                    | 15,469,518,455.45         | 4.56                          | 33,524,942.55             | 0.02          |
| 10 SOCIAL PROTECTION                                  | 14,984,656,667.50         | 2.82                    | 14,776,290,454.65         | 4.35                          | 208,366,212.85            | 0.11          |
| 10.4 Family and children                              | 750,494,006.96            | 0.14                    | 732,396,367.96            | 0.22                          | 18,097,639.00             | 0.01          |
| 365 Ministry of Federal Affairs and Local Development | 499,166,000.44            | 0.09                    | 481,068,361.44            | 0.14                          | 18,097,639.00             | 0.01          |
| 370 Ministry of Health and Population                 | 251,328,006.52            | 0.05                    | 251,328,006.52            | 0.07                          | 0.00                      | 0.00          |
| 10.8 R&D Social protection                            | 66,243,063.69             | 0.01                    | 55,266,994.69             | 0.02                          | 10,976,069.00             | 0.01          |
| 371 Ministry of Labour and Employment                 | 66,243,063.69             | 0.01                    | 55,266,994.69             | 0.02                          | 10,976,069.00             | 0.01          |
| 10.7 Social exclusion n.e.c.                          | 12,601,222,096.84         | 2.37                    | 12,535,930,233.84         | 3.69                          | 65,291,863.00             | 0.03          |
| 301 Prime Minister and Council of Minister's Office   | 20,265,514.00             | 0.00                    | 18,043,493.00             | 0.01                          | 2,222,021.00              | 0.00          |
| 365 Ministry of Federal Affairs and Local Development | 12,580,956,582.84         | 2.37                    | 12,517,886,740.84         | 3.69                          | 63,069,842.00             | 0.03          |
| 10.9 Social protection n.e.c.                         | 1,566,697,500.01          | 0.29                    | 1,452,696,858.16          | 0.43                          | 114,000,641.85            | 0.06          |
| 314 Ministry of Home                                  | 4,417,608.00              | 0.00                    | 2,976,608.00              | 0.00                          | 1,441,000.00              | 0.00          |
| 340 Ministry of Women, Children & Social Welfare      | 1,562,279,892.01          | 0.29                    | 1,449,720,250.16          | 0.43                          | 112,559,641.85            | 0.06          |
| <b>Grand Total:</b>                                   | <b>531,558,361,652.87</b> | <b>100.00</b>           | <b>339,407,598,469.72</b> | <b>100.00</b>                 | <b>192,150,763,183.15</b> | <b>100.00</b> |

## Financial Comptroller General Office Ministry wise Actual Expenditure

Fiscal Year 2014/015 (2071/72)

| Ministry   | Recurrent   | Capital / Financing | Total       | Cash        |                    |                    | Commodity/Direct Grant |
|--|-------------|---------------------|-------------|-------------|--------------------|--------------------|------------------------|
|  |             |                     |             | Total Cash  | Foreign Grant Cash |                    |                        |
|  |             |                     |             |             | GoN                | Foreign Grant Cash |                        |
| 101 President  | 84030084    | 273559091           | 357589175   | 357589175   |                    |                    |                        |
| 102 Deputy President   | 27160532    | 2892020             | 30052552    | 30052552    |                    |                    |                        |
| 202 Constituent Assembly / Legislature - Parliament                          | 1299590672  | 49126039            | 1348716711  | 1348716711  |                    |                    |                        |
| 204 Courts   | 2564772986  | 461685487           | 3026458472  | 3026458472  |                    |                    |                        |
| 206 Commission for Investigation of Abuse of Authority                       | 454705116   | 243533388           | 698238505   | 698238505   |                    |                    |                        |
| 208 Office of the Auditor General  | 292656066   | 33222261            | 287329905   | 287329905   |                    |                    | 38548422               |
| 210 Public Service Commission  | 398687643   | 73656715            | 474344358   | 474344358   |                    |                    |                        |
| 212 Election Commission  | 458479908   | 17407169            | 475887077   | 475887077   |                    |                    |                        |
| 214 National Human Rights Commission   | 76309918    | 32032975            | 108342893   | 108342893   |                    |                    |                        |
| 216 Office of the Attorney General   | 461345762   | 115438451           | 576784213   | 576784213   |                    |                    |                        |
| 218 Council of Justice   | 34916179    | 4632844             | 39549023    | 39549023    |                    |                    |                        |
| 301 Prime Minister and Council of Minister's Office                          | 12052383458 | 350076567           | 12402360025 | 12182829201 | 10223700342        | 1959128859         | 219630824              |
| 305 Ministry of Finance  | 4176769556  | 721702421           | 4898471976  | 4728861420  | 4445096221         | 283765198          | 169610557              |
| 307 Ministry of Industry   | 1321570214  | 527505479           | 1849075693  | 1849075693  |                    |                    |                        |
| 308 Ministry of Energy   | 1883137811  | 76357368            | 2646715179  | 2580167851  | 2579104991         | 1062860            | 66547328               |
| 311 Ministry of Law, Justice, Constituent Assembly and Parliamentary Affairs | 98338027    | 7559462             | 105897489   | 105897489   |                    |                    |                        |
| 312 Ministry of Agriculture Development                                      | 17292530792 | 1562312319          | 18854843111 | 18176725972 | 15946962596        | 2229763376         | 678117139              |
| 314 Ministry of Home   | 35560507965 | 2444592211          | 38005100175 | 38003659175 | 38001543808        | 2115367            | 1441000                |
| 325 Ministry of Culture, Tourism and Civil Aviation                          | 1889535873  | 606550400           | 2496086273  | 2447340311  | 2409375052         | 37965260           | 48745962               |
| 326 Ministry of Foreign Affairs  | 3044850046  | 312804044           | 3357654090  | 3357654090  |                    |                    |                        |
| 329 Ministry of Forestry and Soil Conservation                               | 6588392698  | 2008483340          | 8596876038  | 8289308587  | 7830547806         | 458760781          | 307567451              |
| 330 Ministry of Commerce and Supply  | 789119579   | 195085745           | 984205324   | 984205324   | 724892970          | 259312354          |                        |
| 331 Ministry of Environment, Science and Technology                          | 4719306012  | 282909916           | 5002215928  | 3361026954  | 2801001868         | 560025085          | 1641188974             |
| 336 Ministry of Land Reforms and Management                                  | 2652718117  | 526991201           | 3179709317  | 3179709317  |                    |                    |                        |
| 337 Ministry of Physical Planning, Works and Transport Management            | 5452875565  | 32364838638         | 37817710403 | 32984762488 | 30043487749        | 2941274740         | 4832947915             |
| 340 Ministry of Women, Children & Social Welfare                             | 1449720250  | 112559642           | 1562279892  | 1562279892  | 1440969689         | 121310203          |                        |
| 343 Ministry of Youth and Sports   | 1426047778  | 11845298            | 1437893076  | 1437893076  |                    | 5280507            |                        |
| 345 Ministry of Defense  | 28442814765 | 4414864948          | 32857679713 | 32857679713 |                    |                    |                        |
| 347 Ministry of Urban Development  | 4272474896  | 13098009071         | 17370483966 | 15166362316 | 11917896387        | 3248465929         | 2204121651             |
| 349 Ministry of Peace & Reconstruction                                       | 1495388780  | 1565745682          | 3061134462  | 3061134462  |                    |                    |                        |
| 350 Ministry of Education  | 79744811039 | 960043183           | 79840854222 | 79601772854 | 69802458706        | 9799314148         | 239081368              |
| 352 Ministry of Cooperative and poverty Alleviation                          | 921043804   | 69059059            | 990102863   | 990102863   | 620374309          | 369728554          |                        |



## Financial Comptroller General Office Ministry wise Actual Expenditure

Fiscal Year 2014/015 (2071/72)

| Ministry  | Recurrent           | Capital / Financing |                     | Total               | Cash                |     |                    | Commodity/Direct Grant |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|-----|--------------------|------------------------|
|   |                     |                     |                     |                     | Total Cash          | GoN | Foreign Grant Cash |                        |
| 356 Ministry of General Administration                | 455668835           | 15471502            | 471140337           | 471140337           | 471140337           |     |                    |                        |
| 357 Ministry of Irrigation                            | 1035794936          | 13897570235         | 14933365171         | 14899775359         | 11867193147         |     | 3032582212         | 33589812               |
| 358 Ministry of Information and Communications        | 3395490122          | 347361308           | 3742851430          | 3715503115          | 3539889731          |     | 175613384          | 27348315               |
| 365 Ministry of Federal Affairs and Local Development | 39646072338         | 7903935204          | 47550007543         | 46792218349         | 40274881588         |     | 6517336761         | 757789194              |
| 370 Ministry of Health and Population                 | 21448223652         | 3083077038          | 24531300690         | 23753127689         | 18790967942         |     | 4962159747         | 778173002              |
| 371 Ministry of Labour and Employment                 | 701167979           | 137153549           | 838321528           | 624052009           | 587829614           |     | 36222395           | 214269519              |
| 391 National Planning Commission Secretariate         | 478912621           | 105411388           | 584324010           | 584324010           | 582657525           |     | 1666485            |                        |
| 501 MOF Policy Financing                              |                     | 38849395736         | 38849395736         | 28844307824         | 25292681824         |     | 3551626000         | 10005087912            |
| 502 MOF Domestic Debt Service                         | 629023184           | 4742985220          | 53659008404         | 53659008404         | 53659008404         |     |                    |                        |
| 503 MOF External Debt Service (Multilateral)          | 2579732510          | 14085556620         | 16665289130         | 16665289130         | 16665289130         |     |                    |                        |
| 504 MOF External Debt Service (Bilateral)             | 454442677           | 2942311750          | 3396754427          | 3396754427          | 3396754427          |     |                    |                        |
| 601 MOF Staff Benefits and Retirement Benefits        | 28241304295         |                     | 28241304295         | 28241304295         | 28241304295         |     |                    |                        |
| 602 MOF Miscellaneous                                 | 13314775429         | 1233000             | 13316008429         | 13316008429         | 13316008429         |     |                    |                        |
| <b>Total</b>  | <b>339407598470</b> | <b>192150763183</b> | <b>531558361653</b> | <b>509294555310</b> | <b>467656798670</b> |     | <b>41637756640</b> | <b>22263806343</b>     |

Government of Nepal  
Ministry of Finance

## Financial Comptroller General Office Source wise Recurrent/Capital Expenditure

Fiscal Year 2014/15 (2071/72)

| Economic Code | Description  | Cash               |                   | Total Cash         | Commodity/Direct Payment | Grand Total        |
|---------------|--|--------------------|-------------------|--------------------|--------------------------|--------------------|
|               |  | GoN                | Foreign Grant     |                    |                          |                    |
| Recurrent     |  | 309211230763       | 25689634632       | 334900865395       | 4506733075               | 339407598470       |
| <b>21100</b>  | <b>Wages and salaries</b>                            | <b>88411749121</b> | <b>130816621</b>  | <b>88542565742</b> | <b>572683</b>            | <b>88543138425</b> |
| 21111         | Salary   | 66022294566        | 92227231          | 66114521797        |                          | 66114521797        |
| 21112         | Local Allowances                                     | 1218550370         | 2259260           | 1220809630         |                          | 1220809630         |
| 21113         | Dearness Allowance                                   | 3130981136         |                   | 3130981136         |                          | 3130981136         |
| 21114         | Field Allowance                                      | 86054998           | 22613876          | 108668873          |                          | 108668873          |
| 21119         | Other Allowance                                      | 2874557631         | 13553111          | 2888110742         | 572683                   | 2888683425         |
| 21121         | Clothing   | 2542342538         | 52182             | 2542394720         |                          | 2542394720         |
| 21122         | Fooding  | 11584151195        |                   | 11584151195        |                          | 11584151195        |
| 21123         | Medical Expense                                      | 952816687          | 110962            | 952927649          |                          | 952927649          |
| <b>22100</b>  | <b>Rent &amp; Services</b>                           | <b>2779077174</b>  | <b>52127460</b>   | <b>2831204634</b>  | <b>754165</b>            | <b>2831958799</b>  |
| 22111         | Water and Electricity                                | 922078942          | 3827499           | 925906441          | 414747                   | 926321187          |
| 22112         | Communication  | 503222823          | 20857291          | 524080114          | 339419                   | 524419532          |
| 22121         | House Rent   | 1260597207         | 26258822          | 1286856030         |                          | 1286856030         |
| 22122         | Other Rent   | 93178201           | 1183848           | 94362050           |                          | 94362050           |
| <b>22200</b>  | <b>Operation &amp; Maintenance of Capital Assets</b> | <b>3272957583</b>  | <b>121079652</b>  | <b>3394037235</b>  | <b>6496312</b>           | <b>3400533547</b>  |
| 22211         | Fuel and Oil - Vehicles                              | 1803481343         | 63780367          | 1867261711         | 3149139                  | 1870410850         |
| 22212         | Operation & Maintenance                              | 1253518559         | 56588736          | 1310107295         | 3239970                  | 1313347265         |
| 22213         | Insurance  | 215957680          | 710549            | 216668229          | 107202                   | 216775432          |
| <b>22300</b>  | <b>Offices Materials &amp; Services</b>              | <b>3153140178</b>  | <b>110435295</b>  | <b>3263575474</b>  | <b>12511089</b>          | <b>3276086563</b>  |
| 22311         | General Office Expenses                              | 2833842751         | 104745865         | 2938588617         | 12500204                 | 2951088820         |
| 22312         | Feeds for Animals & Birds                            | 73780336           |                   | 73780336           |                          | 73780336           |
| 22313         | Books and Materials                                  | 17561044           | 4088914           | 21649958           |                          | 21649958           |
| 22314         | Fuel and Oil - For Administrative Purposes           | 132945591          | 1303740           | 134249330          | 10885                    | 134260215          |
| 22321         | Repair and Maintenance of Public Property            | 95030457           | 296776            | 95327233           |                          | 95327233           |
| <b>22400</b>  | <b>Consultancy and Other Services fee</b>            | <b>2706603606</b>  | <b>1076883139</b> | <b>3783486745</b>  | <b>734864060</b>         | <b>4518350805</b>  |
| 22411         | Consultancy and Services Expenses                    | 624096485          | 860022693         | 1484119178         | 723342886                | 2207462064         |
| 22412         | Other Service Fee                                    | 2082507121         | 216880445         | 2299387566         | 11521175                 | 2310888741         |
| <b>22500</b>  | <b>Program Expenses</b>                              | <b>10133506020</b> | <b>3548917304</b> | <b>13682423324</b> | <b>1211382364</b>        | <b>14893805688</b> |
| 22511         | Employee Training                                    | 524307234          | 33863412          | 558170645          | 27442636                 | 585613281          |
| 22512         | Skill Development and Awareness Training Program     | 1251814890         | 1270741740        | 2522556630         | 149518059                | 2672074689         |

## Financial Comptroller General Office Source wise Recurrent/Capital Expenditure

Fiscal Year 2014/15 (207/172)

| Economic Code | Description   | GoN          |  | Cash          |  | Total Cash   | Commodity/Direct Payment | Grand Total  |
|---------------|---|--------------|--|---------------|--|--------------|--------------------------|--------------|
|               |   |              |  | Foreign Grant |  |              |                          |              |
| 22521         | Production Materials/Services   | 450525409    |  | 51981956      |  | 502507365    | 22499645                 | 525007011    |
| 22522         | Program Expenses  | 6777429505   |  | 1670901424    |  | 8448230929   | 664484710                | 9112715639   |
| 22529         | Other Program Expenses  | 198881615    |  | 7395909       |  | 206277524    | 2799112                  | 209076637    |
| 22531         | Medicine Purchases  | 930547367    |  | 514132863     |  | 1444680230   | 344638202                | 1789318432   |
| 22800         | Monitoring, Evaluation & Travelling Expenses                              | 1731903342   |  | 167000877     |  | 1898904218   | 23509382                 | 1922413601   |
| 22611         | Monitoring & Evaluation Expenses  | 928437813    |  | 137019507     |  | 1065457320   | 16003739                 | 1081461059   |
| 22612         | Travelling Expenses   | 745294133    |  | 29981370      |  | 775275503    | 7505643                  | 782781147    |
| 22613         | Travelling Expenses of VIPs & Delegations                                 | 435958669    |  |               |  | 435958669    |                          | 435958669    |
| 22614         | Other Travelling Expenses   | 14575526     |  |               |  | 14575526     |                          | 14575526     |
| 22700         | Miscellaneous   | 956485561    |  | 18750466      |  | 975236027    | 5344280                  | 980580307    |
| 22711         | Miscellaneous   | 956485561    |  | 18750466      |  | 975236027    | 5344280                  | 980580307    |
| 24100         | Interest on Foreign Foreign   | 3034175188   |  |               |  | 3034175188   |                          | 3034175188   |
| 24111         | Interest on Foreign Loan  | 3034175188   |  |               |  | 3034175188   |                          | 3034175188   |
| 24200         | Interest on Internal Loan   | 6229023184   |  |               |  | 6229023184   |                          | 6229023184   |
| 24211         | Interest on Internal Loan   | 6229023184   |  |               |  | 6229023184   |                          | 6229023184   |
| 25100         | Subsidies to Public Corporations  | 456565761    |  | 162000000     |  | 618565761    | 139200422                | 757766183    |
| 25111         | Operating Subsidy - Non-Financial Corporations                            | 285065761    |  | 162000000     |  | 447065761    | 139200422                | 586266183    |
| 25112         | Capital Subsidy - Non-Financial Corporations                              | 171500000    |  |               |  | 171500000    |                          | 171500000    |
| 25200         | Subsidies to Private Enterprises  | 83113070     |  | 177851331     |  | 260964400    |                          | 260964400    |
| 25211         | Operating Subsidies to Non-Financial Private Enterprises                  | 1684883      |  | 122370747     |  | 124055630    |                          | 124055630    |
| 25212         | Capital Subsidies to Non-Financial Private Enterprises                    | 81428186     |  | 55480584      |  | 136908770    |                          | 136908770    |
| 26200         | Grant to Social Service   | 365482956    |  |               |  | 365482956    |                          | 365482956    |
| 26211         | International Membership Fee & Assistance                                 | 365482956    |  |               |  | 365482956    |                          | 365482956    |
| 26300         | Grant to Local body   | 25224873264  |  | 7434725092    |  | 32659598356  | 338360106                | 32997958462  |
| 26311         | Unconditional Recurrent Grant to Local Bodies                             | 2853228529   |  | 91137199      |  | 2944365728   |                          | 2944365728   |
| 26312         | Conditional Recurrent Grant to Local Bodies                               | 6896965668   |  | 4298150670    |  | 11195116338  | 263015609                | 11458131947  |
| 26321         | Unconditional Capital Grant to Local Bodies                               | 6940079634   |  | 1111169077    |  | 8051248711   |                          | 8051248711   |
| 26322         | Conditional Capital Grant to Local Bodies                                 | 8534599433   |  | 1934268146    |  | 10468867579  | 75344496                 | 10544212076  |
| 26400         | Grant to Social Service   | 111494560944 |  | 10800257167   |  | 122294818110 | 2032626117               | 124327444227 |
| 26411         | Unconditional Recurrent Grant to Government Agencies, Committees & Boards | 2813184705   |  | 3552658       |  | 2816737363   |                          | 2816737363   |
| 26412         | Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 67879692170  |  | 5175005634    |  | 73054697803  | 363013201                | 73417711004  |

## Financial Comptroller General Office Source wise Recurrent/Capital Expenditure

Fiscal Year 2014/15 (2071/72)

| Economic Code | Description   | Cash        |               |             | Commodity/Direct Payment | Grand Total |
|---------------|---|-------------|---------------|-------------|--------------------------|-------------|
|               |   | GoN         | Foreign Grant | Total Cash  |                          |             |
| 26413         | Unconditional Recurrent Grant to Other Institutions & Agencies  | 22821436478 | 97908836      | 22719345315 | 17255142                 | 22736600456 |
| 26421         | Unconditional Capital Grant to Government                       | 7456779193  |               | 7456779193  |                          | 7456779193  |
| 26422         | Agencies Committees & Boards                                    | 2612367315  | 24583734      | 2636951049  | 124457717                | 2761408767  |
| 26423         | Conditional Recurrent Grant to Government                       | 8111101082  | 5499206304    | 13610307387 | 1527900057               | 15138207444 |
| 27100         | Agencies Committees & Boards                                    | 13305363236 | 851602347     | 14156965583 |                          | 14156965583 |
|               | Unconditional Capital Grant to Other Institutions & Individuals | 13304859916 | 851602347     | 14156462263 |                          | 14156462263 |
| 27111         | Social Security   |             |               |             |                          |             |
|               | Conditional Social Security Subsidy                             | 503320      |               | 503320      |                          | 503320      |
| 27112         | Other Unconditional Social Assistance                           |             |               |             |                          |             |
| 27200         | Scholarships  | 1162447890  | 1036169385    | 2198617274  | 1112095                  | 2199729369  |
| 27211         | Scholarships  | 1162447890  | 1036169385    | 2198617274  | 1112095                  | 2199729369  |
| 27300         | Retirement Benefits   | 34400102229 | 1018495       | 34401120724 |                          | 34401120724 |
| 27311         | Pensions and Disability Allowance                               | 26125295707 |               | 26125295707 |                          | 26125295707 |
| 27312         | Gratuity  | 477811588   | 1018495       | 478830083   |                          | 478830083   |
| 27313         | Accumulated Leave   | 3261760152  |               | 3261760152  |                          | 3261760152  |
| 27314         | Medical Facility  | 4494790657  |               | 4494790657  |                          | 4494790657  |
| 27315         | Deceased Staff Assistance                                       | 40444126    |               | 40444126    |                          | 40444126    |
| 28100         | property Related Expenditure                                    | 9272879     |               | 9272879     |                          | 9272879     |
| 28141         | Land Rent   | 9272879     |               | 9272879     |                          | 9272879     |
| 28200         | Refunds   | 300827579   |               | 300827579   |                          | 300827579   |
| 28212         | Judicial Refund   | 7603246     |               | 7603246     |                          | 7603246     |
| 28213         | Other Refund  | 293224333   |               | 293224333   |                          | 293224333   |
| 29500         | Plant & Machinery   |             |               |             |                          |             |
| 29511         | Plant & Machinery   |             |               |             |                          |             |
| 29600         | Civil Works   |             |               |             |                          |             |
| 29611         | Civil Works - Construction                                      |             |               |             |                          |             |
| Capital       |   | 68695032494 | 12396496008   | 81091528501 | 7751985356               | 88843513858 |
| 21100         | Wages and salaries  |             |               |             |                          |             |
| 21119         | Other Allowance   |             |               |             |                          |             |
| 22200         | Operation & Maintenance of Capital Assets                       |             |               |             |                          |             |
| 22211         | Fuel and Oil - Vehicles   |             |               |             |                          |             |
| 22212         | Operation & Maintenance   |             |               |             |                          |             |

## Financial Comptroller General Office Source wise Recurrent/Capital Expenditure

Fiscal Year 2014/15 (2071/172)

| Economic Code | Description                                      | Cash        |               | Total Cash  | Commodity/Direct Payment | Grand Total  |
|---------------|--|-------------|---------------|-------------|--------------------------|--------------|
|               |  | GoN         | Foreign Grant |             |                          |              |
| 22300         | Offices Materials & Services                     |             |               |             |                          |              |
| 22311         | General Office Expenses                          |             |               |             |                          |              |
| 22400         | Consultancy and Other Services fee               |             |               |             |                          |              |
| 22411         | Consultancy and Services Expenses                |             |               |             |                          |              |
| 22500         | Program Expenses                                 |             |               |             |                          |              |
| 22511         | Employee Training                                |             |               |             |                          |              |
| 22512         | Skill Development and Awareness Training Program |             |               |             |                          |              |
| 22522         | Program Expenses                                 |             |               |             |                          |              |
| 22700         | Miscellaneous                                    |             |               |             |                          |              |
| 22711         | Miscellaneous                                    |             |               |             |                          |              |
| 26300         | Grant to Local body                              |             |               |             |                          |              |
| 26322         | Conditional Capital Grant to Local Bodies        |             |               |             |                          |              |
| 27200         | Scholarships                                     |             |               |             |                          |              |
| 27211         | Scholarships                                     |             |               |             |                          |              |
| 29100         | Land   | 2836904941  |               | 2836904941  |                          | 2836904941   |
| 29111         | Land Acquisition                                 | 2836904941  |               | 2836904941  |                          | 2836904941   |
| 29200         | Building   | 7554252615  | 1755066597    | 9309319211  | 19251074                 | 9328570285   |
| 29211         | Building Purchase                                |             |               |             |                          |              |
| 29221         | Building Construction                            | 6907220141  | 1753931636    | 8661151776  | 19251074                 | 8880402851   |
| 29231         | Capital Formation - Building                     | 647032474   | 1134961       | 648167435   |                          | 648167435    |
| 29300         | Furniture & Fittings                             | 538422989   | 44637707      | 583060697   | 2739041                  | 585799737    |
| 29311         | Furniture & Fixtures                             | 538422989   | 44637707      | 583060697   | 2739041                  | 585799737    |
| 29400         | Vehicles   | 2166815730  | 539529927     | 2706345657  | 6994700                  | 2713340357   |
| 29411         | Vehicles   | 2166815730  | 539529927     | 2706345657  | 6994700                  | 2713340357   |
| 29500         | Plant & Machinery                                | 3720589132  | 1140089732    | 4860678865  | 302249994                | 5162928859   |
| 29511         | Plant & Machinery                                | 3720589132  | 1140089732    | 4860678865  | 302249994                | 5162928859   |
| 29600         | Civil Works                                      | 5023252045  | 8139516896    | 58372768941 | 6534227822               | 649069936763 |
| 29611         | Civil Works - Construction                       | 47624311098 | 7913771877    | 55538082975 | 6534227822               | 62072310797  |
| 29621         | Capital Formation                                | 2608940947  | 225745019     | 2834685966  |                          | 2834685966   |
| 29700         | Capital Research & Consultancy                   | 1644795041  | 777655148     | 2422450189  | 886522725                | 3308972914   |
| 29711         | Capital Research & Consultancy                   | 1591313215  | 766996242     | 2358309457  | 877009830                | 3235319287   |

## Financial Comptroller General Office Source wise Recurrent/Capital Expenditure

Fiscal Year 2014/15 (2071/72)

| Economic Code | Description                       | GoN          |  | Cash          |              | Commodity/Direct Payment | Grand Total  |
|---------------|-----------------------------------|--------------|--|---------------|--------------|--------------------------|--------------|
|               |                                   |              |  | Foreign Grant | Total Cash   |                          |              |
| 29712         | Software Development and Purchase | 53481825     |  | 10658906      | 64140732     | 9512895                  | 79653626     |
|               | Financing                         | 89750535414  |  | 3551626000    | 93302161414  | 10005067912              | 103307249326 |
| 31100         | Net Internal Loan                 | 14814513804  |  | 3551626000    | 18366139804  | 9972828617               | 28338968421  |
| 31111         | Internal Loan to Corporations     | 14814513804  |  | 3551626000    | 18366139804  | 9972828617               | 28338968421  |
| 31200         | Net Investment                    | 10478168020  |  |               | 10478168020  | 32259295                 | 10510427314  |
| 31211         | Share Investments- Corporations   | 8491753092   |  |               | 8491753092   | 32259295                 | 8524012387   |
| 31221         | Foreign Share Investments         | 1986414928   |  |               | 1986414928   |                          | 1986414928   |
| 32100         | External - Net Borrowing          | 17027868370  |  |               | 17027868370  |                          | 17027868370  |
| 32111         | External Amortization             | 17027868370  |  |               | 17027868370  |                          | 17027868370  |
| 32200         | Domestic Net Borrowing            | 47429985220  |  |               | 47429985220  |                          | 47429985220  |
| 32211         | Domestic Amortization             | 47429985220  |  |               | 47429985220  |                          | 47429985220  |
|               | <b>Grand Total</b>                | 467656798670 |  | 41637756640   | 509294555310 | 22263806343              | 531568361653 |

Government of Nepal  
Ministry of FinanceFinancial Comptroller General Office  
Source wise Expenditure Summary (Recurrent)

Fiscal Year 2014/15 (2071/72)

| Ministry  | GoN               | Cash             |                |                | NonCash           |                |               | Total Expenditure |
|---|-------------------|------------------|----------------|----------------|-------------------|----------------|---------------|-------------------|
|   |                   | Reimb. Grant     | Cash Grant     | Reimb. Loan    | Cash Loan         | Direct Grant   | Direct Loan   |                   |
| 101 President   | 84,030,084.28     | 0.00             | 0.00           | 0.00           | 84,030,084.28     | 0.00           | 0.00          | 84,030,084.28     |
| 102 Deputy President  | 27,160,532.46     | 0.00             | 0.00           | 0.00           | 27,160,532.46     | 0.00           | 0.00          | 27,160,532.46     |
| 202 Constituent Assembly /<br>Legislature - Parliament                                | 1,299,590,672.08  | 0.00             | 0.00           | 0.00           | 1,299,590,672.08  | 0.00           | 0.00          | 1,299,590,672.08  |
| 204 Courts  | 2,564,772,985.56  | 0.00             | 0.00           | 0.00           | 2,564,772,985.56  | 0.00           | 0.00          | 2,564,772,985.56  |
| 206 Commission for Investigation<br>of Abuse of Authority                             | 454,705,116.28    | 0.00             | 0.00           | 0.00           | 454,705,116.28    | 0.00           | 0.00          | 454,705,116.28    |
| 208 Office of the Auditor General   | 267,599,504.59    | 0.00             | 0.00           | 0.00           | 267,599,504.59    | 0.00           | 0.00          | 25,056,560.96     |
| 210 Public Service Commission   | 398,687,643.32    | 0.00             | 0.00           | 0.00           | 398,687,643.32    | 0.00           | 0.00          | 398,687,643.32    |
| 212 Election Commission   | 458,479,907.83    | 0.00             | 0.00           | 0.00           | 458,479,907.83    | 0.00           | 0.00          | 458,479,907.83    |
| 214 National Human<br>Rights Commission   | 76,309,917.81     | 0.00             | 0.00           | 0.00           | 76,309,917.81     | 0.00           | 0.00          | 76,309,917.81     |
| 216 Office of the Attorney General  | 461,345,761.56    | 0.00             | 0.00           | 0.00           | 461,345,761.56    | 0.00           | 0.00          | 461,345,761.56    |
| 218 Council of Justice  | 34,916,179.20     | 0.00             | 0.00           | 0.00           | 34,916,179.20     | 0.00           | 0.00          | 34,916,179.20     |
| 301 Prime Minister and Council<br>of Minister's Office                                | 10,078,586,520.79 | 1,959,128,859.28 | 0.00           | 0.00           | 12,037,715,380.07 | 14,668,077.92  | 0.00          | 14,668,077.92     |
| 305 Ministry of Finance   | 3,950,082,968.02  | 52,377,367.78    | 4,698,663.00   | 0.00           | 4,007,158,998.80  | 169,610,556.75 | 0.00          | 4,176,769,555.55  |
| 307 Ministry of Culture,<br>Tourism and Civil Aviation                                | 1,321,570,214.25  | 0.00             | 0.00           | 0.00           | 1,321,570,214.25  | 0.00           | 0.00          | 1,321,570,214.25  |
| 308 Ministry of Energy  | 1,882,074,950.62  | 1,062,860.00     | 0.00           | 0.00           | 1,883,137,810.62  | 0.00           | 0.00          | 1,883,137,810.62  |
| 311 Ministry of Law, Justice,<br>Constituent Assembly<br>and Parliamentary<br>Affairs | 98,338,027.10     | 0.00             | 0.00           | 0.00           | 98,338,027.10     | 0.00           | 0.00          | 98,338,027.10     |
| 312 Ministry of Agriculture<br>Development  | 15,061,573,361.70 | 1,251,057,705.13 | 33,704,840.24  | 288,598,305.11 | 16,634,934,212.18 | 641,072,534.44 | 16,524,045.68 | 657,596,580.12    |
| 314 Ministry of Home  | 35,556,392,597.67 | 2,115,367.00     | 0.00           | 0.00           | 35,560,507,964.67 | 0.00           | 0.00          | 35,560,507,964.67 |
| 325 Ministry of Culture,<br>Tourism and Civil Aviation                                | 1,813,937,897.21  | 26,852,013.91    | 0.00           | 0.00           | 1,840,789,911.12  | 48,745,961.78  | 0.00          | 1,889,535,872.90  |
| 326 Ministry of Foreign Affairs   | 3,044,850,045.88  | 0.00             | 0.00           | 0.00           | 3,044,850,045.88  | 0.00           | 0.00          | 3,044,850,045.88  |
| 329 Ministry of Forestry<br>and Soil Conservation                                     | 6,360,923,614.31  | 47,329,588.00    | 0.00           | 378,055.28     | 6,408,631,257.59  | 179,761,440.29 | 0.00          | 6,588,392,697.88  |
| 330 Ministry of Commerce<br>and Supply  | 583,409,657.01    | 43,709,921.55    | 162,000,000.00 | 0.00           | 789,119,578.56    | 0.00           | 0.00          | 789,119,578.56    |
| 331 Ministry of Environment,<br>Science and Technology                                | 2,528,366,907.98  | 550,919,210.56   | 0.00           | 0.00           | 3,079,286,118.54  | 164,001,989.16 | 0.00          | 1,640,019,893.16  |

Government of Nepal  
Ministry of Finance

**Financial Comptroller General Office**  
**Source wise Expenditure Summary (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry   | Cash                      |                          |                         |                           | NonCash              |                         |                         |                           | Total Expenditure |
|--|---------------------------|--------------------------|-------------------------|---------------------------|----------------------|-------------------------|-------------------------|---------------------------|-------------------|
|  | GoN                       | Reimb. Grant             | Cash Grant              | Total Cash                | Direct Loan          | Direct Grant            | NonCash Loan            | Total NonCash             |                   |
| 336 Ministry of Land Reforms and Management                        | 2,652,718,116.74          | 0.00                     | 0.00                    | 2,652,718,116.74          | 0.00                 | 0.00                    | 0.00                    | 2,652,718,116.74          |                   |
| 337 Ministry of Physical Planning, Works and Transport Management  | 5,449,354,595.59          | 2,891,210.63             | 0.00                    | 5,452,245,806.22          | 0.00                 | 627,759.11              | 0.00                    | 6,277,591.11              |                   |
| 340 Ministry of Women, Children & Social Welfare                   | 1,328,503,272.41          | 111,522,428.80           | 9,694,548.95            | 1,449,674,250.16          | 0.00                 | 0.00                    | 0.00                    | 1,449,674,250.16          |                   |
| 343 Ministry of Youth and Sports                                   | 1,420,767,271.17          | 0.00                     | 5,280,506.84            | 1,426,047,778.01          | 0.00                 | 0.00                    | 0.00                    | 1,426,047,778.01          |                   |
| 345 Ministry of Defence  | 28,442,814,765.44         | 0.00                     | 0.00                    | 28,442,814,765.44         | 0.00                 | 0.00                    | 0.00                    | 28,442,814,765.44         |                   |
| 347 Ministry of Urban Development, Reconstruction & Reconstruction | 1,962,594,681.42          | 349,698,392.77           | 14,459,305.96           | 2,326,598,379.15          | 78,296,141.49        | 75,711,755.60           | 0.00                    | 2,474,596,276.24          |                   |
| 349 Ministry of Education  | 412,112,345.01            | 0.00                     | 1,083,276,634.38        | 1,495,388,979.39          | 0.00                 | 0.00                    | 0.00                    | 1,495,388,979.39          |                   |
| 350 Ministry of Education  | 69,739,352,168.61         | 8,251,321,204.18         | 385,584,063.00          | 78,376,257,435.79         | 218,743,913.72       | 20,337,453.94           | 0.00                    | 79,444,811,039.27         |                   |
| 352 Ministry of Cooperative and poverty Alleviation                | 551,574,046.99            | 0.00                     | 0.00                    | 551,574,046.99            | 0.00                 | 0.00                    | 0.00                    | 551,574,046.99            |                   |
| 356 Ministry of Government Administration                          | 455,668,835.28            | 0.00                     | 0.00                    | 455,668,835.28            | 0.00                 | 0.00                    | 0.00                    | 455,668,835.28            |                   |
| 357 Ministry of Irrigation   | 919,039,530.49            | 114,707,491.97           | 0.00                    | 1,033,747,022.46          | 0.00                 | 2,047,913.94            | 0.00                    | 1,035,794,936.40          |                   |
| 358 Ministry of Information and Communications                     | 3,360,574,153.26          | 25,495,030.65            | 0.00                    | 3,386,069,183.91          | 0.00                 | 9,420,938.41            | 0.00                    | 3,395,490,122.32          |                   |
| 365 Ministry of Federal Affairs and Local Development              | 34,283,284,422.05         | 3,756,653,274.41         | 11,111,690.76           | 48,151,628,387.22         | 0.00                 | 444,529,320.13          | 0.00                    | 48,600,577,337.45         |                   |
| 370 Ministry of Health and Population                              | 18,058,694,511.31         | 2,573,842,744.10         | 105,561,279.96          | 20,738,098,535.37         | 370,189,028.26       | 389,936,088.42          | 0.00                    | 21,498,223,652.05         |                   |
| 371 Ministry of Labour and Employment                              | 467,948,747.42            | 0.00                     | 21,785,540.30           | 489,734,287.72            | 0.00                 | 211,433,691.00          | 0.00                    | 701,167,978.72            |                   |
| 391 National Planning Secretariate                                 | 477,246,136.41            | 0.00                     | 1,666,485.00            | 478,912,621.41            | 0.00                 | 0.00                    | 0.00                    | 478,912,621.41            |                   |
| 502 MOF Domestic Debt Service                                      | 6,229,023,184.21          | 0.00                     | 0.00                    | 6,229,023,184.21          | 0.00                 | 0.00                    | 0.00                    | 6,229,023,184.21          |                   |
| 503 MOF External Debt Service                                      | 2,579,732,510.45          | 0.00                     | 0.00                    | 2,579,732,510.45          | 0.00                 | 0.00                    | 0.00                    | 2,579,732,510.45          |                   |
| 504 MOF External Debt Service (Bilateral)                          | 454,442,677.16            | 0.00                     | 0.00                    | 454,442,677.16            | 0.00                 | 0.00                    | 0.00                    | 454,442,677.16            |                   |
| 601 MOF Staff Benefits and Retirement                              | 28,241,304,294.90         | 0.00                     | 0.00                    | 28,241,304,294.90         | 0.00                 | 0.00                    | 0.00                    | 28,241,304,294.90         |                   |
| 602 MOF Miscellaneous  | 13,314,775,428.91         | 0.00                     | 0.00                    | 13,314,775,428.91         | 0.00                 | 0.00                    | 0.00                    | 13,314,775,428.91         |                   |
| <b>Total:</b>  | <b>309,211,230,762.74</b> | <b>19,120,684,670.72</b> | <b>2,938,880,745.53</b> | <b>331,270,896,179.00</b> | <b>94,830,187.17</b> | <b>3,872,979,945.85</b> | <b>4,506,733,075.00</b> | <b>339,400,598,469.72</b> |                   |



## Financial Comptroller General Office Source wise Expenditure Summary (Capital) Fiscal Year 2014/15 (2071/72)

| Ministry   | Cash             |                |                |                  | NonCash      |             |         |                | Total Expenditure |
|--|------------------|----------------|----------------|------------------|--------------|-------------|---------|----------------|-------------------|
|  | GoN              | Reimb. Grant   | Cash Grant     | Total Cash       | Direct Grant | Direct Loan | NonCash | Total          |                   |
| 101 President  | 273,559,091.00   | 0.00           | 0.00           | 273,559,091.00   | 0.00         | 0.00        | 0.00    | 0.00           | 273,559,091.00    |
| 102 Deputy President   | 2,892,020.00     | 0.00           | 0.00           | 2,892,020.00     | 0.00         | 0.00        | 0.00    | 0.00           | 2,892,020.00      |
| 202 Constituent Assembly / Legislature - Courts                      | 49,126,038.63    | 0.00           | 0.00           | 49,126,038.63    | 0.00         | 0.00        | 0.00    | 0.00           | 49,126,038.63     |
| 204 Courts   | 461,685,486.72   | 0.00           | 0.00           | 461,685,486.72   | 0.00         | 0.00        | 0.00    | 0.00           | 461,685,486.72    |
| 206 Commission for Investigation of Office of the Attorney General   | 243,533,388.34   | 0.00           | 0.00           | 243,533,388.34   | 0.00         | 0.00        | 0.00    | 0.00           | 243,533,388.34    |
| 208 Office of the Attorney General                                   | 19,730,400.00    | 0.00           | 0.00           | 19,730,400.00    | 0.00         | 0.00        | 0.00    | 13,491,861.00  | 33,222,261.00     |
| 210 Public Service Commission  | 75,656,714.52    | 0.00           | 0.00           | 75,656,714.52    | 0.00         | 0.00        | 0.00    | 0.00           | 75,656,714.52     |
| 212 Election Commission  | 17,407,169.28    | 0.00           | 0.00           | 17,407,169.28    | 0.00         | 0.00        | 0.00    | 0.00           | 17,407,169.28     |
| 214 National Human Rights Commission                                 | 32,032,974.94    | 0.00           | 0.00           | 32,032,974.94    | 0.00         | 0.00        | 0.00    | 0.00           | 32,032,974.94     |
| 216 Office of the Attorney General                                   | 115,438,451.21   | 0.00           | 0.00           | 115,438,451.21   | 0.00         | 0.00        | 0.00    | 0.00           | 115,438,451.21    |
| 218 Council of Justice   | 4,632,844.00     | 0.00           | 0.00           | 4,632,844.00     | 0.00         | 0.00        | 0.00    | 0.00           | 4,632,844.00      |
| 301 Prime Minister and   | 145,113,821.31   | 0.00           | 0.00           | 145,113,821.31   | 0.00         | 0.00        | 0.00    | 204,962,745.85 | 350,076,567.16    |
| 305 Ministry of Health   | 495,013,253.44   | 32,204,284.92  | 194,484,882.51 | 721,702,420.87   | 0.00         | 0.00        | 0.00    | 0.00           | 721,702,420.87    |
| 307 Ministry of Industry   | 527,505,479.02   | 0.00           | 0.00           | 527,505,479.02   | 0.00         | 0.00        | 0.00    | 0.00           | 527,505,479.02    |
| 308 Ministry of Energy   | 697,030,039.97   | 0.00           | 0.00           | 697,030,039.97   | 0.00         | 0.00        | 0.00    | 66,547,328.00  | 763,577,367.97    |
| 311 Ministry of Law, Justice, Constituent Assembly and Parliamentary | 7,559,461.83     | 0.00           | 0.00           | 7,559,461.83     | 0.00         | 0.00        | 0.00    | 0.00           | 7,559,461.83      |
| 312 Ministry of Agriculture  | 885,389,234.39   | 352,146,138.38 | 199,963,785.21 | 1,541,791,759.54 | 0.00         | 0.00        | 0.00    | 20,520,559.04  | 1,562,312,318.58  |
| 314 Ministry of Home Culture, Tourism and Civil Aviation             | 2,443,151,210.71 | 0.00           | 0.00           | 2,443,151,210.71 | 0.00         | 0.00        | 0.00    | 1,441,000.00   | 2,444,592,210.71  |
| 325 Ministry of Forest   | 595,437,154.33   | 11,113,245.96  | 0.00           | 606,550,400.29   | 0.00         | 0.00        | 0.00    | 0.00           | 606,550,400.29    |
| 326 Ministry of Forestry and Soil Conservation                       | 312,804,044.07   | 0.00           | 0.00           | 312,804,044.07   | 0.00         | 0.00        | 0.00    | 0.00           | 312,804,044.07    |
| 329 Ministry of Commerce and   | 1,469,624,192.06 | 411,053,137.41 | 0.00           | 1,880,677,329.47 | 0.00         | 0.00        | 0.00    | 127,806,010.45 | 2,008,483,339.92  |
| 330 Ministry of Environment, Science and                             | 141,483,312.51   | 6,295,820.35   | 0.00           | 147,779,132.86   | 0.00         | 0.00        | 0.00    | 0.00           | 147,779,132.86    |
| 331 Ministry of Environment, Science and                             | 272,634,960.41   | 9,105,874.65   | 0.00           | 281,740,835.06   | 0.00         | 0.00        | 0.00    | 1,169,081.00   | 282,909,916.06    |

## Financial Comptroller General Office Source wise Expenditure Summary (Capital)

Fiscal Year 2014/15 (2071/72)

| Ministry   | GoN               | Cash             |                |                  | Non-Cash       |                   |                  | Total<br>Expenditure |
|--|-------------------|------------------|----------------|------------------|----------------|-------------------|------------------|----------------------|
|  |                   | Reimb.<br>Grant  | Cash<br>Grant  | Reimb.<br>Loan   | Cash<br>Loan   | Direct<br>Grant   | Direct<br>Loan   |                      |
| 336 Ministry of Land Reforms and Development           | 526,991,200.56    | 0.00             | 0.00           | 0.00             | 0.00           | 0.00              | 0.00             | 526,991,200.56       |
| 337 Ministry of Physical Planning, Works and Transport | 24,594,133,152.92 | 539,016,973.63   | 0.00           | 2,399,366,555.63 | 0.00           | 27,532,516,682.18 | 4,832,320,155.55 | 32,364,836,837.73    |
| 340 Ministry of Women, Children & Social Welfare       | 112,466,416.85    | 0.00             | 93,225.00      | 0.00             | 0.00           | 112,559,641.85    | 0.00             | 112,559,641.85       |
| 343 Ministry of Youth and Sports                       | 11,845,298.07     | 0.00             | 0.00           | 0.00             | 0.00           | 11,845,298.07     | 0.00             | 11,845,298.07        |
| 345 Ministry of Development                            | 4,414,864,948.01  | 0.00             | 0.00           | 0.00             | 0.00           | 4,414,864,948.01  | 0.00             | 4,414,864,948.01     |
| 347 Ministry of Urban Development                      | 9,955,301,705.23  | 429,328,832.00   | 125,524,347.45 | 490,791,683.14   | 46,948,749.55  | 11,047,895,317.37 | 2,050,113,753.58 | 13,098,009,070.95    |
| 349 Ministry of Peace & Reconstruction                 | 1,565,745,682.06  | 0.00             | 0.00           | 0.00             | 0.00           | 1,565,745,682.06  | 0.00             | 1,565,745,682.06     |
| 350 Ministry of Education                              | 63,106,537.45     | 26,598,759.24    | 0.00           | 6,337,886.00     | 0.00           | 96,043,182.69     | 0.00             | 96,043,182.69        |
| 352 Ministry of Cooperative and General Administration | 68,800,262.08     | 0.00             | 0.00           | 258,797.28       | 0.00           | 69,059,059.36     | 0.00             | 69,059,059.36        |
| 356 Ministry of General Administration                 | 15,471,502.00     | 0.00             | 0.00           | 0.00             | 0.00           | 15,471,502.00     | 0.00             | 15,471,502.00        |
| 357 Ministry of Irrigation                             | 10,948,153,616.66 | 649,505,625.43   | 226,627,701.34 | 1,101,377,902.77 | 940,363,490.44 | 13,866,028,336.64 | 31,541,897.89    | 13,897,570,234.53    |
| 358 Ministry of Information and Public Relations       | 179,315,577.99    | 150,118,353.12   | 0.00           | 0.00             | 0.00           | 329,433,931.11    | 17,927,376.60    | 347,361,307.71       |
| 365 Ministry of Federal Affairs and Local Development  | 5,991,597,165.70  | 787,978,243.06   | 6,700,000.00   | 804,399,921.47   | 0.00           | 7,590,675,330.23  | 19,797,000.00    | 7,903,935,204.36     |
| 370 Ministry of Health and Population                  | 732,273,430.68    | 544,884,499.40   | 34,930,635.52  | 1,702,940,587.77 | 0.00           | 3,015,029,153.37  | 68,047,385.00    | 3,083,077,038.37     |
| 371 Ministry of Labour and Employment                  | 119,880,866.31    | 0.00             | 14,436,855.09  | 0.00             | 0.00           | 134,317,721.40    | 2,835,828.00     | 137,153,549.40       |
| 391 National Planning Commission                       | 105,411,388.43    | 0.00             | 0.00           | 0.00             | 0.00           | 105,411,388.43    | 0.00             | 105,411,388.43       |
| 602 MOF  | 1,233,000.00      | 0.00             | 0.00           | 0.00             | 0.00           | 1,233,000.00      | 0.00             | 1,233,000.00         |
| Miscellaneous  | 68,095,032,493.69 | 3,949,349,787.55 | 802,761,432.12 | 6,657,072,548.12 | 987,312,239.99 | 81,091,528,501.47 | 19,297,000.00    | 88,843,513,857.56    |
| <b>Total:</b>  |                   |                  |                |                  |                |                   |                  |                      |

Government of Nepal  
Ministry of Finance

## Financial Comptroller General Office Source wise Expenditure Summary (Financing)

Fiscal Year 2014/15 (2071/72)

| Ministry                      | GoN               |                |            |                  | Cash      |                   |            |                   | NonCash          |             |                   |                    | Total Expenditure |
|-------------------------------|-------------------|----------------|------------|------------------|-----------|-------------------|------------|-------------------|------------------|-------------|-------------------|--------------------|-------------------|
|                               | GoN               | Reimb. Grant   | Cash Grant | Cash Reimb. Loan | Cash Loan | Cash              | Total Cash | Commodity         | Direct Grant     | Direct Loan | NonCash           | Total NonCash      |                   |
| 501 MOF Policy                | 25,292,681,823.86 | 500,000,000.00 | 0.00       | 3,051,626,000.00 | 0.00      | 28,844,307,823.86 | 0.00       | 11,446,033,275.55 | 886,048,458,23   | 0.00        | 100,050,879,11.78 | 38,849,395,735.64  |                   |
| 502 MOF Domestic Debt Service | 47,429,985,220.01 | 0.00           | 0.00       | 0.00             | 0.00      | 47,429,985,220.01 | 0.00       | 0.00              | 0.00             | 0.00        | 0.00              | 47,429,985,220.01  |                   |
| 503 MOF External Debt Service | 14,085,556,619.78 | 0.00           | 0.00       | 0.00             | 0.00      | 14,085,556,619.78 | 0.00       | 0.00              | 0.00             | 0.00        | 0.00              | 14,085,556,619.78  |                   |
| 504 MOF External Debt Service | 2,942,311,750.16  | 0.00           | 0.00       | 0.00             | 0.00      | 2,942,311,750.16  | 0.00       | 0.00              | 0.00             | 0.00        | 0.00              | 2,942,311,750.16   |                   |
| <b>Total:</b>                 | 89,750,635,413.81 | 500,000,000.00 | 0.00       | 3,051,626,000.00 | 0.00      | 93,302,161,413.81 | 0.00       | 1,144,603,327.55  | 8,860,484,584.23 | 0.00        | 100,050,879,11.78 | 103,307,249,325.59 |                   |

**Financial Comptroller General Office**  
**Function/ Priority wise Expenditure (Fiscal Year: 2014/15 (2071/72))**

('000)

| Function  | 1 Priority    |          | 2 Priority |         | 3 Priority |         | Total Expenditure |
|---|---------------|----------|------------|---------|------------|---------|-------------------|
|   | Recurrent Exp | Capital/ | Recurrent  | Capital | Recurrent  | Capital |                   |
|   |               |          |            |         |            |         |                   |
| <b>GENERAL PUBLIC SERVICES</b>  |               |          |            |         |            |         |                   |
| 01.1 Executive and legislative organs, financial, fiscal affairs and external affairs | 79212841      | 5755455  | 17906801   | 5755455 | 2666122    | 19259   | 174149067         |
| 101 President   | 57997126      | 19735138 | 584165     | 2317810 | 2601546    | 480     | 83236266          |
| 102 Deputy President  | 84030         | 273559   | 0          | 0       | 0          | 0       | 357589            |
| 202 Constituent Assembly / Legislature - Parliament                                   | 1299591       | 49126    | 0          | 0       | 0          | 0       | 30053             |
| 206 Commission for Investigation of Abuse of Authority                                | 454705        | 243533   | 0          | 0       | 0          | 0       | 698239            |
| 208 Office of the Auditor General   | 292656        | 33222    | 0          | 0       | 0          | 0       | 325878            |
| 301 Prime Minister and Council of Minister's Office                                   | 11852914      | 23158    | 0          | 0       | 0          | 0       | 11876071          |
| 305 Ministry of Finance   | 3478476       | 457703   | 126958     | 0       | 0          | 0       | 4063137           |
| 326 Ministry of Foreign Affairs   | 2393211       | 275625   | 17666      | 24289   | 9124       | 480     | 2720395           |
| 347 Ministry of Urban Development   | 68763         | 4249     | 0          | 0       | 0          | 0       | 73012             |
| 352 Ministry of Cooperative and poverty Alleviation                                   | 59371         | 5483     | 0          | 0       | 0          | 0       | 64854             |
| 356 Ministry of General Administration  | 0             | 0        | 50717      | 0       | 0          | 0       | 50717             |
| 365 Ministry of Federal Affairs and Local Development                                 | 184893        | 7340     | 49778      | 139     | 0          | 0       | 242149            |
| 501 MOF Policy Financing  | 0             | 1331380  | 0          | 2292149 | 0          | 0       | 3623529           |
| 503 MOF External Debt Service (Multilateral)  | 2579733       | 1408557  | 0          | 0       | 0          | 0       | 16665289          |
| 504 MOF External Debt Service (Bilateral)   | 454443        | 2942312  | 0          | 0       | 0          | 0       | 3396754           |
| 601 MOF Staff Benefits and Retirement Benefits  | 24383875      | 0        | 0          | 0       | 0          | 0       | 24383875          |
| 602 MOF Miscellaneous   | 10383307      | 0        | 339046     | 1233    | 2592422    | 0       | 13316008          |
| 01.3 General services   | 11209206      | 835522   | 986581     | 24176   | 0          | 0       | 13055486          |
| 210 Public Service Commission   | 398688        | 75657    | 0          | 0       | 0          | 0       | 474344            |
| 305 Ministry of Finance   | 13156         | 258393   | 0          | 0       | 0          | 0       | 271548            |
| 314 Ministry of Home  | 9907635       | 358682   | 0          | 0       | 0          | 0       | 10266317          |
| 325 Ministry of Culture, Tourism and Civil Aviation                                   | 0             | 0        | 90099      | 11169   | 0          | 0       | 101268            |
| 326 Ministry of Foreign Affairs   | 9809          | 1730     | 615040     | 10680   | 0          | 0       | 637259            |
| 347 Ministry of Urban Development   | 277496        | 22505    | 0          | 0       | 0          | 0       | 300002            |
| 356 Ministry of General Administration  | 159473        | 15472    | 245479     | 0       | 0          | 0       | 420423            |
| 391 National Planning Commission Secreterate  | 442949        | 103084   | 35964      | 2327    | 0          | 0       | 584324            |
| 01.5 R&D General public services  | 12621         | 75       | 0          | 0       | 0          | 0       | 12696             |
| 305 Ministry of Finance   | 12621         | 75       | 0          | 0       | 0          | 0       | 12696             |

**Financial Comptroller General Office**  
**Function/ Priority wise Expenditure (Fiscal Year: 2014/15 (2071/72))**

(’000)

| Function   | 1 Priority    |          | 2 Priority |         | 3 Priority |         | Total Expenditure |
|--|---------------|----------|------------|---------|------------|---------|-------------------|
|  | Recurrent Exp | Capital/ | Recurrent  | Capital | Recurrent  | Capital |                   |
| 01.6 General public services n.e.c.                                | 3669936       | 273957   | 0          | 440594  | 64576      | 18779   | 4467842           |
| 212 Election Commission  | 458480        | 17407    | 0          | 0       | 0          | 0       | 475887            |
| 214 National Human Rights Commission                               | 76310         | 32033    | 0          | 0       | 0          | 0       | 108343            |
| 314 Ministry of Home   | 13192         | 14965    | 0          | 0       | 0          | 0       | 28157             |
| 337 Ministry of Physical Planning, Works and Transport Management  | 8096          | 31175    | 0          | 0       | 0          | 0       | 39271             |
| 349 Ministry of Peace & Reconstruction                             | 0             | 0        | 0          | 440594  | 0          | 0       | 440594            |
| 365 Ministry of Federal Affairs and Local Development              | 3113858       | 0        | 0          | 0       | 64576      | 18779   | 3197213           |
| 501 MOF Policy Financing   | 0             | 178376   | 0          | 0       | 0          | 0       | 178376            |
| 01.7 Public debt transactions                                      | 6229023       | 47429985 | 0          | 2972875 | 0          | 0       | 56631883          |
| 501 MOF Policy Financing   | 0             | 0        | 0          | 2972875 | 0          | 0       | 2972875           |
| 502 MOF Domestic Debt Service                                      | 6229023       | 47429985 | 0          | 0       | 0          | 0       | 53659008          |
| 01.8 Transfers of a general character between levels of government | 94929         | 313910   | 16336055   | 0       | 0          | 0       | 16744894          |
| 365 Ministry of Federal Affairs and Local Development              | 94929         | 313910   | 16336055   | 0       | 0          | 0       | 16744894          |
| DEFENCE  | 28038833      | 563095   | 34314      | 563095  | 0          | 19259   | 207304753         |
| 02.1 Military defense  | 28038833      | 4519445  | 30033      | 0       | 0          | 0       | 32588311          |
| 307 Ministry of Industry   | 150000        | 120980   | 0          | 0       | 0          | 0       | 270980            |
| 345 Ministry of Defense  | 27888833      | 4398465  | 30033      | 0       | 0          | 0       | 32317331          |
| 02.2 Civil defense   | 0             | 0        | 0          | 548701  | 0          | 0       | 548701            |
| 501 MOF Policy Financing   | 0             | 0        | 0          | 548701  | 0          | 0       | 548701            |
| 02.5 Defense n.e.c.  | 0             | 0        | 428        | 14394   | 0          | 0       | 18675             |
| 347 Ministry of Urban Development                                  | 0             | 0        | 428        | 14394   | 0          | 0       | 18675             |
| PUBLIC ORDER AND SAFETY  | 29923025      | 1497     | 108647     | 1497    | 10283      | 19959   | 241273733         |
| 03.1 Police services   | 22218654      | 1438520  | 0          | 0       | 0          | 0       | 23657174          |
| 314 Ministry of Home   | 22218654      | 1438520  | 0          | 0       | 0          | 0       | 23657174          |
| 03.2 Fire-protection services                                      | 11485         | 199      | 0          | 0       | 0          | 0       | 11685             |
| 314 Ministry of Home   | 11485         | 199      | 0          | 0       | 0          | 0       | 11685             |
| 03.3 Law courts  | 3059922       | 587838   | 108647     | 1497    | 0          | 0       | 3757904           |
| 204 Courts   | 2482476       | 461685   | 82297      | 0       | 0          | 0       | 3026458           |
| 216 Office of the Attorney General                                 | 461346        | 115438   | 0          | 0       | 0          | 0       | 576784            |
| 218 Council of Justice   | 34916         | 4633     | 0          | 0       | 0          | 0       | 39549             |

**Financial Comptroller General Office**  
**Function/ Priority wise Expenditure (Fiscal Year: 2014/15 (2071/72))**

('000)

| Function   | 1 Priority    |          | 2 Priority |         | 3 Priority |         | Total Expenditure |
|--|---------------|----------|------------|---------|------------|---------|-------------------|
|  | Recurrent Exp | Capital/ | Recurrent  | Capital | Recurrent  | Capital |                   |
| 311 Ministry of Law, Justice, Constituent Assembly and Parliamentary | 81184         | 6081     | 17154      | 1478    | 0          | 0       | 105897            |
| 371 Ministry of Labour and Employment                                | 0             | 0        | 9196       | 19      | 0          | 0       | 9215              |
| 03.4 Prisons   | 1042583       | 134438   | 0          | 0       | 0          | 0       | 1177021           |
| 314 Ministry of Home   | 1042583       | 134438   | 0          | 0       | 0          | 0       | 1177021           |
| 03.6 Public order and safety n.e.c.                                  | 3590380       | 1763833  | 0          | 0       | 10283      | 700     | 5365196           |
| 301 Prime Minister and Council of Minister's Office                  | 161680        | 323440   | 0          | 0       | 0          | 0       | 485120            |
| 314 Ministry of Home   | 1933312       | 315241   | 0          | 0       | 10283      | 700     | 2259535           |
| 349 Ministry of Peace & Reconstruction                               | 1495389       | 1125151  | 0          | 0       | 0          | 0       | 2620540           |
| ECONOMIC AFFAIRS   | 44069533      | 8429804  | 7105744    | 8429804 | 143059     | 36992   | 379436369         |
| 04.1 General economic, commercial and labour affairs                 | 4841360       | 1854891  | 2872226    | 21190   | 0          | 0       | 9589667           |
| 301 Prime Minister and Council of Minister's Office                  | 19747         | 1257     | 0          | 0       | 0          | 0       | 21003             |
| 330 Ministry of Commerce and Supply                                  | 591270        | 191988   | 61349      | 3098    | 0          | 0       | 847705            |
| 352 Ministry of Cooperative and poverty Alleviation                  | 466299        | 308      | 0          | 0       | 0          | 0       | 466607            |
| 365 Ministry of Federal Affairs and Local Development                | 3368931       | 1552452  | 2569285    | 819     | 0          | 0       | 7491488           |
| 371 Ministry of Labour and Employment                                | 395113        | 108886   | 241592     | 17273   | 0          | 0       | 762863            |
| 04.2 Agriculture, forestry, fishing and hunting                      | 24991364      | 17620984 | 3363719    | 1109109 | 51489      | 21328   | 47157993          |
| 305 Ministry of Finance  | 500000        | 0        | 0          | 0       | 0          | 0       | 500000            |
| 312 Ministry of Agriculture Development                              | 16457143      | 1473898  | 802272     | 83110   | 0          | 0       | 18816423          |
| 329 Ministry of Forestry and Soil Conservation                       | 4140976       | 1560659  | 2375103    | 289623  | 0          | 0       | 8366361           |
| 336 Ministry of Land Reforms and Management                          | 2591839       | 519308   | 60879      | 7683    | 0          | 0       | 3179709           |
| 352 Ministry of Cooperative and poverty Alleviation                  | 335374        | 63268    | 60000      | 0       | 0          | 0       | 458641            |
| 357 Ministry of Irrigation   | 888901        | 12106992 | 65464      | 728692  | 51489      | 21328   | 13862867          |
| 365 Ministry of Federal Affairs and Local Development                | 77133         | 896859   | 0          | 0       | 0          | 0       | 973991            |
| 501 MOF Policy Financing   | 0             | 1000000  | 0          | 0       | 0          | 0       | 1000000           |
| 04.3 Fuel and energy   | 4084556       | 22688724 | 20477      | 74094   | 11324      | 22969   | 26902144          |
| 307 Ministry of Industry   | 0             | 0        | 6269       | 449     | 10987      | 17317   | 35022             |
| 308 Ministry of Energy   | 518366        | 683970   | 14208      | 73646   | 338        | 5651    | 1296179           |
| 331 Ministry of Environment, Science and Technology                  | 3566190       | 34500    | 0          | 0       | 0          | 0       | 3600690           |
| 501 MOF Policy Financing   | 0             | 21970254 | 0          | 0       | 0          | 0       | 21970254          |
| 04.4 Mining, manufacturing and construction                          | 63448         | 1804832  | 0          | 0       | 0          | 0       | 1868280           |

**Financial Comptroller General Office**  
**Function/ Priority wise Expenditure (Fiscal Year: 2014/15 (2071/72))**

( '000)

| Function  | 1 Priority    |          | 2 Priority |         | 3 Priority |         | Total Expenditure |
|---|---------------|----------|------------|---------|------------|---------|-------------------|
|   | Recurrent Exp | Capital/ | Recurrent  | Capital | Recurrent  | Capital |                   |
| 307 Ministry of Industry  | 63448         | 11203    | 0          | 0       | 0          | 0       | 74651             |
| 337 Ministry of Physical Planning, Works and Transport Management | 0             | 1793629  | 0          | 0       | 0          | 0       | 1793629           |
| 04.5 Transport  | 5547806       | 30992808 | 247129     | 6483572 | 3138       | 303152  | 43577606          |
| 337 Ministry of Physical Planning, Works and Transport Management | 5200140       | 25181029 | 244637     | 5318089 | 0          | 40914   | 35984810          |
| 347 Ministry of Urban Development                                 | 210502        | 357087   | 952        | 24347   | 3138       | 262238  | 858264            |
| 365 Ministry of Federal Affairs and Local Development             | 137163        | 2923692  | 1540       | 1141137 | 0          | 0       | 4203532           |
| 501 MOF Policy Financing  | 0             | 2531000  | 0          | 0       | 0          | 0       | 2531000           |
| 04.6 Communication  | 2881504       | 614028   | 551023     | 37862   | 10916      | 2274    | 4097607           |
| 331 Ministry of Environment, Science and Technology               | 61228         | 144423   | 221818     | 5633    | 10916      | 2274    | 446292            |
| 358 Ministry of Information and Communications                    | 2820276       | 219605   | 329206     | 32229   | 0          | 0       | 3401316           |
| 501 MOF Policy Financing  | 0             | 250000   | 0          | 0       | 0          | 0       | 250000            |
| 04.7 Other industries   | 1592283       | 780365   | 51169      | 703978  | 3497       | 0       | 3131291           |
| 307 Ministry of Industry  | 1058037       | 374862   | 32829      | 2695    | 0          | 0       | 1468423           |
| 312 Ministry of Agriculture Development                           | 33116         | 5304     | 0          | 0       | 0          | 0       | 38420             |
| 325 Ministry of Culture, Tourism and Civil Aviation               | 485806        | 382413   | 18340      | 0       | 3497       | 0       | 890056            |
| 329 Ministry of Forestry and Soil Conservation                    | 15324         | 17784    | 0          | 0       | 0          | 0       | 33108             |
| 501 MOF Policy Financing  | 0             | 0        | 0          | 701283  | 0          | 0       | 701283            |
| 04.8 R&D Economic affairs   | 21653         | 84768    | 0          | 0       | 1350226    | 310     | 1456957           |
| 308 Ministry of Energy  | 0             | 0        | 0          | 0       | 1350226    | 310     | 1350536           |
| 357 Ministry of Irrigation  | 21653         | 84768    | 0          | 0       | 0          | 0       | 106421            |
| 04.9 Economic affairs n.e.c.                                      | 45559         | 335532   | 0          | 0       | 0          | 0       | 381091            |
| 305 Ministry of Finance   | 45559         | 5532     | 0          | 0       | 0          | 0       | 51091             |
| 501 MOF Policy Financing  | 0             | 330000   | 0          | 0       | 0          | 0       | 330000            |
| ENVIRONMENTAL PROTECTION  | 2786487       | 83108    | 19660      | 83108   | 8707       | 370127  | 38697881          |
| 05.1 Waste management   | 37281         | 2391973  | 0          | 0       | 0          | 0       | 2429254           |
| 347 Ministry of Urban Development                                 | 37281         | 74183    | 0          | 0       | 0          | 0       | 111464            |
| 501 MOF Policy Financing  | 0             | 2317790  | 0          | 0       | 0          | 0       | 2317790           |
| 05.2 Waste water management                                       | 50787         | 955790   | 1535       | 35523   | 0          | 0       | 1043636           |
| 347 Ministry of Urban Development                                 | 42500         | 0        | 1535       | 35523   | 0          | 0       | 79558             |
| 357 Ministry of Irrigation  | 8287          | 955790   | 0          | 0       | 0          | 0       | 964078            |

**Financial Comptroller General Office  
Function/ Priority wise Expenditure (Fiscal Year: 2014/15 (2071/72))**

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| Function  | 1 Priority    |          | 2 Priority |         | 3 Priority |         | Total Expenditure |
|---|---------------|----------|------------|---------|------------|---------|-------------------|
|   | Recurrent Exp | Capital/ | Recurrent  | Capital | Recurrent  | Capital |                   |
|   |               |          |            |         |            |         |                   |
| 06.5 R&D Environmental protection                     | 0             | 805000   | 0          | 0       | 0          | 0       | 805000            |
| 501 MOF Policy Financing                              | 0             | 805000   | 0          | 0       | 0          | 0       | 805000            |
| 05.6 Environmental protection n.e.c.                  | 2698418       | 491582   | 18125      | 47585   | 8707       | 135     | 3264552           |
| 329 Ministry of Forestry and Soil Conservation        | 56990         | 140417   | 0          | 0       | 0          | 0       | 197407            |
| 331 Ministry of Environment, Science and Technology   | 848181        | 57701    | 10975      | 38379   | 0          | 0       | 955235            |
| 347 Ministry of Urban Development                     | 1793247       | 293465   | 7150       | 9206    | 8707       | 135     | 2111911           |
| <b>HOUSING AND COMMUNITY AMENITIES</b>                |               |          |            |         |            |         |                   |
| 06.1 Housing development                              | 2165912       | 888208   | 223494     | 888208  | 0          | 765127  | 403913738         |
| 347 Ministry of Urban Development                     | 843548        | 1959897  | 141668     | 550791  | 0          | 0       | 3495903           |
| 501 MOF Policy Financing                              | 843548        | 1433509  | 141668     | 550791  | 0          | 0       | 2971515           |
| 06.2 Community development                            | 0             | 524388   | 0          | 0       | 0          | 0       | 524388            |
| 347 Ministry of Urban Development                     | 185938        | 45908    | 66283      | 2457    | 0          | 0       | 300586            |
| 365 Ministry of Federal Affairs and Local Development | 0             | 0        | 414        | 2457    | 0          | 0       | 2871              |
| 06.3 Water supply                                     | 185938        | 45908    | 65869      | 0       | 0          | 0       | 297715            |
| 347 Ministry of Urban Development                     | 1055507       | 10679564 | 15544      | 334961  | 0          | 395000  | 12480576          |
| 501 MOF Policy Financing                              | 815748        | 9978160  | 15544      | 33761   | 0          | 0       | 10843212          |
| 06.6 Housing and community amenities n.e.c.           | 239760        | 301404   | 0          | 0       | 0          | 0       | 541163            |
| 365 Ministry of Federal Affairs and Local Development | 0             | 400000   | 0          | 301200  | 0          | 395000  | 1096200           |
| HEALTH  | 80919         | 576943   | 0          | 0       | 0          | 0       | 657862            |
| 07.1 Medical products, appliances and equipment       | 80919         | 576943   | 0          | 0       | 0          | 0       | 657862            |
| 370 Ministry of Health and Population                 | 20800292      | 241767   | 4912146    | 241767  | 475952     | 765127  | 433382009         |
| 07.2 Out-patient services                             | 157943        | 588473   | 0          | 0       | 0          | 0       | 746416            |
| 330 Ministry of Commerce and Supply                   | 157943        | 588473   | 0          | 0       | 0          | 0       | 746416            |
| 370 Ministry of Health and Population                 | 1620452       | 160003   | 60793      | 1376    | 0          | 0       | 1842624           |
| 07.3 Hospital services                                | 136500        | 0        | 0          | 0       | 0          | 0       | 136500            |
| 314 Ministry of Home                                  | 1483952       | 160003   | 60793      | 1376    | 0          | 0       | 1706124           |
| 345 Ministry of Defense                               | 7023475       | 243391   | 4219520    | 136050  | 38920      | 0       | 11661356          |
| 370 Ministry of Health and Population                 | 154922        | 89362    | 265466     | 91043   | 0          | 0       | 600793            |
| 601 MOF Staff Benefits and Retirement Benefits        | 0             | 0        | 523949     | 16400   | 0          | 0       | 540349            |
|   | 3011123       | 154029   | 3430105    | 28607   | 38920      | 0       | 6662784           |
|   | 3857429       | 0        | 0          | 0       | 0          | 0       | 3857429           |



Financial Comptroller General Office  
Function/ Priority wise Expenditure (Fiscal Year: 2014/15 (2071/72))

(000)

| Function  | 1 Priority    |          | 2 Priority |         | 3 Priority |         | Total Expenditure |
|---|---------------|----------|------------|---------|------------|---------|-------------------|
|   | Recurrent Exp | Capital/ | Recurrent  | Capital | Recurrent  | Capital |                   |
| 07.4 Public health services                           | 10728835      | 2036738  | 44261      | 0       | 0          | 0       | 12809834          |
| 365 Ministry of Federal Affairs and Local Development | 53227         | 0        | 0          | 0       | 0          | 0       | 53227             |
| 370 Ministry of Health and Population                 | 10675608      | 2036738  | 44261      | 0       | 0          | 0       | 12756607          |
| 07.5 R&D Health                                       | 12695888      | 9509     | 587572     | 104342  | 437032     | 0       | 2408042           |
| 370 Ministry of Health and Population                 | 12695888      | 9509     | 587572     | 104342  | 437032     | 0       | 2408042           |
| RECREATION, CULTURE AND RELIGION                      | 2296861       | 43536    | 679753     | 43536   | 10500      | 765127  | 436732851         |
| 08.1 Recreational and sporting services               | 1426048       | 11845    | 0          | 0       | 0          | 0       | 1437893           |
| 343 Ministry of Youth and Sports                      | 1426048       | 11845    | 0          | 0       | 0          | 0       | 1437893           |
| 08.2 Cultural services                                | 742615        | 212968   | 561944     | 43386   | 10500      | 0       | 1571413           |
| 325 Ministry of Culture, Tourism and Civil Aviation   | 742615        | 212968   | 561944     | 43386   | 10500      | 0       | 1571413           |
| 365 Ministry of Federal Affairs and Local Development | 742615        | 212968   | 561944     | 43386   | 10500      | 0       | 1571413           |
| 08.3 Broadcasting and publishing services             | 0             | 0        | 23264      | 43386   | 0          | 0       | 66650             |
| 358 Ministry of Information and Communications        | 128199        | 95378    | 117810     | 150     | 0          | 0       | 341536            |
| EDUCATION   | 128199        | 95378    | 117810     | 150     | 0          | 0       | 341536            |
| 09.1 Pre-primary and primary education                | 6897489       | 11489    | 10819055   | 11489   | 8268       | 765127  | 516573705         |
| 350 Ministry of Education                             | 28007953      | 0        | 354441     | 1589    | 0          | 0       | 28363983          |
| 09.2 Secondary education                              | 28007953      | 0        | 354441     | 1589    | 0          | 0       | 28363983          |
| 350 Ministry of Education                             | 14249103      | 0        | 0          | 0       | 0          | 0       | 14249103          |
| 09.5 Education not definable by level                 | 14249103      | 0        | 0          | 0       | 0          | 0       | 14249103          |
| 350 Ministry of Education                             | 17124857      | 53564    | 3245132    | 0       | 0          | 0       | 20423554          |
| 09.6 Subsidiary services to education                 | 17124857      | 53564    | 3245132    | 0       | 0          | 0       | 20423554          |
| 350 Ministry of Education                             | 8245164       | 23625    | 7216086    | 9900    | 8268       | 0       | 15503043          |
| 09.8 Education n.e.c.                                 | 8245164       | 23625    | 7216086    | 9900    | 8268       | 0       | 15503043          |
| 350 Ministry of Education                             | 1290411       | 7365     | 3395       | 0       | 0          | 0       | 1301171           |
| SOCIAL PROTECTION                                     | 1290411       | 7365     | 3395       | 0       | 0          | 0       | 1301171           |
| 10.4 Family and children                              | 14455408      | 38875    | 150786     | 38875   | 170096     | 765127  | 531558362         |
| 365 Ministry of Federal Affairs and Local Development | 662245        | 18098    | 70152      | 0       | 0          | 0       | 750494            |
| 370 Ministry of Health and Population                 | 481068        | 18098    | 0          | 0       | 0          | 0       | 499166            |
| 10.7 Social exclusion n.e.c.                          | 181176        | 0        | 70152      | 0       | 0          | 0       | 251328            |
| 301 Prime Minister and Council of Minister's Office   | 12502614      | 27858    | 33316      | 37434   | 0          | 0       | 12601222          |
|   | 18043         | 2222     | 0          | 0       | 0          | 0       | 20266             |

**Financial Comptroller General Office**  
**Function/ Priority wise Expenditure (Fiscal Year: 2014/15 (2071/72))**

('000)

| Function  | 1 Priority      |           | 2 Priority     |          | 3 Priority    |         | Total Expenditure |
|---|-----------------|-----------|----------------|----------|---------------|---------|-------------------|
|   | Recurrent Exp   | Capital/  | Recurrent      | Capital  | Recurrent     | Capital |                   |
| 365 Ministry of Federal Affairs and Local Development | 12484571        | 25636     | 33316          | 37434    | 0             | 0       | 12580957          |
| 10.8 R&D Social protection                            | 55267           | 10976     | 0              | 0        | 0             | 0       | 66243             |
| 371 Ministry of Labour and Employment                 | 55267           | 10976     | 0              | 0        | 0             | 0       | 66243             |
| 10.9 Social protection n.e.c.                         | 1235282         | 112560    | 47318          | 1441     | 170096        | 0       | 1566698           |
| 314 Ministry of Home                                  | 0               | 0         | 2977           | 1441     | 0             | 0       | 4418              |
| 340 Ministry of Women, Children & Social Welfare      | 1235282         | 112560    | 44342          | 0        | 170096        | 0       | 1562280           |
| <b>Total Expenditure</b>                              | 292666681       | 175328801 | 41960399       | 16056835 | 4780518       | 765127  | 531558362         |
| <b>Priority Total:</b>                                | 467995482.44732 |           | 58017234.38001 |          | 5545644.82554 |         |                   |

**Financial Controller General Office  
Function wise Actual Expenditure, Fiscal Year 2014/15 (2071/72)**

(Rs in thousand)

| Function   | 01- Employment Centre, Poverty Alleviation Oriented, Sustainable & Broad-based |                     | 02- Federal Structure Supportive Physical Infrastructure |                     | 03- Inclusive and Equitable Development |                     | 04- Economic Social Transformation |                     | 05- Good Governance and Effective Service Delivery |                     | 06- Mainstreaming for Industry, Trade and Service Sector |                     | 07- General Administration |                     | Total          |
|--|--|---------------------|--|---------------------|---|---------------------|------------------------------------|---------------------|--|---------------------|--|---------------------|----------------------------|---------------------|----------------|
|  | Recurrent  | Capital & Financing | Recurrent  | Capital & Financing | Recurrent                               | Capital & Financing | Recurrent                          | Capital & Financing | Recurrent  | Capital & Financing | Recurrent  | Capital & Financing | Recurrent                  | Capital & Financing |                |
|  |  |                     |  |                     |   |                     |                                    |                     |  |                     |  |                     |                            |                     |                |
| <b>01.1 Executive and legislative organs, fman</b> |  |                     |  |                     |   |                     |                                    |                     |  |                     |  |                     |                            |                     |                |
| 101 President                                      | 53,65.62   | 6.95                | 26,78,97.45  | 2,30,33.18          | 11,51.40                                | 49,22.86            | 64,20.81                           | 5,42,23.83          | 3,18,01.49   | 27.05               | 0  | 68,52,20.88         | 66,14,19.15                | 17,41,49,06,65.51   |                |
| 102 Deputy President                               | 41,10,20   | 0                   | 10,36,55.91  | 2,29,31.49          | 0                                       | 0                   | 20,14.65                           | 1,65,51.28          | 6,62.91  | 27.05               | 0  | 50,14,04.70         | 18,10,44.46                | 6,32,36,36,68.82    |                |
| 202 Constituent Assembly / Legislature - Pa        | 0  | 0                   | 0  | 0                   | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 2,71.61             | 29.92                      | 30,05,25.52         |                |
| 206 Commission for Investigation of Abuse o        | 0  | 0                   | 0  | 0                   | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 1,29,93.91          | 4,91.20                    | 13,48,11,61,11.11   |                |
| 208 Office of the Auditor General                  | 0  | 0                   | 0  | 0                   | 0                                       | 0                   | 4,04.92                            | 34,33.33            | 0  | 0                   | 0  | 41,42.13            | 0                          | 6,98,23,85.05       |                |
| 301 Prime Minister and Council of Minister's       | 0  | 0                   | 0  | 0                   | 0                                       | 0                   | 3,08.93                            | 3,32.22             | 0  | 0                   | 0  | 26,17.63            | 0                          | 3,25,87,83,27       |                |
| 305 Ministry of Finance                            | 41,10,20   | 0                   | 0  | 0                   | 0                                       | 0                   | 8,05.05                            | 4,58.54             | 6,62.91  | 27.05               | 0  | 3,04,78.20          | 40,97.44                   | 40,65,13,65.41      |                |
| 326 Ministry of Foreign Affairs                    | 0  | 0                   | 0  | 0                   | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 2,42,00.01          | 30,03.94                   | 27,20,39,38.10      |                |
| 347 Ministry of Urban Development                  | 0  | 0                   | 0  | 0                   | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 6,87.63             | 42.49                      | 33,01,15,24         |                |
| 352 Ministry of Cooperative and poverty Alie       | 0  | 0                   | 0  | 0                   | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 5,93.71             | 34.83                      | 64,85,42.56         |                |
| 356 Ministry of General Administration             | 0  | 0                   | 0  | 0                   | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 5,07.17             | 0                          | 30,71,72.61         |                |
| 365 Ministry of Federal Affairs and Local Dev      | 0  | 0                   | 0  | 0                   | 0                                       | 0                   | 4,97.78                            | 1.39                | 0  | 0                   | 0  | 18,48.93            | 33.40                      | 2,42,14,88.99       |                |
| 501 MOF Policy Financing                           | 0  | 0                   | 0  | 2,29,31.49          | 0                                       | 0                   | 0                                  | 1,331,33.80         | 0  | 0                   | 0  | 0                   | 0                          | 0                   | 36,23,32,82.28 |
| 503 MOF External Debt Service (Multilateral)       | 0  | 0                   | 0  | 0                   | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 2,579,133           | 14,085,53.57               | 1,66,65,28,31,30    |                |
| 504 MOF External Debt Service (Bilateral)          | 0  | 0                   | 0  | 0                   | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 48,44.43            | 2,94,231.12                | 33,96,75,44.23      |                |
| 601 MOF Staff Benefits and Retirement Bene         | 0  | 0                   | 0  | 0                   | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 24,38,38.75         | 0                          | 2,43,83,87,99.61    |                |
| 602 MOF Miscellaneous                              | 0  | 0                   | 10,36,55.91  | 0                   | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 2,95,11.84          | 12.33                      | 1,33,16,00,84.29    |                |
| <b>01.3 General services</b>                       | 12,55.41   | 6.95                | 9,00,99  | 1,11,69             | 2,02.11                                 | 35,87.60            | 3,185.24                           | 0                   | 0  | 0                   | 0  | 11,60,11.76         | 32,93.11                   | 1,30,55,48,58.03    |                |
| 210 Public Service Commission                      | 0  | 0                   | 0  | 0                   | 0                                       | 0                   | 92.99                              | 3,52.67             | 0  | 0                   | 0  | 38,93.89            | 4,03.90                    | 4,74,34,33.58       |                |
| 305 Ministry of Finance                            | 0  | 0                   | 0  | 0                   | 0                                       | 0                   | 1,31.56                            | 2,53,93             | 0  | 0                   | 0  | 0                   | 0                          | 0                   | 2,71,54,51.35  |
| 314 Ministry of Home                               | 0  | 0                   | 0  | 0                   | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 9,90,76.53          | 35,86.82                   | 1,02,96,31,41.17    |                |
| 325 Ministry of Culture, Tourism and Civil Av      | 0  | 0                   | 9,00,99  | 1,11,69             | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 0                          | 1,01,26,80.12       |                |
| 326 Ministry of Foreign Affairs                    | 0  | 0                   | 0  | 0                   | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 62,46.49            | 1,24.10                    | 6,37,25,92.80       |                |
| 347 Ministry of Urban Development                  | 0  | 0                   | 0  | 0                   | 0                                       | 0                   | 2,724.96                           | 2,23.05             | 0  | 0                   | 0  | 0                   | 0                          | 0                   | 3,00,00,23.14  |

## Financial Comptroller General Office Function wise Actual Expenditure, Fiscal Year 2014/15 (2071/72)

| Function  | 01- Employment Centre, Poverty Alleviation Oriented, Sustainable & Broad-based |                     | 02- Federal Structure Supportive Physical Infrastructure |                     | 03- Inclusive and Equitable Development |                     | 04- Economic Social Transformation |                     | 05- Good Governance and Effective Service Delivery |                     | 06- Mainstreaming for Industry, Trade and Service Sector |                     | 07- General Administration |                     | Total             |
|---|--|---------------------|--|---------------------|---|---------------------|------------------------------------|---------------------|--|---------------------|--|---------------------|----------------------------|---------------------|-------------------|
|   | Recurrent  | Capital & Financing | Recurrent  | Capital & Financing | Recurrent                               | Capital & Financing | Recurrent                          | Capital & Financing | Recurrent  | Capital & Financing | Recurrent  | Capital & Financing | Recurrent                  | Capital & Financing |                   |
| 556 Ministry of General Administration            | 0  | 0                   | 0  | 2,02.11             | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 58,87.40                   | 1,54.72             | 4,20,42,208.76    |
| 591 National Planning Commission Secreter         | 12,55.41   | 695                 | 0  | 0                   | 0                                       | 3,88.09             | 2,5.99                             | 0                   | 0  | 0                   | 0  | 0                   | 29,54.62                   | 102,2.57            | 5,84,32,460.10    |
| <b>01.5 R&amp;D General public services</b>       |  |                     |  |                     |   |                     |                                    |                     |  |                     |  |                     |                            |                     |                   |
| 305 Ministry of Finance                           | 0  | 0                   | 0  | 0                   | 0                                       | 1,26.21             | 75                                 | 0                   | 0  | 0                   | 0  | 0                   | 0                          | 0                   | 12,69,58.72       |
| <b>01.6 General public services n.e.c.</b>        |  |                     |  |                     |   |                     |                                    |                     |  |                     |  |                     |                            |                     |                   |
| 212 Election Commission                           | 0  | 0                   | 0  | 0                   | 0                                       | 1,83.76             | 6,92.35                            | 47,67.81            | 3,11.38.58   | 0                   | 0  | 0                   | 55,14.19                   | 7,81.73             | 44,67,84,19.47    |
| 214 National Human Rights Commission              | 0  | 0                   | 0  | 0                   | 0                                       | 46.99               | 1,34.09                            | 0                   | 0  | 0                   | 0  | 0                   | 46,53.21                   | 0                   | 4,75,86,70.17     |
| 314 Ministry of Home                              | 0  | 0                   | 0  | 0                   | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 7,63.10                    | 2,02.33             | 1,08,24,283.9     |
| 337 Ministry of Physical Planning, Works and      | 0  | 0                   | 0  | 0                   | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 80.96                      | 3,11.75             | 39,27,17.41       |
| 349 Ministry of Peace & Reconstruction            | 0  | 0                   | 0  | 0                   | 0                                       | 0                   | 0                                  | 4,65.94             | 0  | 0                   | 0  | 0                   | 0                          | 0                   | 4,65,94.62        |
| 365 Ministry of Federal Affairs and Local Dev     | 0  | 0                   | 0  | 0                   | 0                                       | 0                   | 6,43.76                            | 1,87.79             | 3,11.38.58   | 0                   | 0  | 0                   | 0                          | 0                   | 31,92,213,203     |
| 501 MOF Policy Financing                          | 0  | 0                   | 0  | 0                   | 0                                       | 17,83.76            | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 0                          | 0                   | 1,78,37,600.00    |
| <b>01.7 Public debt transactions</b>              |  |                     |  |                     |   |                     |                                    |                     |  |                     |  |                     |                            |                     |                   |
| 501 MOF Policy Financing                          | 0  | 0                   | 0  | 0                   | 0                                       | 0                   | 0                                  | 2,97.28.73          | 0  | 0                   | 0  | 0                   | 6,22,90.23                 | 4,72,99.85          | 5,66,31,833,33.00 |
| 502 MOF Domestic Debt Service                     | 0  | 0                   | 0  | 0                   | 0                                       | 0                   | 0                                  | 2,97.28.73          | 0  | 0                   | 0  | 0                   | 0                          | 0                   | 29,72,87,48.96    |
| <b>01.8 Transfers of a general character betw</b> |  |                     |  |                     |   |                     |                                    |                     |  |                     |  |                     |                            |                     |                   |
| 501 MOF Policy Financing                          | 0  | 0                   | 0  | 0                   | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 6,22,90.23                 | 4,72,99.85          | 5,36,930,008.04   |
| 502 MOF Domestic Debt Service                     | 0  | 0                   | 0  | 0                   | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 0                          | 0                   | 1,67,44,893,37.48 |
| <b>02 DEFENCE</b>                                 |  |                     |  |                     |   |                     |                                    |                     |  |                     |  |                     |                            |                     |                   |
| 365 Ministry of Federal Affairs and Local Dev     | 0  | 0                   | 0  | 0                   | 0                                       | 9,49.29             | 31,39.10                           | 0                   | 0  | 0                   | 0  | 0                   | 0                          | 0                   | 1,67,44,893,37.48 |
| <b>02.1 Military defence</b>                      |  |                     |  |                     |   |                     |                                    |                     |  |                     |  |                     |                            |                     |                   |
| 307 Ministry of Defence                           | 0  | 0                   | 0  | 0                   | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 28,06,88.66                | 4,51,94.45          | 3,31,55,68,65.17  |
| 345 Ministry of Defence                           | 0  | 0                   | 0  | 0                   | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 28,06,88.66                | 4,51,94.45          | 3,25,88,31,05.12  |
| <b>02.2 Civil defence</b>                         |  |                     |  |                     |   |                     |                                    |                     |  |                     |  |                     |                            |                     |                   |
| 501 MOF Policy Financing                          | 0  | 0                   | 0  | 0                   | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 15,00.00                   | 12,09.80            | 2,707,992.27      |
| <b>02.5 Defence n.e.c.</b>                        |  |                     |  |                     |   |                     |                                    |                     |  |                     |  |                     |                            |                     |                   |
| 347 Ministry of Urban Development                 | 0  | 0                   | 0  | 0                   | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 27,91,88.66                | 4,39,84.65          | 3,31,733,05.85    |
| <b>03 PUBLIC ORDER AND SAFETY</b>                 |  |                     |  |                     |   |                     |                                    |                     |  |                     |  |                     |                            |                     |                   |
| 347 Ministry of Urban Development                 | 0  | 0                   | 0  | 0                   | 0                                       | 1,77,75.58          | 78,71.13                           | 20.15               | 0  | 0                   | 0  | 0                   | 28,107,75.57               | 2,064.02            | 3,39,88,959,95.37 |

Government of Nepal  
Ministry of Finance  
**Financial Comptroller General Office**  
**Function wise Actual Expenditure, Fiscal Year 2014/15 (2071/72)**

| Function  | 01- Employment Centric, Poverty Alleviation Oriented, Sustainable & Broad-based |                     | 02- Federal Structure Supportive Physical Infrastructure |                     | 03- Inclusive and Equitable Development |                     | 04- Economic Social Transformation |                     | 05- Good Governance and Effective Service Delivery |                     | 06- Mainstreaming for Industry, Trade and Service Sector |                     | 07- General Administration |                     | Total            |
|---|---|---------------------|--|---------------------|---|---------------------|------------------------------------|---------------------|--|---------------------|--|---------------------|----------------------------|---------------------|------------------|
|   | Recurrent   | Capital & Financing | Recurrent  | Capital & Financing | Recurrent                               | Capital & Financing | Recurrent                          | Capital & Financing | Recurrent  | Capital & Financing | Recurrent  | Capital & Financing | Recurrent                  | Capital & Financing |                  |
| <b>03.1 Police services</b>                         | 0   | 0                   | 0  | 0                   | 0                                       | 0                   | 1,25,53                            | 1,02,10             | 0  | 0                   | 0  | 0                   | 22,20,61,02                | 1,42,83,10          | 2,36,57,17,38,47 |
| 314 Ministry of Home                                | 0   | 0                   | 0  | 0                   | 0                                       | 0                   | 1,25,53                            | 1,02,10             | 0  | 0                   | 0  | 0                   | 22,20,61,02                | 1,42,83,10          | 2,36,57,17,38,47 |
| <b>03.2 Fire-protection services</b>                | 0   | 0                   | 0  | 0                   | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 1,14,85                    | 1,09                | 11,68,46,30      |
| 314 Ministry of Home                                | 0   | 0                   | 0  | 0                   | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 1,14,85                    | 1,09                | 11,68,46,30      |
| <b>03.3 Law courts</b>                              | 0   | 0                   | 0  | 0                   | 0                                       | 0                   | 49,36,66                           | 51,09,71            | 0  | 0                   | 0  | 0                   | 2,67,79,033                | 7,43,64             | 37,57,99,43,92   |
| 204 Courts  | 0   | 0                   | 0  | 0                   | 0                                       | 0                   | 49,36,66                           | 51,09,71            | 0  | 0                   | 0  | 0                   | 2,67,79,033                | 7,43,64             | 37,57,99,43,92   |
| Office of the Attorney General                      | 0   | 0                   | 0  | 0                   | 0                                       | 0                   | 86,32                              | 11,72,88            | 0  | 0                   | 0  | 0                   | 4,52,71,4                  | 16,50               | 5,36,38,42,13    |
| 218 Council of Justice                              | 0   | 0                   | 0  | 0                   | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 3,99,1,6                   | 46,33               | 39,24,90,23      |
| 311 Ministry of Law, Justice, Constituent Ass       | 0   | 0                   | 0  | 0                   | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 3,99,1,6                   | 46,33               | 39,24,90,23      |
| 371 Ministry of Labour and Employment               | 0   | 0                   | 0  | 0                   | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 3,99,1,6                   | 46,33               | 39,24,90,23      |
| <b>03.4 Prisons</b>                                 | 0   | 0                   | 0  | 0                   | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 9,126                      | 19                  | 9,24,51,96       |
| 314 Ministry of Home                                | 0   | 0                   | 0  | 0                   | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 9,126                      | 19                  | 9,24,51,96       |
| <b>03.6 Public order and safety n.e.c.</b>          | 0   | 0                   | 15,44,23   | 1,07,57,86          | 0                                       | 0                   | 12,71,5,40                         | 26,10,37            | 20,15  | 0                   | 0  | 0                   | 1,04,25,83                 | 13,44,38            | 11,77,02,10,84   |
| 301 Prime Minister and Council of Ministers         | 0   | 0                   | 15,44,23   | 1,07,57,86          | 0                                       | 0                   | 12,71,5,40                         | 26,10,37            | 20,15  | 0                   | 0  | 0                   | 1,04,25,83                 | 13,44,38            | 11,77,02,10,84   |
| 314 Ministry of Home                                | 0   | 0                   | 0  | 0                   | 0                                       | 0                   | 1,97,00                            | 3,09,83             | 0  | 0                   | 0  | 0                   | 14,19,80                   | 6,24,57             | 4,85,12,09,74    |
| 349 Ministry of Peace & Reconstruction              | 0   | 0                   | 15,44,23   | 1,07,57,86          | 0                                       | 0                   | 1,25,18,40                         | 9,74                | 20,15  | 0                   | 0  | 0                   | 1,94,33,94                 | 31,59,41            | 22,59,33,54,01   |
| <b>04 ECONOMIC AFFAIRS</b>                          | 20,16,58,71   | 4,20,86,12          | 9,15,63,68   | 74,23,76,97         | 10,93,83                                | 92,01,69            | 1,89,43,89                         | 1,57,06,94          | 1,95,56,10   | 1,97,01,79          | 5,09,31,09   | 66,03,02            | 14,15,11,37                | 1,99,23,16          | 13,91,62,66,26   |
| <b>04.1 General economic, commercial and la</b>     | 3,57,45,19  | 8,71,15             | 3,28,31,48   | 1,21,79,98          | 2,35,76                                 | 0                   | 1,87,02                            | 25,44               | 7,43,32  | 33,44,25            | 0  | 0                   | 7,90,10                    | 23,23,98            | 95,89,46,70,30   |
| 301 Prime Minister and Council of Ministers         | 0   | 0                   | 0  | 0                   | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 1,97,47                    | 12,57               | 21,00,33,91      |
| 330 Ministry of Commerce and Supply                 | 12,91,44  | 55,513              | 0  | 0                   | 0                                       | 0                   | 1,87,02                            | 25,44               | 0  | 0                   | 0  | 0                   | 50,57,74                   | 13,70,29            | 8,47,70,53,24    |
| 352 Ministry of Cooperative and poverty Alie        | 46,62,99  | 308                 | 0  | 0                   | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 0                          | 0                   | 4,46,00,7,64     |
| 365 Ministry of Federal Affairs and Local Dev       | 2,56,92,85  | 819                 | 3,28,31,48   | 1,21,79,98          | 2,35,76                                 | 0                   | 0                                  | 6,19,08             | 33,44,35   | 0                   | 0  | 0                   | 0                          | 0                   | 79,91,86,70,82   |
| 371 Ministry of Labour and Employment               | 41,07,91  | 31,076              | 0  | 0                   | 0                                       | 0                   | 0                                  | 0                   | 1,24,24  | 9,71                | 0  | 0                   | 2,13,889                   | 9,41,12             | 7,62,86,32,69    |
| <b>04.2 Agriculture, forestry, fishing and hunt</b> | 16,44,27,67   | 1,98,10,89          | 38,45,47   | 13,51,86,39         | 16,53,08                                | 3,01,69             | 50,85,87                           | 66,04,14            | 1,29,55,56   | 1,48,33,79          | 1,32,46,31   | 62,53,53            | 7,48,89,56                 | 39,23,77            | 4,71,57,26,25,36 |
| 305 Ministry of Finance                             | 50,00,00  | 0                   | 0  | 0                   | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 0                          | 0                   | 5,00,00,00,00    |
| 312 Ministry of Agriculture Development             | 14,07,12,01   | 35,4410             | 17,67,92   | 14,12               | 6,53,08                                 | 3,01,69             | 0                                  | 0                   | 30,36,54   | 2,702,86            | 1,36,97,18   | 4,106,30            | 77,03,43                   | 3,00,94             | 1,88,16,42,29,65 |

**Financial Comptroller General Office**  
**Function wise Actual Expenditure, Fiscal Year 2014/15 (2071/72)**

| Function  | 01-Employment Centre, Poverty Reduction Oriented, Sustainable & Empowered |                     | 02-Federal Structure Supportive Physical Infrastructure |                     | 03-Inclusive and Equitable Development |                     | 04-Economic Social Transformation |                     | 05-Good Governance and Effective Service Delivery |                     | 06-Mainstreaming for Industry and Service Sector |                     | 07-General Administration |                     | Total            |
|---|---|---------------------|---|---------------------|--|---------------------|-----------------------------------|---------------------|---|---------------------|--|---------------------|---------------------------|---------------------|------------------|
|   | Recurrent   | Capital & Financing | Recurrent   | Capital & Financing | Recurrent                              | Capital & Financing | Recurrent                         | Capital & Financing | Recurrent   | Capital & Financing | Recurrent  | Capital & Financing | Recurrent                 | Capital & Financing |                  |
| 329 Ministry of Forestry and Soil Conservatio   | 1,48,49,37  | 163,021             | 0   | 0                   | 0                                      | 0                   | 4,35,54                           | 12,92               | 31,28,01  | 1,21,26,18          | 15,09,32   | 21,47,17            | 4,52,38,55                | 25,86,34            | 83,66,36,11,13   |
| 336 Ministry of Land Reforms and Managem        | 22,43,13  | 390                 | 0   | 0                   | 0                                      | 0                   | 38,28,93                          | 42,72,19            | 27,91,02  | 4,74                | 0  | 1,76,04,10          | 9,84,08                   | 0                   | 31,79,70,93,17   |
| 352 Ministry of Cooperative and poverty Alle    | 16,23,16  | 63,268              | 0   | 0                   | 0                                      | 0                   | 0                                 | 0                   | 0   | 0                   | 0  | 0                   | 23,30,38                  | 0                   | 4,58,64,14,42    |
| 357 Ministry of Irrigation                      | 0   | 0                   | 32,86,23  | 12,62,02,68         | 0                                      | 0                   | 8,21,41                           | 23,14,03            | 0   | 0                   | 0  | 0                   | 59,50,91                  | 52,41               | 1,38,62,86,65,58 |
| 365 Ministry of Federal Affairs and Local Dev   | 0   | 1,000,000           | 0   | 0                   | 0                                      | 0                   | 0                                 | 0                   | 0   | 0                   | 0  | 0                   | 0                         | 0                   | 9,73,99,13,50    |
| <b>501 MOF Policy Financing</b>                 | 3,83,65   | 2,48,34,93          | 2,25,81   | 20,15,89,69         | 0                                      | 50,00,00            | 1,68,74                           | 63,16               | 0   | 0                   | 3,57,24,58                                       | 3,69,49             | 46,60,79                  | 3,80,60             | 10,00,00,00,00   |
| <b>04.3 Fuel and energy</b>                     | 1,09,87   | 17,317              | 0   | 0                   | 0                                      | 0                   | 0                                 | 0                   | 0   | 0                   | 62,69  | 4,49                | 0                         | 0                   | 35,02,16,68      |
| 507 Ministry of Industry                        | 2,73,78   | 530,176             | 2,25,81   | 18,87,16            | 0                                      | 0                   | 1,68,74                           | 63,16               | 0   | 0                   | 0  | 0                   | 46,60,79                  | 3,80,60             | 12,96,17,92,85   |
| 308 Ministry of Energy                          | 0   | 0                   | 0   | 0                   | 0                                      | 0                   | 0                                 | 0                   | 0   | 0                   | 3,56,61,90                                       | 3,45,00             | 0                         | 0                   | 36,00,68,97,59   |
| 331 Ministry of Environment, Science and Te     | 0   | 1,800,000           | 0   | 19,97,02,54         | 0                                      | 50,00,00            | 0                                 | 0                   | 0   | 0                   | 0  | 0                   | 0                         | 0                   | 2,19,70,25,36,69 |
| <b>501 MOF Policy Financing</b>                 | 0   | 0                   | 0   | 1,79,56,29          | 0                                      | 0                   | 0                                 | 0                   | 0   | 0                   | 0  | 0                   | 6,34,48                   | 1,12,00             | 18,68,28,02,53   |
| <b>04.4 Mining, manufacturing and construct</b> | 0   | 0                   | 0   | 0                   | 0                                      | 0                   | 0                                 | 0                   | 0   | 0                   | 0  | 0                   | 0                         | 0                   | 76,65,08,61      |
| 307 Ministry of Industry                        | 0   | 0                   | 0   | 1,79,56,29          | 0                                      | 0                   | 0                                 | 0                   | 0   | 0                   | 0  | 0                   | 0                         | 0                   | 17,97,62,93,92   |
| 337 Ministry of Physical Planning, Works an     | 42,38   | 5,42,93             | 4,86,98,49  | 35,68,60,13         | 0                                      | 0                   | 0                                 | 90,09,99            | 5,04,29   | 8,22,31             | 0  | 0                   | 1,17,35,57                | 1,05,60,85          | 4,37,60,59,36    |
| <b>04.5 Transport</b>                           | 0   | 0                   | 4,86,53,30  | 28,86,05,73         | 0                                      | 0                   | 0                                 | 90,09,99            | 5,04,29   | 8,22,31             | 0  | 0                   | 92,88,18                  | 69,63,20            | 3,58,84,80,96,30 |
| 337 Ministry of Physical Planning, Works an     | 0   | 0                   | 40,91   | 28,83,85            | 0                                      | 0                   | 0                                 | 0                   | 0   | 0                   | 0  | 0                   | 21,06,02                  | 35,70,87            | 8,58,26,41,12    |
| 347 Ministry of Urban Development               | 42,38   | 54,293              | 10,02,28  | 4,00,78,38          | 0                                      | 0                   | 0                                 | 0                   | 0   | 0                   | 0  | 0                   | 3,42,37                   | 26,78               | 42,03,53,21,55   |
| 365 Ministry of Federal Affairs and Local Dev   | 0   | 0                   | 0   | 2,51,01,00          | 0                                      | 0                   | 0                                 | 0                   | 0   | 0                   | 0  | 0                   | 0                         | 0                   | 2,51,00,00,00    |
| <b>501 MOF Policy Financing</b>                 | 0   | 0                   | 0   | 46,67,21            | 4,52,485                               | 0                   | 0                                 | 0                   | 0   | 0                   | 0  | 0                   | 2,97,67,22                | 20,16,80            | 40,97,60,72,85   |
| <b>04.6 Communication</b>                       | 0   | 0                   | 0   | 0                   | 0                                      | 0                   | 0                                 | 0                   | 0   | 0                   | 0  | 0                   | 0                         | 0                   | 0                |
| 331 Ministry of Environment, Science and Te     | 0   | 0                   | 2,839,08  | 11,64,71            | 0                                      | 0                   | 0                                 | 0                   | 0   | 0                   | 0  | 0                   | 4,30,54                   | 3,58,60             | 4,46,29,13,56    |
| 358 Ministry of Information and Communicat      | 0   | 0                   | 31,78,14  | 8,60,14             | 0                                      | 0                   | 0                                 | 0                   | 0   | 0                   | 0  | 0                   | 2,93,16,68                | 16,84,20            | 3,40,13,15,59    |
| <b>501 MOF Policy Financing</b>                 | 0   | 0                   | 0   | 23,60,00            | 0                                      | 0                   | 0                                 | 0                   | 0   | 0                   | 0  | 0                   | 0                         | 0                   | 2,50,00,00,00    |
| <b>04.7 Other industries</b>                    | 10,59,82  | 3,30,22             | 20,78,69  | 1,32,51,94          | 0                                      | 0                   | 0                                 | 0                   | 53,52,92  | 6,91,45             | 0  | 0                   | 79,78,05                  | 5,93,82             | 31,12,91,06,97   |
| 307 Ministry of Industry                        | 3,57,06   | 11,933              | 1,03,63   | 27,33,64            | 0                                      | 0                   | 0                                 | 0                   | 53,52,92  | 6,91,45             | 0  | 0                   | 50,85,06                  | 2,26,16             | 1,48,42,32,07    |
| 312 Ministry of Agriculture Development         | 3,31,16   | 5,304               | 0   | 0                   | 0                                      | 0                   | 0                                 | 0                   | 0   | 0                   | 0  | 0                   | 0                         | 0                   | 38,42,02,46      |

**Financial Comptroller General Office**  
**Function wise Actual Expenditure, Fiscal Year 2014/15 (2071/72)**

| Function                                      | 01- Employment Census, Poverty Alleviation Oriented, Sustainable & Broad-based |                     | 02- Federal Structure Supportive Physical Infrastructure |                     | 03- Inclusive and Equitable Development |                     | 04- Economic Social Transformation |                     | 05- Good Governance and Effective Service Delivery |                     | 06- Manufacturing for Industry, Trade and Service Sector |                     | 07- General Administration |                     | Total            |
|---|--|---------------------|--|---------------------|---|---------------------|------------------------------------|---------------------|--|---------------------|--|---------------------|----------------------------|---------------------|------------------|
|   | Recurrent  | Capital & Financing | Recurrent  | Capital & Financing | Recurrent                               | Capital & Financing | Recurrent                          | Capital & Financing | Recurrent  | Capital & Financing | Recurrent  | Capital & Financing | Recurrent                  | Capital & Financing |                  |
| 325 Ministry of Culture, Tourism and Civil Av | 2,18.37  | 0                   | 19,75.07   | 35,00.47            | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 28,82.99                   | 3,23.06             | 8,900,558.43     |
| 329 Ministry of Forestry and Soil Conservatio | 1,33.24  | 17.94               | 0  | 0                   | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 0                          | 0                   | 33,103.29        |
| 501 MOF Policy Financing                      | 0  | 0                   | 0  | 70,12.83            | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 0                          | 0                   | 70,128.072       |
| <b>04.8 R&amp;D Economic affairs</b>          | 0  | 0                   | 2,16.33  | 8,47.68             | 0                                       | 0                   | 1,35,02.26                         | 3.10                | 0  | 0                   | 0  | 0                   | 0                          | 0                   | 14,86,95,69.20   |
| 308 Ministry of Energy                        | 0  | 0                   | 0  | 0                   | 0                                       | 0                   | 1,35,02.26                         | 3.10                | 0  | 0                   | 0  | 0                   | 0                          | 0                   | 13,50,55,59.4    |
| 357 Ministry of Irrigation                    | 0  | 0                   | 2,16.33  | 8,47.68             | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 0                          | 0                   | 1,06,42,10,26    |
| <b>04.9 Economic affairs n.e.c.</b>           | 0  | 0                   | 0  | 0                   | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 0                          | 0                   | 3,81,09,14,29    |
| 305 Ministry of Finance                       | 0  | 0                   | 0  | 0                   | 0                                       | 0                   | 33,00.00                           | 0                   | 0  | 0                   | 0  | 0                   | 4,55.59                    | 55.32               | 51,09,14,29      |
| 501 MOF Policy Financing                      | 0  | 0                   | 0  | 0                   | 0                                       | 0                   | 33,00.00                           | 0                   | 0  | 0                   | 0  | 0                   | 4,55.59                    | 55.32               | 3,30,00,00.00    |
| <b>05 ENVIRONMENTAL PROTECTION</b>            | 3.48   | 20,00.00            | 1,30.39  | 98,60.99            | 1,87,69.62                              | 3,30,48.39          | 1,46.02                            | 3,34.16             | 0  | 0                   | 76,90.14   | 18,65.73            | 14,08.88                   | 1,66.43             | 75,42,24,18.38   |
| <b>05.1 Waste management</b>                  | 0  | 20,00.00            | 0  | 0                   | 3,72.81                                 | 2,19,19.73          | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 0                          | 0                   | 24,29,25,44.06   |
| 347 Ministry of Urban Development             | 0  | 0                   | 0  | 0                   | 3,72.81                                 | 3,41.83             | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 0                          | 0                   | 1,11,46,44.06    |
| 501 MOF Policy Financing                      | 0  | 20,00.00            | 0  | 0                   | 0                                       | 2,11,77.90          | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 0                          | 0                   | 23,17,99,00.00   |
| <b>05.2 Waste water management</b>            | 0  | 0                   | 82.87  | 95,57.90            | 4,40.35                                 | 3,53.23             | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 0                          | 0                   | 10,43,53,55.34   |
| 347 Ministry of Urban Development             | 0  | 0                   | 82.87  | 95,57.90            | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 0                          | 0                   | 79,55,80.37      |
| 357 Ministry of Irrigation                    | 0  | 0                   | 0  | 0                   | 4,40.35                                 | 3,53.23             | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 0                          | 0                   | 9,84,07,75.97    |
| <b>05.5 R&amp;D Environmental protection</b>  | 0  | 0                   | 0  | 0                   | 0                                       | 80,50.00            | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 0                          | 0                   | 8,05,00,00.00    |
| 501 MOF Policy Financing                      | 0  | 0                   | 0  | 0                   | 0                                       | 80,50.00            | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 0                          | 0                   | 8,05,00,00.00    |
| <b>05.6 Environmental protection n.e.c.</b>   | 3.48   | 0                   | 47.2   | 3,03.09             | 1,79,36.46                              | 27,23.62            | 1,46.02                            | 3,34.16             | 0  | 0                   | 76,90.14   | 18,65.73            | 14,08.88                   | 1,66.43             | 32,64,55,17.97   |
| 329 Ministry of Forestry and Soil Conservatio | 3.48   | 0                   | 0  | 0                   | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 0                          | 0                   | 1,97,60,65.98    |
| 331 Ministry of Environment, Science and Te   | 0  | 0                   | 0  | 0                   | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 0                          | 0                   | 9,35,23,46.33    |
| 347 Ministry of Urban Development             | 0  | 0                   | 47.2   | 3,03.09             | 1,79,36.46                              | 27,23.62            | 87.07                              | 1.35                | 0  | 0                   | 5,66.42  | 14,08.17            | 0                          | 0                   | 21,191,05.68     |
| <b>06 HOUSING AND COMMUNITY</b>               | 19,85.77   | 20,26.67            | 24,35.46   | 2,30,19.92          | 1,61,36.19                              | 11,285.12           | 1,46.88                            | 31.76               | 1,72.57  | 16,34.48            | 3,41.99  | 13,01.63            | 70,11.07                   | 0                   | 1,69,34,92,65.51 |
| <b>06.1 Housing development</b>               | 0  | 0                   | 15,95.51   | 1,71,66.21          | 73,72.01                                | 13,64.37            | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 0                          | 0                   | 34,95,90,32.12   |
| 347 Ministry of Urban Development             | 0  | 0                   | 15,95.51   | 1,29,35.33          | 73,72.01                                | 2,91.37             | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 0                          | 0                   | 29,71,51,52.12   |
| 501 MOF Policy Financing                      | 0  | 0                   | 0  | 42,80.88            | 0                                       | 103,13.00           | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 0                          | 0                   | 5,34,30,00.00    |

## Financial Comptroller General Office

### Function wise Actual Expenditure, Fiscal Year 2014/15 (2071/72)

| Function   | 01- Employment Centre, Poverty Alleviation, Overseas Studies & Brain Drains |                     | 02- Federal Structure Supportive Physical Infrastructure |                     | 03- Inclusive and Equitable Development |                     | 04- Economic Social Transformation |                     | 05- Good Governance and Effective Service Delivery |                     | 06- Mainstreaming for Industry, Trade and Service Sector |                     | 07- General Administration |                     | Total            |
|--|---|---------------------|--|---------------------|---|---------------------|------------------------------------|---------------------|--|---------------------|--|---------------------|----------------------------|---------------------|------------------|
|  | Recurrent   | Capital & Financing | Recurrent  | Capital & Financing | Recurrent                               | Capital & Financing | Recurrent                          | Capital & Financing | Recurrent  | Capital & Financing | Recurrent  | Capital & Financing | Recurrent                  | Capital & Financing |                  |
| <b>06.2 Community development</b>                | 6,82,64   | 2,74,93             | 0  | 0                   | 0                                       | 0                   | 0                                  | 0                   | 11,65  | 1,72,57             | 18,27,92   | 36,15               | 0                          | 0                   | 3,06,58,594      |
| 547 Ministry of Urban Development                | 0   | 0                   | 0  | 0                   | 0                                       | 0                   | 0                                  | 0                   | 4,14   | 24,57               | 0  | 0                   | 0                          | 0                   | 2,87,10,64       |
| 565 Ministry of Federal Affairs and Local Dev    | 6,82,64   | 27,493              | 0  | 0                   | 0                                       | 0                   | 0                                  | 0                   | 7,50   | 1,48,00             | 18,27,92   | 36,15               | 0                          | 0                   | 2,97,14,830      |
| <b>06.3 Water supply</b>                         | 13,03,13  | 17,5174             | 30,78  | 84,28               | 88,04,19                                | 1,15,56,94          | 1,48,88                            | 31,76               | 0  | 0                   | 6,56   | 3,05,84             | 4,16,99                    | 3,74,78             | 1,24,06,97,565   |
| 547 Ministry of Urban Development                | 0   | 0                   | 30,78  | 84,28               | 77,09,72                                | 9,93,22,54          | 1,48,88                            | 31,76               | 0  | 0                   | 6,56   | 3,05,84             | 4,16,99                    | 3,74,78             | 1,08,43,21,2374  |
| 565 Ministry of Federal Affairs and Local Dev    | 13,03,13  | 17,5174             | 0  | 0                   | 10,94,46                                | 12,62,30            | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 0                          | 0                   | 5,41,16,33,11    |
| 501 MOF Policy Financing                         | 0   | 0                   | 0  | 0                   | 0                                       | 1,09,52,00          | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 0                          | 0                   | 10,96,20,000     |
| <b>06.6 Housing and community amenities n.</b>   | 0   | 8,09,19             | 57,69,43   | 0                   | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 0                          | 0                   | 6,57,86,17,60    |
| 565 Ministry of Federal Affairs and Local Dev    | 0   | 8,09,19             | 57,69,43   | 0                   | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 0                          | 0                   | 6,57,86,17,60    |
| <b>07 HEALTH</b>                                 | 0   | 0                   | 0  | 12,43,30,73         | 3,02,12,66                              | 0                   | 0                                  | 0                   | 23,10,00   | 0                   | 0  | 13,50,23,16         | 23,86,16                   | 0                   | 2,94,08,27,718   |
| <b>07.1 Medical products, appliances and equ</b> | 0   | 0                   | 0  | 11,18,45            | 52,88,92                                | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 4,60,98             | 5,95,80                    | 0                   | 7,46,41,57,72    |
| 370 Ministry of Health and Population            | 0   | 0                   | 0  | 11,18,45            | 52,88,92                                | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 4,60,98             | 5,95,80                    | 0                   | 7,46,41,57,72    |
| <b>07.2 Out-patient services</b>                 | 0   | 0                   | 0  | 1,68,12,45          | 16,13,79                                | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 0                          | 0                   | 18,42,62,38,99   |
| 330 Ministry of Commerce and Supply              | 0   | 0                   | 0  | 13,65,00            | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 0                          | 0                   | 1,36,50,00,000   |
| 370 Ministry of Health and Population            | 0   | 0                   | 0  | 1,54,47,45          | 16,13,79                                | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 0                          | 0                   | 17,06,12,38,99   |
| <b>07.3 Hospital services</b>                    | 0   | 0                   | 0  | 4,27,60,01          | 1,894,06                                | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 7,06,36,13          | 19,00,36                   | 0                   | 1,16,61,35,56,68 |
| 314 Ministry of Home                             | 0   | 0                   | 0  | 0                   | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 4,20,388            | 18,04,05                   | 0                   | 6,00,79,31,09    |
| 345 Ministry of Defence                          | 0   | 0                   | 0  | 0                   | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 52,39,49            | 1,64,00                    | 0                   | 5,40,34,91,28    |
| 370 Ministry of Health and Population            | 0   | 0                   | 0  | 4,27,60,01          | 1,894,06                                | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 2,20,18,46          | 22,31                      | 0                   | 66,62,74,00,98   |
| 601 MOF Staff Benefits and Retirement Bene       | 0   | 0                   | 0  | 0                   | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 3,85,74,29          | 0                          | 0                   | 38,57,42,93,34   |
| <b>07.4 Public health services</b>               | 0   | 0                   | 0  | 4,32,06,92          | 2,03,67,38                              | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 6,45,26,05          | 0                          | 0                   | 1,28,09,83,44,45 |
| 565 Ministry of Federal Affairs and Local Dev    | 0   | 0                   | 0  | 5,82,27             | 0                                       | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 0                   | 0                          | 0                   | 5,32,74,62       |
| 370 Ministry of Health and Population            | 0   | 0                   | 0  | 4,26,26,64          | 2,03,67,38                              | 0                   | 0                                  | 0                   | 0  | 0                   | 0  | 6,45,26,05          | 0                          | 0                   | 1,27,56,69,69,83 |
| <b>07.5 R&amp;D Health</b>                       | 0   | 0                   | 0  | 2,04,31,91          | 11,38,51                                | 0                   | 0                                  | 0                   | 23,10,00   | 0                   | 0  | 0                   | 0                          | 0                   | 24,08,04,19,34   |
| 370 Ministry of Health and Population            | 0   | 0                   | 0  | 2,04,31,91          | 11,38,51                                | 0                   | 0                                  | 0                   | 23,10,00   | 0                   | 0  | 0                   | 0                          | 0                   | 24,08,04,19,34   |
| <b>08 RECREATION,CULTURE AND RELIGIO</b>         | 0   | 3,12,10             | 9,42,52  | 1,07,12,68          | 13,93,83                                | 0                   | 0                                  | 0                   | 20,27,92   | 4,33,86             | 0  | 1,65,18,45          | 8,87,05                    | 0                   | 33,90,84,12,24   |



## Financial Comptroller General Office

### Function wise Actual Expenditure, Fiscal Year 2014/15 (2071/72)

| Function  | 01-Employment Centric, Power Generation, Oil and Gas, Transport & Broadband |                     | 02-Federal Structure Supportive Physical Infrastructure |                     | 03-Inclusive and Equitable Development |                     | 04-Economic Social Transformation |                     | 05-Good Governance and Efficient Service Delivery |                     | 06-Mainstreaming for Industry, Trade and Service Sector |                     | 07-General Administration |                     | Total            |
|---|---|---------------------|---|---------------------|--|---------------------|-----------------------------------|---------------------|---|---------------------|---|---------------------|---------------------------|---------------------|------------------|
|   | Recurrent   | Capital & Financing | Recurrent   | Capital & Financing | Recurrent                              | Capital & Financing | Recurrent                         | Capital & Financing | Recurrent   | Capital & Financing | Recurrent   | Capital & Financing | Recurrent                 | Capital & Financing |                  |
| <b>08.1 Recreational and sporting services</b>  | 0   | 0                   | 0   | 0                   | 0                                      | 0                   | 0                                 | 0                   | 0   | 0                   | 0   | 0                   | 1,21,65,20                | 1,18,45             | 14,37,89,30,76   |
| 343 Ministry of Youth and Sports                | 0   | 0                   | 0   | 0                   | 0                                      | 0                   | 0                                 | 0                   | 0   | 0                   | 0   | 0                   | 1,21,65,20                | 1,18,45             | 14,37,89,30,76   |
| <b>08.2 Cultural services</b>                   | 0   | 0                   | 0   | 0                   | 0                                      | 0                   | 0                                 | 0                   | 0   | 0                   | 0   | 0                   | 22,06,27                  | 7,53,84             | 15,71,41,26,77   |
| 325 Ministry of Culture, Tourism and Civil Av   | 0   | 0                   | 0   | 0                   | 0                                      | 0                   | 0                                 | 0                   | 0   | 0                   | 0   | 0                   | 22,06,27                  | 7,53,84             | 15,71,41,26,77   |
| 365 Ministry of Federal Affairs and Local Dev   | 0   | 0                   | 0   | 0                   | 0                                      | 0                   | 0                                 | 0                   | 0   | 0                   | 0   | 0                   | 22,06,27                  | 7,53,84             | 15,71,41,26,77   |
| <b>08.3 Broadcasting and publishing service</b> | 0   | 0                   | 0   | 0                   | 0                                      | 0                   | 0                                 | 0                   | 0   | 0                   | 0   | 0                   | 0                         | 0                   | 66,65,02,59      |
| 358 Ministry of Information and Communicat      | 0   | 0                   | 0   | 0                   | 0                                      | 0                   | 0                                 | 0                   | 0   | 0                   | 0   | 0                   | 0                         | 0                   | 66,65,02,59      |
| <b>09 EDUCATION</b>                             | 32,27,92  | 11,92               | 0   | 0                   | 0                                      | 0                   | 0                                 | 0                   | 0   | 0                   | 0   | 0                   | 2,147,98                  | 12,75               | 34,153,86,71     |
| <b>09.1 Pre-primary and primary education</b>   | 0   | 0                   | 0   | 0                   | 0                                      | 0                   | 0                                 | 0                   | 0   | 0                   | 0   | 0                   | 57,80,78,49               | 3,32,53             | 79,840,85,62,22  |
| 350 Ministry of Education                       | 0   | 0                   | 0   | 0                   | 0                                      | 0                   | 0                                 | 0                   | 0   | 0                   | 0   | 0                   | 57,80,78,49               | 3,32,53             | 79,840,85,62,22  |
| <b>09.2 Secondary education</b>                 | 0   | 0                   | 0   | 0                   | 0                                      | 0                   | 0                                 | 0                   | 0   | 0                   | 0   | 0                   | 28,00,79,53               | 0                   | 2,83,63,98,27,23 |
| 350 Ministry of Education                       | 0   | 0                   | 0   | 0                   | 0                                      | 0                   | 0                                 | 0                   | 0   | 0                   | 0   | 0                   | 28,00,79,53               | 0                   | 2,83,63,98,27,23 |
| <b>09.5 Education not definable by level</b>    | 32,27,92  | 11,92               | 0   | 0                   | 0                                      | 0                   | 0                                 | 0                   | 0   | 0                   | 0   | 0                   | 14,24,91,03               | 0                   | 1,42,49,10,3,68  |
| 350 Ministry of Education                       | 32,27,92  | 11,92               | 0   | 0                   | 0                                      | 0                   | 0                                 | 0                   | 0   | 0                   | 0   | 0                   | 14,24,91,03               | 0                   | 1,42,49,10,3,68  |
| <b>09.6 Subsidiary services to education</b>    | 0   | 0                   | 0   | 0                   | 0                                      | 0                   | 0                                 | 0                   | 0   | 0                   | 0   | 0                   | 0                         | 0                   | 2,95,07,93       |
| 350 Ministry of Education                       | 0   | 0                   | 0   | 0                   | 0                                      | 0                   | 0                                 | 0                   | 0   | 0                   | 0   | 0                   | 0                         | 0                   | 2,95,07,93       |
| <b>09.8 Education n.e.c.</b>                    | 0   | 0                   | 0   | 0                   | 0                                      | 0                   | 0                                 | 0                   | 0   | 0                   | 0   | 0                   | 0                         | 0                   | 1,301,17,60,00   |
| 350 Ministry of Education                       | 0   | 0                   | 0   | 0                   | 0                                      | 0                   | 0                                 | 0                   | 0   | 0                   | 0   | 0                   | 0                         | 0                   | 1,301,17,60,00   |
| <b>10 SOCIAL PROTECTION</b>                     | 0   | 0                   | 0   | 0                   | 0                                      | 0                   | 0                                 | 0                   | 0   | 0                   | 0   | 0                   | 0                         | 0                   | 1,49,84,65,66,46 |
| 350 Ministry of Education                       | 0   | 0                   | 0   | 0                   | 0                                      | 0                   | 0                                 | 0                   | 0   | 0                   | 0   | 0                   | 0                         | 0                   | 1,49,84,65,66,46 |
| <b>10.4 Family and children</b>                 | 0   | 0                   | 0   | 0                   | 0                                      | 0                   | 0                                 | 0                   | 0   | 0                   | 0   | 0                   | 0                         | 0                   | 7,50,49,40,07    |
| 365 Ministry of Federal Affairs and Local Dev   | 0   | 0                   | 0   | 0                   | 0                                      | 0                   | 0                                 | 0                   | 0   | 0                   | 0   | 0                   | 0                         | 0                   | 7,50,49,40,07    |
| 370 Ministry of Health and Population           | 0   | 0                   | 0   | 0                   | 0                                      | 0                   | 0                                 | 0                   | 0   | 0                   | 0   | 0                   | 0                         | 0                   | 4,99,16,60,00    |
| <b>10.7 Social exclusion n.e.c.</b>             | 0   | 0                   | 0   | 0                   | 0                                      | 0                   | 0                                 | 0                   | 0   | 0                   | 0   | 0                   | 0                         | 0                   | 2,51,32,80,07    |
| 301 Prime Minister and Council of Minister's    | 0   | 0                   | 0   | 0                   | 0                                      | 0                   | 0                                 | 0                   | 0   | 0                   | 0   | 0                   | 0                         | 0                   | 2,51,32,80,07    |
| 365 Ministry of Federal Affairs and Local Dev   | 0   | 0                   | 0   | 0                   | 0                                      | 0                   | 0                                 | 0                   | 0   | 0                   | 0   | 0                   | 0                         | 0                   | 20,26,35,14      |
| <b>10.8 R&amp;D Social protection</b>           | 0   | 0                   | 0   | 0                   | 0                                      | 0                   | 0                                 | 0                   | 0   | 0                   | 0   | 0                   | 0                         | 0                   | 1,25,80,95,68,83 |
| 365 Ministry of Federal Affairs and Local Dev   | 0   | 0                   | 0   | 0                   | 0                                      | 0                   | 0                                 | 0                   | 0   | 0                   | 0   | 0                   | 0                         | 0                   | 1,25,80,95,68,83 |
| 370 Ministry of Health and Population           | 0   | 0                   | 0   | 0                   | 0                                      | 0                   | 0                                 | 0                   | 0   | 0                   | 0   | 0                   | 0                         | 0                   | 66,24,36,64      |

Government of Nepal  
Ministry of Finance

**Financial Comptroller General Office**  
**Function wise Actual Expenditure, Fiscal Year 2014/15 (2071/72)**

| Function                                   | 01- Employment Centre, Poverty Alleviation Operation, Sustainable & Green Growth |                     | 02- Federal Structure Supportive Physical Infrastructure |                     | 03- Inclusive and Equitable Development |                     | 04- Economic Social Transformation |                     | 05- Good Governance and Effective Service Delivery |                     | 06- Mainstreaming for Industry, Trade and Service Sector |                     | 07- General Administration |                     | Total                    |
|--|--|---------------------|--|---------------------|---|---------------------|------------------------------------|---------------------|--|---------------------|--|---------------------|----------------------------|---------------------|--------------------------|
|  | Recurrent  | Capital & Financing | Recurrent  | Capital & Financing | Recurrent                               | Capital & Financing | Recurrent                          | Capital & Financing | Recurrent  | Capital & Financing | Recurrent  | Capital & Financing | Recurrent                  | Capital & Financing |                          |
| 371 Ministry of Labour and Employment      | 0  | 0                   | 0  | 0                   | 0                                       | 0                   | 0                                  | 0                   | 55267  | 19976               | 0  | 0                   | 0                          | 0                   | 66,24,306.4              |
| <b>10.9 Social protection n.e.c.</b>       | <b>0</b>   | <b>0</b>            | <b>0</b>   | <b>0</b>            | <b>0</b>                                | <b>0</b>            | <b>0</b>                           | <b>0</b>            | <b>1,33,04,938</b>                                 | <b>8,69,986</b>     | <b>0</b>   | <b>0</b>            | <b>12,21,199</b>           | <b>2,70,04</b>      | <b>13,66,69,75.00</b>    |
| 314 Ministry of Home                       | 0  | 0                   | 0  | 0                   | 0                                       | 0                   | 0                                  | 0                   | 2977   | 1441                | 0  | 0                   | 0                          | 0                   | 4,41,76.08               |
| 340 Ministry of Women, Children & Social W | 0  | 0                   | 0  | 0                   | 0                                       | 0                   | 0                                  | 0                   | 1,33,35,22   | 8,55,55             | 0  | 0                   | 12,21,99                   | 2,70,04             | 13,62,27,98.92           |
| <b>Grand Total</b>                         | <b>21,22,41,49</b>   | <b>4,61,10,67</b>   | <b>36,39,26,13</b>                                       | <b>81,86,22,39</b>  | <b>39,70,06,88</b>                      | <b>19,24,05,08</b>  | <b>7,81,66,08</b>                  | <b>4,34,37,18</b>   | <b>7,23,21,41</b>                                  | <b>2,16,33,24</b>   | <b>6,00,55,72</b>  | <b>88,10,73</b>     | <b>2,24,46,87,2</b>        | <b>75,87,88,44</b>  | <b>53,15,58,36,16.53</b> |
| <b>Strategy Total</b>                      | <b>25,83,43,16</b>   |                     | <b>1,17,95,88,51</b>                                     |                     | <b>38,94,17,93</b>                      |                     | <b>12,16,02,35</b>                 |                     | <b>9,35,54,66</b>                                  |                     | <b>6,92,66,48</b>  |                     | <b>3,08,45,53,67</b>       |                     |                          |

## Financial Comptroller General Office

## Function-wise Gender Responsive Budget, Fiscal Year 2014/15

(with Finance)

(‘000’)

| Description  | Directly Supportive |                       | Indirectly Supportive |                       | Neutral      |                       | Total         |
|--|---------------------|-----------------------|-----------------------|-----------------------|--------------|-----------------------|---------------|
|  | Recurrent           | Capital and Financing | Recurrent             | Capital and Financing | Recurrent    | Capital and Financing |               |
| 01 GENERAL PUBLIC SERVICES   | 0                   | 0                     | 0                     | 0                     | 1,377,707.03 | 67,40,74.61           | 2,04,87,81.64 |
| 1.1 Executive and legislative organs, financial, fiscal affairs and external affairs | 0                   | 0                     | 0                     | 0                     | 88,83,28.62  | 29,92,58.05           | 1,18,74,86.67 |
| 101 President  | 0                   | 0                     | 0                     | 0                     | 7,63.02      | 33,54.40              | 41,17.42      |
| 102 Deputy President   | 0                   | 0                     | 0                     | 0                     | 2,62.30      | 30.00                 | 2,92.30       |
| 202 Constituent Assembly / Legislature - Parliament                                  | 0                   | 0                     | 0                     | 0                     | 1,18,08.44   | 8,98.00               | 1,27,06.44    |
| 206 Commission for Investigation of Abuse of Authority                               | 0                   | 0                     | 0                     | 0                     | 51,41.84     | 28,07.40              | 79,49.24      |
| 208 Office of the Auditor General  | 0                   | 0                     | 0                     | 0                     | 39,73.86     | 11,90.02              | 51,63.88      |
| 301 Prime Minister and Council of Minister's Office                                  | 0                   | 0                     | 0                     | 0                     | 3,98,27.61   | 3,84.15               | 4,02,11.76    |
| 305 Ministry of Finance  | 0                   | 0                     | 0                     | 0                     | 5,78,11.12   | 68,43.69              | 6,46,54.81    |
| 326 Ministry of Foreign Affairs  | 0                   | 0                     | 0                     | 0                     | 2,39,20.43   | 45,59.06              | 2,84,79.49    |
| 347 Ministry of Urban Development  | 0                   | 0                     | 0                     | 0                     | 7,10.84      | 55.10                 | 7,65.94       |
| 352 Ministry of Cooperative and poverty Alleviation                                  | 0                   | 0                     | 0                     | 0                     | 15,39.83     | 17.90                 | 15,57.73      |
| 356 Ministry of General Administration   | 0                   | 0                     | 0                     | 0                     | 5,52.65      | 0                     | 5,52.65       |
| 365 Ministry of Federal Affairs and Local Development                                | 0                   | 0                     | 0                     | 0                     | 85,90.94     | 1,36.00               | 87,26.94      |
| 501 MOF Policy Financing   | 0                   | 0                     | 0                     | 0                     | 0            | 3,20,00.00            | 3,20,00.00    |
| 503 MOF External Debt Service (Multilateral)   | 0                   | 0                     | 0                     | 0                     | 4,06,10.24   | 16,46,50.05           | 20,52,60.29   |
| 504 MOF External Debt Service (Bilateral)  | 0                   | 0                     | 0                     | 0                     | 78,59.07     | 3,81,16.79            | 4,59,75.86    |
| 601 MOF Staff Benefits and Retirement Benefits                                       | 0                   | 0                     | 0                     | 0                     | 51,12,56.43  | 0                     | 51,12,56.43   |
| 602 MOF Miscellaneous  | 0                   | 0                     | 0                     | 0                     | 17,36,00.00  | 4,42,15.49            | 21,78,15.49   |
| 1.3 General services   | 0                   | 0                     | 0                     | 0                     | 11,89,61.42  | 1,35,91.21            | 13,25,52.63   |
| 210 Public Service Commission  | 0                   | 0                     | 0                     | 0                     | 40,37.62     | 5,68.00               | 46,05.62      |
| 305 Ministry of Finance  | 0                   | 0                     | 0                     | 0                     | 4,92.18      | 56,02.68              | 60,94.86      |
| 314 Ministry of Home   | 0                   | 0                     | 0                     | 0                     | 8,97,97.23   | 35,86.87              | 9,33,84.10    |
| 325 Ministry of Culture, Tourism and Civil Aviation                                  | 0                   | 0                     | 0                     | 0                     | 24,77.97     | 1,55.00               | 26,32.97      |
| 326 Ministry of Foreign Affairs  | 0                   | 0                     | 0                     | 0                     | 39,79.89     | 5,03.90               | 44,83.79      |
| 347 Ministry of Urban Development  | 0                   | 0                     | 0                     | 0                     | 51,48.58     | 8,22.15               | 59,70.73      |
| 356 Ministry of General Administration   | 0                   | 0                     | 0                     | 0                     | 69,36.79     | 3,48.53               | 72,85.32      |
| 391 National Planning Commission Secreterate   | 0                   | 0                     | 0                     | 0                     | 60,91.16     | 20,04.08              | 80,95.24      |
| 1.5 R&D General public services  | 0                   | 0                     | 0                     | 0                     | 1,67.65      | 75                    | 1,68.40       |
| 305 Ministry of Finance  | 0                   | 0                     | 0                     | 0                     | 1,67.65      | 75                    | 1,68.40       |
| 1.6 General public services n.e.c.   | 0                   | 0                     | 0                     | 0                     | 3,54,93.74   | 90,18.48              | 4,45,12.22    |
| 212 Election Commission  | 0                   | 0                     | 0                     | 0                     | 34,19.00     | 5,61.60               | 39,80.60      |

**Financial Comptroller General Office**  
**Function-wise Gender Responsive Budget, Fiscal Year 2014/15**

(with Finance)

('000')

|     | Description  | Directly Supportive |                       | Indirectly Supportive |                       | Neutral     |                       | Total       |
|-----|--|---------------------|-----------------------|-----------------------|-----------------------|-------------|-----------------------|-------------|
|     |  | Recurrent           | Capital and Financing | Recurrent             | Capital and Financing | Recurrent   | Capital and Financing |             |
| 214 | National Human Rights Commission   | 0                   | 0                     | 0                     | 0                     | 11,66,70    | 35,00                 | 12,01,70    |
| 314 | Ministry of Home   | 0                   | 0                     | 0                     | 0                     | 1,42,54     | 4,64,45               | 6,06,99     |
| 337 | Ministry of Physical Planning, Works and Transport Management            | 0                   | 0                     | 0                     | 0                     | 1,09,74     | 9,73,67               | 10,83,41    |
| 349 | Ministry of Peace & Reconstruction                                       | 0                   | 0                     | 0                     | 0                     | 0           | 50,00,00              | 50,00,00    |
| 365 | Ministry of Federal Affairs and Local Development                        | 0                   | 0                     | 0                     | 0                     | 3,06,55,76  | 2,00,00               | 3,08,55,76  |
| 501 | MOF Policy Financing   | 0                   | 0                     | 0                     | 0                     | 17,83,76    | 0                     | 17,83,76    |
| 1.7 | Public debt transactions   | 0                   | 0                     | 0                     | 0                     | 18,50,76,42 | 34,54,49,00           | 53,05,25,42 |
| 501 | MOF Policy Financing   | 0                   | 0                     | 0                     | 0                     | 0           | 2,00,00,00            | 2,00,00,00  |
| 502 | MOF Domestic Debt Service  | 0                   | 0                     | 0                     | 0                     | 18,50,76,42 | 32,54,49,00           | 51,05,25,42 |
| 1.8 | Transfers of a general character between levels of government            | 0                   | 0                     | 0                     | 0                     | 14,97,79,18 | 37,57,12              | 15,35,36,30 |
| 365 | Ministry of Federal Affairs and Local Development                        | 0                   | 0                     | 0                     | 0                     | 14,97,79,18 | 37,57,12              | 15,35,36,30 |
| 02  | DEFENCE  | 0                   | 0                     | 0                     | 0                     | 25,81,73,04 | 5,54,13,24            | 31,35,86,28 |
| 2.1 | Military defense   | 0                   | 0                     | 0                     | 0                     | 25,76,32,64 | 2,95,78,34            | 28,72,10,98 |
| 307 | Ministry of Industry   | 0                   | 0                     | 0                     | 0                     | 15,00,00    | 20,00,00              | 35,00,00    |
| 345 | Ministry of Defense  | 0                   | 0                     | 0                     | 0                     | 25,61,32,64 | 2,75,78,34            | 28,37,10,98 |
| 2.2 | Civil defense  | 0                   | 0                     | 0                     | 0                     | 4,70,00     | 2,55,17,90            | 2,59,87,90  |
| 314 | Ministry of Home   | 0                   | 0                     | 0                     | 0                     | 4,70,00     | 3,00,00               | 7,70,00     |
| 501 | MOF Policy Financing   | 0                   | 0                     | 0                     | 0                     | 0           | 2,52,17,90            | 2,52,17,90  |
| 2.5 | Defense n.e.c.   | 0                   | 0                     | 0                     | 0                     | 70,40       | 3,17,00               | 3,87,40     |
| 347 | Ministry of Urban Development  | 0                   | 0                     | 0                     | 0                     | 70,40       | 3,17,00               | 3,87,40     |
| 03  | PUBLIC ORDER AND SAFETY  | 0                   | 0                     | 0                     | 0                     | 29,45,24,48 | 5,01,62,90            | 34,46,87,38 |
| 3.1 | Police services  | 0                   | 0                     | 0                     | 0                     | 20,40,60,58 | 92,13,61              | 21,32,74,19 |
| 314 | Ministry of Home   | 0                   | 0                     | 0                     | 0                     | 20,40,60,58 | 92,13,61              | 21,32,74,19 |
| 3.2 | Fire-protection services   | 0                   | 0                     | 0                     | 0                     | 58,11       | 2,00                  | 60,11       |
| 314 | Ministry of Home   | 0                   | 0                     | 0                     | 0                     | 58,11       | 2,00                  | 60,11       |
| 3.3 | Law courts   | 0                   | 0                     | 0                     | 0                     | 3,24,59,52  | 1,03,17,36            | 4,27,76,88  |
| 204 | Courts   | 0                   | 0                     | 0                     | 0                     | 2,64,70,46  | 87,40,00              | 3,52,10,46  |
| 216 | Office of the Attorney General   | 0                   | 0                     | 0                     | 0                     | 43,15,54    | 14,18,90              | 57,34,44    |
| 218 | Council of Justice   | 0                   | 0                     | 0                     | 0                     | 3,42,51     | 40,05                 | 3,82,56     |
| 311 | Ministry of Law, Justice, Constituent Assembly and Parliamentary Affairs | 0                   | 0                     | 0                     | 0                     | 12,35,72    | 1,18,22               | 13,53,94    |
| 371 | Ministry of Labour and Employment  | 0                   | 0                     | 0                     | 0                     | 95,29       | 19                    | 95,48       |
| 3.4 | Prisons  | 0                   | 0                     | 0                     | 0                     | 86,53,25    | 15,14,73              | 1,01,67,98  |

**Financial Comptroller General Office**  
**Function-wise Gender Responsive Budget, Fiscal Year 2014/15**

(with Finance)

('000')

| Description   | Directly Supportive |                       | Indirectly Supportive |                       | Neutral     |                       | Total         |
|---|---------------------|-----------------------|-----------------------|-----------------------|-------------|-----------------------|---------------|
|   | Recurrent           | Capital and Financing | Recurrent             | Capital and Financing | Recurrent   | Capital and Financing |               |
| 314 Ministry of Home  | 0                   | 0                     | 0                     | 0                     | 86,5325     | 15,1473               | 1,01,67,98    |
| 3.6 Public order and safety n.e.c.                                | 0                   | 0                     | 0                     | 0                     | 4,92,93,02  | 2,91,15,20            | 7,84,08,22    |
| 301 Prime Minister and Council of Minister's Office               | 0                   | 0                     | 0                     | 0                     | 23,34,93    | 1,04,01,40            | 1,27,36,33    |
| 314 Ministry of Home  | 0                   | 0                     | 0                     | 0                     | 1,99,08,44  | 58,11,67              | 2,57,20,11    |
| 349 Ministry of Peace & Reconstruction                            | 0                   | 0                     | 0                     | 0                     | 2,70,49,65  | 1,29,02,13            | 3,99,51,78    |
| 04 ECONOMIC AFFAIRS   | 0                   | 0                     | 0                     | 0                     | 60,59,93,10 | 1,09,59,90,36         | 1,70,19,83,46 |
| 4.1 General economic, commercial and labour affairs               | 0                   | 0                     | 0                     | 0                     | 9,56,07,05  | 2,83,37,65            | 12,39,44,70   |
| 301 Prime Minister and Council of Minister's Office               | 0                   | 0                     | 0                     | 0                     | 2,50,75     | 10,89,10              | 13,39,85      |
| 330 Ministry of Commerce and Supply                               | 0                   | 0                     | 0                     | 0                     | 84,84,88    | 45,71,35              | 1,30,56,23    |
| 352 Ministry of Cooperative and poverty Alleviation               | 0                   | 0                     | 0                     | 0                     | 50,52,04    | 4,00                  | 50,56,04      |
| 365 Ministry of Federal Affairs and Local Development             | 0                   | 0                     | 0                     | 0                     | 7,45,84,40  | 2,16,79,88            | 9,62,64,28    |
| 371 Ministry of Labour and Employment                             | 0                   | 0                     | 0                     | 0                     | 72,34,98    | 9,93,32               | 82,28,30      |
| 4.2 Agriculture, forestry, fishing and hunting                    | 0                   | 0                     | 0                     | 0                     | 32,34,33,04 | 21,62,46,26           | 53,96,79,30   |
| 305 Ministry of Finance   | 0                   | 0                     | 0                     | 0                     | 1,00,00,00  | 0                     | 1,00,00,00    |
| 312 Ministry of Agriculture Development                           | 0                   | 0                     | 0                     | 0                     | 20,70,32,10 | 2,53,25,36            | 23,23,57,46   |
| 329 Ministry of Forestry and Soil Conservation                    | 0                   | 0                     | 0                     | 0                     | 6,18,52,10  | 3,31,10,33            | 9,49,62,43    |
| 336 Ministry of Land Reforms and Management                       | 0                   | 0                     | 0                     | 0                     | 2,76,33,59  | 64,90,59              | 3,41,24,18    |
| 352 Ministry of Cooperative and poverty Alleviation               | 0                   | 0                     | 0                     | 0                     | 42,28,90    | 5,50,21               | 47,79,11      |
| 357 Ministry of Irrigation  | 0                   | 0                     | 0                     | 0                     | 1,17,63,92  | 12,79,59,15           | 13,97,23,07   |
| 365 Ministry of Federal Affairs and Local Development             | 0                   | 0                     | 0                     | 0                     | 9,22,43     | 1,28,10,62            | 1,37,33,05    |
| 501 MOF Policy Financing  | 0                   | 0                     | 0                     | 0                     | 0           | 1,00,00,00            | 1,00,00,00    |
| 4.3 Fuel and energy   | 0                   | 0                     | 0                     | 0                     | 4,13,09,27  | 33,09,15,91           | 37,22,25,18   |
| 307 Ministry of Industry  | 0                   | 0                     | 0                     | 0                     | 1,90,57     | 2,13,82               | 4,04,39       |
| 308 Ministry of Energy  | 0                   | 0                     | 0                     | 0                     | 24,03,57    | 2,23,53,29            | 2,47,56,86    |
| 331 Ministry of Environment, Science and Technology               | 0                   | 0                     | 0                     | 0                     | 3,87,15,13  | 4,10,62               | 3,91,25,75    |
| 501 MOF Policy Financing  | 0                   | 0                     | 0                     | 0                     | 0           | 30,79,38,18           | 30,79,38,18   |
| 4.4 Mining, manufacturing and construction                        | 0                   | 0                     | 0                     | 0                     | 6,38,99     | 2,61,62,95            | 2,68,01,94    |
| 307 Ministry of Industry  | 0                   | 0                     | 0                     | 0                     | 6,38,99     | 1,62,95               | 8,01,94       |
| 337 Ministry of Physical Planning, Works and Transport Management | 0                   | 0                     | 0                     | 0                     | 0           | 2,60,00,00            | 2,60,00,00    |
| 4.5 Transport   | 0                   | 0                     | 0                     | 0                     | 6,91,48,50  | 44,23,94,49           | 51,15,42,99   |
| 325 Ministry of Culture, Tourism and Civil Aviation               | 0                   | 0                     | 0                     | 0                     | 5,00,00     | 45,00,00              | 50,00,00      |
| 337 Ministry of Physical Planning, Works and Transport Management | 0                   | 0                     | 0                     | 0                     | 5,79,74,51  | 32,61,53,25           | 38,41,27,76   |

**Financial Comptroller General Office**  
**Function-wise Gender Responsive Budget, Fiscal Year 2014/15**  
(with Finance) (‘000’)

ANNEX - 13

| Description   | Directly Supportive |                       | Indirectly Supportive |                       | Neutral    |                       | Total       |
|---|---------------------|-----------------------|-----------------------|-----------------------|------------|-----------------------|-------------|
|   | Recurrent           | Capital and Financing | Recurrent             | Capital and Financing | Recurrent  | Capital and Financing |             |
| 347 Ministry of Urban Development                     | 0                   | 0                     | 0                     | 0                     | 24,70,21   | 51,02,70              | 75,72,91    |
| 365 Ministry of Federal Affairs and Local Development | 0                   | 0                     | 0                     | 0                     | 82,03,78   | 8,59,38,54            | 9,41,42,32  |
| 501 MOF Policy Financing                              | 0                   | 0                     | 0                     | 0                     | 0          | 2,07,00,00            | 2,07,00,00  |
| 4.6 Communication                                     | 0                   | 0                     | 0                     | 0                     | 3,46,44,15 | 79,12,81              | 4,25,56,96  |
| 331 Ministry of Environment, Science and Technology   | 0                   | 0                     | 0                     | 0                     | 26,44,69   | 18,26,05              | 44,70,74    |
| 358 Ministry of Information and Communications        | 0                   | 0                     | 0                     | 0                     | 3,19,99,46 | 36,86,76              | 3,56,86,22  |
| 501 MOF Policy Financing                              | 0                   | 0                     | 0                     | 0                     | 0          | 24,00,00              | 24,00,00    |
| 4.7 Other industries                                  | 0                   | 0                     | 0                     | 0                     | 2,58,57,30 | 3,79,12,33            | 6,37,69,63  |
| 307 Ministry of Industry                              | 0                   | 0                     | 0                     | 0                     | 1,80,91,43 | 1,20,52,49            | 3,01,43,92  |
| 312 Ministry of Agriculture Development               | 0                   | 0                     | 0                     | 0                     | 4,11,57    | 62,75                 | 4,74,32     |
| 325 Ministry of Culture, Tourism and Civil Aviation   | 0                   | 0                     | 0                     | 0                     | 71,81,70   | 56,93,80              | 1,28,75,50  |
| 329 Ministry of Forestry and Soil Conservation        | 0                   | 0                     | 0                     | 0                     | 1,72,60    | 2,06,34               | 3,78,94     |
| 501 MOF Policy Financing                              | 0                   | 0                     | 0                     | 0                     | 0          | 1,98,96,95            | 1,98,96,95  |
| 4.8 R&D Economic affairs                              | 0                   | 0                     | 0                     | 0                     | 1,43,99,08 | 26,96,89              | 1,70,95,97  |
| 308 Ministry of Energy                                | 0                   | 0                     | 0                     | 0                     | 1,40,06,31 | 15,00                 | 1,40,21,31  |
| 357 Ministry of Irrigation                            | 0                   | 0                     | 0                     | 0                     | 3,92,77    | 26,81,89              | 30,74,66    |
| 4.9 Economic affairs n.e.c.                           | 0                   | 0                     | 0                     | 0                     | 9,55,72    | 34,11,07              | 43,66,79    |
| 305 Ministry of Finance                               | 0                   | 0                     | 0                     | 0                     | 9,55,72    | 1,11,07               | 10,66,79    |
| 501 MOF Policy Financing                              | 0                   | 0                     | 0                     | 0                     | 0          | 33,00,00              | 33,00,00    |
| 05 ENVIRONMENTAL PROTECTION                           | 0                   | 0                     | 0                     | 0                     | 3,82,55,29 | 6,96,58,39            | 10,79,13,68 |
| 5.1 Waste management                                  | 0                   | 0                     | 0                     | 0                     | 4,84,76    | 2,63,16,00            | 2,68,00,76  |
| 347 Ministry of Urban Development                     | 0                   | 0                     | 0                     | 0                     | 4,84,76    | 12,46,00              | 17,30,76    |
| 501 MOF Policy Financing                              | 0                   | 0                     | 0                     | 0                     | 0          | 2,50,70,00            | 2,50,70,00  |
| 5.2 Waste water management                            | 0                   | 0                     | 0                     | 0                     | 13,82,99   | 1,93,60,60            | 2,07,43,59  |
| 347 Ministry of Urban Development                     | 0                   | 0                     | 0                     | 0                     | 12,91,35   | 4,50,60               | 17,41,95    |
| 357 Ministry of Irrigation                            | 0                   | 0                     | 0                     | 0                     | 91,64      | 1,89,10,00            | 1,90,01,64  |
| 5.4 Protection of biodiversity and landscape          | 0                   | 0                     | 0                     | 0                     | 1,53,00    | 22,00                 | 1,75,00     |
| 329 Ministry of Forestry and Soil Conservation        | 0                   | 0                     | 0                     | 0                     | 1,53,00    | 22,00                 | 1,75,00     |
| 5.5 R&D Environmental protection                      | 0                   | 0                     | 0                     | 0                     | 0          | 80,50,00              | 80,50,00    |
| 501 MOF Policy Financing                              | 0                   | 0                     | 0                     | 0                     | 0          | 80,50,00              | 80,50,00    |
| 5.6 Environmental protection n.e.c.                   | 0                   | 0                     | 0                     | 0                     | 3,62,34,54 | 1,59,09,79            | 5,21,44,33  |
| 329 Ministry of Forestry and Soil Conservation        | 0                   | 0                     | 0                     | 0                     | 8,59,51    | 14,41,44              | 23,00,95    |

**Financial Comptroller General Office**  
**Function-wise Gender Responsive Budget, Fiscal Year 2014/15**

(with Finance)

('000')

| Description   | Directly Supportive |                       | Indirectly Supportive |                       | Neutral     |                       | Total       |
|---|---------------------|-----------------------|-----------------------|-----------------------|-------------|-----------------------|-------------|
|   | Recurrent           | Capital and Financing | Recurrent             | Capital and Financing | Recurrent   | Capital and Financing |             |
| 331 Ministry of Environment, Science and Technology   | 0                   | 0                     | 0                     | 0                     | 1,23,42,49  | 84,89,74              | 2,08,32,23  |
| 347 Ministry of Urban Development                     | 0                   | 0                     | 0                     | 0                     | 2,30,32,54  | 59,78,61              | 2,90,11,15  |
| 06 HOUSING AND COMMUNITY AMENITIES                    | 0                   | 0                     | 0                     | 0                     | 3,22,17,81  | 19,12,05,85           | 22,34,23,66 |
| 6.1 Housing development                               | 0                   | 0                     | 0                     | 0                     | 1,18,70,00  | 2,85,76,79            | 4,04,46,79  |
| 347 Ministry of Urban Development                     | 0                   | 0                     | 0                     | 0                     | 1,18,70,00  | 2,35,63,79            | 3,54,33,79  |
| 501 MOF Policy Financing                              | 0                   | 0                     | 0                     | 0                     | 0           | 50,13,00              | 50,13,00    |
| 6.2 Community development                             | 0                   | 0                     | 0                     | 0                     | 69,76,51    | 1,30,80,39            | 2,00,56,90  |
| 347 Ministry of Urban Development                     | 0                   | 0                     | 0                     | 0                     | 3,06,76     | 3,42,25               | 6,49,11     |
| 365 Ministry of Federal Affairs and Local Development | 0                   | 0                     | 0                     | 0                     | 66,69,75    | 1,27,38,04            | 1,94,07,79  |
| 6.3 Water supply                                      | 0                   | 0                     | 0                     | 0                     | 1,24,76,96  | 14,01,27,04           | 15,26,04,00 |
| 347 Ministry of Urban Development                     | 0                   | 0                     | 0                     | 0                     | 94,97,28    | 12,18,55,94           | 13,13,53,22 |
| 365 Ministry of Federal Affairs and Local Development | 0                   | 0                     | 0                     | 0                     | 29,79,58    | 39,19,10              | 68,98,68    |
| 501 MOF Policy Financing                              | 0                   | 0                     | 0                     | 0                     | 0           | 1,43,52,00            | 1,43,52,00  |
| 6.6 Housing and community amenities n.e.c.            | 0                   | 0                     | 0                     | 0                     | 8,94,34     | 94,21,63              | 1,03,15,97  |
| 365 Ministry of Federal Affairs and Local Development | 0                   | 0                     | 0                     | 0                     | 8,94,34     | 94,21,63              | 1,03,15,97  |
| 07 HEALTH   | 0                   | 0                     | 0                     | 0                     | 33,09,01,45 | 4,67,63,55            | 37,76,65,00 |
| 7.1 Medical products, appliances and equipment        | 0                   | 0                     | 0                     | 0                     | 46,83,87    | 43,45,10              | 90,28,97    |
| 370 Ministry of Health and Population                 | 0                   | 0                     | 0                     | 0                     | 46,83,87    | 43,45,10              | 90,28,97    |
| 7.2 Out-patient services                              | 0                   | 0                     | 0                     | 0                     | 5,09,00,13  | 44,58,43              | 5,53,58,56  |
| 330 Ministry of Commerce and Supply                   | 0                   | 0                     | 0                     | 0                     | 13,65,00    | 0                     | 13,65,00    |
| 370 Ministry of Health and Population                 | 0                   | 0                     | 0                     | 0                     | 4,95,35,13  | 44,58,43              | 5,29,93,56  |
| 7.3 Hospital services                                 | 0                   | 0                     | 0                     | 0                     | 10,46,58,58 | 46,74,77              | 10,93,33,35 |
| 314 Ministry of Home                                  | 0                   | 0                     | 0                     | 0                     | 38,37,57    | 16,59,05              | 54,96,62    |
| 345 Ministry of Defense                               | 0                   | 0                     | 0                     | 0                     | 49,69,49    | 0                     | 49,69,49    |
| 370 Ministry of Health and Population                 | 0                   | 0                     | 0                     | 0                     | 6,33,51,52  | 30,15,72              | 6,63,67,24  |
| 601 MOF Staff Benefits and Retirement Benefits        | 0                   | 0                     | 0                     | 0                     | 3,25,00,00  | 0                     | 3,25,00,00  |
| 7.4 Public health services                            | 0                   | 0                     | 0                     | 0                     | 12,25,76,99 | 3,17,67,07            | 15,43,44,06 |
| 365 Ministry of Federal Affairs and Local Development | 0                   | 0                     | 0                     | 0                     | 6,00,00     | 0                     | 6,00,00     |
| 370 Ministry of Health and Population                 | 0                   | 0                     | 0                     | 0                     | 12,19,76,99 | 3,17,67,07            | 15,37,44,06 |
| 7.5 R&D Health  | 0                   | 0                     | 0                     | 0                     | 4,80,81,88  | 15,18,18              | 4,96,00,06  |
| 370 Ministry of Health and Population                 | 0                   | 0                     | 0                     | 0                     | 4,80,81,88  | 15,18,18              | 4,96,00,06  |
| 08 RECREATION, CULTURE AND RELIGION                   | 0                   | 0                     | 0                     | 0                     | 3,39,38,18  | 58,78,45              | 3,98,16,63  |

**Financial Comptroller General Office**  
**Function-wise Gender Responsive Budget, Fiscal Year 2014/15**

(with Finance)

('000')

| Description   | Directly Supportive |                       | Indirectly Supportive |                       | (with Finance)       |                       | Total                |
|---|---------------------|-----------------------|-----------------------|-----------------------|----------------------|-----------------------|----------------------|
|   | Recurrent           | Capital and Financing | Recurrent             | Capital and Financing | Recurrent            | Capital and Financing |                      |
| 8.1 Recreational and sporting services                | 0                   | 0                     | 0                     | 0                     | 1,47,77,07           | 60,50                 | 1,48,37,57           |
| 343 Ministry of Youth and Sports                      | 0                   | 0                     | 0                     | 0                     | 1,47,77,07           | 60,50                 | 1,48,37,57           |
| 8.2 Cultural services                                 | 0                   | 0                     | 0                     | 0                     | 1,65,32,41           | 28,44,45              | 1,93,76,86           |
| 325 Ministry of Culture, Tourism and Civil Aviation   | 0                   | 0                     | 0                     | 0                     | 1,63,02,23           | 24,28,50              | 1,87,30,73           |
| 365 Ministry of Federal Affairs and Local Development | 0                   | 0                     | 0                     | 0                     | 2,30,18              | 4,15,95               | 6,46,13              |
| 8.3 Broadcasting and publishing services              | 0                   | 0                     | 0                     | 0                     | 26,28,70             | 29,73,50              | 56,02,20             |
| 358 Ministry of Information and Communications        | 0                   | 0                     | 0                     | 0                     | 26,28,70             | 29,73,50              | 56,02,20             |
| 09 EDUCATION  | 0                   | 0                     | 0                     | 0                     | 85,86,01,38          | 17,39,17              | 86,03,40,55          |
| 9.1 Pre-primary and primary education                 | 0                   | 0                     | 0                     | 0                     | 29,42,29,82          | 15,90                 | 29,42,45,72          |
| 350 Ministry of Education                             | 0                   | 0                     | 0                     | 0                     | 29,42,29,82          | 15,90                 | 29,42,45,72          |
| 9.2 Secondary education                               | 0                   | 0                     | 0                     | 0                     | 15,40,70,05          | 0                     | 15,40,70,05          |
| 350 Ministry of Education                             | 0                   | 0                     | 0                     | 0                     | 15,40,70,05          | 0                     | 15,40,70,05          |
| 9.5 Education not definable by level                  | 0                   | 0                     | 0                     | 0                     | 24,18,70,46          | 8,24,64               | 24,26,95,10          |
| 350 Ministry of Education                             | 0                   | 0                     | 0                     | 0                     | 24,18,70,46          | 8,24,64               | 24,26,95,10          |
| 9.6 Subsidiary services to education                  | 0                   | 0                     | 0                     | 0                     | 15,11,26,45          | 5,46,28               | 15,16,72,73          |
| 350 Ministry of Education                             | 0                   | 0                     | 0                     | 0                     | 15,11,26,45          | 5,46,28               | 15,16,72,73          |
| 9.8 Education n.e.c.                                  | 0                   | 0                     | 0                     | 0                     | 1,73,04,60           | 3,52,35               | 1,76,56,95           |
| 350 Ministry of Education                             | 0                   | 0                     | 0                     | 0                     | 1,73,04,60           | 3,52,35               | 1,76,56,95           |
| 10 SOCIAL PROTECTION                                  | 0                   | 0                     | 0                     | 0                     | 15,92,00,19          | 36,01,53              | 16,28,01,72          |
| 10.4 Family and children                              | 0                   | 0                     | 0                     | 0                     | 1,13,27,60           | 4,04,76               | 1,17,32,36           |
| 365 Ministry of Federal Affairs and Local Development | 0                   | 0                     | 0                     | 0                     | 88,90,47             | 4,04,76               | 92,95,23             |
| 370 Ministry of Health and Population                 | 0                   | 0                     | 0                     | 0                     | 24,37,13             | 0                     | 24,37,13             |
| 10.7 Social exclusion n.e.c.                          | 0                   | 0                     | 0                     | 0                     | 12,99,45,51          | 6,12,22               | 13,05,57,73          |
| 301 Prime Minister and Council of Minister's Office   | 0                   | 0                     | 0                     | 0                     | 5,10,93              | 22,65                 | 5,33,58              |
| 365 Ministry of Federal Affairs and Local Development | 0                   | 0                     | 0                     | 0                     | 12,94,34,58          | 5,89,57               | 13,00,24,15          |
| 10.8 R&D Social protection                            | 0                   | 0                     | 0                     | 0                     | 10,81,80             | 1,77,60               | 12,59,40             |
| 371 Ministry of Labour and Employment                 | 0                   | 0                     | 0                     | 0                     | 10,81,80             | 1,77,60               | 12,59,40             |
| 10.9 Social protection n.e.c.                         | 0                   | 0                     | 0                     | 0                     | 1,68,45,28           | 24,06,95              | 1,92,52,23           |
| 314 Ministry of Home                                  | 0                   | 0                     | 0                     | 0                     | 2,78,97              | 10,24,15              | 13,03,12             |
| 340 Ministry of Women, Children & Social Welfare      | 0                   | 0                     | 0                     | 0                     | 1,65,66,31           | 13,82,80              | 1,79,49,11           |
| <b>Total</b>  | <b>0</b>            | <b>0</b>              | <b>0</b>              | <b>0</b>              | <b>3,98,95,11,95</b> | <b>2,19,14,88,05</b>  | <b>6,18,10,00,00</b> |



**Financial Comptroller General Office**  
**Function-wise Gender Responsive Budget, Fiscal Year 2014/15**

(with Finance)

('000')

| Description        | Directly Supportive |                       | Indirectly Supportive |                       | Neutral   |                       | Total |
|--------------------|---------------------|-----------------------|-----------------------|-----------------------|-----------|-----------------------|-------|
|                    | Recurrent           | Capital and Financing | Recurrent             | Capital and Financing | Recurrent | Capital and Financing |       |
| <b>Grand Total</b> |                     |                       |                       |                       |           |                       |       |

| Code | Gender Responsive | Amount    | %     |
|------|-------------------|-----------|-------|
| 3    | Neutral           | 515706237 | 83.43 |

**Note: Gender Responsive Budget Classifications**

Basis of classification for Gender Responsive Budget are as follows :

- a) More than 50 percent of budget directly beneficial for women - Direct Responsive
- b) 20 to 50 percent of budget directly beneficial for women - Indirect Responsive
- c) Less than 20 Percent of budget beneficial for women - Neutral

Following indicators are used to assess the percentage above.

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

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |  | Cash          | Non Cash | Total Expenditure |
|------------------------|--|---------------|----------|-------------------|
| 101                    | President                                    | 86,707,698.27 | 0.00     | 86,707,698.27     |
|                        | Recurrent                                    | 86,707,698.27 | 0.00     | 86,707,698.27     |
| 21110                  | Wages and salaries in cash                   | 27,394,201.98 | 0.00     | 27,394,201.98     |
| 21111                  | Salary                                       | 21,488,145.33 | 0.00     | 21,488,145.33     |
| 21113                  | Dearness Allowance                           | 737,337.45    | 0.00     | 737,337.45        |
| 21119                  | Other Allowance                              | 5,168,719.20  | 0.00     | 5,168,719.20      |
| 21120                  | Wages and salaries in kind                   | 699,592.37    | 0.00     | 699,592.37        |
| 21121                  | Clothing                                     | 689,282.00    | 0.00     | 689,282.00        |
| 21123                  | Medical Expense                              | 10,310.37     | 0.00     | 10,310.37         |
| 22110                  | Utilities                                    | 7,747,308.09  | 0.00     | 7,747,308.09      |
| 22111                  | Water and Electricity                        | 6,055,856.51  | 0.00     | 6,055,856.51      |
| 22112                  | Communication                                | 1,691,451.58  | 0.00     | 1,691,451.58      |
| 22120                  | Rent   | 192,000.00    | 0.00     | 192,000.00        |
| 22121                  | House Rent                                   | 192,000.00    | 0.00     | 192,000.00        |
| 22210                  | Operation & Maintenance of Capital Assets    | 11,901,145.34 | 0.00     | 11,901,145.34     |
| 22211                  | Fuel and Oil - Vehicles                      | 5,094,676.00  | 0.00     | 5,094,676.00      |
| 22212                  | Operation & Maintenance                      | 6,798,604.54  | 0.00     | 6,798,604.54      |
| 22213                  | Insurance                                    | 7,864.80      | 0.00     | 7,864.80          |
| 22310                  | Office Materials & Services                  | 6,652,101.50  | 0.00     | 6,652,101.50      |
| 22311                  | General Office Expenses                      | 6,201,795.50  | 0.00     | 6,201,795.50      |
| 22312                  | Feedds for Animals & Birds                   | 348,255.00    | 0.00     | 348,255.00        |
| 22314                  | Fuel and Oil - For Administrative Purposes   | 102,051.00    | 0.00     | 102,051.00        |
| 22320                  | Repair and Maintenance of Public Property    | 4,291,969.00  | 0.00     | 4,291,969.00      |
| 22321                  | Repair and Maintenance of Public Property    | 4,291,969.00  | 0.00     | 4,291,969.00      |
| 22410                  | Consultancy and Other Services fee           | 7,188,447.00  | 0.00     | 7,188,447.00      |
| 22411                  | Consultancy and Services Expenses            | 90,000.00     | 0.00     | 90,000.00         |
| 22412                  | Other Service Fee                            | 7,098,447.00  | 0.00     | 7,098,447.00      |
| 22610                  | Monitoring, Evaluation & Travelling Expenses | 1,498,546.00  | 0.00     | 1,498,546.00      |
| 22612                  | Travelling Expenses                          | 1,498,546.00  | 0.00     | 1,498,546.00      |
| 22710                  | Miscellaneous                                | 16,464,773.00 | 0.00     | 16,464,773.00     |
| 22711                  | Miscellaneous                                | 16,464,773.00 | 0.00     | 16,464,773.00     |
| 27310                  | Retirement Benefits                          | 2,677,613.99  | 0.00     | 2,677,613.99      |
| 27313                  | Accumulated Leave                            | 1,325,837.99  | 0.00     | 1,325,837.99      |
| 27314                  | Medical Facility                             | 1,351,776.00  | 0.00     | 1,351,776.00      |
| 102                    | Deputy President                             | 29,334,449.46 | 0.00     | 29,334,449.46     |
|                        | Recurrent                                    | 29,334,449.46 | 0.00     | 29,334,449.46     |
| 21110                  | Wages and salaries in cash                   | 11,229,559.70 | 0.00     | 11,229,559.70     |
| 21111                  | Salary                                       | 8,432,115.70  | 0.00     | 8,432,115.70      |
| 21113                  | Dearness Allowance                           | 264,589.00    | 0.00     | 264,589.00        |
| 21119                  | Other Allowance                              | 2,532,855.00  | 0.00     | 2,532,855.00      |
| 21120                  | Wages and salaries in kind                   | 1,053,474.00  | 0.00     | 1,053,474.00      |
| 21121                  | Clothing                                     | 529,346.00    | 0.00     | 529,346.00        |
| 21123                  | Medical Expense                              | 524,128.00    | 0.00     | 524,128.00        |
| 22110                  | Utilities                                    | 1,127,205.80  | 0.00     | 1,127,205.80      |
| 22111                  | Water and Electricity                        | 659,346.80    | 0.00     | 659,346.80        |
| 22112                  | Communication                                | 467,859.00    | 0.00     | 467,859.00        |
| 22210                  | Operation & Maintenance of Capital Assets    | 3,146,856.00  | 0.00     | 3,146,856.00      |
| 22211                  | Fuel and Oil - Vehicles                      | 1,613,301.00  | 0.00     | 1,613,301.00      |
| 22212                  | Operation & Maintenance                      | 1,493,555.00  | 0.00     | 1,493,555.00      |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash             | Non Cash | Total Expenditure |
|------------------------|---|------------------|----------|-------------------|
| 22213                  | Insurance                                       | 40,000.00        | 0.00     | 40,000.00         |
| 22310                  | Office Materials & Services                     | 2,841,060.96     | 0.00     | 2,841,060.96      |
| 22311                  | General Office Expenses                         | 2,785,050.96     | 0.00     | 2,785,050.96      |
| 22314                  | Fuel and Oil - For Administrative Purposes      | 56,010.00        | 0.00     | 56,010.00         |
| 22320                  | Repair and Maintenance of Public Property       | 376,562.00       | 0.00     | 376,562.00        |
| 22321                  | Repair and Maintenance of Public Property       | 376,562.00       | 0.00     | 376,562.00        |
| 22410                  | Consultancy and Other Services fee              | 3,420,000.00     | 0.00     | 3,420,000.00      |
| 22412                  | Other Service Fee                               | 3,420,000.00     | 0.00     | 3,420,000.00      |
| 22520                  | Production Materials and Programme Expenses     | 596,640.00       | 0.00     | 596,640.00        |
| 22529                  | Other Program Expenses                          | 596,640.00       | 0.00     | 596,640.00        |
| 22610                  | Monitoring, Evaluation & Travelling Expenses    | 1,306,948.00     | 0.00     | 1,306,948.00      |
| 22612                  | Travelling Expenses                             | 1,135,518.00     | 0.00     | 1,135,518.00      |
| 22613                  | Travelling Expenses of VIPs & Delegations       | 171,430.00       | 0.00     | 171,430.00        |
| 22710                  | Miscellaneous                                   | 2,587,040.00     | 0.00     | 2,587,040.00      |
| 22711                  | Miscellaneous                                   | 2,587,040.00     | 0.00     | 2,587,040.00      |
| 27310                  | Retirement Benefits                             | 1,649,103.00     | 0.00     | 1,649,103.00      |
| 27313                  | Accumulated Leave                               | 1,049,631.00     | 0.00     | 1,049,631.00      |
| 27314                  | Medical Facility                                | 599,472.00       | 0.00     | 599,472.00        |
| 202                    | Constituent Assembly / Legislature - Parliament | 1,306,723,277.38 | 0.00     | 1,306,723,277.38  |
|                        | Recurrent                                       | 1,306,723,277.38 | 0.00     | 1,306,723,277.38  |
| 21110                  | Wages and salaries in cash                      | 742,840,486.81   | 0.00     | 742,840,486.81    |
| 21111                  | Salary  | 582,636,316.91   | 0.00     | 582,636,316.91    |
| 21113                  | Dearness Allowance                              | 9,925,932.00     | 0.00     | 9,925,932.00      |
| 21119                  | Other Allowance                                 | 150,278,237.90   | 0.00     | 150,278,237.90    |
| 21120                  | Wages and salaries in kind                      | 7,853,960.37     | 0.00     | 7,853,960.37      |
| 21121                  | Clothing  | 2,621,676.62     | 0.00     | 2,621,676.62      |
| 21123                  | Medical Expense                                 | 5,232,283.75     | 0.00     | 5,232,283.75      |
| 22110                  | Utilities                                       | 37,033,106.37    | 0.00     | 37,033,106.37     |
| 22111                  | Water and Electricity                           | 11,970,598.94    | 0.00     | 11,970,598.94     |
| 22112                  | Communication                                   | 25,062,507.43    | 0.00     | 25,062,507.43     |
| 22120                  | Rent  | 141,695,461.09   | 0.00     | 141,695,461.09    |
| 22121                  | House Rent                                      | 141,695,461.09   | 0.00     | 141,695,461.09    |
| 22210                  | Operation & Maintenance of Capital Assets       | 42,936,111.42    | 0.00     | 42,936,111.42     |
| 22211                  | Fuel and Oil - Vehicles                         | 22,284,044.14    | 0.00     | 22,284,044.14     |
| 22212                  | Operation & Maintenance                         | 19,163,859.33    | 0.00     | 19,163,859.33     |
| 22213                  | Insurance                                       | 1,488,207.95     | 0.00     | 1,488,207.95      |
| 22310                  | Office Materials & Services                     | 33,824,102.57    | 0.00     | 33,824,102.57     |
| 22311                  | General Office Expenses                         | 33,824,102.57    | 0.00     | 33,824,102.57     |
| 22410                  | Consultancy and Other Services fee              | 4,402,375.04     | 0.00     | 4,402,375.04      |
| 22411                  | Consultancy and Services Expenses               | 429,747.30       | 0.00     | 429,747.30        |
| 22412                  | Other Service Fee                               | 3,972,627.74     | 0.00     | 3,972,627.74      |
| 22510                  | Consultancy and Other Services fee              | 247,220.00       | 0.00     | 247,220.00        |
| 22511                  | Employee Training                               | 247,220.00       | 0.00     | 247,220.00        |
| 22520                  | Production Materials and Programme Expenses     | 151,885,011.37   | 0.00     | 151,885,011.37    |
| 22522                  | Program Expenses                                | 151,885,011.37   | 0.00     | 151,885,011.37    |
| 22530                  | Medicines                                       | 1,744,206.40     | 0.00     | 1,744,206.40      |
| 22531                  | Medicine Purchases                              | 1,744,206.40     | 0.00     | 1,744,206.40      |
| 22610                  | Monitoring, Evaluation & Travelling Expenses    | 19,360,243.75    | 0.00     | 19,360,243.75     |
| 22611                  | Monitoring & Evaluation Expenses                | 16,875,334.90    | 0.00     | 16,875,334.90     |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash             | Non Cash | Total Expenditure |
|------------------------|---|------------------|----------|-------------------|
|                        | 22612 Travelling Expenses   | 382,475.50       | 0.00     | 382,475.50        |
|                        | 22613 Travelling Expenses of VIPs & Delegations                                 | 2,102,433.35     | 0.00     | 2,102,433.35      |
|                        | 22710 Miscellaneous   | 113,818,386.89   | 0.00     | 113,818,386.89    |
|                        | 22711 Miscellaneous   | 113,818,386.89   | 0.00     | 113,818,386.89    |
|                        | 26410 Recurrent Grant   | 2,000,000.00     | 0.00     | 2,000,000.00      |
|                        | 26411 Unconditional Recurrent Grant to Government Agencies, Committees & Boards | 2,000,000.00     | 0.00     | 2,000,000.00      |
|                        | 27310 Retirement Benefits   | 7,082,605.30     | 0.00     | 7,082,605.30      |
|                        | 27313 Accumulated Leave   | 3,738,339.93     | 0.00     | 3,738,339.93      |
|                        | 27314 Medical Facility  | 3,344,265.37     | 0.00     | 3,344,265.37      |
| 204                    | Courts  | 2,653,164,324.74 | 0.00     | 2,653,164,324.74  |
|                        | Recurrent   | 2,653,164,324.74 | 0.00     | 2,653,164,324.74  |
|                        | 21110 Wages and salaries in cash  | 1,703,701,651.54 | 0.00     | 1,703,701,651.54  |
|                        | 21111 Salary  | 1,270,723,909.08 | 0.00     | 1,270,723,909.08  |
|                        | 21112 Local Allowances  | 30,405,936.57    | 0.00     | 30,405,936.57     |
|                        | 21113 Dearness Allowance  | 51,907,514.40    | 0.00     | 51,907,514.40     |
|                        | 21114 Field Allowance   | 9,416,118.00     | 0.00     | 9,416,118.00      |
|                        | 21119 Other Allowance   | 341,248,173.49   | 0.00     | 341,248,173.49    |
|                        | 21120 Wages and salaries in kind  | 43,573,636.60    | 0.00     | 43,573,636.60     |
|                        | 21121 Clothing  | 28,712,335.00    | 0.00     | 28,712,335.00     |
|                        | 21123 Medical Expense   | 14,861,301.60    | 0.00     | 14,861,301.60     |
|                        | 22110 Utilities   | 52,783,486.13    | 0.00     | 52,783,486.13     |
|                        | 22111 Water and Electricity   | 25,060,249.26    | 0.00     | 25,060,249.26     |
|                        | 22112 Communication   | 27,723,236.87    | 0.00     | 27,723,236.87     |
|                        | 22120 Rent  | 41,564,262.99    | 0.00     | 41,564,262.99     |
|                        | 22121 House Rent  | 41,564,262.99    | 0.00     | 41,564,262.99     |
|                        | 22210 Operation & Maintenance of Capital Assets                                 | 123,749,847.75   | 0.00     | 123,749,847.75    |
|                        | 22211 Fuel and Oil - Vehicles   | 71,628,887.98    | 0.00     | 71,628,887.98     |
|                        | 22212 Operation & Maintenance   | 48,963,047.71    | 0.00     | 48,963,047.71     |
|                        | 22213 Insurance   | 3,157,912.06     | 0.00     | 3,157,912.06      |
|                        | 22310 Office Materials & Services   | 109,849,721.70   | 0.00     | 109,849,721.70    |
|                        | 22311 General Office Expenses   | 103,806,964.07   | 0.00     | 103,806,964.07    |
|                        | 22313 Books and Materials   | 3,330,588.10     | 0.00     | 3,330,588.10      |
|                        | 22314 Fuel and Oil - For Administrative Purposes                                | 2,712,169.53     | 0.00     | 2,712,169.53      |
|                        | 22320 Repair and Maintenance of Public Property                                 | 6,240,889.01     | 0.00     | 6,240,889.01      |
|                        | 22321 Repair and Maintenance of Public Property                                 | 6,240,889.01     | 0.00     | 6,240,889.01      |
|                        | 22410 Consultancy and Other Services fee  | 237,492,371.64   | 0.00     | 237,492,371.64    |
|                        | 22411 Consultancy and Services Expenses   | 1,380,000.00     | 0.00     | 1,380,000.00      |
|                        | 22412 Other Service Fee   | 236,112,371.64   | 0.00     | 236,112,371.64    |
|                        | 22510 Consultancy and Other Services fee  | 4,135,800.90     | 0.00     | 4,135,800.90      |
|                        | 22512 Skill Development and Awareness Training Program                          | 4,135,800.90     | 0.00     | 4,135,800.90      |
|                        | 22520 Production Materials and Programme Expenses                               | 126,110,005.02   | 0.00     | 126,110,005.02    |
|                        | 22522 Program Expenses  | 126,110,005.02   | 0.00     | 126,110,005.02    |
|                        | 22610 Monitoring, Evaluation & Travelling Expenses                              | 58,136,214.77    | 0.00     | 58,136,214.77     |
|                        | 22611 Monitoring & Evaluation Expenses  | 34,729,839.27    | 0.00     | 34,729,839.27     |
|                        | 22612 Travelling Expenses   | 22,979,182.50    | 0.00     | 22,979,182.50     |
|                        | 22613 Travelling Expenses of VIPs & Delegations                                 | 427,193.00       | 0.00     | 427,193.00        |
|                        | 22710 Miscellaneous   | 19,205,181.79    | 0.00     | 19,205,181.79     |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash           | Non Cash | Total Expenditure |
|------------------------|---|----------------|----------|-------------------|
| 22711                  | Miscellaneous   | 19,205,181.79  | 0.00     | 19,205,181.79     |
| 26410                  | Recurrent Grant   | 38,429,305.22  | 0.00     | 38,429,305.22     |
| 26412                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards | 38,429,305.22  | 0.00     | 38,429,305.22     |
| 26420                  | Capital Grant   | 27,194,262.00  | 0.00     | 27,194,262.00     |
| 26423                  | Unconditional Capital Grant to Other Institutions & Individuals         | 27,194,262.00  | 0.00     | 27,194,262.00     |
| 27310                  | Retirement Benefits   | 54,120,503.68  | 0.00     | 54,120,503.68     |
| 27311                  | Pensions and Disability Allowance                                       | 0.00           | 0.00     | 0.00              |
| 27312                  | Gratuity  | 1,264,738.34   | 0.00     | 1,264,738.34      |
| 27313                  | Accumulated Leave   | 28,365,988.34  | 0.00     | 28,365,988.34     |
| 27314                  | Medical Facility  | 24,489,777.00  | 0.00     | 24,489,777.00     |
| 28210                  | Refunds   | 6,877,184.00   | 0.00     | 6,877,184.00      |
| 28212                  | Judicial Refund   | 6,867,184.00   | 0.00     | 6,867,184.00      |
| 28213                  | Other Refund  | 10,000.00      | 0.00     | 10,000.00         |
| 206                    | Commission for Investigation of Abuse of Authority                      | 465,803,671.28 | 0.00     | 465,803,671.28    |
|                        | Recurrent   | 465,803,671.28 | 0.00     | 465,803,671.28    |
| 21110                  | Wages and salaries in cash  | 254,787,336.22 | 0.00     | 254,787,336.22    |
| 21111                  | Salary  | 122,823,068.83 | 0.00     | 122,823,068.83    |
| 21112                  | Local Allowances  | 201,580.00     | 0.00     | 201,580.00        |
| 21113                  | Dearness Allowance  | 4,691,335.07   | 0.00     | 4,691,335.07      |
| 21119                  | Other Allowance   | 127,071,352.32 | 0.00     | 127,071,352.32    |
| 21120                  | Wages and salaries in kind  | 8,356,242.03   | 0.00     | 8,356,242.03      |
| 21121                  | Clothing  | 1,989,000.00   | 0.00     | 1,989,000.00      |
| 21122                  | Fooding   | 6,322,761.03   | 0.00     | 6,322,761.03      |
| 21123                  | Medical Expense   | 44,481.00      | 0.00     | 44,481.00         |
| 22110                  | Utilities   | 12,098,926.77  | 0.00     | 12,098,926.77     |
| 22111                  | Water and Electricity   | 6,396,478.31   | 0.00     | 6,396,478.31      |
| 22112                  | Communication   | 5,702,448.46   | 0.00     | 5,702,448.46      |
| 22120                  | Rent  | 6,858,477.00   | 0.00     | 6,858,477.00      |
| 22121                  | House Rent  | 6,858,477.00   | 0.00     | 6,858,477.00      |
| 22210                  | Operation & Maintenance of Capital Assets                               | 41,372,024.83  | 0.00     | 41,372,024.83     |
| 22211                  | Fuel and Oil - Vehicles   | 18,074,882.23  | 0.00     | 18,074,882.23     |
| 22212                  | Operation & Maintenance   | 22,816,599.00  | 0.00     | 22,816,599.00     |
| 22213                  | Insurance   | 480,543.60     | 0.00     | 480,543.60        |
| 22310                  | Office Materials & Services   | 38,333,874.60  | 0.00     | 38,333,874.60     |
| 22311                  | General Office Expenses   | 37,549,922.60  | 0.00     | 37,549,922.60     |
| 22314                  | Fuel and Oil - For Administrative Purposes                              | 783,952.00     | 0.00     | 783,952.00        |
| 22410                  | Consultancy and Other Services fee                                      | 38,189,173.83  | 0.00     | 38,189,173.83     |
| 22411                  | Consultancy and Services Expenses                                       | 5,023,659.00   | 0.00     | 5,023,659.00      |
| 22412                  | Other Service Fee   | 33,165,514.83  | 0.00     | 33,165,514.83     |
| 22510                  | Consultancy and Other Services fee                                      | 807,808.00     | 0.00     | 807,808.00        |
| 22511                  | Employee Training   | 807,808.00     | 0.00     | 807,808.00        |
| 22520                  | Production Materials and Programme Expenses                             | 14,887,131.00  | 0.00     | 14,887,131.00     |
| 22529                  | Other Program Expenses  | 14,887,131.00  | 0.00     | 14,887,131.00     |
| 22610                  | Monitoring, Evaluation & Travelling Expenses                            | 13,246,883.00  | 0.00     | 13,246,883.00     |
| 22611                  | Monitoring & Evaluation Expenses  | 1,598,077.00   | 0.00     | 1,598,077.00      |
| 22612                  | Travelling Expenses   | 11,223,806.00  | 0.00     | 11,223,806.00     |
| 22614                  | Other Travelling Expenses   | 425,000.00     | 0.00     | 425,000.00        |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |  | Cash           | Non Cash      | Total Expenditure |
|------------------------|--|----------------|---------------|-------------------|
| 22710                  | Miscellaneous                                | 25,811,720.00  | 0.00          | 25,811,720.00     |
| 22711                  | Miscellaneous                                | 25,811,720.00  | 0.00          | 25,811,720.00     |
| 27310                  | Retirement Benefits                          | 11,054,074.00  | 0.00          | 11,054,074.00     |
| 27312                  | Gratuity                                     | 846,097.00     | 0.00          | 846,097.00        |
| 27313                  | Accumulated Leave                            | 4,450,770.00   | 0.00          | 4,450,770.00      |
| 27314                  | Medical Facility                             | 5,757,207.00   | 0.00          | 5,757,207.00      |
| 208                    | Office of the Auditor General                | 283,240,777.59 | 25,056,560.96 | 308,297,338.55    |
|                        | Recurrent                                    | 283,240,777.59 | 25,056,560.96 | 308,297,338.55    |
| 21110                  | Wages and salaries in cash                   | 195,413,297.74 | 0.00          | 195,413,297.74    |
| 21111                  | Salary                                       | 137,592,424.45 | 0.00          | 137,592,424.45    |
| 21113                  | Dearness Allowance                           | 4,752,599.29   | 0.00          | 4,752,599.29      |
| 21119                  | Other Allowance                              | 53,068,274.00  | 0.00          | 53,068,274.00     |
| 21120                  | Wages and salaries in kind                   | 10,811,443.00  | 0.00          | 10,811,443.00     |
| 21121                  | Clothing                                     | 3,022,500.00   | 0.00          | 3,022,500.00      |
| 21123                  | Medical Expense                              | 7,788,943.00   | 0.00          | 7,788,943.00      |
| 22110                  | Utilities                                    | 2,276,587.29   | 0.00          | 2,276,587.29      |
| 22111                  | Water and Electricity                        | 1,292,391.00   | 0.00          | 1,292,391.00      |
| 22112                  | Communication                                | 984,196.29     | 0.00          | 984,196.29        |
| 22120                  | Rent   | 2,499,191.00   | 0.00          | 2,499,191.00      |
| 22122                  | Other Rent                                   | 2,499,191.00   | 0.00          | 2,499,191.00      |
| 22210                  | Operation & Maintenance of Capital Assets    | 5,702,502.00   | 0.00          | 5,702,502.00      |
| 22211                  | Fuel and Oil - Vehicles                      | 2,762,586.00   | 0.00          | 2,762,586.00      |
| 22212                  | Operation & Maintenance                      | 2,819,319.00   | 0.00          | 2,819,319.00      |
| 22213                  | Insurance                                    | 120,597.00     | 0.00          | 120,597.00        |
| 22310                  | Office Materials & Services                  | 9,732,056.00   | 0.00          | 9,732,056.00      |
| 22311                  | General Office Expenses                      | 9,504,841.00   | 0.00          | 9,504,841.00      |
| 22314                  | Fuel and Oil - For Administrative Purposes   | 227,215.00     | 0.00          | 227,215.00        |
| 22320                  | Repair and Maintenance of Public Property    | 1,799,814.00   | 0.00          | 1,799,814.00      |
| 22321                  | Repair and Maintenance of Public Property    | 1,799,814.00   | 0.00          | 1,799,814.00      |
| 22410                  | Consultancy and Other Services fee           | 3,394,794.56   | 20,933,375.00 | 24,328,169.56     |
| 22411                  | Consultancy and Services Expenses            | 301,717.00     | 20,933,375.00 | 21,235,092.00     |
| 22412                  | Other Service Fee                            | 3,093,077.56   | 0.00          | 3,093,077.56      |
| 22510                  | Consultancy and Other Services fee           | 285,210.00     | 4,123,185.96  | 4,408,395.96      |
| 22511                  | Employee Training                            | 285,210.00     | 4,123,185.96  | 4,408,395.96      |
| 22520                  | Production Materials and Programme Expenses  | 5,298,985.00   | 0.00          | 5,298,985.00      |
| 22522                  | Program Expenses                             | 5,298,985.00   | 0.00          | 5,298,985.00      |
| 22610                  | Monitoring, Evaluation & Travelling Expenses | 34,703,225.00  | 0.00          | 34,703,225.00     |
| 22611                  | Monitoring & Evaluation Expenses             | 34,703,225.00  | 0.00          | 34,703,225.00     |
| 22710                  | Miscellaneous                                | 3,231,342.00   | 0.00          | 3,231,342.00      |
| 22711                  | Miscellaneous                                | 3,231,342.00   | 0.00          | 3,231,342.00      |
| 26210                  | International Membership Fee & Assistance    | 240,000.00     | 0.00          | 240,000.00        |
| 26211                  | International Membership Fee & Assistance    | 240,000.00     | 0.00          | 240,000.00        |
| 27310                  | Retirement Benefits                          | 7,852,330.00   | 0.00          | 7,852,330.00      |
| 27312                  | Gratuity                                     | 657,644.00     | 0.00          | 657,644.00        |
| 27313                  | Accumulated Leave                            | 7,194,686.00   | 0.00          | 7,194,686.00      |
| 210                    | Public Service Commission                    | 407,698,811.32 | 0.00          | 407,698,811.32    |
|                        | Recurrent                                    | 407,698,811.32 | 0.00          | 407,698,811.32    |
| 21110                  | Wages and salaries in cash                   | 112,108,296.10 | 0.00          | 112,108,296.10    |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |       | Cash   | Non Cash         | Total Expenditure |                  |
|------------------------|-------|--|------------------|-------------------|------------------|
|                        | 21111 | Salary   | 106,403,690.75   | 0.00              | 106,403,690.75   |
|                        | 21112 | Local Allowances                                 | 1,605,946.35     | 0.00              | 1,605,946.35     |
|                        | 21113 | Dearness Allowance                               | 3,920,453.00     | 0.00              | 3,920,453.00     |
|                        | 21119 | Other Allowance                                  | 178,206.00       | 0.00              | 178,206.00       |
|                        | 21120 | Wages and salaries in kind                       | 5,859,922.00     | 0.00              | 5,859,922.00     |
|                        | 21121 | Clothing   | 2,515,000.00     | 0.00              | 2,515,000.00     |
|                        | 21123 | Medical Expense                                  | 3,344,922.00     | 0.00              | 3,344,922.00     |
|                        | 22110 | Utilities  | 3,855,636.58     | 0.00              | 3,855,636.58     |
|                        | 22111 | Water and Electricity                            | 2,470,551.00     | 0.00              | 2,470,551.00     |
|                        | 22112 | Communication                                    | 1,385,085.58     | 0.00              | 1,385,085.58     |
|                        | 22120 | Rent   | 390,600.00       | 0.00              | 390,600.00       |
|                        | 22121 | House Rent                                       | 390,600.00       | 0.00              | 390,600.00       |
|                        | 22210 | Operation & Maintenance of Capital Assets        | 10,275,536.40    | 0.00              | 10,275,536.40    |
|                        | 22211 | Fuel and Oil - Vehicles                          | 5,331,077.40     | 0.00              | 5,331,077.40     |
|                        | 22212 | Operation & Maintenance                          | 4,498,500.00     | 0.00              | 4,498,500.00     |
|                        | 22213 | Insurance  | 445,959.00       | 0.00              | 445,959.00       |
|                        | 22310 | Office Materials & Services                      | 7,568,092.50     | 0.00              | 7,568,092.50     |
|                        | 22311 | General Office Expenses                          | 7,161,922.50     | 0.00              | 7,161,922.50     |
|                        | 22314 | Fuel and Oil - For Administrative Purposes       | 406,170.00       | 0.00              | 406,170.00       |
|                        | 22410 | Consultancy and Other Services fee               | 6,291,056.00     | 0.00              | 6,291,056.00     |
|                        | 22411 | Consultancy and Services Expenses                | 298,481.00       | 0.00              | 298,481.00       |
|                        | 22412 | Other Service Fee                                | 5,992,575.00     | 0.00              | 5,992,575.00     |
|                        | 22510 | Consultancy and Other Services fee               | 2,807,248.00     | 0.00              | 2,807,248.00     |
|                        | 22511 | Employee Training                                | 256,000.00       | 0.00              | 256,000.00       |
|                        | 22512 | Skill Development and Awareness Training Program | 2,551,248.00     | 0.00              | 2,551,248.00     |
|                        | 22520 | Production Materials and Programme Expenses      | 7,779,332.00     | 0.00              | 7,779,332.00     |
|                        | 22521 | Production Materials/Services                    | 1,031,690.00     | 0.00              | 1,031,690.00     |
|                        | 22522 | Program Expenses                                 | 6,506,297.00     | 0.00              | 6,506,297.00     |
|                        | 22529 | Other Program Expenses                           | 241,345.00       | 0.00              | 241,345.00       |
|                        | 22610 | Monitoring, Evaluation & Travelling Expenses     | 4,100,292.00     | 0.00              | 4,100,292.00     |
|                        | 22611 | Monitoring & Evaluation Expenses                 | 528,831.00       | 0.00              | 528,831.00       |
|                        | 22612 | Travelling Expenses                              | 3,571,461.00     | 0.00              | 3,571,461.00     |
|                        | 22710 | Miscellaneous                                    | 241,560,652.74   | 0.00              | 241,560,652.74   |
|                        | 22711 | Miscellaneous                                    | 241,560,652.74   | 0.00              | 241,560,652.74   |
|                        | 27310 | Retirement Benefits                              | 5,102,147.00     | 0.00              | 5,102,147.00     |
|                        | 27313 | Accumulated Leave                                | 3,786,443.00     | 0.00              | 3,786,443.00     |
|                        | 27314 | Medical Facility                                 | 1,315,704.00     | 0.00              | 1,315,704.00     |
| 212                    |       | Election Commission                              | 1,559,203,777.25 | 0.00              | 1,559,203,777.25 |
|                        |       | Recurrent  | 1,559,203,777.25 | 0.00              | 1,559,203,777.25 |
|                        | 21110 | Wages and salaries in cash                       | 175,859,951.49   | 0.00              | 175,859,951.49   |
|                        | 21111 | Salary   | 140,741,222.85   | 0.00              | 140,741,222.85   |
|                        | 21112 | Local Allowances                                 | 6,202,491.45     | 0.00              | 6,202,491.45     |
|                        | 21113 | Dearness Allowance                               | 6,375,315.73     | 0.00              | 6,375,315.73     |
|                        | 21119 | Other Allowance                                  | 22,540,921.46    | 0.00              | 22,540,921.46    |
|                        | 21120 | Wages and salaries in kind                       | 7,209,235.87     | 0.00              | 7,209,235.87     |
|                        | 21121 | Clothing   | 3,382,500.00     | 0.00              | 3,382,500.00     |
|                        | 21123 | Medical Expense                                  | 3,826,735.87     | 0.00              | 3,826,735.87     |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash             | Non Cash | Total Expenditure |
|------------------------|---|------------------|----------|-------------------|
| 22110                  | Utilities   | 6,265,213.28     | 0.00     | 6,265,213.28      |
| 22111                  | Water and Electricity   | 3,335,069.61     | 0.00     | 3,335,069.61      |
| 22112                  | Communication   | 2,930,143.67     | 0.00     | 2,930,143.67      |
| 22120                  | Rent  | 15,383,641.00    | 0.00     | 15,383,641.00     |
| 22121                  | House Rent  | 15,383,641.00    | 0.00     | 15,383,641.00     |
| 22210                  | Operation & Maintenance of Capital Assets                               | 15,721,472.93    | 0.00     | 15,721,472.93     |
| 22211                  | Fuel and Oil - Vehicles   | 9,591,424.58     | 0.00     | 9,591,424.58      |
| 22212                  | Operation & Maintenance   | 4,663,308.95     | 0.00     | 4,663,308.95      |
| 22213                  | Insurance   | 1,466,739.40     | 0.00     | 1,466,739.40      |
| 22310                  | Office Materials & Services   | 13,398,965.23    | 0.00     | 13,398,965.23     |
| 22311                  | General Office Expenses   | 13,066,299.23    | 0.00     | 13,066,299.23     |
| 22314                  | Fuel and Oil - For Administrative Purposes                              | 332,666.00       | 0.00     | 332,666.00        |
| 22320                  | Repair and Maintenance of Public Property                               | 126,322.00       | 0.00     | 126,322.00        |
| 22321                  | Repair and Maintenance of Public Property                               | 126,322.00       | 0.00     | 126,322.00        |
| 22410                  | Consultancy and Other Services fee                                      | 41,624,791.09    | 0.00     | 41,624,791.09     |
| 22412                  | Other Service Fee   | 41,624,791.09    | 0.00     | 41,624,791.09     |
| 22510                  | Consultancy and Other Services fee                                      | 428,490.00       | 0.00     | 428,490.00        |
| 22511                  | Employee Training   | 203,990.00       | 0.00     | 203,990.00        |
| 22512                  | Skill Development and Awareness Training Program                        | 224,500.00       | 0.00     | 224,500.00        |
| 22520                  | Production Materials and Programme Expenses                             | 174,861,598.31   | 0.00     | 174,861,598.31    |
| 22522                  | Program Expenses  | 174,861,598.31   | 0.00     | 174,861,598.31    |
| 22610                  | Monitoring, Evaluation & Travelling Expenses                            | 7,648,216.50     | 0.00     | 7,648,216.50      |
| 22611                  | Monitoring & Evaluation Expenses  | 5,905,649.50     | 0.00     | 5,905,649.50      |
| 22612                  | Travelling Expenses   | 1,742,567.00     | 0.00     | 1,742,567.00      |
| 22710                  | Miscellaneous   | 3,778,746.00     | 0.00     | 3,778,746.00      |
| 22711                  | Miscellaneous   | 3,778,746.00     | 0.00     | 3,778,746.00      |
| 26410                  | Recurrent Grant   | 20,000,000.00    | 0.00     | 20,000,000.00     |
| 26412                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards | 20,000,000.00    | 0.00     | 20,000,000.00     |
| 26420                  | Capital Grant   | 1,063,276,434.79 | 0.00     | 1,063,276,434.79  |
| 26423                  | Unconditional Capital Grant to Other Institutions & Individuals         | 1,063,276,434.79 | 0.00     | 1,063,276,434.79  |
| 27310                  | Retirement Benefits   | 13,620,698.76    | 0.00     | 13,620,698.76     |
| 27312                  | Gratuity  | 198,322.00       | 0.00     | 198,322.00        |
| 27313                  | Accumulated Leave   | 7,543,518.76     | 0.00     | 7,543,518.76      |
| 27314                  | Medical Facility  | 5,878,858.00     | 0.00     | 5,878,858.00      |
| 214                    | National Human Rights Commission  | 71,951,158.00    | 0.00     | 71,951,158.00     |
|                        | Recurrent   | 71,951,158.00    | 0.00     | 71,951,158.00     |
| 21110                  | Wages and salaries in cash  | 39,695,451.67    | 0.00     | 39,695,451.67     |
| 21111                  | Salary  | 38,318,941.67    | 0.00     | 38,318,941.67     |
| 21112                  | Local Allowances  | 436,510.00       | 0.00     | 436,510.00        |
| 21113                  | Dearness Allowance  | 821,000.00       | 0.00     | 821,000.00        |
| 21119                  | Other Allowance   | 119,000.00       | 0.00     | 119,000.00        |
| 21120                  | Wages and salaries in kind  | 217,500.00       | 0.00     | 217,500.00        |
| 21121                  | Clothing  | 217,500.00       | 0.00     | 217,500.00        |
| 22110                  | Utilities   | 3,166,097.54     | 0.00     | 3,166,097.54      |
| 22111                  | Water and Electricity   | 1,084,950.43     | 0.00     | 1,084,950.43      |
| 22112                  | Communication   | 2,081,147.11     | 0.00     | 2,081,147.11      |
| 22120                  | Rent  | 2,681,229.00     | 0.00     | 2,681,229.00      |



**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |  | Cash           | Non Cash | Total Expenditure |
|------------------------|--|----------------|----------|-------------------|
| 22121                  | House Rent                                   | 2,359,629.00   | 0.00     | 2,359,629.00      |
| 22122                  | Other Rent                                   | 321,600.00     | 0.00     | 321,600.00        |
| 22210                  | Operation & Maintenance of Capital Assets    | 8,838,421.03   | 0.00     | 8,838,421.03      |
| 22211                  | Fuel and Oil - Vehicles                      | 4,544,624.62   | 0.00     | 4,544,624.62      |
| 22212                  | Operation & Maintenance                      | 3,190,995.51   | 0.00     | 3,190,995.51      |
| 22213                  | Insurance                                    | 1,102,800.90   | 0.00     | 1,102,800.90      |
| 22310                  | Office Materials & Services                  | 4,951,719.46   | 0.00     | 4,951,719.46      |
| 22311                  | General Office Expenses                      | 4,418,995.46   | 0.00     | 4,418,995.46      |
| 22313                  | Books and Materials                          | 345,008.00     | 0.00     | 345,008.00        |
| 22314                  | Fuel and Oil - For Administrative Purposes   | 187,716.00     | 0.00     | 187,716.00        |
| 22410                  | Consultancy and Other Services fee           | 1,880,888.80   | 0.00     | 1,880,888.80      |
| 22411                  | Consultancy and Services Expenses            | 783,540.03     | 0.00     | 783,540.03        |
| 22412                  | Other Service Fee                            | 1,097,348.77   | 0.00     | 1,097,348.77      |
| 22510                  | Consultancy and Other Services fee           | 39,832.00      | 0.00     | 39,832.00         |
| 22511                  | Employee Training                            | 39,832.00      | 0.00     | 39,832.00         |
| 22520                  | Production Materials and Programme Expenses  | 6,717,316.04   | 0.00     | 6,717,316.04      |
| 22522                  | Program Expenses                             | 6,243,364.54   | 0.00     | 6,243,364.54      |
| 22529                  | Other Program Expenses                       | 473,951.50     | 0.00     | 473,951.50        |
| 22610                  | Monitoring, Evaluation & Travelling Expenses | 927,311.25     | 0.00     | 927,311.25        |
| 22611                  | Monitoring & Evaluation Expenses             | 323,830.00     | 0.00     | 323,830.00        |
| 22612                  | Travelling Expenses                          | 603,481.25     | 0.00     | 603,481.25        |
| 22710                  | Miscellaneous                                | 2,226,592.55   | 0.00     | 2,226,592.55      |
| 22711                  | Miscellaneous                                | 2,226,592.55   | 0.00     | 2,226,592.55      |
| 27310                  | Retirement Benefits                          | 608,798.66     | 0.00     | 608,798.66        |
| 27313                  | Accumulated Leave                            | 254,158.66     | 0.00     | 254,158.66        |
| 27314                  | Medical Facility                             | 354,640.00     | 0.00     | 354,640.00        |
| 216                    | Office of the Attorney General               | 479,933,172.11 | 0.00     | 479,933,172.11    |
|                        | Recurrent                                    | 479,933,172.11 | 0.00     | 479,933,172.11    |
| 21110                  | Wages and salaries in cash                   | 319,517,810.66 | 0.00     | 319,517,810.66    |
| 21111                  | Salary                                       | 226,658,850.29 | 0.00     | 226,658,850.29    |
| 21112                  | Local Allowances                             | 9,479,130.19   | 0.00     | 9,479,130.19      |
| 21113                  | Dearness Allowance                           | 9,189,208.18   | 0.00     | 9,189,208.18      |
| 21119                  | Other Allowance                              | 74,190,622.00  | 0.00     | 74,190,622.00     |
| 21120                  | Wages and salaries in kind                   | 10,003,753.36  | 0.00     | 10,003,753.36     |
| 21121                  | Clothing                                     | 5,535,000.00   | 0.00     | 5,535,000.00      |
| 21123                  | Medical Expense                              | 4,468,753.36   | 0.00     | 4,468,753.36      |
| 22110                  | Utilities                                    | 12,962,788.94  | 0.00     | 12,962,788.94     |
| 22111                  | Water and Electricity                        | 5,936,347.80   | 0.00     | 5,936,347.80      |
| 22112                  | Communication                                | 7,026,441.14   | 0.00     | 7,026,441.14      |
| 22120                  | Rent   | 7,868,289.00   | 0.00     | 7,868,289.00      |
| 22121                  | House Rent                                   | 7,868,289.00   | 0.00     | 7,868,289.00      |
| 22210                  | Operation & Maintenance of Capital Assets    | 19,285,348.92  | 0.00     | 19,285,348.92     |
| 22211                  | Fuel and Oil - Vehicles                      | 9,707,408.14   | 0.00     | 9,707,408.14      |
| 22212                  | Operation & Maintenance                      | 9,126,483.28   | 0.00     | 9,126,483.28      |
| 22213                  | Insurance                                    | 451,457.50     | 0.00     | 451,457.50        |
| 22310                  | Office Materials & Services                  | 15,812,138.00  | 0.00     | 15,812,138.00     |
| 22311                  | General Office Expenses                      | 14,618,219.00  | 0.00     | 14,618,219.00     |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |       | Cash  | Non Cash      | Total Expenditure |               |
|------------------------|-------|---|---------------|-------------------|---------------|
|                        | 22313 | Books and Materials   | 274,822.00    | 0.00              | 274,822.00    |
|                        | 22314 | Fuel and Oil - For Administrative Purposes                              | 919,097.00    | 0.00              | 919,097.00    |
|                        | 22410 | Consultancy and Other Services fee                                      | 48,989,975.04 | 0.00              | 48,989,975.04 |
|                        | 22411 | Consultancy and Services Expenses                                       | 757,350.00    | 0.00              | 757,350.00    |
|                        | 22412 | Other Service Fee   | 48,232,625.04 | 0.00              | 48,232,625.04 |
|                        | 22520 | Production Materials and Programme Expenses                             | 13,625,891.00 | 0.00              | 13,625,891.00 |
|                        | 22522 | Program Expenses  | 13,127,891.00 | 0.00              | 13,127,891.00 |
|                        | 22529 | Other Program Expenses  | 498,000.00    | 0.00              | 498,000.00    |
|                        | 22610 | Monitoring, Evaluation & Travelling Expenses                            | 9,881,000.00  | 0.00              | 9,881,000.00  |
|                        | 22611 | Monitoring & Evaluation Expenses  | 6,645,295.00  | 0.00              | 6,645,295.00  |
|                        | 22612 | Travelling Expenses   | 3,235,705.00  | 0.00              | 3,235,705.00  |
|                        | 22710 | Miscellaneous   | 7,928,494.00  | 0.00              | 7,928,494.00  |
|                        | 22711 | Miscellaneous   | 7,928,494.00  | 0.00              | 7,928,494.00  |
|                        | 26410 | Recurrent Grant   | 300,000.00    | 0.00              | 300,000.00    |
|                        | 26412 | Conditional Recurrent Grant to Government Agencies, Committees & Boards | 300,000.00    | 0.00              | 300,000.00    |
|                        | 27310 | Retirement Benefits   | 13,757,683.19 | 0.00              | 13,757,683.19 |
|                        | 27312 | Gratuity  | 245,317.00    | 0.00              | 245,317.00    |
|                        | 27313 | Accumulated Leave   | 7,798,809.79  | 0.00              | 7,798,809.79  |
|                        | 27314 | Medical Facility  | 5,713,556.40  | 0.00              | 5,713,556.40  |
| 218                    |       | Council of Justice  | 36,261,608.20 | 0.00              | 36,261,608.20 |
|                        |       | Recurrent   | 36,261,608.20 | 0.00              | 36,261,608.20 |
|                        | 21110 | Wages and salaries in cash  | 16,650,833.20 | 0.00              | 16,650,833.20 |
|                        | 21111 | Salary  | 13,086,757.20 | 0.00              | 13,086,757.20 |
|                        | 21113 | Dearness Allowance  | 446,866.00    | 0.00              | 446,866.00    |
|                        | 21119 | Other Allowance   | 3,117,210.00  | 0.00              | 3,117,210.00  |
|                        | 21120 | Wages and salaries in kind  | 990,320.00    | 0.00              | 990,320.00    |
|                        | 21121 | Clothing  | 210,000.00    | 0.00              | 210,000.00    |
|                        | 21123 | Medical Expense   | 780,320.00    | 0.00              | 780,320.00    |
|                        | 22110 | Utilities   | 810,588.00    | 0.00              | 810,588.00    |
|                        | 22111 | Water and Electricity   | 278,338.00    | 0.00              | 278,338.00    |
|                        | 22112 | Communication   | 532,250.00    | 0.00              | 532,250.00    |
|                        | 22120 | Rent  | 402,526.00    | 0.00              | 402,526.00    |
|                        | 22121 | House Rent  | 402,526.00    | 0.00              | 402,526.00    |
|                        | 22210 | Operation & Maintenance of Capital Assets                               | 3,707,975.00  | 0.00              | 3,707,975.00  |
|                        | 22211 | Fuel and Oil - Vehicles   | 1,638,000.00  | 0.00              | 1,638,000.00  |
|                        | 22212 | Operation & Maintenance   | 1,909,975.00  | 0.00              | 1,909,975.00  |
|                        | 22213 | Insurance   | 160,000.00    | 0.00              | 160,000.00    |
|                        | 22310 | Office Materials & Services   | 4,081,699.00  | 0.00              | 4,081,699.00  |
|                        | 22311 | General Office Expenses   | 4,081,699.00  | 0.00              | 4,081,699.00  |
|                        | 22410 | Consultancy and Other Services fee                                      | 2,731,348.00  | 0.00              | 2,731,348.00  |
|                        | 22411 | Consultancy and Services Expenses                                       | 74,518.00     | 0.00              | 74,518.00     |
|                        | 22412 | Other Service Fee   | 2,656,830.00  | 0.00              | 2,656,830.00  |
|                        | 22520 | Production Materials and Programme Expenses                             | 2,999,428.00  | 0.00              | 2,999,428.00  |
|                        | 22529 | Other Program Expenses  | 2,999,428.00  | 0.00              | 2,999,428.00  |
|                        | 22610 | Monitoring, Evaluation & Travelling Expenses                            | 539,782.00    | 0.00              | 539,782.00    |
|                        | 22611 | Monitoring & Evaluation Expenses  | 506,106.00    | 0.00              | 506,106.00    |
|                        | 22612 | Travelling Expenses   | 33,676.00     | 0.00              | 33,676.00     |
|                        | 22710 | Miscellaneous   | 2,782,000.00  | 0.00              | 2,782,000.00  |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash              | Non Cash | Total Expenditure |
|------------------------|---|-------------------|----------|-------------------|
| 22711                  | Miscellaneous   | 2,782,000.00      | 0.00     | 2,782,000.00      |
| 27310                  | Retirement Benefits   | 565,109.00        | 0.00     | 565,109.00        |
| 27312                  | Gratuity  | 565,109.00        | 0.00     | 565,109.00        |
| 301                    | Prime Minister and Council of Minister's Office                           | 12,436,668,752.09 | 0.00     | 12,436,668,752.09 |
|                        | Recurrent   | 12,436,668,752.09 | 0.00     | 12,436,668,752.09 |
| 21110                  | Wages and salaries in cash  | 248,870,055.35    | 0.00     | 248,870,055.35    |
| 21111                  | Salary  | 196,564,880.87    | 0.00     | 196,564,880.87    |
| 21112                  | Local Allowances  | 1,212,509.50      | 0.00     | 1,212,509.50      |
| 21113                  | Dearness Allowance  | 7,126,037.00      | 0.00     | 7,126,037.00      |
| 21119                  | Other Allowance   | 43,966,627.98     | 0.00     | 43,966,627.98     |
| 21120                  | Wages and salaries in kind  | 6,942,807.50      | 0.00     | 6,942,807.50      |
| 21121                  | Clothing  | 4,060,500.00      | 0.00     | 4,060,500.00      |
| 21122                  | Fooding   | 1,730,889.50      | 0.00     | 1,730,889.50      |
| 21123                  | Medical Expense   | 1,151,418.00      | 0.00     | 1,151,418.00      |
| 22110                  | Utilities   | 13,758,055.68     | 0.00     | 13,758,055.68     |
| 22111                  | Water and Electricity   | 8,013,929.55      | 0.00     | 8,013,929.55      |
| 22112                  | Communication   | 5,744,126.13      | 0.00     | 5,744,126.13      |
| 22120                  | Rent  | 10,320,336.00     | 0.00     | 10,320,336.00     |
| 22121                  | House Rent  | 10,320,336.00     | 0.00     | 10,320,336.00     |
| 22210                  | Operation & Maintenance of Capital Assets                                 | 50,337,733.45     | 0.00     | 50,337,733.45     |
| 22211                  | Fuel and Oil - Vehicles   | 28,536,132.31     | 0.00     | 28,536,132.31     |
| 22212                  | Operation & Maintenance   | 20,028,304.94     | 0.00     | 20,028,304.94     |
| 22213                  | Insurance   | 1,773,296.20      | 0.00     | 1,773,296.20      |
| 22310                  | Office Materials & Services   | 31,444,145.97     | 0.00     | 31,444,145.97     |
| 22311                  | General Office Expenses   | 30,465,557.45     | 0.00     | 30,465,557.45     |
| 22313                  | Books and Materials   | 180,950.00        | 0.00     | 180,950.00        |
| 22314                  | Fuel and Oil - For Administrative Purposes                                | 797,638.52        | 0.00     | 797,638.52        |
| 22320                  | Repair and Maintenance of Public Property                                 | 2,746,512.96      | 0.00     | 2,746,512.96      |
| 22321                  | Repair and Maintenance of Public Property                                 | 2,746,512.96      | 0.00     | 2,746,512.96      |
| 22410                  | Consultancy and Other Services fee  | 35,401,553.63     | 0.00     | 35,401,553.63     |
| 22411                  | Consultancy and Services Expenses   | 13,270,193.48     | 0.00     | 13,270,193.48     |
| 22412                  | Other Service Fee   | 22,131,360.15     | 0.00     | 22,131,360.15     |
| 22510                  | Consultancy and Other Services fee  | 7,809,708.00      | 0.00     | 7,809,708.00      |
| 22511                  | Employee Training   | 931,321.00        | 0.00     | 931,321.00        |
| 22512                  | Skill Development and Awareness Training Program                          | 6,878,387.00      | 0.00     | 6,878,387.00      |
| 22520                  | Production Materials and Programme Expenses                               | 11,316,573.80     | 0.00     | 11,316,573.80     |
| 22521                  | Production Materials/Services   | 1,290,374.00      | 0.00     | 1,290,374.00      |
| 22522                  | Program Expenses  | 9,924,983.00      | 0.00     | 9,924,983.00      |
| 22529                  | Other Program Expenses  | 101,216.80        | 0.00     | 101,216.80        |
| 22610                  | Monitoring, Evaluation & Travelling Expenses                              | 34,269,516.09     | 0.00     | 34,269,516.09     |
| 22611                  | Monitoring & Evaluation Expenses  | 26,193,126.34     | 0.00     | 26,193,126.34     |
| 22612                  | Travelling Expenses   | 6,740,060.75      | 0.00     | 6,740,060.75      |
| 22613                  | Travelling Expenses of VIPs & Delegations                                 | 1,336,329.00      | 0.00     | 1,336,329.00      |
| 22710                  | Miscellaneous   | 22,815,188.00     | 0.00     | 22,815,188.00     |
| 22711                  | Miscellaneous   | 22,815,188.00     | 0.00     | 22,815,188.00     |
| 26410                  | Recurrent Grant   | 10,015,610,003.81 | 0.00     | 10,015,610,003.81 |
| 26411                  | Unconditional Recurrent Grant to Government Agencies, Committees & Boards | 2,202,158.29      | 0.00     | 2,202,158.29      |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash              | Non Cash       | Total Expenditure |
|------------------------|---|-------------------|----------------|-------------------|
| 26412                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards | 146,316,845.52    | 0.00           | 146,316,845.52    |
| 26413                  | Unconditional Recurrent Grant to Other Institutions & Individuals       | 9,867,091,000.00  | 0.00           | 9,867,091,000.00  |
| 26420                  | Capital Grant   | 1,921,728,217.70  | 0.00           | 1,921,728,217.70  |
| 26422                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards | 2,155,930.00      | 0.00           | 2,155,930.00      |
| 26423                  | Unconditional Capital Grant to Other Institutions & Individuals         | 1,919,572,287.70  | 0.00           | 1,919,572,287.70  |
| 27310                  | Retirement Benefits   | 23,298,344.15     | 0.00           | 23,298,344.15     |
| 27313                  | Accumulated Leave   | 11,717,379.75     | 0.00           | 11,717,379.75     |
| 27314                  | Medical Facility  | 11,580,964.40     | 0.00           | 11,580,964.40     |
| 305                    | Ministry of Finance   | 40,237,495,416.13 | 169,610,556.75 | 40,407,105,972.88 |
|                        | Recurrent   | 40,237,495,416.13 | 169,610,556.75 | 40,407,105,972.88 |
| 21110                  | Wages and salaries in cash  | 1,694,578,350.78  | 0.00           | 1,694,578,350.78  |
| 21111                  | Salary  | 1,178,620,751.08  | 0.00           | 1,178,620,751.08  |
| 21112                  | Local Allowances  | 18,301,399.46     | 0.00           | 18,301,399.46     |
| 21113                  | Dearness Allowance  | 45,627,697.94     | 0.00           | 45,627,697.94     |
| 21114                  | Field Allowance   | 29,000.00         | 0.00           | 29,000.00         |
| 21119                  | Other Allowance   | 451,999,502.30    | 0.00           | 451,999,502.30    |
| 21120                  | Wages and salaries in kind  | 45,507,331.00     | 0.00           | 45,507,331.00     |
| 21121                  | Clothing  | 29,651,439.00     | 0.00           | 29,651,439.00     |
| 21122                  | Fooding   | 39,997.00         | 0.00           | 39,997.00         |
| 21123                  | Medical Expense   | 15,815,895.00     | 0.00           | 15,815,895.00     |
| 22110                  | Utilities   | 87,161,914.69     | 0.00           | 87,161,914.69     |
| 22111                  | Water and Electricity   | 40,953,303.62     | 0.00           | 40,953,303.62     |
| 22112                  | Communication   | 46,208,611.07     | 0.00           | 46,208,611.07     |
| 22120                  | Rent  | 66,975,599.49     | 0.00           | 66,975,599.49     |
| 22121                  | House Rent  | 65,627,735.49     | 0.00           | 65,627,735.49     |
| 22122                  | Other Rent  | 1,347,864.00      | 0.00           | 1,347,864.00      |
| 22210                  | Operation & Maintenance of Capital Assets                               | 171,452,830.79    | 0.00           | 171,452,830.79    |
| 22211                  | Fuel and Oil - Vehicles   | 97,083,260.35     | 0.00           | 97,083,260.35     |
| 22212                  | Operation & Maintenance   | 72,393,461.23     | 0.00           | 72,393,461.23     |
| 22213                  | Insurance   | 1,976,109.21      | 0.00           | 1,976,109.21      |
| 22310                  | Office Materials & Services   | 326,496,894.48    | 0.00           | 326,496,894.48    |
| 22311                  | General Office Expenses   | 322,690,242.54    | 0.00           | 322,690,242.54    |
| 22313                  | Books and Materials   | 418,761.00        | 0.00           | 418,761.00        |
| 22314                  | Fuel and Oil - For Administrative Purposes                              | 3,387,890.94      | 0.00           | 3,387,890.94      |
| 22320                  | Repair and Maintenance of Public Property                               | 2,900,488.00      | 0.00           | 2,900,488.00      |
| 22321                  | Repair and Maintenance of Public Property                               | 2,900,488.00      | 0.00           | 2,900,488.00      |
| 22410                  | Consultancy and Other Services fee                                      | 214,576,365.10    | 27,658,480.45  | 242,234,845.55    |
| 22411                  | Consultancy and Services Expenses                                       | 45,154,801.62     | 27,658,480.45  | 72,813,282.07     |
| 22412                  | Other Service Fee   | 169,421,563.48    | 0.00           | 169,421,563.48    |
| 22510                  | Consultancy and Other Services fee                                      | 18,783,630.21     | 0.00           | 18,783,630.21     |
| 22511                  | Employee Training   | 10,388,298.00     | 0.00           | 10,388,298.00     |
| 22512                  | Skill Development and Awareness Training Program                        | 8,395,332.21      | 0.00           | 8,395,332.21      |
| 22520                  | Production Materials and Programme Expenses                             | 127,125,917.36    | 2,751,654.36   | 129,877,571.72    |
| 22522                  | Program Expenses  | 120,806,635.36    | 0.00           | 120,806,635.36    |
| 22529                  | Other Program Expenses  | 6,319,282.00      | 2,751,654.36   | 9,070,936.36      |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash              | Non Cash       | Total Expenditure |
|------------------------|---|-------------------|----------------|-------------------|
| 22610                  | Monitoring, Evaluation & Travelling Expenses                              | 88,787,263.70     | 0.00           | 88,787,263.70     |
| 22611                  | Monitoring & Evaluation Expenses  | 36,548,155.00     | 0.00           | 36,548,155.00     |
| 22612                  | Travelling Expenses   | 52,239,108.70     | 0.00           | 52,239,108.70     |
| 22710                  | Miscellaneous   | 54,861,642.91     | 0.00           | 54,861,642.91     |
| 22711                  | Miscellaneous   | 54,861,642.91     | 0.00           | 54,861,642.91     |
| 25110                  | Operating Subsidy - Non-Financial Public Corporations                     | 177,615,990.33    | 139,200,421.94 | 316,816,412.27    |
| 25111                  | Operating Subsidy - Non-Financial Corporations                            | 6,115,990.33      | 139,200,421.94 | 145,316,412.27    |
| 25112                  | Capital Subsidy - Non-Financial Corporations                              | 171,500,000.00    | 0.00           | 171,500,000.00    |
| 25210                  | Subsidies to Non-Financial Enterprises                                    | 59,175,000.00     | 0.00           | 59,175,000.00     |
| 25212                  | Capital Subsidies to Non-Financial Private Enterprises                    | 59,175,000.00     | 0.00           | 59,175,000.00     |
| 26210                  | International Membership Fee & Assistance                                 | 361,557,751.55    | 0.00           | 361,557,751.55    |
| 26211                  | International Membership Fee & Assistance                                 | 361,557,751.55    | 0.00           | 361,557,751.55    |
| 26410                  | Recurrent Grant   | 10,552,674,958.11 | 0.00           | 10,552,674,958.11 |
| 26411                  | Unconditional Recurrent Grant to Government Agencies, Committees & Boards | 15,400,000.00     | 0.00           | 15,400,000.00     |
| 26412                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 37,274,958.11     | 0.00           | 37,274,958.11     |
| 26413                  | Unconditional Recurrent Grant to Other Institutions & Individuals         | 10,500,000,000.00 | 0.00           | 10,500,000,000.00 |
| 27310                  | Retirement Benefits   | 26,133,090,405.63 | 0.00           | 26,133,090,405.63 |
| 27311                  | Pensions and Disability Allowance   | 26,010,694,707.00 | 0.00           | 26,010,694,707.00 |
| 27312                  | Gratuity  | 722,791.17        | 0.00           | 722,791.17        |
| 27313                  | Accumulated Leave   | 42,945,932.15     | 0.00           | 42,945,932.15     |
| 27314                  | Medical Facility  | 40,851,975.31     | 0.00           | 40,851,975.31     |
| 27315                  | Deceased Staff Assistance   | 37,875,000.00     | 0.00           | 37,875,000.00     |
| 28210                  | Refunds   | 54,173,082.00     | 0.00           | 54,173,082.00     |
| 28212                  | Judicial Refund   | 120,045.00        | 0.00           | 120,045.00        |
| 28213                  | Other Refund  | 54,053,037.00     | 0.00           | 54,053,037.00     |
| 307                    | Ministry of Industry  | 1,342,306,010.32  | 0.00           | 1,342,306,010.32  |
|                        | Recurrent   | 1,342,306,010.32  | 0.00           | 1,342,306,010.32  |
| 21110                  | Wages and salaries in cash  | 393,636,030.04    | 0.00           | 393,636,030.04    |
| 21111                  | Salary  | 367,601,643.37    | 0.00           | 367,601,643.37    |
| 21112                  | Local Allowances  | 8,549,297.67      | 0.00           | 8,549,297.67      |
| 21113                  | Dearness Allowance  | 12,093,532.60     | 0.00           | 12,093,532.60     |
| 21119                  | Other Allowance   | 5,391,556.40      | 0.00           | 5,391,556.40      |
| 21120                  | Wages and salaries in kind  | 11,012,314.00     | 0.00           | 11,012,314.00     |
| 21121                  | Clothing  | 8,612,453.00      | 0.00           | 8,612,453.00      |
| 21123                  | Medical Expense   | 2,399,861.00      | 0.00           | 2,399,861.00      |
| 22110                  | Utilities   | 15,979,699.60     | 0.00           | 15,979,699.60     |
| 22111                  | Water and Electricity   | 9,595,749.32      | 0.00           | 9,595,749.32      |
| 22112                  | Communication   | 6,383,950.28      | 0.00           | 6,383,950.28      |
| 22120                  | Rent  | 7,780,242.53      | 0.00           | 7,780,242.53      |
| 22121                  | House Rent  | 6,812,772.50      | 0.00           | 6,812,772.50      |
| 22122                  | Other Rent  | 967,470.03        | 0.00           | 967,470.03        |
| 22210                  | Operation & Maintenance of Capital Assets                                 | 29,883,582.03     | 0.00           | 29,883,582.03     |
| 22211                  | Fuel and Oil - Vehicles   | 16,128,068.71     | 0.00           | 16,128,068.71     |
| 22212                  | Operation & Maintenance   | 13,090,061.58     | 0.00           | 13,090,061.58     |
| 22213                  | Insurance   | 665,451.74        | 0.00           | 665,451.74        |
| 22310                  | Office Materials & Services   | 29,677,918.68     | 0.00           | 29,677,918.68     |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |  | Cash           | Non Cash | Total Expenditure |
|------------------------|--|----------------|----------|-------------------|
| 22311                  | General Office Expenses  | 27,689,906.94  | 0.00     | 27,689,906.94     |
| 22314                  | Fuel and Oil - For Administrative Purposes                               | 1,988,011.74   | 0.00     | 1,988,011.74      |
| 22320                  | Repair and Maintenance of Public Property                                | 1,866,871.22   | 0.00     | 1,866,871.22      |
| 22321                  | Repair and Maintenance of Public Property                                | 1,866,871.22   | 0.00     | 1,866,871.22      |
| 22410                  | Consultancy and Other Services fee                                       | 42,751,239.10  | 0.00     | 42,751,239.10     |
| 22411                  | Consultancy and Services Expenses  | 5,906,559.29   | 0.00     | 5,906,559.29      |
| 22412                  | Other Service Fee  | 36,844,679.81  | 0.00     | 36,844,679.81     |
| 22510                  | Consultancy and Other Services fee                                       | 154,779,960.49 | 0.00     | 154,779,960.49    |
| 22511                  | Employee Training  | 539,129.85     | 0.00     | 539,129.85        |
| 22512                  | Skill Development and Awareness Training Program                         | 154,240,830.64 | 0.00     | 154,240,830.64    |
| 22520                  | Production Materials and Programme Expenses                              | 71,430,406.94  | 0.00     | 71,430,406.94     |
| 22522                  | Program Expenses   | 60,874,904.27  | 0.00     | 60,874,904.27     |
| 22529                  | Other Program Expenses   | 10,555,502.67  | 0.00     | 10,555,502.67     |
| 22610                  | Monitoring,Evaluation & Travelling Expenses                              | 25,988,353.00  | 0.00     | 25,988,353.00     |
| 22611                  | Monitoring & Evaluation Expenses   | 22,861,604.00  | 0.00     | 22,861,604.00     |
| 22612                  | Travelling Expenses  | 3,126,749.00   | 0.00     | 3,126,749.00      |
| 22710                  | Miscellaneous  | 5,435,707.00   | 0.00     | 5,435,707.00      |
| 22711                  | Miscellaneous  | 5,435,707.00   | 0.00     | 5,435,707.00      |
| 26410                  | Recurrent Grant  | 313,100,000.00 | 0.00     | 313,100,000.00    |
| 26411                  | Unconditional Recurrent Grant to Government Agencies,Committees & Boards | 0.00           | 0.00     | 0.00              |
| 26412                  | Conditional Recurrent Grant to Government Agencies,Committees & Boards   | 300,000,000.00 | 0.00     | 300,000,000.00    |
| 26413                  | Unconditional Recurrent Grant to Other Institutions & Individuals        | 13,100,000.00  | 0.00     | 13,100,000.00     |
| 27310                  | Retirement Benefits  | 47,496,135.69  | 0.00     | 47,496,135.69     |
| 27312                  | Gratuity   | 16,990,915.00  | 0.00     | 16,990,915.00     |
| 27313                  | Accumulated Leave  | 15,134,551.42  | 0.00     | 15,134,551.42     |
| 27314                  | Medical Facility   | 15,370,669.27  | 0.00     | 15,370,669.27     |
| 28210                  | Refunds  | 191,487,550.00 | 0.00     | 191,487,550.00    |
| 28213                  | Other Refund   | 191,487,550.00 | 0.00     | 191,487,550.00    |
| 308                    | Ministry of Energy   | 545,559,237.82 | 0.00     | 545,559,237.82    |
|                        | Recurrent  | 545,559,237.82 | 0.00     | 545,559,237.82    |
| 21110                  | Wages and salaries in cash   | 65,870,088.93  | 0.00     | 65,870,088.93     |
| 21111                  | Salary   | 62,417,565.80  | 0.00     | 62,417,565.80     |
| 21112                  | Local Allowances   | 112,967.00     | 0.00     | 112,967.00        |
| 21113                  | Dearness Allowance   | 1,886,633.13   | 0.00     | 1,886,633.13      |
| 21119                  | Other Allowance  | 1,452,923.00   | 0.00     | 1,452,923.00      |
| 21120                  | Wages and salaries in kind   | 3,249,363.00   | 0.00     | 3,249,363.00      |
| 21121                  | Clothing   | 1,162,500.00   | 0.00     | 1,162,500.00      |
| 21123                  | Medical Expense  | 2,086,863.00   | 0.00     | 2,086,863.00      |
| 22110                  | Utilities  | 4,343,773.33   | 0.00     | 4,343,773.33      |
| 22111                  | Water and Electricity  | 2,555,848.14   | 0.00     | 2,555,848.14      |
| 22112                  | Communication  | 1,787,925.19   | 0.00     | 1,787,925.19      |
| 22120                  | Rent   | 13,037,512.00  | 0.00     | 13,037,512.00     |
| 22121                  | House Rent   | 10,702,643.00  | 0.00     | 10,702,643.00     |
| 22122                  | Other Rent   | 2,334,869.00   | 0.00     | 2,334,869.00      |
| 22210                  | Operation & Maintenance of Capital Assets                                | 14,422,100.99  | 0.00     | 14,422,100.99     |
| 22211                  | Fuel and Oil - Vehicles  | 7,318,498.11   | 0.00     | 7,318,498.11      |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |       | Cash  | Non Cash       | Total Expenditure |                |
|------------------------|-------|---|----------------|-------------------|----------------|
|                        | 22212 | Operation & Maintenance   | 6,596,007.49   | 0.00              | 6,596,007.49   |
|                        | 22213 | Insurance   | 507,595.39     | 0.00              | 507,595.39     |
|                        | 22310 | Office Materials & Services   | 13,447,607.21  | 0.00              | 13,447,607.21  |
|                        | 22311 | General Office Expenses   | 12,898,927.21  | 0.00              | 12,898,927.21  |
|                        | 22313 | Books and Materials   | 7,200.00       | 0.00              | 7,200.00       |
|                        | 22314 | Fuel and Oil - For Administrative Purposes                              | 541,480.00     | 0.00              | 541,480.00     |
|                        | 22320 | Repair and Maintenance of Public Property                               | 193,995.00     | 0.00              | 193,995.00     |
|                        | 22321 | Repair and Maintenance of Public Property                               | 193,995.00     | 0.00              | 193,995.00     |
|                        | 22410 | Consultancy and Other Services fee                                      | 19,263,907.51  | 0.00              | 19,263,907.51  |
|                        | 22411 | Consultancy and Services Expenses                                       | 2,059,395.00   | 0.00              | 2,059,395.00   |
|                        | 22412 | Other Service Fee   | 17,204,512.51  | 0.00              | 17,204,512.51  |
|                        | 22510 | Consultancy and Other Services fee                                      | 1,459,153.00   | 0.00              | 1,459,153.00   |
|                        | 22511 | Employee Training   | 143,400.00     | 0.00              | 143,400.00     |
|                        | 22512 | Skill Development and Awareness Training Program                        | 1,315,753.00   | 0.00              | 1,315,753.00   |
|                        | 22520 | Production Materials and Programme Expenses                             | 1,025,813.00   | 0.00              | 1,025,813.00   |
|                        | 22522 | Program Expenses  | 1,025,813.00   | 0.00              | 1,025,813.00   |
|                        | 22610 | Monitoring, Evaluation & Travelling Expenses                            | 8,979,274.00   | 0.00              | 8,979,274.00   |
|                        | 22611 | Monitoring & Evaluation Expenses  | 4,472,923.00   | 0.00              | 4,472,923.00   |
|                        | 22612 | Travelling Expenses   | 4,506,351.00   | 0.00              | 4,506,351.00   |
|                        | 22710 | Miscellaneous   | 4,307,992.50   | 0.00              | 4,307,992.50   |
|                        | 22711 | Miscellaneous   | 4,307,992.50   | 0.00              | 4,307,992.50   |
|                        | 26410 | Recurrent Grant   | 7,510,000.00   | 0.00              | 7,510,000.00   |
|                        | 26412 | Conditional Recurrent Grant to Government Agencies, Committees & Boards | 7,510,000.00   | 0.00              | 7,510,000.00   |
|                        | 26420 | Capital Grant   | 381,653,069.00 | 0.00              | 381,653,069.00 |
|                        | 26423 | Unconditional Capital Grant to Other Institutions & Individuals         | 381,653,069.00 | 0.00              | 381,653,069.00 |
|                        | 27310 | Retirement Benefits   | 6,795,588.35   | 0.00              | 6,795,588.35   |
|                        | 27313 | Accumulated Leave   | 4,122,221.15   | 0.00              | 4,122,221.15   |
|                        | 27314 | Medical Facility  | 2,673,367.20   | 0.00              | 2,673,367.20   |
| 311                    |       | Ministry of Law, Justice, Constituent Assembly and Parliame             | 103,327,167.10 | 0.00              | 103,327,167.10 |
|                        |       | Recurrent   | 103,327,167.10 | 0.00              | 103,327,167.10 |
|                        | 21110 | Wages and salaries in cash  | 37,844,339.86  | 0.00              | 37,844,339.86  |
|                        | 21111 | Salary  | 35,628,503.86  | 0.00              | 35,628,503.86  |
|                        | 21113 | Dearness Allowance  | 1,204,561.00   | 0.00              | 1,204,561.00   |
|                        | 21119 | Other Allowance   | 1,011,275.00   | 0.00              | 1,011,275.00   |
|                        | 21120 | Wages and salaries in kind  | 748,080.00     | 0.00              | 748,080.00     |
|                        | 21121 | Clothing  | 748,080.00     | 0.00              | 748,080.00     |
|                        | 22110 | Utilities   | 1,896,757.48   | 0.00              | 1,896,757.48   |
|                        | 22111 | Water and Electricity   | 1,392,611.52   | 0.00              | 1,392,611.52   |
|                        | 22112 | Communication   | 504,145.96     | 0.00              | 504,145.96     |
|                        | 22120 | Rent  | 154,800.00     | 0.00              | 154,800.00     |
|                        | 22121 | House Rent  | 154,800.00     | 0.00              | 154,800.00     |
|                        | 22210 | Operation & Maintenance of Capital Assets                               | 5,701,560.35   | 0.00              | 5,701,560.35   |
|                        | 22211 | Fuel and Oil - Vehicles   | 3,317,744.97   | 0.00              | 3,317,744.97   |
|                        | 22212 | Operation & Maintenance   | 2,129,488.98   | 0.00              | 2,129,488.98   |
|                        | 22213 | Insurance   | 254,326.40     | 0.00              | 254,326.40     |
|                        | 22310 | Office Materials & Services   | 3,844,103.86   | 0.00              | 3,844,103.86   |
|                        | 22311 | General Office Expenses   | 3,633,385.86   | 0.00              | 3,633,385.86   |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash              | Non Cash       | Total Expenditure |
|------------------------|---|-------------------|----------------|-------------------|
| 22313                  | Books and Materials   | 210,718.00        | 0.00           | 210,718.00        |
| 22410                  | Consultancy and Other Services fee  | 4,710,137.90      | 0.00           | 4,710,137.90      |
| 22411                  | Consultancy and Services Expenses   | 1,179,741.90      | 0.00           | 1,179,741.90      |
| 22412                  | Other Service Fee   | 3,530,396.00      | 0.00           | 3,530,396.00      |
| 22510                  | Consultancy and Other Services fee  | 9,463,957.39      | 0.00           | 9,463,957.39      |
| 22511                  | Employee Training   | 9,463,957.39      | 0.00           | 9,463,957.39      |
| 22520                  | Production Materials and Programme Expenses                               | 12,865,400.56     | 0.00           | 12,865,400.56     |
| 22522                  | Program Expenses  | 3,124,652.35      | 0.00           | 3,124,652.35      |
| 22529                  | Other Program Expenses  | 9,740,748.21      | 0.00           | 9,740,748.21      |
| 22610                  | Monitoring, Evaluation & Travelling Expenses                              | 2,997,963.00      | 0.00           | 2,997,963.00      |
| 22611                  | Monitoring & Evaluation Expenses  | 998,116.00        | 0.00           | 998,116.00        |
| 22612                  | Travelling Expenses   | 1,742,480.00      | 0.00           | 1,742,480.00      |
| 22613                  | Travelling Expenses of VIPs & Delegations                                 | 257,367.00        | 0.00           | 257,367.00        |
| 22710                  | Miscellaneous   | 1,318,783.70      | 0.00           | 1,318,783.70      |
| 22711                  | Miscellaneous   | 1,318,783.70      | 0.00           | 1,318,783.70      |
| 26410                  | Recurrent Grant   | 20,250,000.00     | 0.00           | 20,250,000.00     |
| 26411                  | Unconditional Recurrent Grant to Government Agencies, Committees & Boards | 19,250,000.00     | 0.00           | 19,250,000.00     |
| 26412                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 1,000,000.00      | 0.00           | 1,000,000.00      |
| 27310                  | Retirement Benefits   | 1,531,283.00      | 0.00           | 1,531,283.00      |
| 27313                  | Accumulated Leave   | 680,731.00        | 0.00           | 680,731.00        |
| 27314                  | Medical Facility  | 850,552.00        | 0.00           | 850,552.00        |
| 312                    | Ministry of Agriculture Development                                       | 14,083,502,156.71 | 657,596,580.12 | 14,741,098,736.83 |
|                        | Recurrent   | 14,083,502,156.71 | 657,596,580.12 | 14,741,098,736.83 |
| 21110                  | Wages and salaries in cash  | 1,345,905,169.04  | 0.00           | 1,345,905,169.04  |
| 21111                  | Salary  | 1,249,141,288.76  | 0.00           | 1,249,141,288.76  |
| 21112                  | Local Allowances  | 15,500,975.00     | 0.00           | 15,500,975.00     |
| 21113                  | Dearness Allowance  | 44,302,908.85     | 0.00           | 44,302,908.85     |
| 21114                  | Field Allowance   | 945,349.00        | 0.00           | 945,349.00        |
| 21119                  | Other Allowance   | 36,014,647.43     | 0.00           | 36,014,647.43     |
| 21120                  | Wages and salaries in kind  | 87,043,110.61     | 0.00           | 87,043,110.61     |
| 21121                  | Clothing  | 29,220,383.56     | 0.00           | 29,220,383.56     |
| 21123                  | Medical Expense   | 57,822,727.05     | 0.00           | 57,822,727.05     |
| 22110                  | Utilities   | 61,740,578.94     | 597,439.29     | 62,338,018.23     |
| 22111                  | Water and Electricity   | 32,626,683.17     | 303,020.69     | 32,929,703.86     |
| 22112                  | Communication   | 29,113,895.77     | 294,418.60     | 29,408,314.37     |
| 22120                  | Rent  | 22,179,542.97     | 0.00           | 22,179,542.97     |
| 22121                  | House Rent  | 20,530,680.63     | 0.00           | 20,530,680.63     |
| 22122                  | Other Rent  | 1,648,862.34      | 0.00           | 1,648,862.34      |
| 22210                  | Operation & Maintenance of Capital Assets                                 | 278,296,049.30    | 3,904,104.79   | 282,200,154.09    |
| 22211                  | Fuel and Oil - Vehicles   | 117,581,275.62    | 2,032,483.56   | 119,613,759.18    |
| 22212                  | Operation & Maintenance   | 156,947,402.33    | 1,871,621.23   | 158,819,023.56    |
| 22213                  | Insurance   | 3,767,371.35      | 0.00           | 3,767,371.35      |
| 22310                  | Office Materials & Services   | 189,070,023.93    | 4,250,859.00   | 193,320,882.93    |
| 22311                  | General Office Expenses   | 179,691,493.20    | 4,250,859.00   | 183,942,352.20    |
| 22312                  | Feedds for Animals & Birds  | 1,731,485.00      | 0.00           | 1,731,485.00      |
| 22313                  | Books and Materials   | 1,819,958.00      | 0.00           | 1,819,958.00      |



**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash             | Non Cash       | Total Expenditure |
|------------------------|---|------------------|----------------|-------------------|
| 22314                  | Fuel and Oil - For Administrative Purposes                                | 5,827,087.73     | 0.00           | 5,827,087.73      |
| 22320                  | Repair and Maintenance of Public Property                                 | 5,003,183.75     | 0.00           | 5,003,183.75      |
| 22321                  | Repair and Maintenance of Public Property                                 | 5,003,183.75     | 0.00           | 5,003,183.75      |
| 22410                  | Consultancy and Other Services fee  | 289,817,996.03   | 489,620,347.11 | 779,438,343.14    |
| 22411                  | Consultancy and Services Expenses   | 189,854,801.21   | 489,222,318.51 | 679,077,119.72    |
| 22412                  | Other Service Fee   | 99,963,194.82    | 398,028.60     | 100,361,223.42    |
| 22510                  | Consultancy and Other Services fee  | 291,088,043.90   | 13,518,084.03  | 304,606,127.93    |
| 22511                  | Employee Training   | 33,809,624.39    | 0.00           | 33,809,624.39     |
| 22512                  | Skill Development and Awareness Training Program                          | 257,278,419.51   | 13,518,084.03  | 270,796,503.54    |
| 22520                  | Production Materials and Programme Expenses                               | 1,899,423,438.90 | 28,007,886.21  | 1,927,431,325.11  |
| 22521                  | Production Materials/Services   | 275,657,074.69   | 22,499,645.26  | 298,156,719.95    |
| 22522                  | Program Expenses  | 1,608,265,498.90 | 5,508,240.95   | 1,613,773,739.85  |
| 22529                  | Other Program Expenses  | 15,500,865.31    | 0.00           | 15,500,865.31     |
| 22530                  | Medicines   | 2,476,780.00     | 0.00           | 2,476,780.00      |
| 22531                  | Medicine Purchases  | 2,476,780.00     | 0.00           | 2,476,780.00      |
| 22610                  | Monitoring, Evaluation & Travelling Expenses                              | 270,355,574.95   | 12,729,539.36  | 283,085,114.31    |
| 22611                  | Monitoring & Evaluation Expenses  | 199,211,173.45   | 5,256,005.98   | 204,467,179.43    |
| 22612                  | Travelling Expenses   | 71,144,401.50    | 7,473,533.38   | 78,617,934.88     |
| 22614                  | Other Travelling Expenses   | 0.00             | 0.00           | 0.00              |
| 22710                  | Miscellaneous   | 27,205,048.60    | 587,910.72     | 27,792,959.32     |
| 22711                  | Miscellaneous   | 27,205,048.60    | 587,910.72     | 27,792,959.32     |
| 25110                  | Operating Subsidy - Non-Financial Public Corporations                     | 14,149,770.90    | 0.00           | 14,149,770.90     |
| 25111                  | Operating Subsidy - Non-Financial Corporations                            | 14,149,770.90    | 0.00           | 14,149,770.90     |
| 25210                  | Subsidies to Non-Financial Enterprises                                    | 177,694,544.09   | 0.00           | 177,694,544.09    |
| 25211                  | Operating Subsidies to Non-Financial Private Enterprises                  | 121,620,774.13   | 0.00           | 121,620,774.13    |
| 25212                  | Capital Subsidies to Non-Financial Private Enterprises                    | 56,073,769.96    | 0.00           | 56,073,769.96     |
| 26210                  | International Membership Fee & Assistance                                 | 3,213,116.64     | 0.00           | 3,213,116.64      |
| 26211                  | International Membership Fee & Assistance                                 | 3,213,116.64     | 0.00           | 3,213,116.64      |
| 26310                  | Recurrent Grant to Local Body   | 911,820,598.35   | 0.00           | 911,820,598.35    |
| 26312                  | Conditional Recurrent Grant to Local Bodies                               | 911,820,598.35   | 0.00           | 911,820,598.35    |
| 26320                  | Capital Grant to Local Body   | 92,080,215.89    | 0.00           | 92,080,215.89     |
| 26322                  | Conditional Capital Grant to Local Bodies                                 | 92,080,215.89    | 0.00           | 92,080,215.89     |
| 26410                  | Recurrent Grant   | 6,993,601,748.07 | 104,380,409.61 | 7,097,982,157.68  |
| 26411                  | Unconditional Recurrent Grant to Government Agencies, Committees & Boards | 2,244,704.00     | 0.00           | 2,244,704.00      |
| 26412                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 5,615,535,721.85 | 87,125,267.96  | 5,702,660,989.81  |
| 26413                  | Unconditional Recurrent Grant to Other Institutions & Individuals         | 1,375,821,322.22 | 17,255,141.65  | 1,393,076,463.87  |
| 26420                  | Capital Grant   | 826,262,578.60   | 0.00           | 826,262,578.60    |
| 26422                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 102,537,988.48   | 0.00           | 102,537,988.48    |
| 26423                  | Unconditional Capital Grant to Other Institutions & Individuals           | 723,724,590.12   | 0.00           | 723,724,590.12    |
| 27210                  | Scholarships  | 3,752,600.00     | 0.00           | 3,752,600.00      |
| 27211                  | Scholarships  | 3,752,600.00     | 0.00           | 3,752,600.00      |
| 27310                  | Retirement Benefits   | 291,269,564.25   | 0.00           | 291,269,564.25    |
| 27311                  | Pensions and Disability Allowance   | 109,526,000.00   | 0.00           | 109,526,000.00    |
| 27312                  | Gratuity  | 4,502,438.42     | 0.00           | 4,502,438.42      |
| 27313                  | Accumulated Leave   | 89,577,930.18    | 0.00           | 89,577,930.18     |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |  | Cash              | Non Cash | Total Expenditure |
|------------------------|--|-------------------|----------|-------------------|
|                        | 27314 Medical Facility                                 | 87,663,195.65     | 0.00     | 87,663,195.65     |
|                        | 28140 Land Rent  | 52,879.00         | 0.00     | 52,879.00         |
|                        | 28141 Land Rent  | 52,879.00         | 0.00     | 52,879.00         |
| 314                    | Ministry of Home                                       | 39,808,272,445.21 | 0.00     | 39,808,272,445.21 |
|                        | Recurrent  | 39,808,272,445.21 | 0.00     | 39,808,272,445.21 |
|                        | 21110 Wages and salaries in cash                       | 24,598,366,714.14 | 0.00     | 24,598,366,714.14 |
|                        | 21111 Salary   | 22,884,276,942.41 | 0.00     | 22,884,276,942.41 |
|                        | 21112 Local Allowances                                 | 277,592,626.17    | 0.00     | 277,592,626.17    |
|                        | 21113 Dearness Allowance                               | 1,229,131,530.96  | 0.00     | 1,229,131,530.96  |
|                        | 21119 Other Allowance                                  | 207,365,614.60    | 0.00     | 207,365,614.60    |
|                        | 21120 Wages and salaries in kind                       | 7,326,374,813.23  | 0.00     | 7,326,374,813.23  |
|                        | 21121 Clothing   | 993,254,880.85    | 0.00     | 993,254,880.85    |
|                        | 21122 Fooding  | 6,125,088,720.41  | 0.00     | 6,125,088,720.41  |
|                        | 21123 Medical Expense                                  | 208,031,211.97    | 0.00     | 208,031,211.97    |
|                        | 22110 Utilities  | 455,485,357.36    | 0.00     | 455,485,357.36    |
|                        | 22111 Water and Electricity                            | 327,303,638.93    | 0.00     | 327,303,638.93    |
|                        | 22112 Communication                                    | 128,181,718.43    | 0.00     | 128,181,718.43    |
|                        | 22120 Rent   | 136,677,537.27    | 0.00     | 136,677,537.27    |
|                        | 22121 House Rent                                       | 76,889,603.70     | 0.00     | 76,889,603.70     |
|                        | 22122 Other Rent                                       | 59,787,933.57     | 0.00     | 59,787,933.57     |
|                        | 22210 Operation & Maintenance of Capital Assets        | 865,844,695.72    | 0.00     | 865,844,695.72    |
|                        | 22211 Fuel and Oil - Vehicles                          | 641,402,012.34    | 0.00     | 641,402,012.34    |
|                        | 22212 Operation & Maintenance                          | 193,477,144.92    | 0.00     | 193,477,144.92    |
|                        | 22213 Insurance  | 30,965,538.46     | 0.00     | 30,965,538.46     |
|                        | 22310 Office Materials & Services                      | 415,273,477.36    | 0.00     | 415,273,477.36    |
|                        | 22311 General Office Expenses                          | 354,861,888.98    | 0.00     | 354,861,888.98    |
|                        | 22312 Feedds for Animals & Birds                       | 17,945,592.39     | 0.00     | 17,945,592.39     |
|                        | 22314 Fuel and Oil - For Administrative Purposes       | 42,465,995.99     | 0.00     | 42,465,995.99     |
|                        | 22320 Repair and Maintenance of Public Property        | 1,208,692.12      | 0.00     | 1,208,692.12      |
|                        | 22321 Repair and Maintenance of Public Property        | 1,208,692.12      | 0.00     | 1,208,692.12      |
|                        | 22410 Consultancy and Other Services fee               | 171,183,024.10    | 0.00     | 171,183,024.10    |
|                        | 22411 Consultancy and Services Expenses                | 17,471,538.95     | 0.00     | 17,471,538.95     |
|                        | 22412 Other Service Fee                                | 153,711,485.15    | 0.00     | 153,711,485.15    |
|                        | 22510 Consultancy and Other Services fee               | 141,768,605.64    | 0.00     | 141,768,605.64    |
|                        | 22511 Employee Training                                | 135,818,659.64    | 0.00     | 135,818,659.64    |
|                        | 22512 Skill Development and Awareness Training Program | 5,949,946.00      | 0.00     | 5,949,946.00      |
|                        | 22520 Production Materials and Programme Expenses      | 95,016,824.70     | 0.00     | 95,016,824.70     |
|                        | 22522 Program Expenses                                 | 51,599,041.00     | 0.00     | 51,599,041.00     |
|                        | 22529 Other Program Expenses                           | 43,417,783.70     | 0.00     | 43,417,783.70     |
|                        | 22530 Medicines  | 164,881,325.29    | 0.00     | 164,881,325.29    |
|                        | 22531 Medicine Purchases                               | 164,881,325.29    | 0.00     | 164,881,325.29    |
|                        | 22610 Monitoring, Evaluation & Travelling Expenses     | 487,789,821.31    | 0.00     | 487,789,821.31    |
|                        | 22611 Monitoring & Evaluation Expenses                 | 194,439,082.26    | 0.00     | 194,439,082.26    |
|                        | 22612 Travelling Expenses                              | 277,975,993.05    | 0.00     | 277,975,993.05    |
|                        | 22613 Travelling Expenses of VIPs & Delegations        | 1,224,220.00      | 0.00     | 1,224,220.00      |
|                        | 22614 Other Travelling Expenses                        | 14,150,526.00     | 0.00     | 14,150,526.00     |
|                        | 22710 Miscellaneous                                    | 109,831,957.82    | 0.00     | 109,831,957.82    |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash             | Non Cash      | Total Expenditure |
|------------------------|---|------------------|---------------|-------------------|
| 22711                  | Miscellaneous   | 109,831,957.82   | 0.00          | 109,831,957.82    |
| 26320                  | Capital Grant to Local Body   | 48,000,000.00    | 0.00          | 48,000,000.00     |
| 26322                  | Conditional Capital Grant to Local Bodies                                 | 48,000,000.00    | 0.00          | 48,000,000.00     |
| 26410                  | Recurrent Grant   | 2,643,339,915.46 | 0.00          | 2,643,339,915.46  |
| 26411                  | Unconditional Recurrent Grant to Government Agencies, Committees & Boards | 103,532,946.46   | 0.00          | 103,532,946.46    |
| 26412                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 2,470,806,969.00 | 0.00          | 2,470,806,969.00  |
| 26413                  | Unconditional Recurrent Grant to Other Institutions & Individuals         | 69,000,000.00    | 0.00          | 69,000,000.00     |
| 27110                  | Social Security   | 687,844,085.92   | 0.00          | 687,844,085.92    |
| 27111                  | Conditional Social Security Subsidy                                       | 687,340,765.92   | 0.00          | 687,340,765.92    |
| 27112                  | Other Unconditional Social Assistance                                     | 503,320.00       | 0.00          | 503,320.00        |
| 27210                  | Scholarships  | 19,154,136.00    | 0.00          | 19,154,136.00     |
| 27211                  | Scholarships  | 19,154,136.00    | 0.00          | 19,154,136.00     |
| 27310                  | Retirement Benefits   | 1,439,930,492.77 | 0.00          | 1,439,930,492.77  |
| 27311                  | Pensions and Disability Allowance   | 0.00             | 0.00          | 0.00              |
| 27312                  | Gratuity  | 140,383,834.00   | 0.00          | 140,383,834.00    |
| 27313                  | Accumulated Leave   | 608,706,857.69   | 0.00          | 608,706,857.69    |
| 27314                  | Medical Facility  | 690,839,801.08   | 0.00          | 690,839,801.08    |
| 28210                  | Refunds   | 300,969.00       | 0.00          | 300,969.00        |
| 28212                  | Judicial Refund   | 294,875.00       | 0.00          | 294,875.00        |
| 28213                  | Other Refund  | 6,094.00         | 0.00          | 6,094.00          |
| 325                    | Ministry of Culture, Tourism and Civil Aviation                           | 1,416,675,383.65 | 48,745,961.78 | 1,465,421,345.43  |
|                        | Recurrent   | 1,416,675,383.65 | 48,745,961.78 | 1,465,421,345.43  |
| 21110                  | Wages and salaries in cash  | 256,531,682.19   | 0.00          | 256,531,682.19    |
| 21111                  | Salary  | 242,408,579.20   | 0.00          | 242,408,579.20    |
| 21112                  | Local Allowances  | 1,829,664.37     | 0.00          | 1,829,664.37      |
| 21113                  | Dearness Allowance  | 10,250,406.62    | 0.00          | 10,250,406.62     |
| 21119                  | Other Allowance   | 2,043,032.00     | 0.00          | 2,043,032.00      |
| 21120                  | Wages and salaries in kind  | 18,830,721.16    | 0.00          | 18,830,721.16     |
| 21121                  | Clothing  | 5,043,500.00     | 0.00          | 5,043,500.00      |
| 21122                  | Fooding   | 10,611,804.16    | 0.00          | 10,611,804.16     |
| 21123                  | Medical Expense   | 3,175,417.00     | 0.00          | 3,175,417.00      |
| 22110                  | Utilities   | 11,981,415.63    | 0.00          | 11,981,415.63     |
| 22111                  | Water and Electricity   | 9,882,669.76     | 0.00          | 9,882,669.76      |
| 22112                  | Communication   | 2,098,745.87     | 0.00          | 2,098,745.87      |
| 22120                  | Rent  | 3,593,387.00     | 0.00          | 3,593,387.00      |
| 22121                  | House Rent  | 3,593,387.00     | 0.00          | 3,593,387.00      |
| 22210                  | Operation & Maintenance of Capital Assets                                 | 12,755,154.04    | 0.00          | 12,755,154.04     |
| 22211                  | Fuel and Oil - Vehicles   | 6,485,469.05     | 0.00          | 6,485,469.05      |
| 22212                  | Operation & Maintenance   | 5,825,855.34     | 0.00          | 5,825,855.34      |
| 22213                  | Insurance   | 443,829.65       | 0.00          | 443,829.65        |
| 22310                  | Office Materials & Services   | 13,376,919.46    | 0.00          | 13,376,919.46     |
| 22311                  | General Office Expenses   | 12,626,125.64    | 0.00          | 12,626,125.64     |
| 22312                  | Feedds for Animals & Birds  | 69,993.00        | 0.00          | 69,993.00         |
| 22313                  | Books and Materials   | 241,802.00       | 0.00          | 241,802.00        |
| 22314                  | Fuel and Oil - For Administrative Purposes                                | 438,998.82       | 0.00          | 438,998.82        |
| 22320                  | Repair and Maintenance of Public Property                                 | 3,071,707.52     | 0.00          | 3,071,707.52      |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash             | Non Cash      | Total Expenditure |
|------------------------|---|------------------|---------------|-------------------|
| 22321                  | Repair and Maintenance of Public Property                                 | 3,071,707.52     | 0.00          | 3,071,707.52      |
| 22410                  | Consultancy and Other Services fee  | 29,322,598.49    | 0.00          | 29,322,598.49     |
| 22411                  | Consultancy and Services Expenses   | 12,559,033.92    | 0.00          | 12,559,033.92     |
| 22412                  | Other Service Fee   | 16,763,564.57    | 0.00          | 16,763,564.57     |
| 22510                  | Consultancy and Other Services fee  | 3,112,604.00     | 0.00          | 3,112,604.00      |
| 22511                  | Employee Training   | 0.00             | 0.00          | 0.00              |
| 22512                  | Skill Development and Awareness Training Program                          | 3,112,604.00     | 0.00          | 3,112,604.00      |
| 22520                  | Production Materials and Programme Expenses                               | 14,209,977.07    | 0.00          | 14,209,977.07     |
| 22521                  | Production Materials/Services   | 500,000.00       | 0.00          | 500,000.00        |
| 22522                  | Program Expenses  | 9,990,945.07     | 0.00          | 9,990,945.07      |
| 22529                  | Other Program Expenses  | 3,719,032.00     | 0.00          | 3,719,032.00      |
| 22610                  | Monitoring, Evaluation & Travelling Expenses                              | 11,768,523.99    | 0.00          | 11,768,523.99     |
| 22611                  | Monitoring & Evaluation Expenses  | 7,112,762.99     | 0.00          | 7,112,762.99      |
| 22612                  | Travelling Expenses   | 4,655,761.00     | 0.00          | 4,655,761.00      |
| 22710                  | Miscellaneous   | 4,263,205.00     | 0.00          | 4,263,205.00      |
| 22711                  | Miscellaneous   | 4,263,205.00     | 0.00          | 4,263,205.00      |
| 25210                  | Subsidies to Non-Financial Enterprises                                    | 21,660,000.00    | 0.00          | 21,660,000.00     |
| 25212                  | Capital Subsidies to Non-Financial Private Enterprises                    | 21,660,000.00    | 0.00          | 21,660,000.00     |
| 26320                  | Capital Grant to Local Body   | 2,500,000.00     | 0.00          | 2,500,000.00      |
| 26322                  | Conditional Capital Grant to Local Bodies                                 | 2,500,000.00     | 0.00          | 2,500,000.00      |
| 26410                  | Recurrent Grant   | 321,631,536.53   | 0.00          | 321,631,536.53    |
| 26411                  | Unconditional Recurrent Grant to Government Agencies, Committees & Boards | 129,255,322.00   | 0.00          | 129,255,322.00    |
| 26412                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 180,311,621.53   | 0.00          | 180,311,621.53    |
| 26413                  | Unconditional Recurrent Grant to Other Institutions & Individuals         | 12,064,593.00    | 0.00          | 12,064,593.00     |
| 26420                  | Capital Grant   | 674,437,776.00   | 48,745,961.78 | 723,183,737.78    |
| 26422                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 212,130,000.00   | 48,745,961.78 | 260,875,961.78    |
| 26423                  | Unconditional Capital Grant to Other Institutions & Individuals           | 462,307,776.00   | 0.00          | 462,307,776.00    |
| 27310                  | Retirement Benefits   | 13,628,175.57    | 0.00          | 13,628,175.57     |
| 27312                  | Gratuity  | 79,730.00        | 0.00          | 79,730.00         |
| 27313                  | Accumulated Leave   | 7,405,798.57     | 0.00          | 7,405,798.57      |
| 27314                  | Medical Facility  | 6,142,647.00     | 0.00          | 6,142,647.00      |
| 326                    | Ministry of Foreign Affairs   | 3,148,211,440.76 | 0.00          | 3,148,211,440.76  |
|                        | Recurrent   | 3,148,211,440.76 | 0.00          | 3,148,211,440.76  |
| 21110                  | Wages and salaries in cash  | 949,342,012.24   | 0.00          | 949,342,012.24    |
| 21111                  | Salary  | 412,238,470.53   | 0.00          | 412,238,470.53    |
| 21113                  | Dearness Allowance  | 5,064,831.91     | 0.00          | 5,064,831.91      |
| 21119                  | Other Allowance   | 532,038,709.80   | 0.00          | 532,038,709.80    |
| 21120                  | Wages and salaries in kind  | 124,278,170.70   | 0.00          | 124,278,170.70    |
| 21121                  | Clothing  | 2,793,640.00     | 0.00          | 2,793,640.00      |
| 21123                  | Medical Expense   | 121,484,530.70   | 0.00          | 121,484,530.70    |
| 22110                  | Utilities   | 122,832,311.33   | 0.00          | 122,832,311.33    |
| 22111                  | Water and Electricity   | 73,941,949.28    | 0.00          | 73,941,949.28     |
| 22112                  | Communication   | 48,890,362.05    | 0.00          | 48,890,362.05     |
| 22120                  | Rent  | 611,159,000.00   | 0.00          | 611,159,000.00    |
| 22121                  | House Rent  | 611,159,000.00   | 0.00          | 611,159,000.00    |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash             | Non Cash       | Total Expenditure |
|------------------------|---|------------------|----------------|-------------------|
| 22210                  | Operation & Maintenance of Capital Assets                                 | 147,430,309.98   | 0.00           | 147,430,309.98    |
| 22211                  | Fuel and Oil - Vehicles   | 52,598,253.00    | 0.00           | 52,598,253.00     |
| 22212                  | Operation & Maintenance   | 39,647,954.23    | 0.00           | 39,647,954.23     |
| 22213                  | Insurance   | 55,184,102.75    | 0.00           | 55,184,102.75     |
| 22310                  | Office Materials & Services   | 669,107,921.85   | 0.00           | 669,107,921.85    |
| 22311                  | General Office Expenses   | 669,107,921.85   | 0.00           | 669,107,921.85    |
| 22410                  | Consultancy and Other Services fee  | 55,238,504.24    | 0.00           | 55,238,504.24     |
| 22411                  | Consultancy and Services Expenses   | 4,449,000.00     | 0.00           | 4,449,000.00      |
| 22412                  | Other Service Fee   | 50,789,504.24    | 0.00           | 50,789,504.24     |
| 22520                  | Production Materials and Programme Expenses                               | 64,693,274.08    | 0.00           | 64,693,274.08     |
| 22522                  | Program Expenses  | 64,693,274.08    | 0.00           | 64,693,274.08     |
| 22610                  | Monitoring, Evaluation & Travelling Expenses                              | 192,722,583.63   | 0.00           | 192,722,583.63    |
| 22611                  | Monitoring & Evaluation Expenses  | 54,751,345.76    | 0.00           | 54,751,345.76     |
| 22612                  | Travelling Expenses   | 100,250,131.20   | 0.00           | 100,250,131.20    |
| 22613                  | Travelling Expenses of VIPs & Delegations                                 | 37,721,106.67    | 0.00           | 37,721,106.67     |
| 22710                  | Miscellaneous   | 145,965,467.80   | 0.00           | 145,965,467.80    |
| 22711                  | Miscellaneous   | 145,965,467.80   | 0.00           | 145,965,467.80    |
| 26410                  | Recurrent Grant   | 47,868,693.77    | 0.00           | 47,868,693.77     |
| 26411                  | Unconditional Recurrent Grant to Government Agencies, Committees & Boards | 10,690,096.77    | 0.00           | 10,690,096.77     |
| 26412                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 37,178,597.00    | 0.00           | 37,178,597.00     |
| 26420                  | Capital Grant   | 4,000,000.00     | 0.00           | 4,000,000.00      |
| 26423                  | Unconditional Capital Grant to Other Institutions & Individuals           | 4,000,000.00     | 0.00           | 4,000,000.00      |
| 27310                  | Retirement Benefits   | 13,573,191.14    | 0.00           | 13,573,191.14     |
| 27312                  | Gratuity  | 5,779,703.14     | 0.00           | 5,779,703.14      |
| 27313                  | Accumulated Leave   | 5,526,965.00     | 0.00           | 5,526,965.00      |
| 27314                  | Medical Facility  | 2,266,523.00     | 0.00           | 2,266,523.00      |
| 329                    | Ministry of Forestry and Soil Conservation                                | 4,823,836,001.61 | 179,761,440.29 | 5,003,597,441.90  |
|                        | Recurrent   | 4,823,836,001.61 | 179,761,440.29 | 5,003,597,441.90  |
| 21110                  | Wages and salaries in cash  | 2,443,433,238.68 | 387,683.40     | 2,443,820,922.08  |
| 21111                  | Salary  | 2,271,175,752.66 | 0.00           | 2,271,175,752.66  |
| 21112                  | Local Allowances  | 62,226,933.22    | 0.00           | 62,226,933.22     |
| 21113                  | Dearness Allowance  | 100,493,987.68   | 0.00           | 100,493,987.68    |
| 21119                  | Other Allowance   | 9,536,565.12     | 387,683.40     | 9,924,248.52      |
| 21120                  | Wages and salaries in kind  | 508,332,043.14   | 0.00           | 508,332,043.14    |
| 21121                  | Clothing  | 60,901,096.92    | 0.00           | 60,901,096.92     |
| 21122                  | Fooding   | 373,728,842.62   | 0.00           | 373,728,842.62    |
| 21123                  | Medical Expense   | 73,702,103.60    | 0.00           | 73,702,103.60     |
| 22110                  | Utilities   | 30,827,626.74    | 149,725.85     | 30,977,352.59     |
| 22111                  | Water and Electricity   | 18,260,392.49    | 104,725.85     | 18,365,118.34     |
| 22112                  | Communication   | 12,567,234.25    | 45,000.00      | 12,612,234.25     |
| 22120                  | Rent  | 19,674,198.00    | 0.00           | 19,674,198.00     |
| 22121                  | House Rent  | 19,474,198.00    | 0.00           | 19,474,198.00     |
| 22122                  | Other Rent  | 200,000.00       | 0.00           | 200,000.00        |
| 22210                  | Operation & Maintenance of Capital Assets                                 | 59,843,339.28    | 1,927,595.55   | 61,770,934.83     |
| 22211                  | Fuel and Oil - Vehicles   | 34,941,116.92    | 1,116,655.35   | 36,057,772.27     |
| 22212                  | Operation & Maintenance   | 23,003,399.71    | 796,743.20     | 23,800,142.91     |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash           | Non Cash       | Total Expenditure |
|------------------------|---|----------------|----------------|-------------------|
| 22213                  | Insurance   | 1,898,822.65   | 14,197.00      | 1,913,019.65      |
| 22310                  | Office Materials & Services   | 66,427,914.18  | 2,367,371.87   | 68,795,286.05     |
| 22311                  | General Office Expenses   | 42,218,700.78  | 2,356,486.87   | 44,575,187.65     |
| 22312                  | Feedds for Animals & Birds  | 21,618,172.60  | 0.00           | 21,618,172.60     |
| 22313                  | Books and Materials   | 782,974.80     | 0.00           | 782,974.80        |
| 22314                  | Fuel and Oil - For Administrative Purposes                                | 1,808,066.00   | 10,885.00      | 1,818,951.00      |
| 22320                  | Repair and Maintenance of Public Property                                 | 43,230,280.63  | 0.00           | 43,230,280.63     |
| 22321                  | Repair and Maintenance of Public Property                                 | 43,230,280.63  | 0.00           | 43,230,280.63     |
| 22410                  | Consultancy and Other Services fee  | 136,740,567.81 | 113,605,125.34 | 250,345,693.15    |
| 22411                  | Consultancy and Services Expenses   | 49,347,225.00  | 113,303,125.34 | 162,650,350.34    |
| 22412                  | Other Service Fee   | 87,393,342.81  | 302,000.00     | 87,695,342.81     |
| 22510                  | Consultancy and Other Services fee  | 74,296,965.27  | 18,468,478.09  | 92,765,443.36     |
| 22511                  | Employee Training   | 24,521,941.50  | 1,019,819.58   | 25,541,761.08     |
| 22512                  | Skill Development and Awareness Training Program                          | 49,775,023.77  | 17,448,658.51  | 67,223,682.28     |
| 22520                  | Production Materials and Programme Expenses                               | 140,573,471.33 | 36,758,381.05  | 177,331,852.38    |
| 22521                  | Production Materials/Services   | 2,267,908.00   | 0.00           | 2,267,908.00      |
| 22522                  | Program Expenses  | 133,941,972.33 | 36,758,381.05  | 170,700,353.38    |
| 22529                  | Other Program Expenses  | 4,363,591.00   | 0.00           | 4,363,591.00      |
| 22530                  | Medicines   | 2,802,613.00   | 0.00           | 2,802,613.00      |
| 22531                  | Medicine Purchases  | 2,802,613.00   | 0.00           | 2,802,613.00      |
| 22610                  | Monitoring, Evaluation & Travelling Expenses                              | 53,935,327.00  | 379,954.00     | 54,315,281.00     |
| 22611                  | Monitoring & Evaluation Expenses  | 39,639,733.00  | 347,844.00     | 39,987,577.00     |
| 22612                  | Travelling Expenses   | 14,295,594.00  | 32,110.00      | 14,327,704.00     |
| 22710                  | Miscellaneous   | 5,927,405.00   | 4,605,030.27   | 10,532,435.27     |
| 22711                  | Miscellaneous   | 5,927,405.00   | 4,605,030.27   | 10,532,435.27     |
| 26410                  | Recurrent Grant   | 502,986,781.67 | 0.00           | 502,986,781.67    |
| 26411                  | Unconditional Recurrent Grant to Government Agencies, Committees & Boards | 35,603,086.10  | 0.00           | 35,603,086.10     |
| 26412                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 442,679,372.57 | 0.00           | 442,679,372.57    |
| 26413                  | Unconditional Recurrent Grant to Other Institutions & Individuals         | 24,704,323.00  | 0.00           | 24,704,323.00     |
| 26420                  | Capital Grant   | 262,585,900.82 | 0.00           | 262,585,900.82    |
| 26422                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 238,429,459.82 | 0.00           | 238,429,459.82    |
| 26423                  | Unconditional Capital Grant to Other Institutions & Individuals           | 24,156,441.00  | 0.00           | 24,156,441.00     |
| 27110                  | Social Security   | 0.00           | 0.00           | 0.00              |
| 27111                  | Conditional Social Security Subsidy                                       | 0.00           | 0.00           | 0.00              |
| 27210                  | Scholarships  | 0.00           | 1,112,094.87   | 1,112,094.87      |
| 27211                  | Scholarships  | 0.00           | 1,112,094.87   | 1,112,094.87      |
| 27310                  | Retirement Benefits   | 472,193,329.06 | 0.00           | 472,193,329.06    |
| 27311                  | Pensions and Disability Allowance   | 0.00           | 0.00           | 0.00              |
| 27312                  | Gratuity  | 36,815,122.64  | 0.00           | 36,815,122.64     |
| 27313                  | Accumulated Leave   | 198,062,513.02 | 0.00           | 198,062,513.02    |
| 27314                  | Medical Facility  | 237,315,693.40 | 0.00           | 237,315,693.40    |
| 28210                  | Refunds   | 25,000.00      | 0.00           | 25,000.00         |
| 28212                  | Judicial Refund   | 25,000.00      | 0.00           | 25,000.00         |
| 330                    | Ministry of Commerce and Supply   | 765,064,052.26 | 0.00           | 765,064,052.26    |
|                        | Recurrent   | 765,064,052.26 | 0.00           | 765,064,052.26    |
| 21110                  | Wages and salaries in cash  | 84,751,432.31  | 0.00           | 84,751,432.31     |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash             | Non Cash         | Total Expenditure |
|------------------------|---|------------------|------------------|-------------------|
| 21111                  | Salary  | 80,061,946.03    | 0.00             | 80,061,946.03     |
| 21113                  | Dearness Allowance  | 2,504,136.28     | 0.00             | 2,504,136.28      |
| 21119                  | Other Allowance   | 2,185,350.00     | 0.00             | 2,185,350.00      |
| 21120                  | Wages and salaries in kind  | 2,920,615.26     | 0.00             | 2,920,615.26      |
| 21121                  | Clothing  | 1,095,000.00     | 0.00             | 1,095,000.00      |
| 21123                  | Medical Expense   | 1,825,615.26     | 0.00             | 1,825,615.26      |
| 22110                  | Utilities   | 3,859,763.11     | 0.00             | 3,859,763.11      |
| 22111                  | Water and Electricity   | 1,800,715.79     | 0.00             | 1,800,715.79      |
| 22112                  | Communication   | 2,059,047.32     | 0.00             | 2,059,047.32      |
| 22120                  | Rent  | 4,206,324.00     | 0.00             | 4,206,324.00      |
| 22121                  | House Rent  | 4,206,324.00     | 0.00             | 4,206,324.00      |
| 22210                  | Operation & Maintenance of Capital Assets                                 | 8,599,054.40     | 0.00             | 8,599,054.40      |
| 22211                  | Fuel and Oil - Vehicles   | 5,074,600.62     | 0.00             | 5,074,600.62      |
| 22212                  | Operation & Maintenance   | 3,270,229.63     | 0.00             | 3,270,229.63      |
| 22213                  | Insurance   | 254,224.15       | 0.00             | 254,224.15        |
| 22310                  | Office Materials & Services   | 7,515,282.85     | 0.00             | 7,515,282.85      |
| 22311                  | General Office Expenses   | 7,494,151.75     | 0.00             | 7,494,151.75      |
| 22314                  | Fuel and Oil - For Administrative Purposes                                | 21,131.10        | 0.00             | 21,131.10         |
| 22320                  | Repair and Maintenance of Public Property                                 | 500,000.00       | 0.00             | 500,000.00        |
| 22321                  | Repair and Maintenance of Public Property                                 | 500,000.00       | 0.00             | 500,000.00        |
| 22410                  | Consultancy and Other Services fee  | 22,955,381.64    | 0.00             | 22,955,381.64     |
| 22411                  | Consultancy and Services Expenses   | 11,883,607.49    | 0.00             | 11,883,607.49     |
| 22412                  | Other Service Fee   | 11,071,774.15    | 0.00             | 11,071,774.15     |
| 22510                  | Consultancy and Other Services fee  | 9,552,469.00     | 0.00             | 9,552,469.00      |
| 22511                  | Employee Training   | 1,550,000.00     | 0.00             | 1,550,000.00      |
| 22512                  | Skill Development and Awareness Training Program                          | 8,002,469.00     | 0.00             | 8,002,469.00      |
| 22520                  | Production Materials and Programme Expenses                               | 169,670,396.00   | 0.00             | 169,670,396.00    |
| 22522                  | Program Expenses  | 169,545,396.00   | 0.00             | 169,545,396.00    |
| 22529                  | Other Program Expenses  | 125,000.00       | 0.00             | 125,000.00        |
| 22610                  | Monitoring, Evaluation & Travelling Expenses                              | 10,825,511.00    | 0.00             | 10,825,511.00     |
| 22611                  | Monitoring & Evaluation Expenses  | 9,164,993.00     | 0.00             | 9,164,993.00      |
| 22612                  | Travelling Expenses   | 1,561,958.00     | 0.00             | 1,561,958.00      |
| 22613                  | Travelling Expenses of VIPs & Delegations                                 | 98,560.00        | 0.00             | 98,560.00         |
| 22710                  | Miscellaneous   | 2,505,473.25     | 0.00             | 2,505,473.25      |
| 22711                  | Miscellaneous   | 2,505,473.25     | 0.00             | 2,505,473.25      |
| 25110                  | Operating Subsidy - Non-Financial Public Corporations                     | 426,800,000.00   | 0.00             | 426,800,000.00    |
| 25111                  | Operating Subsidy - Non-Financial Corporations                            | 426,800,000.00   | 0.00             | 426,800,000.00    |
| 26210                  | International Membership Fee & Assistance                                 | 98,350.00        | 0.00             | 98,350.00         |
| 26211                  | International Membership Fee & Assistance                                 | 98,350.00        | 0.00             | 98,350.00         |
| 26410                  | Recurrent Grant   | 810,000.00       | 0.00             | 810,000.00        |
| 26411                  | Unconditional Recurrent Grant to Government Agencies, Committees & Boards | 810,000.00       | 0.00             | 810,000.00        |
| 27310                  | Retirement Benefits   | 9,493,999.44     | 0.00             | 9,493,999.44      |
| 27312                  | Gratuity  | 5,167,281.82     | 0.00             | 5,167,281.82      |
| 27313                  | Accumulated Leave   | 2,656,766.89     | 0.00             | 2,656,766.89      |
| 27314                  | Medical Facility  | 1,669,950.73     | 0.00             | 1,669,950.73      |
| 331                    | Ministry of Environment, Science and Technology                           | 2,587,278,945.30 | 1,640,019,893.16 | 4,227,298,838.46  |
|                        | Recurrent   | 2,587,278,945.30 | 1,640,019,893.16 | 4,227,298,838.46  |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash             | Non Cash         | Total Expenditure |
|------------------------|---|------------------|------------------|-------------------|
| 21110                  | Wages and salaries in cash  | 134,142,556.71   | 185,000.00       | 134,327,556.71    |
| 21111                  | Salary  | 127,193,763.71   | 0.00             | 127,193,763.71    |
| 21112                  | Local Allowances  | 370,680.00       | 0.00             | 370,680.00        |
| 21113                  | Dearness Allowance  | 4,374,244.00     | 0.00             | 4,374,244.00      |
| 21119                  | Other Allowance   | 2,203,869.00     | 185,000.00       | 2,388,869.00      |
| 21120                  | Wages and salaries in kind  | 3,644,801.00     | 0.00             | 3,644,801.00      |
| 21121                  | Clothing  | 1,877,292.00     | 0.00             | 1,877,292.00      |
| 21123                  | Medical Expense   | 1,767,509.00     | 0.00             | 1,767,509.00      |
| 22110                  | Utilities   | 27,170,140.66    | 7,000.00         | 27,177,140.66     |
| 22111                  | Water and Electricity   | 14,247,018.20    | 7,000.00         | 14,254,018.20     |
| 22112                  | Communication   | 12,923,122.46    | 0.00             | 12,923,122.46     |
| 22120                  | Rent  | 19,722,197.00    | 0.00             | 19,722,197.00     |
| 22121                  | House Rent  | 19,722,197.00    | 0.00             | 19,722,197.00     |
| 22210                  | Operation & Maintenance of Capital Assets                                 | 16,914,617.81    | 347,336.00       | 17,261,953.81     |
| 22211                  | Fuel and Oil - Vehicles   | 10,265,315.10    | 0.00             | 10,265,315.10     |
| 22212                  | Operation & Maintenance   | 6,143,517.70     | 347,336.00       | 6,490,853.70      |
| 22213                  | Insurance   | 505,785.01       | 0.00             | 505,785.01        |
| 22310                  | Office Materials & Services   | 20,584,631.46    | 1,040,762.00     | 21,625,393.46     |
| 22311                  | General Office Expenses   | 19,206,452.01    | 1,040,762.00     | 20,247,214.01     |
| 22314                  | Fuel and Oil - For Administrative Purposes                                | 1,378,179.45     | 0.00             | 1,378,179.45      |
| 22320                  | Repair and Maintenance of Public Property                                 | 717,907.00       | 0.00             | 717,907.00        |
| 22321                  | Repair and Maintenance of Public Property                                 | 717,907.00       | 0.00             | 717,907.00        |
| 22410                  | Consultancy and Other Services fee  | 85,523,012.31    | 2,000,218.00     | 87,523,230.31     |
| 22411                  | Consultancy and Services Expenses   | 28,475,659.79    | 1,057,623.00     | 29,533,282.79     |
| 22412                  | Other Service Fee   | 57,047,352.52    | 942,595.00       | 57,989,947.52     |
| 22510                  | Consultancy and Other Services fee  | 20,160,444.67    | 1,779,269.00     | 21,939,713.67     |
| 22511                  | Employee Training   | 1,789,007.60     | 0.00             | 1,789,007.60      |
| 22512                  | Skill Development and Awareness Training Program                          | 18,371,437.07    | 1,779,269.00     | 20,150,706.07     |
| 22520                  | Production Materials and Programme Expenses                               | 74,092,184.52    | 106,533,765.16   | 180,625,949.68    |
| 22522                  | Program Expenses  | 71,217,104.52    | 106,533,765.16   | 177,750,869.68    |
| 22529                  | Other Program Expenses  | 2,875,080.00     | 0.00             | 2,875,080.00      |
| 22610                  | Monitoring, Evaluation & Travelling Expenses                              | 7,380,893.00     | 75,147.00        | 7,456,040.00      |
| 22611                  | Monitoring & Evaluation Expenses  | 6,611,724.00     | 75,147.00        | 6,686,871.00      |
| 22612                  | Travelling Expenses   | 769,169.00       | 0.00             | 769,169.00        |
| 22710                  | Miscellaneous   | 2,502,774.76     | 151,339.00       | 2,654,113.76      |
| 22711                  | Miscellaneous   | 2,502,774.76     | 151,339.00       | 2,654,113.76      |
| 26410                  | Recurrent Grant   | 137,796,255.00   | 0.00             | 137,796,255.00    |
| 26411                  | Unconditional Recurrent Grant to Government Agencies, Committees & Boards | 137,396,255.00   | 0.00             | 137,396,255.00    |
| 26412                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 400,000.00       | 0.00             | 400,000.00        |
| 26420                  | Capital Grant   | 1,977,010,617.50 | 1,527,900,057.00 | 3,504,910,674.50  |
| 26421                  | Unconditional Capital Grant to Government Agencies, Committees & Boards   | 65,000,000.00    | 0.00             | 65,000,000.00     |
| 26423                  | Unconditional Capital Grant to Other Institutions & Individuals           | 1,912,010,617.50 | 1,527,900,057.00 | 3,439,910,674.50  |
| 27310                  | Retirement Benefits   | 12,758,434.90    | 0.00             | 12,758,434.90     |
| 27311                  | Pensions and Disability Allowance   | 1,650,000.00     | 0.00             | 1,650,000.00      |
| 27312                  | Gratuity  | 275,994.00       | 0.00             | 275,994.00        |
| 27313                  | Accumulated Leave   | 5,211,105.10     | 0.00             | 5,211,105.10      |



**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |  | Cash             | Non Cash | Total Expenditure |
|------------------------|--|------------------|----------|-------------------|
| 27314                  | Medical Facility                                 | 5,621,335.80     | 0.00     | 5,621,335.80      |
| 28210                  | Refunds  | 47,157,477.00    | 0.00     | 47,157,477.00     |
| 28213                  | Other Refund                                     | 47,157,477.00    | 0.00     | 47,157,477.00     |
| 336                    | Ministry of Land Reforms and Management          | 2,884,738,061.28 | 0.00     | 2,884,738,061.28  |
|                        | Recurrent  | 2,884,738,061.28 | 0.00     | 2,884,738,061.28  |
| 21110                  | Wages and salaries in cash                       | 1,502,888,954.02 | 0.00     | 1,502,888,954.02  |
| 21111                  | Salary   | 1,340,681,998.31 | 0.00     | 1,340,681,998.31  |
| 21112                  | Local Allowances                                 | 31,601,654.38    | 0.00     | 31,601,654.38     |
| 21113                  | Dearness Allowance                               | 51,667,025.47    | 0.00     | 51,667,025.47     |
| 21114                  | Field Allowance                                  | 11,207,453.65    | 0.00     | 11,207,453.65     |
| 21119                  | Other Allowance                                  | 67,730,822.21    | 0.00     | 67,730,822.21     |
| 21120                  | Wages and salaries in kind                       | 63,172,382.18    | 0.00     | 63,172,382.18     |
| 21121                  | Clothing   | 35,509,837.00    | 0.00     | 35,509,837.00     |
| 21123                  | Medical Expense                                  | 27,662,545.18    | 0.00     | 27,662,545.18     |
| 22110                  | Utilities  | 34,859,497.00    | 0.00     | 34,859,497.00     |
| 22111                  | Water and Electricity                            | 19,077,964.39    | 0.00     | 19,077,964.39     |
| 22112                  | Communication                                    | 15,781,532.61    | 0.00     | 15,781,532.61     |
| 22120                  | Rent   | 57,011,943.24    | 0.00     | 57,011,943.24     |
| 22121                  | House Rent                                       | 50,657,302.24    | 0.00     | 50,657,302.24     |
| 22122                  | Other Rent                                       | 6,354,641.00     | 0.00     | 6,354,641.00      |
| 22210                  | Operation & Maintenance of Capital Assets        | 66,709,842.24    | 0.00     | 66,709,842.24     |
| 22211                  | Fuel and Oil - Vehicles                          | 30,020,635.24    | 0.00     | 30,020,635.24     |
| 22212                  | Operation & Maintenance                          | 35,820,818.10    | 0.00     | 35,820,818.10     |
| 22213                  | Insurance  | 868,388.90       | 0.00     | 868,388.90        |
| 22310                  | Office Materials & Services                      | 112,699,153.81   | 0.00     | 112,699,153.81    |
| 22311                  | General Office Expenses                          | 107,267,767.01   | 0.00     | 107,267,767.01    |
| 22313                  | Books and Materials                              | 407,645.00       | 0.00     | 407,645.00        |
| 22314                  | Fuel and Oil - For Administrative Purposes       | 5,023,741.80     | 0.00     | 5,023,741.80      |
| 22320                  | Repair and Maintenance of Public Property        | 2,046,194.58     | 0.00     | 2,046,194.58      |
| 22321                  | Repair and Maintenance of Public Property        | 2,046,194.58     | 0.00     | 2,046,194.58      |
| 22410                  | Consultancy and Other Services fee               | 383,842,906.80   | 0.00     | 383,842,906.80    |
| 22411                  | Consultancy and Services Expenses                | 210,388,440.26   | 0.00     | 210,388,440.26    |
| 22412                  | Other Service Fee                                | 173,454,466.54   | 0.00     | 173,454,466.54    |
| 22510                  | Consultancy and Other Services fee               | 20,379,042.71    | 0.00     | 20,379,042.71     |
| 22511                  | Employee Training                                | 2,000,239.00     | 0.00     | 2,000,239.00      |
| 22512                  | Skill Development and Awareness Training Program | 18,378,803.71    | 0.00     | 18,378,803.71     |
| 22520                  | Production Materials and Programme Expenses      | 126,129,500.21   | 0.00     | 126,129,500.21    |
| 22521                  | Production Materials/Services                    | 46,007,176.11    | 0.00     | 46,007,176.11     |
| 22522                  | Program Expenses                                 | 44,910,525.69    | 0.00     | 44,910,525.69     |
| 22529                  | Other Program Expenses                           | 35,211,798.41    | 0.00     | 35,211,798.41     |
| 22610                  | Monitoring, Evaluation & Travelling Expenses     | 54,914,611.30    | 0.00     | 54,914,611.30     |
| 22611                  | Monitoring & Evaluation Expenses                 | 24,504,965.00    | 0.00     | 24,504,965.00     |
| 22612                  | Travelling Expenses                              | 30,409,646.30    | 0.00     | 30,409,646.30     |
| 22710                  | Miscellaneous                                    | 13,577,788.81    | 0.00     | 13,577,788.81     |
| 22711                  | Miscellaneous                                    | 13,577,788.81    | 0.00     | 13,577,788.81     |
| 26210                  | International Membership Fee & Assistance        | 373,737.40       | 0.00     | 373,737.40        |
| 26211                  | International Membership Fee & Assistance        | 373,737.40       | 0.00     | 373,737.40        |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash             | Non Cash   | Total Expenditure |
|------------------------|---|------------------|------------|-------------------|
| 26410                  | Recurrent Grant   | 312,235,826.14   | 0.00       | 312,235,826.14    |
| 26411                  | Unconditional Recurrent Grant to Government Agencies, Committees & Boards | 715,200.00       | 0.00       | 715,200.00        |
| 26412                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 63,700,000.00    | 0.00       | 63,700,000.00     |
| 26413                  | Unconditional Recurrent Grant to Other Institutions & Individuals         | 247,820,626.14   | 0.00       | 247,820,626.14    |
| 27210                  | Scholarships  | 8,876,999.00     | 0.00       | 8,876,999.00      |
| 27211                  | Scholarships  | 8,876,999.00     | 0.00       | 8,876,999.00      |
| 27310                  | Retirement Benefits   | 124,863,156.84   | 0.00       | 124,863,156.84    |
| 27312                  | Gratuity  | 1,282,385.00     | 0.00       | 1,282,385.00      |
| 27313                  | Accumulated Leave   | 63,319,157.34    | 0.00       | 63,319,157.34     |
| 27314                  | Medical Facility  | 60,261,614.50    | 0.00       | 60,261,614.50     |
| 28210                  | Refunds   | 156,525.00       | 0.00       | 156,525.00        |
| 28213                  | Other Refund  | 156,525.00       | 0.00       | 156,525.00        |
| 337                    | Ministry of Physical Planning, Works and Transport Manage                 | 5,593,508,187.59 | 627,759.11 | 5,594,135,946.70  |
|                        | Recurrent   | 5,593,508,187.59 | 627,759.11 | 5,594,135,946.70  |
| 21110                  | Wages and salaries in cash  | 863,944,619.28   | 0.00       | 863,944,619.28    |
| 21111                  | Salary  | 809,887,040.88   | 0.00       | 809,887,040.88    |
| 21112                  | Local Allowances  | 13,901,417.87    | 0.00       | 13,901,417.87     |
| 21113                  | Dearness Allowance  | 31,253,614.62    | 0.00       | 31,253,614.62     |
| 21119                  | Other Allowance   | 8,902,545.91     | 0.00       | 8,902,545.91      |
| 21120                  | Wages and salaries in kind  | 34,115,285.15    | 0.00       | 34,115,285.15     |
| 21121                  | Clothing  | 19,794,025.00    | 0.00       | 19,794,025.00     |
| 21123                  | Medical Expense   | 14,321,260.15    | 0.00       | 14,321,260.15     |
| 22110                  | Utilities   | 27,284,125.03    | 0.00       | 27,284,125.03     |
| 22111                  | Water and Electricity   | 16,950,887.31    | 0.00       | 16,950,887.31     |
| 22112                  | Communication   | 10,333,237.72    | 0.00       | 10,333,237.72     |
| 22120                  | Rent  | 38,184,773.18    | 0.00       | 38,184,773.18     |
| 22121                  | House Rent  | 38,184,773.18    | 0.00       | 38,184,773.18     |
| 22210                  | Operation & Maintenance of Capital Assets                                 | 63,832,420.29    | 0.00       | 63,832,420.29     |
| 22211                  | Fuel and Oil - Vehicles   | 31,893,695.11    | 0.00       | 31,893,695.11     |
| 22212                  | Operation & Maintenance   | 30,140,068.82    | 0.00       | 30,140,068.82     |
| 22213                  | Insurance   | 1,798,656.36     | 0.00       | 1,798,656.36      |
| 22310                  | Office Materials & Services   | 78,154,478.35    | 0.00       | 78,154,478.35     |
| 22311                  | General Office Expenses   | 77,794,347.35    | 0.00       | 77,794,347.35     |
| 22314                  | Fuel and Oil - For Administrative Purposes                                | 360,131.00       | 0.00       | 360,131.00        |
| 22410                  | Consultancy and Other Services fee  | 153,137,457.88   | 351,600.00 | 153,489,057.88    |
| 22411                  | Consultancy and Services Expenses   | 68,056,012.68    | 351,600.00 | 68,407,612.68     |
| 22412                  | Other Service Fee   | 85,081,445.20    | 0.00       | 85,081,445.20     |
| 22510                  | Consultancy and Other Services fee  | 2,074,687.00     | 276,159.11 | 2,350,846.11      |
| 22511                  | Employee Training   | 1,942,937.00     | 276,159.11 | 2,219,096.11      |
| 22512                  | Skill Development and Awareness Training Program                          | 131,750.00       | 0.00       | 131,750.00        |
| 22520                  | Production Materials and Programme Expenses                               | 8,741,780.93     | 0.00       | 8,741,780.93      |
| 22522                  | Program Expenses  | 8,741,780.93     | 0.00       | 8,741,780.93      |
| 22610                  | Monitoring, Evaluation & Travelling Expenses                              | 19,129,402.00    | 0.00       | 19,129,402.00     |
| 22611                  | Monitoring & Evaluation Expenses  | 13,318,730.00    | 0.00       | 13,318,730.00     |
| 22612                  | Travelling Expenses   | 5,810,672.00     | 0.00       | 5,810,672.00      |
| 22710                  | Miscellaneous   | 6,005,729.11     | 0.00       | 6,005,729.11      |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |       | Cash  | Non Cash         | Total Expenditure |                  |
|------------------------|-------|---|------------------|-------------------|------------------|
|                        | 22711 | Miscellaneous   | 6,005,729.11     | 0.00              | 6,005,729.11     |
|                        | 26410 | Recurrent Grant   | 25,500,000.00    | 0.00              | 25,500,000.00    |
|                        | 26411 | Unconditional Recurrent Grant to Government Agencies, Committees & Boards | 25,000,000.00    | 0.00              | 25,000,000.00    |
|                        | 26412 | Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 500,000.00       | 0.00              | 500,000.00       |
|                        | 26420 | Capital Grant   | 4,213,646,000.00 | 0.00              | 4,213,646,000.00 |
|                        | 26421 | Unconditional Capital Grant to Government Agencies, Committees & Boards   | 4,213,646,000.00 | 0.00              | 4,213,646,000.00 |
|                        | 27310 | Retirement Benefits   | 59,580,779.39    | 0.00              | 59,580,779.39    |
|                        | 27312 | Gratuity  | 2,073,140.67     | 0.00              | 2,073,140.67     |
|                        | 27313 | Accumulated Leave   | 32,631,370.72    | 0.00              | 32,631,370.72    |
|                        | 27314 | Medical Facility  | 24,876,268.00    | 0.00              | 24,876,268.00    |
|                        | 28210 | Refunds   | 176,650.00       | 0.00              | 176,650.00       |
|                        | 28213 | Other Refund  | 176,650.00       | 0.00              | 176,650.00       |
|                        | 29610 | Civil Works - Construction  | 0.00             | 0.00              | 0.00             |
|                        | 29611 | Civil Works - Construction  | 0.00             | 0.00              | 0.00             |
| 340                    |       | Ministry of Women, Children & Social Welfare                              | 1,472,054,323.60 | 0.00              | 1,472,054,323.60 |
|                        |       | Recurrent   | 1,472,054,323.60 | 0.00              | 1,472,054,323.60 |
|                        | 21110 | Wages and salaries in cash  | 280,701,335.11   | 0.00              | 280,701,335.11   |
|                        | 21111 | Salary  | 255,645,208.33   | 0.00              | 255,645,208.33   |
|                        | 21112 | Local Allowances  | 12,329,572.49    | 0.00              | 12,329,572.49    |
|                        | 21113 | Dearness Allowance  | 10,533,486.29    | 0.00              | 10,533,486.29    |
|                        | 21119 | Other Allowance   | 2,193,068.00     | 0.00              | 2,193,068.00     |
|                        | 21120 | Wages and salaries in kind  | 22,885,872.57    | 0.00              | 22,885,872.57    |
|                        | 21121 | Clothing  | 8,594,289.00     | 0.00              | 8,594,289.00     |
|                        | 21122 | Fooding   | 10,890,690.57    | 0.00              | 10,890,690.57    |
|                        | 21123 | Medical Expense   | 3,400,893.00     | 0.00              | 3,400,893.00     |
|                        | 22110 | Utilities   | 7,347,124.83     | 0.00              | 7,347,124.83     |
|                        | 22111 | Water and Electricity   | 3,935,294.79     | 0.00              | 3,935,294.79     |
|                        | 22112 | Communication   | 3,411,830.04     | 0.00              | 3,411,830.04     |
|                        | 22120 | Rent  | 14,358,031.00    | 0.00              | 14,358,031.00    |
|                        | 22121 | House Rent  | 14,358,031.00    | 0.00              | 14,358,031.00    |
|                        | 22210 | Operation & Maintenance of Capital Assets                                 | 14,135,666.07    | 0.00              | 14,135,666.07    |
|                        | 22211 | Fuel and Oil - Vehicles   | 7,214,580.90     | 0.00              | 7,214,580.90     |
|                        | 22212 | Operation & Maintenance   | 6,712,489.47     | 0.00              | 6,712,489.47     |
|                        | 22213 | Insurance   | 208,595.70       | 0.00              | 208,595.70       |
|                        | 22310 | Office Materials & Services   | 15,151,706.55    | 0.00              | 15,151,706.55    |
|                        | 22311 | General Office Expenses   | 12,821,692.55    | 0.00              | 12,821,692.55    |
|                        | 22313 | Books and Materials   | 223,986.00       | 0.00              | 223,986.00       |
|                        | 22314 | Fuel and Oil - For Administrative Purposes                                | 2,106,028.00     | 0.00              | 2,106,028.00     |
|                        | 22410 | Consultancy and Other Services fee  | 25,438,584.00    | 0.00              | 25,438,584.00    |
|                        | 22411 | Consultancy and Services Expenses   | 1,356,765.00     | 0.00              | 1,356,765.00     |
|                        | 22412 | Other Service Fee   | 24,081,819.00    | 0.00              | 24,081,819.00    |
|                        | 22510 | Consultancy and Other Services fee  | 372,388,197.00   | 0.00              | 372,388,197.00   |
|                        | 22511 | Employee Training   | 6,546,847.00     | 0.00              | 6,546,847.00     |
|                        | 22512 | Skill Development and Awareness Training Program                          | 365,841,350.00   | 0.00              | 365,841,350.00   |
|                        | 22520 | Production Materials and Programme Expenses                               | 248,442,720.71   | 0.00              | 248,442,720.71   |
|                        | 22522 | Program Expenses  | 243,010,722.71   | 0.00              | 243,010,722.71   |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |       | Cash  | Non Cash         | Total Expenditure |                  |
|------------------------|-------|---|------------------|-------------------|------------------|
|                        | 22529 | Other Program Expenses  | 5,431,998.00     | 0.00              | 5,431,998.00     |
|                        | 22530 | Medicines   | 937,950.00       | 0.00              | 937,950.00       |
|                        | 22531 | Medicine Purchases  | 937,950.00       | 0.00              | 937,950.00       |
|                        | 22610 | Monitoring, Evaluation & Travelling Expenses                            | 20,099,480.00    | 0.00              | 20,099,480.00    |
|                        | 22611 | Monitoring & Evaluation Expenses  | 14,863,793.00    | 0.00              | 14,863,793.00    |
|                        | 22612 | Travelling Expenses   | 4,978,457.00     | 0.00              | 4,978,457.00     |
|                        | 22613 | Travelling Expenses of VIPs & Delegations                               | 257,230.00       | 0.00              | 257,230.00       |
|                        | 22710 | Miscellaneous   | 3,045,020.00     | 0.00              | 3,045,020.00     |
|                        | 22711 | Miscellaneous   | 3,045,020.00     | 0.00              | 3,045,020.00     |
|                        | 26410 | Recurrent Grant   | 332,380,326.03   | 0.00              | 332,380,326.03   |
|                        | 26412 | Conditional Recurrent Grant to Government Agencies, Committees & Boards | 101,435,074.43   | 0.00              | 101,435,074.43   |
|                        | 26413 | Unconditional Recurrent Grant to Other Institutions & Individuals       | 230,945,251.60   | 0.00              | 230,945,251.60   |
|                        | 26420 | Capital Grant   | 98,536,891.29    | 0.00              | 98,536,891.29    |
|                        | 26422 | Conditional Recurrent Grant to Government Agencies, Committees & Boards | 4,872,790.07     | 0.00              | 4,872,790.07     |
|                        | 26423 | Unconditional Capital Grant to Other Institutions & Individuals         | 93,664,101.22    | 0.00              | 93,664,101.22    |
|                        | 27310 | Retirement Benefits   | 16,205,418.44    | 0.00              | 16,205,418.44    |
|                        | 27312 | Gratuity  | 2,540,192.00     | 0.00              | 2,540,192.00     |
|                        | 27313 | Accumulated Leave   | 6,987,443.44     | 0.00              | 6,987,443.44     |
|                        | 27314 | Medical Facility  | 6,677,783.00     | 0.00              | 6,677,783.00     |
| 343                    |       | Ministry of Youth and Sports  | 1,368,429,553.27 | 0.00              | 1,368,429,553.27 |
|                        |       | Recurrent   | 1,368,429,553.27 | 0.00              | 1,368,429,553.27 |
|                        | 21110 | Wages and salaries in cash  | 14,961,945.93    | 0.00              | 14,961,945.93    |
|                        | 21111 | Salary  | 14,277,485.26    | 0.00              | 14,277,485.26    |
|                        | 21113 | Dearness Allowance  | 534,460.67       | 0.00              | 534,460.67       |
|                        | 21119 | Other Allowance   | 150,000.00       | 0.00              | 150,000.00       |
|                        | 21120 | Wages and salaries in kind  | 1,337,307.00     | 0.00              | 1,337,307.00     |
|                        | 21121 | Clothing  | 322,500.00       | 0.00              | 322,500.00       |
|                        | 21123 | Medical Expense   | 1,014,807.00     | 0.00              | 1,014,807.00     |
|                        | 22110 | Utilities   | 794,078.23       | 0.00              | 794,078.23       |
|                        | 22111 | Water and Electricity   | 298,237.05       | 0.00              | 298,237.05       |
|                        | 22112 | Communication   | 495,841.18       | 0.00              | 495,841.18       |
|                        | 22210 | Operation & Maintenance of Capital Assets                               | 3,882,686.97     | 0.00              | 3,882,686.97     |
|                        | 22211 | Fuel and Oil - Vehicles   | 1,929,792.72     | 0.00              | 1,929,792.72     |
|                        | 22212 | Operation & Maintenance   | 1,859,561.00     | 0.00              | 1,859,561.00     |
|                        | 22213 | Insurance   | 93,333.25        | 0.00              | 93,333.25        |
|                        | 22310 | Office Materials & Services   | 2,573,161.00     | 0.00              | 2,573,161.00     |
|                        | 22311 | General Office Expenses   | 2,515,000.00     | 0.00              | 2,515,000.00     |
|                        | 22313 | Books and Materials   | 48,728.00        | 0.00              | 48,728.00        |
|                        | 22314 | Fuel and Oil - For Administrative Purposes                              | 9,433.00         | 0.00              | 9,433.00         |
|                        | 22410 | Consultancy and Other Services fee                                      | 3,288,019.94     | 0.00              | 3,288,019.94     |
|                        | 22411 | Consultancy and Services Expenses                                       | 324,800.00       | 0.00              | 324,800.00       |
|                        | 22412 | Other Service Fee   | 2,963,219.94     | 0.00              | 2,963,219.94     |
|                        | 22510 | Consultancy and Other Services fee                                      | 923,782.00       | 0.00              | 923,782.00       |
|                        | 22512 | Skill Development and Awareness Training Program                        | 923,782.00       | 0.00              | 923,782.00       |
|                        | 22520 | Production Materials and Programme Expenses                             | 25,602,172.11    | 0.00              | 25,602,172.11    |
|                        | 22522 | Program Expenses  | 25,602,172.11    | 0.00              | 25,602,172.11    |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash              | Non Cash | Total Expenditure |
|------------------------|---|-------------------|----------|-------------------|
| 22610                  | Monitoring, Evaluation & Travelling Expenses                            | 3,096,774.75      | 0.00     | 3,096,774.75      |
| 22611                  | Monitoring & Evaluation Expenses  | 1,800,000.00      | 0.00     | 1,800,000.00      |
| 22612                  | Travelling Expenses   | 1,296,774.75      | 0.00     | 1,296,774.75      |
| 22710                  | Miscellaneous   | 760,000.00        | 0.00     | 760,000.00        |
| 22711                  | Miscellaneous   | 760,000.00        | 0.00     | 760,000.00        |
| 26410                  | Recurrent Grant   | 705,772,410.34    | 0.00     | 705,772,410.34    |
| 26412                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards | 687,178,531.34    | 0.00     | 687,178,531.34    |
| 26413                  | Unconditional Recurrent Grant to Other Institutions & Individuals       | 18,593,879.00     | 0.00     | 18,593,879.00     |
| 26420                  | Capital Grant   | 604,718,000.00    | 0.00     | 604,718,000.00    |
| 26422                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards | 3,000,000.00      | 0.00     | 3,000,000.00      |
| 26423                  | Unconditional Capital Grant to Other Institutions & Individuals         | 601,718,000.00    | 0.00     | 601,718,000.00    |
| 27310                  | Retirement Benefits   | 719,215.00        | 0.00     | 719,215.00        |
| 27313                  | Accumulated Leave   | 719,215.00        | 0.00     | 719,215.00        |
| 345                    | Ministry of Defence   | 32,719,532,672.28 | 0.00     | 32,719,532,672.28 |
|                        | Recurrent   | 32,719,532,672.28 | 0.00     | 32,719,532,672.28 |
| 21110                  | Wages and salaries in cash  | 22,398,706,065.15 | 0.00     | 22,398,706,065.15 |
| 21111                  | Salary  | 20,584,565,352.61 | 0.00     | 20,584,565,352.61 |
| 21112                  | Local Allowances  | 192,013,510.63    | 0.00     | 192,013,510.63    |
| 21113                  | Dearness Allowance  | 1,101,034,746.98  | 0.00     | 1,101,034,746.98  |
| 21119                  | Other Allowance   | 521,092,454.93    | 0.00     | 521,092,454.93    |
| 21120                  | Wages and salaries in kind  | 5,983,857,792.90  | 0.00     | 5,983,857,792.90  |
| 21121                  | Clothing  | 789,903,424.25    | 0.00     | 789,903,424.25    |
| 21122                  | Fooding   | 5,013,711,928.15  | 0.00     | 5,013,711,928.15  |
| 21123                  | Medical Expense   | 180,242,440.50    | 0.00     | 180,242,440.50    |
| 22110                  | Utilities   | 175,089,193.80    | 0.00     | 175,089,193.80    |
| 22111                  | Water and Electricity   | 143,814,972.14    | 0.00     | 143,814,972.14    |
| 22112                  | Communication   | 31,274,221.66     | 0.00     | 31,274,221.66     |
| 22120                  | Rent  | 8,729,920.00      | 0.00     | 8,729,920.00      |
| 22121                  | House Rent  | 789,920.00        | 0.00     | 789,920.00        |
| 22122                  | Other Rent  | 7,940,000.00      | 0.00     | 7,940,000.00      |
| 22210                  | Operation & Maintenance of Capital Assets                               | 876,175,248.23    | 0.00     | 876,175,248.23    |
| 22211                  | Fuel and Oil - Vehicles   | 401,624,933.98    | 0.00     | 401,624,933.98    |
| 22212                  | Operation & Maintenance   | 378,384,818.25    | 0.00     | 378,384,818.25    |
| 22213                  | Insurance   | 96,165,496.00     | 0.00     | 96,165,496.00     |
| 22310                  | Office Materials & Services   | 280,811,189.51    | 0.00     | 280,811,189.51    |
| 22311                  | General Office Expenses   | 217,599,473.22    | 0.00     | 217,599,473.22    |
| 22312                  | Feedds for Animals & Birds  | 31,811,838.31     | 0.00     | 31,811,838.31     |
| 22313                  | Books and Materials   | 600,000.00        | 0.00     | 600,000.00        |
| 22314                  | Fuel and Oil - For Administrative Purposes                              | 30,799,877.98     | 0.00     | 30,799,877.98     |
| 22410                  | Consultancy and Other Services fee                                      | 2,104,800.00      | 0.00     | 2,104,800.00      |
| 22411                  | Consultancy and Services Expenses                                       | 682,800.00        | 0.00     | 682,800.00        |
| 22412                  | Other Service Fee   | 1,422,000.00      | 0.00     | 1,422,000.00      |
| 22510                  | Consultancy and Other Services fee                                      | 159,997,877.48    | 0.00     | 159,997,877.48    |
| 22511                  | Employee Training   | 159,997,877.48    | 0.00     | 159,997,877.48    |
| 22520                  | Production Materials and Programme Expenses                             | 158,275,445.00    | 0.00     | 158,275,445.00    |
| 22521                  | Production Materials/Services   | 138,197,000.00    | 0.00     | 138,197,000.00    |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash             | Non Cash       | Total Expenditure |
|------------------------|---|------------------|----------------|-------------------|
| 22522                  | Program Expenses  | 20,078,445.00    | 0.00           | 20,078,445.00     |
| 22530                  | Medicines   | 107,209,999.80   | 0.00           | 107,209,999.80    |
| 22531                  | Medicine Purchases  | 107,209,999.80   | 0.00           | 107,209,999.80    |
| 22610                  | Monitoring, Evaluation & Travelling Expenses                              | 107,543,785.58   | 0.00           | 107,543,785.58    |
| 22611                  | Monitoring & Evaluation Expenses  | 12,353,708.58    | 0.00           | 12,353,708.58     |
| 22612                  | Travelling Expenses   | 95,190,077.00    | 0.00           | 95,190,077.00     |
| 22710                  | Miscellaneous   | 44,890,880.00    | 0.00           | 44,890,880.00     |
| 22711                  | Miscellaneous   | 44,890,880.00    | 0.00           | 44,890,880.00     |
| 26410                  | Recurrent Grant   | 4,025,000.00     | 0.00           | 4,025,000.00      |
| 26411                  | Unconditional Recurrent Grant to Government Agencies, Committees & Boards | 1,525,000.00     | 0.00           | 1,525,000.00      |
| 26413                  | Unconditional Recurrent Grant to Other Institutions & Individuals         | 2,500,000.00     | 0.00           | 2,500,000.00      |
| 26420                  | Capital Grant   | 26,102,000.00    | 0.00           | 26,102,000.00     |
| 26422                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 26,102,000.00    | 0.00           | 26,102,000.00     |
| 27210                  | Scholarships  | 10,584,000.00    | 0.00           | 10,584,000.00     |
| 27211                  | Scholarships  | 10,584,000.00    | 0.00           | 10,584,000.00     |
| 27310                  | Retirement Benefits   | 2,366,209,474.83 | 0.00           | 2,366,209,474.83  |
| 27311                  | Pensions and Disability Allowance   | 0.00             | 0.00           | 0.00              |
| 27312                  | Gratuity  | 155,402,804.60   | 0.00           | 155,402,804.60    |
| 27313                  | Accumulated Leave   | 923,776,387.86   | 0.00           | 923,776,387.86    |
| 27314                  | Medical Facility  | 1,287,030,282.37 | 0.00           | 1,287,030,282.37  |
| 28140                  | Land Rent   | 9,220,000.00     | 0.00           | 9,220,000.00      |
| 28141                  | Land Rent   | 9,220,000.00     | 0.00           | 9,220,000.00      |
| 347                    | Ministry of Urban Development   | 4,007,576,888.59 | 154,007,897.09 | 4,161,584,785.68  |
|                        | Recurrent   | 4,007,576,888.59 | 154,007,897.09 | 4,161,584,785.68  |
| 21110                  | Wages and salaries in cash  | 803,387,052.69   | 0.00           | 803,387,052.69    |
| 21111                  | Salary  | 747,487,817.81   | 0.00           | 747,487,817.81    |
| 21112                  | Local Allowances  | 22,615,728.12    | 0.00           | 22,615,728.12     |
| 21113                  | Dearness Allowance  | 25,497,427.30    | 0.00           | 25,497,427.30     |
| 21119                  | Other Allowance   | 7,786,079.46     | 0.00           | 7,786,079.46      |
| 21120                  | Wages and salaries in kind  | 31,945,178.72    | 0.00           | 31,945,178.72     |
| 21121                  | Clothing  | 15,239,487.00    | 0.00           | 15,239,487.00     |
| 21123                  | Medical Expense   | 16,705,691.72    | 0.00           | 16,705,691.72     |
| 22110                  | Utilities   | 44,385,212.75    | 0.00           | 44,385,212.75     |
| 22111                  | Water and Electricity   | 29,630,603.87    | 0.00           | 29,630,603.87     |
| 22112                  | Communication   | 14,754,608.88    | 0.00           | 14,754,608.88     |
| 22120                  | Rent  | 29,997,150.50    | 0.00           | 29,997,150.50     |
| 22121                  | House Rent  | 28,352,246.00    | 0.00           | 28,352,246.00     |
| 22122                  | Other Rent  | 1,644,904.50     | 0.00           | 1,644,904.50      |
| 22210                  | Operation & Maintenance of Capital Assets                                 | 65,990,109.30    | 0.00           | 65,990,109.30     |
| 22211                  | Fuel and Oil - Vehicles   | 35,639,594.75    | 0.00           | 35,639,594.75     |
| 22212                  | Operation & Maintenance   | 27,273,597.66    | 0.00           | 27,273,597.66     |
| 22213                  | Insurance   | 3,076,916.89     | 0.00           | 3,076,916.89      |
| 22310                  | Office Materials & Services   | 66,413,898.18    | 2,951,645.00   | 69,365,543.18     |
| 22311                  | General Office Expenses   | 63,776,766.61    | 2,951,645.00   | 66,728,411.61     |
| 22312                  | Feedds for Animals & Birds  | 175,000.00       | 0.00           | 175,000.00        |
| 22313                  | Books and Materials   | 47,944.00        | 0.00           | 47,944.00         |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code  | Cash             | Non Cash      | Total Expenditure |
|---|------------------|---------------|-------------------|
| 22314 Fuel and Oil - For Administrative Purposes                                | 2,414,187.57     | 0.00          | 2,414,187.57      |
| 22410 Consultancy and Other Services fee  | 110,359,503.49   | 0.00          | 110,359,503.49    |
| 22411 Consultancy and Services Expenses   | 20,321,851.72    | 0.00          | 20,321,851.72     |
| 22412 Other Service Fee   | 90,037,651.77    | 0.00          | 90,037,651.77     |
| 22510 Consultancy and Other Services fee  | 6,191,170.13     | 0.00          | 6,191,170.13      |
| 22511 Employee Training   | 1,532,021.00     | 0.00          | 1,532,021.00      |
| 22512 Skill Development and Awareness Training Program                          | 4,659,149.13     | 0.00          | 4,659,149.13      |
| 22520 Production Materials and Programme Expenses                               | 55,814,056.40    | 0.00          | 55,814,056.40     |
| 22522 Program Expenses  | 55,243,023.40    | 0.00          | 55,243,023.40     |
| 22529 Other Program Expenses  | 571,033.00       | 0.00          | 571,033.00        |
| 22610 Monitoring, Evaluation & Travelling Expenses                              | 26,528,233.22    | 0.00          | 26,528,233.22     |
| 22611 Monitoring & Evaluation Expenses  | 21,329,559.22    | 0.00          | 21,329,559.22     |
| 22612 Travelling Expenses   | 5,198,674.00     | 0.00          | 5,198,674.00      |
| 22710 Miscellaneous   | 10,295,576.30    | 0.00          | 10,295,576.30     |
| 22711 Miscellaneous   | 10,295,576.30    | 0.00          | 10,295,576.30     |
| 25210 Subsidies to Non-Financial Enterprises                                    | 2,434,856.19     | 0.00          | 2,434,856.19      |
| 25211 Operating Subsidies to Non-Financial Private Enterprises                  | 2,434,856.19     | 0.00          | 2,434,856.19      |
| 26310 Recurrent Grant to Local Body   | 99,837,870.13    | 0.00          | 99,837,870.13     |
| 26312 Conditional Recurrent Grant to Local Bodies                               | 99,837,870.13    | 0.00          | 99,837,870.13     |
| 26320 Capital Grant to Local Body   | 2,436,595,314.94 | 75,344,496.49 | 2,511,939,811.43  |
| 26322 Conditional Capital Grant to Local Bodies                                 | 2,436,595,314.94 | 75,344,496.49 | 2,511,939,811.43  |
| 26410 Recurrent Grant   | 122,961,590.50   | 0.00          | 122,961,590.50    |
| 26411 Unconditional Recurrent Grant to Government Agencies, Committees & Boards | 1,000,000.00     | 0.00          | 1,000,000.00      |
| 26412 Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 34,321,284.00    | 0.00          | 34,321,284.00     |
| 26413 Unconditional Recurrent Grant to Other Institutions & Individuals         | 87,640,306.50    | 0.00          | 87,640,306.50     |
| 26420 Capital Grant   | 34,171,803.75    | 75,711,755.60 | 109,883,559.35    |
| 26421 Unconditional Capital Grant to Government Agencies, Committees & Boards   | 4,075,204.00     | 0.00          | 4,075,204.00      |
| 26422 Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 26,900,000.00    | 75,711,755.60 | 102,611,755.60    |
| 26423 Unconditional Capital Grant to Other Institutions & Individuals           | 3,196,599.75     | 0.00          | 3,196,599.75      |
| 27310 Retirement Benefits   | 60,091,311.40    | 0.00          | 60,091,311.40     |
| 27312 Gratuity  | 5,985,172.00     | 0.00          | 5,985,172.00      |
| 27313 Accumulated Leave   | 31,367,230.40    | 0.00          | 31,367,230.40     |
| 27314 Medical Facility  | 22,738,909.00    | 0.00          | 22,738,909.00     |
| 28210 Refunds   | 177,000.00       | 0.00          | 177,000.00        |
| 28213 Other Refund  | 177,000.00       | 0.00          | 177,000.00        |
| 349 Ministry of Peace & Reconstruction  | 174,797,196.08   | 0.00          | 174,797,196.08    |
| Recurrent   | 174,797,196.08   | 0.00          | 174,797,196.08    |
| 21110 Wages and salaries in cash  | 39,002,441.09    | 0.00          | 39,002,441.09     |
| 21111 Salary  | 31,839,898.05    | 0.00          | 31,839,898.05     |
| 21113 Dearness Allowance  | 1,073,111.04     | 0.00          | 1,073,111.04      |
| 21119 Other Allowance   | 6,089,432.00     | 0.00          | 6,089,432.00      |
| 21120 Wages and salaries in kind  | 637,500.00       | 0.00          | 637,500.00        |
| 21121 Clothing  | 637,500.00       | 0.00          | 637,500.00        |
| 22110 Utilities   | 3,687,587.25     | 0.00          | 3,687,587.25      |
| 22111 Water and Electricity   | 2,578,187.00     | 0.00          | 2,578,187.00      |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash              | Non Cash       | Total Expenditure |
|------------------------|---|-------------------|----------------|-------------------|
| 22112                  | Communication   | 1,109,400.25      | 0.00           | 1,109,400.25      |
| 22120                  | Rent  | 5,502,216.32      | 0.00           | 5,502,216.32      |
| 22121                  | House Rent  | 4,534,960.33      | 0.00           | 4,534,960.33      |
| 22122                  | Other Rent  | 967,255.99        | 0.00           | 967,255.99        |
| 22210                  | Operation & Maintenance of Capital Assets                                 | 12,474,685.38     | 0.00           | 12,474,685.38     |
| 22211                  | Fuel and Oil - Vehicles   | 8,153,110.63      | 0.00           | 8,153,110.63      |
| 22212                  | Operation & Maintenance   | 4,214,495.85      | 0.00           | 4,214,495.85      |
| 22213                  | Insurance   | 107,078.90        | 0.00           | 107,078.90        |
| 22310                  | Office Materials & Services   | 13,609,917.05     | 0.00           | 13,609,917.05     |
| 22311                  | General Office Expenses   | 13,609,917.05     | 0.00           | 13,609,917.05     |
| 22410                  | Consultancy and Other Services fee  | 22,035,905.84     | 0.00           | 22,035,905.84     |
| 22411                  | Consultancy and Services Expenses   | 1,557,919.00      | 0.00           | 1,557,919.00      |
| 22412                  | Other Service Fee   | 20,477,986.84     | 0.00           | 20,477,986.84     |
| 22510                  | Consultancy and Other Services fee  | 750,980.00        | 0.00           | 750,980.00        |
| 22512                  | Skill Development and Awareness Training Program                          | 750,980.00        | 0.00           | 750,980.00        |
| 22520                  | Production Materials and Programme Expenses                               | 9,641,664.00      | 0.00           | 9,641,664.00      |
| 22522                  | Program Expenses  | 9,048,258.00      | 0.00           | 9,048,258.00      |
| 22529                  | Other Program Expenses  | 593,406.00        | 0.00           | 593,406.00        |
| 22610                  | Monitoring, Evaluation & Travelling Expenses                              | 5,533,702.00      | 0.00           | 5,533,702.00      |
| 22611                  | Monitoring & Evaluation Expenses  | 3,974,388.00      | 0.00           | 3,974,388.00      |
| 22612                  | Travelling Expenses   | 1,559,314.00      | 0.00           | 1,559,314.00      |
| 22710                  | Miscellaneous   | 6,327,567.15      | 0.00           | 6,327,567.15      |
| 22711                  | Miscellaneous   | 6,327,567.15      | 0.00           | 6,327,567.15      |
| 26410                  | Recurrent Grant   | 53,627,127.00     | 0.00           | 53,627,127.00     |
| 26411                  | Unconditional Recurrent Grant to Government Agencies, Committees & Boards | 2,200,000.00      | 0.00           | 2,200,000.00      |
| 26412                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 51,427,127.00     | 0.00           | 51,427,127.00     |
| 27310                  | Retirement Benefits   | 1,965,903.00      | 0.00           | 1,965,903.00      |
| 27313                  | Accumulated Leave   | 1,036,815.00      | 0.00           | 1,036,815.00      |
| 27314                  | Medical Facility  | 929,088.00        | 0.00           | 929,088.00        |
| 350                    | Ministry of Education   | 54,925,613,636.98 | 239,081,367.66 | 55,164,695,004.64 |
|                        | Recurrent   | 54,925,613,636.98 | 239,081,367.66 | 55,164,695,004.64 |
| 21110                  | Wages and salaries in cash  | 1,050,445,838.39  | 0.00           | 1,050,445,838.39  |
| 21111                  | Salary  | 927,470,392.74    | 0.00           | 927,470,392.74    |
| 21112                  | Local Allowances  | 36,935,062.49     | 0.00           | 36,935,062.49     |
| 21113                  | Dearness Allowance  | 26,735,005.36     | 0.00           | 26,735,005.36     |
| 21114                  | Field Allowance   | 41,028,802.88     | 0.00           | 41,028,802.88     |
| 21119                  | Other Allowance   | 18,276,574.92     | 0.00           | 18,276,574.92     |
| 21120                  | Wages and salaries in kind  | 25,535,979.00     | 0.00           | 25,535,979.00     |
| 21121                  | Clothing  | 16,229,750.00     | 0.00           | 16,229,750.00     |
| 21123                  | Medical Expense   | 9,306,229.00      | 0.00           | 9,306,229.00      |
| 22110                  | Utilities   | 29,871,466.46     | 0.00           | 29,871,466.46     |
| 22111                  | Water and Electricity   | 17,155,038.12     | 0.00           | 17,155,038.12     |
| 22112                  | Communication   | 12,716,428.34     | 0.00           | 12,716,428.34     |
| 22120                  | Rent  | 15,037,465.97     | 0.00           | 15,037,465.97     |
| 22121                  | House Rent  | 11,365,191.97     | 0.00           | 11,365,191.97     |
| 22122                  | Other Rent  | 3,672,274.00      | 0.00           | 3,672,274.00      |
| 22210                  | Operation & Maintenance of Capital Assets                                 | 59,853,101.70     | 0.00           | 59,853,101.70     |



**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |       | Cash   | Non Cash          | Total Expenditure |                   |
|------------------------|-------|--|-------------------|-------------------|-------------------|
|                        | 22211 | Fuel and Oil - Vehicles  | 29,580,541.17     | 0.00              | 29,580,541.17     |
|                        | 22212 | Operation & Maintenance  | 28,403,351.38     | 0.00              | 28,403,351.38     |
|                        | 22213 | Insurance  | 1,869,209.15      | 0.00              | 1,869,209.15      |
|                        | 22310 | Office Materials & Services  | 118,351,460.90    | 0.00              | 118,351,460.90    |
|                        | 22311 | General Office Expenses  | 107,591,287.01    | 0.00              | 107,591,287.01    |
|                        | 22313 | Books and Materials  | 10,228,225.89     | 0.00              | 10,228,225.89     |
|                        | 22314 | Fuel and Oil - For Administrative Purposes                               | 531,948.00        | 0.00              | 531,948.00        |
|                        | 22320 | Repair and Maintenance of Public Property                                | 9,193,387.64      | 0.00              | 9,193,387.64      |
|                        | 22321 | Repair and Maintenance of Public Property                                | 9,193,387.64      | 0.00              | 9,193,387.64      |
|                        | 22410 | Consultancy and Other Services fee                                       | 404,862,160.29    | 0.00              | 404,862,160.29    |
|                        | 22411 | Consultancy and Services Expenses  | 40,308,515.72     | 0.00              | 40,308,515.72     |
|                        | 22412 | Other Service Fee  | 364,553,644.57    | 0.00              | 364,553,644.57    |
|                        | 22510 | Consultancy and Other Services fee                                       | 1,055,906,446.14  | 0.00              | 1,055,906,446.14  |
|                        | 22511 | Employee Training  | 9,687,758.00      | 0.00              | 9,687,758.00      |
|                        | 22512 | Skill Development and Awareness Training Program                         | 1,046,218,688.14  | 0.00              | 1,046,218,688.14  |
|                        | 22520 | Production Materials and Programme Expenses                              | 2,050,201,690.08  | 0.00              | 2,050,201,690.08  |
|                        | 22521 | Production Materials/Services  | 6,294,154.80      | 0.00              | 6,294,154.80      |
|                        | 22522 | Program Expenses   | 2,042,407,535.28  | 0.00              | 2,042,407,535.28  |
|                        | 22529 | Other Program Expenses   | 1,500,000.00      | 0.00              | 1,500,000.00      |
|                        | 22610 | Monitoring,Evaluation & Travelling Expenses                              | 77,607,908.09     | 0.00              | 77,607,908.09     |
|                        | 22611 | Monitoring & Evaluation Expenses   | 67,336,319.21     | 0.00              | 67,336,319.21     |
|                        | 22612 | Travelling Expenses  | 10,271,588.88     | 0.00              | 10,271,588.88     |
|                        | 22710 | Miscellaneous  | 9,268,193.10      | 0.00              | 9,268,193.10      |
|                        | 22711 | Miscellaneous  | 9,268,193.10      | 0.00              | 9,268,193.10      |
|                        | 26410 | Recurrent Grant  | 40,999,497,659.09 | 239,081,367.66    | 41,238,579,026.75 |
|                        | 26411 | Unconditional Recurrent Grant to Government Agencies,Committees & Boards | 0.00              | 0.00              | 0.00              |
|                        | 26412 | Conditional Recurrent Grant to Government Agencies,Committees & Boards   | 40,929,516,954.54 | 239,081,367.66    | 41,168,598,322.20 |
|                        | 26413 | Unconditional Recurrent Grant to Other Institutions & Individuals        | 69,980,704.55     | 0.00              | 69,980,704.55     |
|                        | 26420 | Capital Grant  | 4,745,021,339.21  | 0.00              | 4,745,021,339.21  |
|                        | 26422 | Conditional Recurrent Grant to Government Agencies,Committees & Boards   | 135,950,000.00    | 0.00              | 135,950,000.00    |
|                        | 26423 | Unconditional Capital Grant to Other Institutions & Individuals          | 4,609,071,339.21  | 0.00              | 4,609,071,339.21  |
|                        | 27210 | Scholarships   | 2,089,640,983.20  | 0.00              | 2,089,640,983.20  |
|                        | 27211 | Scholarships   | 2,089,640,983.20  | 0.00              | 2,089,640,983.20  |
|                        | 27310 | Retirement Benefits  | 2,185,318,557.72  | 0.00              | 2,185,318,557.72  |
|                        | 27312 | Gratuity   | 30,028,760.87     | 0.00              | 30,028,760.87     |
|                        | 27313 | Accumulated Leave  | 693,160,539.11    | 0.00              | 693,160,539.11    |
|                        | 27314 | Medical Facility   | 1,462,129,257.74  | 0.00              | 1,462,129,257.74  |
| 352                    |       | Ministry of Cooperative and poverty Alleviation                          | 514,854,739.31    | 0.00              | 514,854,739.31    |
|                        |       | Recurrent  | 514,854,739.31    | 0.00              | 514,854,739.31    |
|                        | 21110 | Wages and salaries in cash   | 149,882,117.56    | 0.00              | 149,882,117.56    |
|                        | 21111 | Salary   | 139,131,372.82    | 0.00              | 139,131,372.82    |
|                        | 21112 | Local Allowances   | 1,674,053.34      | 0.00              | 1,674,053.34      |
|                        | 21113 | Dearness Allowance   | 5,672,477.40      | 0.00              | 5,672,477.40      |
|                        | 21119 | Other Allowance  | 3,404,214.00      | 0.00              | 3,404,214.00      |
|                        | 21120 | Wages and salaries in kind   | 6,012,509.00      | 0.00              | 6,012,509.00      |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash           | Non Cash      | Total Expenditure |
|------------------------|---|----------------|---------------|-------------------|
| 21121                  | Clothing  | 3,607,500.00   | 0.00          | 3,607,500.00      |
| 21123                  | Medical Expense   | 2,405,009.00   | 0.00          | 2,405,009.00      |
| 22110                  | Utilities   | 5,908,053.30   | 0.00          | 5,908,053.30      |
| 22111                  | Water and Electricity   | 3,321,742.63   | 0.00          | 3,321,742.63      |
| 22112                  | Communication   | 2,586,310.67   | 0.00          | 2,586,310.67      |
| 22120                  | Rent  | 5,181,577.00   | 0.00          | 5,181,577.00      |
| 22121                  | House Rent  | 5,181,577.00   | 0.00          | 5,181,577.00      |
| 22210                  | Operation & Maintenance of Capital Assets                               | 15,350,253.07  | 0.00          | 15,350,253.07     |
| 22211                  | Fuel and Oil - Vehicles   | 7,217,207.17   | 0.00          | 7,217,207.17      |
| 22212                  | Operation & Maintenance   | 7,895,713.25   | 0.00          | 7,895,713.25      |
| 22213                  | Insurance   | 237,332.65     | 0.00          | 237,332.65        |
| 22310                  | Office Materials & Services   | 12,626,936.07  | 0.00          | 12,626,936.07     |
| 22311                  | General Office Expenses   | 12,053,931.07  | 0.00          | 12,053,931.07     |
| 22313                  | Books and Materials   | 424,526.00     | 0.00          | 424,526.00        |
| 22314                  | Fuel and Oil - For Administrative Purposes                              | 148,479.00     | 0.00          | 148,479.00        |
| 22320                  | Repair and Maintenance of Public Property                               | 4,368,986.16   | 0.00          | 4,368,986.16      |
| 22321                  | Repair and Maintenance of Public Property                               | 4,368,986.16   | 0.00          | 4,368,986.16      |
| 22410                  | Consultancy and Other Services fee                                      | 37,248,882.92  | 0.00          | 37,248,882.92     |
| 22411                  | Consultancy and Services Expenses                                       | 19,060,329.00  | 0.00          | 19,060,329.00     |
| 22412                  | Other Service Fee   | 18,188,553.92  | 0.00          | 18,188,553.92     |
| 22510                  | Consultancy and Other Services fee                                      | 73,099,629.70  | 0.00          | 73,099,629.70     |
| 22511                  | Employee Training   | 3,240,639.00   | 0.00          | 3,240,639.00      |
| 22512                  | Skill Development and Awareness Training Program                        | 69,858,990.70  | 0.00          | 69,858,990.70     |
| 22520                  | Production Materials and Programme Expenses                             | 57,782,140.75  | 0.00          | 57,782,140.75     |
| 22522                  | Program Expenses  | 57,537,501.75  | 0.00          | 57,537,501.75     |
| 22529                  | Other Program Expenses  | 244,639.00     | 0.00          | 244,639.00        |
| 22610                  | Monitoring, Evaluation & Travelling Expenses                            | 22,947,325.00  | 0.00          | 22,947,325.00     |
| 22611                  | Monitoring & Evaluation Expenses  | 20,694,045.00  | 0.00          | 20,694,045.00     |
| 22612                  | Travelling Expenses   | 2,253,280.00   | 0.00          | 2,253,280.00      |
| 22710                  | Miscellaneous   | 1,990,629.00   | 0.00          | 1,990,629.00      |
| 22711                  | Miscellaneous   | 1,990,629.00   | 0.00          | 1,990,629.00      |
| 26410                  | Recurrent Grant   | 65,168,887.00  | 0.00          | 65,168,887.00     |
| 26412                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards | 20,000,000.00  | 0.00          | 20,000,000.00     |
| 26413                  | Unconditional Recurrent Grant to Other Institutions & Individuals       | 45,168,887.00  | 0.00          | 45,168,887.00     |
| 26420                  | Capital Grant   | 40,000,000.00  | 0.00          | 40,000,000.00     |
| 26423                  | Unconditional Capital Grant to Other Institutions & Individuals         | 40,000,000.00  | 0.00          | 40,000,000.00     |
| 27310                  | Retirement Benefits   | 17,286,812.78  | 0.00          | 17,286,812.78     |
| 27313                  | Accumulated Leave   | 8,476,106.98   | 0.00          | 8,476,106.98      |
| 27314                  | Medical Facility  | 8,810,705.80   | 0.00          | 8,810,705.80      |
| 356                    | Ministry of General Administration                                      | 469,625,774.23 | 14,668,077.92 | 484,293,852.15    |
|                        | Recurrent   | 469,625,774.23 | 14,668,077.92 | 484,293,852.15    |
| 21110                  | Wages and salaries in cash  | 167,152,412.27 | 0.00          | 167,152,412.27    |
| 21111                  | Salary  | 152,374,894.18 | 0.00          | 152,374,894.18    |
| 21113                  | Dearness Allowance  | 5,258,592.90   | 0.00          | 5,258,592.90      |
| 21119                  | Other Allowance   | 9,518,925.19   | 0.00          | 9,518,925.19      |
| 21120                  | Wages and salaries in kind  | 5,333,223.50   | 0.00          | 5,333,223.50      |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash             | Non Cash      | Total Expenditure |
|------------------------|---|------------------|---------------|-------------------|
| 21121                  | Clothing  | 3,870,000.00     | 0.00          | 3,870,000.00      |
| 21123                  | Medical Expense   | 1,463,223.50     | 0.00          | 1,463,223.50      |
| 22110                  | Utilities   | 3,599,558.96     | 0.00          | 3,599,558.96      |
| 22111                  | Water and Electricity   | 2,334,366.94     | 0.00          | 2,334,366.94      |
| 22112                  | Communication   | 1,265,192.02     | 0.00          | 1,265,192.02      |
| 22210                  | Operation & Maintenance of Capital Assets                                 | 10,118,148.48    | 0.00          | 10,118,148.48     |
| 22211                  | Fuel and Oil - Vehicles   | 5,998,966.09     | 0.00          | 5,998,966.09      |
| 22212                  | Operation & Maintenance   | 3,989,673.89     | 0.00          | 3,989,673.89      |
| 22213                  | Insurance   | 129,508.50       | 0.00          | 129,508.50        |
| 22310                  | Office Materials & Services   | 9,199,913.80     | 0.00          | 9,199,913.80      |
| 22311                  | General Office Expenses   | 8,951,542.40     | 0.00          | 8,951,542.40      |
| 22313                  | Books and Materials   | 188,623.40       | 0.00          | 188,623.40        |
| 22314                  | Fuel and Oil - For Administrative Purposes                                | 59,748.00        | 0.00          | 59,748.00         |
| 22320                  | Repair and Maintenance of Public Property                                 | 299,702.00       | 0.00          | 299,702.00        |
| 22321                  | Repair and Maintenance of Public Property                                 | 299,702.00       | 0.00          | 299,702.00        |
| 22410                  | Consultancy and Other Services fee  | 3,223,426.10     | 0.00          | 3,223,426.10      |
| 22412                  | Other Service Fee   | 3,223,426.10     | 0.00          | 3,223,426.10      |
| 22510                  | Consultancy and Other Services fee  | 1,392,011.64     | 14,668,077.92 | 16,060,089.56     |
| 22511                  | Employee Training   | 1,392,011.64     | 14,668,077.92 | 16,060,089.56     |
| 22520                  | Production Materials and Programme Expenses                               | 18,505,487.95    | 0.00          | 18,505,487.95     |
| 22522                  | Program Expenses  | 18,505,487.95    | 0.00          | 18,505,487.95     |
| 22610                  | Monitoring, Evaluation & Travelling Expenses                              | 1,873,396.00     | 0.00          | 1,873,396.00      |
| 22611                  | Monitoring & Evaluation Expenses  | 1,789,531.00     | 0.00          | 1,789,531.00      |
| 22612                  | Travelling Expenses   | 83,865.00        | 0.00          | 83,865.00         |
| 22710                  | Miscellaneous   | 3,783,993.68     | 0.00          | 3,783,993.68      |
| 22711                  | Miscellaneous   | 3,783,993.68     | 0.00          | 3,783,993.68      |
| 26410                  | Recurrent Grant   | 151,555,942.40   | 0.00          | 151,555,942.40    |
| 26411                  | Unconditional Recurrent Grant to Government Agencies, Committees & Boards | 146,755,942.40   | 0.00          | 146,755,942.40    |
| 26413                  | Unconditional Recurrent Grant to Other Institutions & Individuals         | 4,800,000.00     | 0.00          | 4,800,000.00      |
| 26420                  | Capital Grant   | 28,371,649.64    | 0.00          | 28,371,649.64     |
| 26422                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 28,371,649.64    | 0.00          | 28,371,649.64     |
| 27210                  | Scholarships  | 49,675,049.00    | 0.00          | 49,675,049.00     |
| 27211                  | Scholarships  | 49,675,049.00    | 0.00          | 49,675,049.00     |
| 27310                  | Retirement Benefits   | 15,541,858.81    | 0.00          | 15,541,858.81     |
| 27311                  | Pensions and Disability Allowance   | 0.00             | 0.00          | 0.00              |
| 27312                  | Gratuity  | 817,752.23       | 0.00          | 817,752.23        |
| 27313                  | Accumulated Leave   | 6,851,926.99     | 0.00          | 6,851,926.99      |
| 27314                  | Medical Facility  | 7,872,179.59     | 0.00          | 7,872,179.59      |
| 357                    | Ministry of Irrigation  | 1,608,602,690.48 | 2,047,913.94  | 1,610,650,604.42  |
|                        | Recurrent   | 1,608,602,690.48 | 2,047,913.94  | 1,610,650,604.42  |
| 21110                  | Wages and salaries in cash  | 645,642,206.49   | 0.00          | 645,642,206.49    |
| 21111                  | Salary  | 611,522,909.26   | 0.00          | 611,522,909.26    |
| 21112                  | Local Allowances  | 10,167,918.19    | 0.00          | 10,167,918.19     |
| 21113                  | Dearness Allowance  | 22,699,651.04    | 0.00          | 22,699,651.04     |
| 21119                  | Other Allowance   | 1,251,728.00     | 0.00          | 1,251,728.00      |
| 21120                  | Wages and salaries in kind  | 19,770,459.00    | 0.00          | 19,770,459.00     |
| 21121                  | Clothing  | 12,864,700.00    | 0.00          | 12,864,700.00     |

## Financial Comptroller General Office Economic Code wise Aggregate Expenditure (Recurrent)

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code  | Cash             | Non Cash     | Total Expenditure |
|---|------------------|--------------|-------------------|
| 21122 Fooding   | 128,000.00       | 0.00         | 128,000.00        |
| 21123 Medical Expense   | 6,777,759.00     | 0.00         | 6,777,759.00      |
| 22110 Utilities   | 26,222,642.82    | 0.00         | 26,222,642.82     |
| 22111 Water and Electricity   | 15,768,249.35    | 0.00         | 15,768,249.35     |
| 22112 Communication   | 10,454,393.47    | 0.00         | 10,454,393.47     |
| 22120 Rent  | 8,238,759.50     | 0.00         | 8,238,759.50      |
| 22121 House Rent  | 8,238,759.50     | 0.00         | 8,238,759.50      |
| 22210 Operation & Maintenance of Capital Assets                               | 70,869,445.33    | 0.00         | 70,869,445.33     |
| 22211 Fuel and Oil - Vehicles   | 33,981,473.96    | 0.00         | 33,981,473.96     |
| 22212 Operation & Maintenance   | 34,872,343.88    | 0.00         | 34,872,343.88     |
| 22213 Insurance   | 2,015,627.49     | 0.00         | 2,015,627.49      |
| 22310 Office Materials & Services   | 36,858,859.53    | 0.00         | 36,858,859.53     |
| 22311 General Office Expenses   | 35,663,219.53    | 0.00         | 35,663,219.53     |
| 22314 Fuel and Oil - For Administrative Purposes                              | 1,195,640.00     | 0.00         | 1,195,640.00      |
| 22320 Repair and Maintenance of Public Property                               | 4,908,118.14     | 0.00         | 4,908,118.14      |
| 22321 Repair and Maintenance of Public Property                               | 4,908,118.14     | 0.00         | 4,908,118.14      |
| 22410 Consultancy and Other Services fee                                      | 94,924,121.83    | 0.00         | 94,924,121.83     |
| 22411 Consultancy and Services Expenses                                       | 3,101,842.00     | 0.00         | 3,101,842.00      |
| 22412 Other Service Fee   | 91,822,279.83    | 0.00         | 91,822,279.83     |
| 22510 Consultancy and Other Services fee                                      | 19,617,147.61    | 2,047,913.94 | 21,665,061.55     |
| 22511 Employee Training   | 1,370,675.18     | 0.00         | 1,370,675.18      |
| 22512 Skill Development and Awareness Training Program                        | 18,246,472.43    | 2,047,913.94 | 20,294,386.37     |
| 22520 Production Materials and Programme Expenses                             | 76,095,393.54    | 0.00         | 76,095,393.54     |
| 22522 Program Expenses  | 74,962,195.54    | 0.00         | 74,962,195.54     |
| 22529 Other Program Expenses  | 1,133,198.00     | 0.00         | 1,133,198.00      |
| 22610 Monitoring, Evaluation & Travelling Expenses                            | 30,840,275.00    | 0.00         | 30,840,275.00     |
| 22611 Monitoring & Evaluation Expenses  | 23,237,084.00    | 0.00         | 23,237,084.00     |
| 22612 Travelling Expenses   | 7,603,191.00     | 0.00         | 7,603,191.00      |
| 22710 Miscellaneous   | 7,928,970.99     | 0.00         | 7,928,970.99      |
| 22711 Miscellaneous   | 7,928,970.99     | 0.00         | 7,928,970.99      |
| 26410 Recurrent Grant   | 2,566,985.99     | 0.00         | 2,566,985.99      |
| 26412 Conditional Recurrent Grant to Government Agencies, Committees & Boards | 1,899,534.99     | 0.00         | 1,899,534.99      |
| 26413 Unconditional Recurrent Grant to Other Institutions & Individuals       | 667,451.00       | 0.00         | 667,451.00        |
| 26420 Capital Grant   | 442,764,310.97   | 0.00         | 442,764,310.97    |
| 26422 Conditional Recurrent Grant to Government Agencies, Committees & Boards | 442,764,310.97   | 0.00         | 442,764,310.97    |
| 27310 Retirement Benefits   | 121,058,851.74   | 0.00         | 121,058,851.74    |
| 27312 Gratuity  | 27,769,716.00    | 0.00         | 27,769,716.00     |
| 27313 Accumulated Leave   | 45,184,192.74    | 0.00         | 45,184,192.74     |
| 27314 Medical Facility  | 48,104,943.00    | 0.00         | 48,104,943.00     |
| 28210 Refunds   | 296,142.00       | 0.00         | 296,142.00        |
| 28212 Judicial Refund   | 296,142.00       | 0.00         | 296,142.00        |
| 358 Ministry of Information and Communications                                | 3,593,222,876.28 | 9,420,938.41 | 3,602,643,814.69  |
| Recurrent   | 3,593,222,876.28 | 9,420,938.41 | 3,602,643,814.69  |
| 21110 Wages and salaries in cash  | 2,319,943,841.76 | 0.00         | 2,319,943,841.76  |
| 21111 Salary  | 2,180,529,714.03 | 0.00         | 2,180,529,714.03  |
| 21112 Local Allowances  | 73,079,294.61    | 0.00         | 73,079,294.61     |

## Financial Comptroller General Office Economic Code wise Aggregate Expenditure (Recurrent)

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code  | Cash           | Non Cash     | Total Expenditure |
|---|----------------|--------------|-------------------|
| 21113 Dearness Allowance  | 61,959,603.12  | 0.00         | 61,959,603.12     |
| 21119 Other Allowance   | 4,375,230.00   | 0.00         | 4,375,230.00      |
| 21120 Wages and salaries in kind  | 74,031,159.75  | 0.00         | 74,031,159.75     |
| 21121 Clothing  | 41,614,342.00  | 0.00         | 41,614,342.00     |
| 21123 Medical Expense   | 32,416,817.75  | 0.00         | 32,416,817.75     |
| 22110 Utilities   | 18,641,351.90  | 0.00         | 18,641,351.90     |
| 22111 Water and Electricity   | 10,401,400.92  | 0.00         | 10,401,400.92     |
| 22112 Communication   | 8,239,950.98   | 0.00         | 8,239,950.98      |
| 22120 Rent  | 17,052,558.50  | 0.00         | 17,052,558.50     |
| 22121 House Rent  | 16,953,990.50  | 0.00         | 16,953,990.50     |
| 22122 Other Rent  | 98,568.00      | 0.00         | 98,568.00         |
| 22210 Operation & Maintenance of Capital Assets                                 | 22,923,301.31  | 0.00         | 22,923,301.31     |
| 22211 Fuel and Oil - Vehicles   | 11,303,414.86  | 0.00         | 11,303,414.86     |
| 22212 Operation & Maintenance   | 11,217,812.20  | 0.00         | 11,217,812.20     |
| 22213 Insurance   | 402,074.25     | 0.00         | 402,074.25        |
| 22310 Office Materials & Services   | 137,747,080.74 | 0.00         | 137,747,080.74    |
| 22311 General Office Expenses   | 132,468,545.65 | 0.00         | 132,468,545.65    |
| 22313 Books and Materials   | 79,914.59      | 0.00         | 79,914.59         |
| 22314 Fuel and Oil - For Administrative Purposes                                | 5,198,620.50   | 0.00         | 5,198,620.50      |
| 22410 Consultancy and Other Services fee  | 206,147,512.32 | 9,420,938.41 | 215,568,450.73    |
| 22411 Consultancy and Services Expenses   | 50,348,480.01  | 9,420,938.41 | 59,769,418.42     |
| 22412 Other Service Fee   | 155,799,032.31 | 0.00         | 155,799,032.31    |
| 22510 Consultancy and Other Services fee  | 15,107,219.00  | 0.00         | 15,107,219.00     |
| 22511 Employee Training   | 8,069,606.00   | 0.00         | 8,069,606.00      |
| 22512 Skill Development and Awareness Training Program                          | 7,037,613.00   | 0.00         | 7,037,613.00      |
| 22520 Production Materials and Programme Expenses                               | 45,002,795.73  | 0.00         | 45,002,795.73     |
| 22521 Production Materials/Services   | 31,261,987.73  | 0.00         | 31,261,987.73     |
| 22522 Program Expenses  | 13,740,808.00  | 0.00         | 13,740,808.00     |
| 22610 Monitoring, Evaluation & Travelling Expenses                              | 20,605,174.00  | 0.00         | 20,605,174.00     |
| 22611 Monitoring & Evaluation Expenses  | 11,497,719.00  | 0.00         | 11,497,719.00     |
| 22612 Travelling Expenses   | 9,107,455.00   | 0.00         | 9,107,455.00      |
| 22710 Miscellaneous   | 10,929,805.00  | 0.00         | 10,929,805.00     |
| 22711 Miscellaneous   | 10,929,805.00  | 0.00         | 10,929,805.00     |
| 26410 Recurrent Grant   | 449,716,970.65 | 0.00         | 449,716,970.65    |
| 26411 Unconditional Recurrent Grant to Government Agencies, Committees & Boards | 248,200,000.00 | 0.00         | 248,200,000.00    |
| 26412 Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 54,600,000.00  | 0.00         | 54,600,000.00     |
| 26413 Unconditional Recurrent Grant to Other Institutions & Individuals         | 146,916,970.65 | 0.00         | 146,916,970.65    |
| 26420 Capital Grant   | 85,260,000.00  | 0.00         | 85,260,000.00     |
| 26421 Unconditional Capital Grant to Government Agencies, Committees & Boards   | 59,700,000.00  | 0.00         | 59,700,000.00     |
| 26422 Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 6,060,000.00   | 0.00         | 6,060,000.00      |
| 26423 Unconditional Capital Grant to Other Institutions & Individuals           | 19,500,000.00  | 0.00         | 19,500,000.00     |
| 27310 Retirement Benefits   | 170,114,105.62 | 0.00         | 170,114,105.62    |
| 27312 Gratuity  | 995,301.00     | 0.00         | 995,301.00        |
| 27313 Accumulated Leave   | 74,667,892.06  | 0.00         | 74,667,892.06     |
| 27314 Medical Facility  | 94,450,912.56  | 0.00         | 94,450,912.56     |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash              | Non Cash       | Total Expenditure |
|------------------------|---|-------------------|----------------|-------------------|
| 365                    | Ministry of Federal Affairs and Local Development | 67,860,245,464.95 | 476,055,887.13 | 68,336,301,352.08 |
|                        | Recurrent   | 67,860,245,464.95 | 476,055,887.13 | 68,336,301,352.08 |
| 21110                  | Wages and salaries in cash                        | 1,250,702,491.10  | 0.00           | 1,250,702,491.10  |
| 21111                  | Salary  | 1,164,032,453.49  | 0.00           | 1,164,032,453.49  |
| 21112                  | Local Allowances                                  | 27,286,904.50     | 0.00           | 27,286,904.50     |
| 21113                  | Dearness Allowance                                | 27,256,970.40     | 0.00           | 27,256,970.40     |
| 21114                  | Field Allowance                                   | 8,405,577.00      | 0.00           | 8,405,577.00      |
| 21119                  | Other Allowance                                   | 23,720,585.71     | 0.00           | 23,720,585.71     |
| 21120                  | Wages and salaries in kind                        | 102,839,373.00    | 0.00           | 102,839,373.00    |
| 21121                  | Clothing  | 72,034,225.00     | 0.00           | 72,034,225.00     |
| 21123                  | Medical Expense                                   | 30,805,148.00     | 0.00           | 30,805,148.00     |
| 22110                  | Utilities   | 18,558,056.55     | 0.00           | 18,558,056.55     |
| 22111                  | Water and Electricity                             | 9,159,079.02      | 0.00           | 9,159,079.02      |
| 22112                  | Communication                                     | 9,398,977.53      | 0.00           | 9,398,977.53      |
| 22120                  | Rent  | 13,291,702.00     | 0.00           | 13,291,702.00     |
| 22121                  | House Rent  | 9,882,268.00      | 0.00           | 9,882,268.00      |
| 22122                  | Other Rent  | 3,409,434.00      | 0.00           | 3,409,434.00      |
| 22210                  | Operation & Maintenance of Capital Assets         | 53,721,547.31     | 0.00           | 53,721,547.31     |
| 22211                  | Fuel and Oil - Vehicles                           | 30,720,635.67     | 0.00           | 30,720,635.67     |
| 22212                  | Operation & Maintenance                           | 22,334,532.64     | 0.00           | 22,334,532.64     |
| 22213                  | Insurance   | 666,379.00        | 0.00           | 666,379.00        |
| 22310                  | Office Materials & Services                       | 58,876,409.27     | 1,788,626.00   | 60,665,035.27     |
| 22311                  | General Office Expenses                           | 55,347,435.27     | 1,788,626.00   | 57,136,061.27     |
| 22313                  | Books and Materials                               | 487,738.00        | 0.00           | 487,738.00        |
| 22314                  | Fuel and Oil - For Administrative Purposes        | 3,041,236.00      | 0.00           | 3,041,236.00      |
| 22320                  | Repair and Maintenance of Public Property         | 235,650.00        | 0.00           | 235,650.00        |
| 22321                  | Repair and Maintenance of Public Property         | 235,650.00        | 0.00           | 235,650.00        |
| 22410                  | Consultancy and Other Services fee                | 221,164,000.38    | 45,156,126.00  | 266,320,126.38    |
| 22411                  | Consultancy and Services Expenses                 | 165,130,057.71    | 45,156,126.00  | 210,286,183.71    |
| 22412                  | Other Service Fee                                 | 56,033,942.67     | 0.00           | 56,033,942.67     |
| 22510                  | Consultancy and Other Services fee                | 268,172,032.58    | 54,529,541.90  | 322,701,574.48    |
| 22511                  | Employee Training                                 | 4,217,877.00      | 0.00           | 4,217,877.00      |
| 22512                  | Skill Development and Awareness Training Program  | 263,954,155.58    | 54,529,541.90  | 318,483,697.48    |
| 22520                  | Production Materials and Programme Expenses       | 497,255,064.93    | 111,455,943.74 | 608,711,008.67    |
| 22522                  | Program Expenses                                  | 487,695,487.93    | 111,455,943.74 | 599,151,431.67    |
| 22529                  | Other Program Expenses                            | 9,559,577.00      | 0.00           | 9,559,577.00      |
| 22530                  | Medicines   | 45,684,355.16     | 0.00           | 45,684,355.16     |
| 22531                  | Medicine Purchases                                | 45,684,355.16     | 0.00           | 45,684,355.16     |
| 22610                  | Monitoring, Evaluation & Travelling Expenses      | 43,323,559.10     | 110,040.00     | 43,433,599.10     |
| 22611                  | Monitoring & Evaluation Expenses                  | 40,989,167.10     | 110,040.00     | 41,099,207.10     |
| 22612                  | Travelling Expenses                               | 2,334,392.00      | 0.00           | 2,334,392.00      |
| 22710                  | Miscellaneous                                     | 13,100,323.27     | 0.00           | 13,100,323.27     |
| 22711                  | Miscellaneous                                     | 13,100,323.27     | 0.00           | 13,100,323.27     |
| 26310                  | Recurrent Grant to Local Body                     | 13,033,321,132.17 | 263,015,609.49 | 13,296,336,741.66 |
| 26311                  | Unconditional Recurrent Grant to Local Bodies     | 2,926,232,684.76  | 0.00           | 2,926,232,684.76  |
| 26312                  | Conditional Recurrent Grant to Local Bodies       | 10,107,088,447.41 | 263,015,609.49 | 10,370,104,056.90 |
| 26320                  | Capital Grant to Local Body                       | 15,940,940,759.52 | 0.00           | 15,940,940,759.52 |
| 26321                  | Unconditional Capital Grant to Local Bodies       | 8,051,248,711.34  | 0.00           | 8,051,248,711.34  |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash              | Non Cash       | Total Expenditure |
|------------------------|---|-------------------|----------------|-------------------|
| 26322                  | Conditional Capital Grant to Local Bodies                                 | 7,889,692,048.18  | 0.00           | 7,889,692,048.18  |
| 26410                  | Recurrent Grant   | 20,251,718,297.61 | 0.00           | 20,251,718,297.61 |
| 26411                  | Unconditional Recurrent Grant to Government Agencies, Committees & Boards | 69,075,200.00     | 0.00           | 69,075,200.00     |
| 26412                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 20,180,513,097.61 | 0.00           | 20,180,513,097.61 |
| 26413                  | Unconditional Recurrent Grant to Other Institutions & Individuals         | 2,130,000.00      | 0.00           | 2,130,000.00      |
| 26420                  | Capital Grant   | 3,425,622,386.73  | 0.00           | 3,425,622,386.73  |
| 26421                  | Unconditional Capital Grant to Government Agencies, Committees & Boards   | 3,114,357,989.38  | 0.00           | 3,114,357,989.38  |
| 26422                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 6,235,830.31      | 0.00           | 6,235,830.31      |
| 26423                  | Unconditional Capital Grant to Other Institutions & Individuals           | 305,028,567.04    | 0.00           | 305,028,567.04    |
| 27110                  | Social Security   | 12,441,896,348.30 | 0.00           | 12,441,896,348.30 |
| 27111                  | Conditional Social Security Subsidy                                       | 12,441,896,348.30 | 0.00           | 12,441,896,348.30 |
| 27210                  | Scholarships  | 16,933,507.14     | 0.00           | 16,933,507.14     |
| 27211                  | Scholarships  | 16,933,507.14     | 0.00           | 16,933,507.14     |
| 27310                  | Retirement Benefits   | 162,888,468.83    | 0.00           | 162,888,468.83    |
| 27311                  | Pensions and Disability Allowance   | 3,425,000.00      | 0.00           | 3,425,000.00      |
| 27312                  | Gratuity  | 16,884,646.81     | 0.00           | 16,884,646.81     |
| 27313                  | Accumulated Leave   | 73,772,103.72     | 0.00           | 73,772,103.72     |
| 27314                  | Medical Facility  | 68,806,718.30     | 0.00           | 68,806,718.30     |
| 370                    | Ministry of Health and Population   | 18,834,028,495.58 | 678,598,549.68 | 19,512,627,045.26 |
|                        | Recurrent   | 18,834,028,495.58 | 678,598,549.68 | 19,512,627,045.26 |
| 21110                  | Wages and salaries in cash  | 5,727,584,857.60  | 0.00           | 5,727,584,857.60  |
| 21111                  | Salary  | 5,014,649,697.46  | 0.00           | 5,014,649,697.46  |
| 21112                  | Local Allowances  | 361,998,618.93    | 0.00           | 361,998,618.93    |
| 21113                  | Dearness Allowance  | 189,718,648.08    | 0.00           | 189,718,648.08    |
| 21114                  | Field Allowance   | 37,636,572.78     | 0.00           | 37,636,572.78     |
| 21119                  | Other Allowance   | 123,581,320.35    | 0.00           | 123,581,320.35    |
| 21120                  | Wages and salaries in kind  | 461,430,716.32    | 0.00           | 461,430,716.32    |
| 21121                  | Clothing  | 327,765,960.73    | 0.00           | 327,765,960.73    |
| 21122                  | Fooding   | 41,897,561.79     | 0.00           | 41,897,561.79     |
| 21123                  | Medical Expense   | 91,767,193.80     | 0.00           | 91,767,193.80     |
| 22110                  | Utilities   | 62,161,864.93     | 0.00           | 62,161,864.93     |
| 22111                  | Water and Electricity   | 38,949,981.77     | 0.00           | 38,949,981.77     |
| 22112                  | Communication   | 23,211,883.16     | 0.00           | 23,211,883.16     |
| 22120                  | Rent  | 10,679,060.24     | 0.00           | 10,679,060.24     |
| 22121                  | House Rent  | 9,511,878.00      | 0.00           | 9,511,878.00      |
| 22122                  | Other Rent  | 1,167,182.24      | 0.00           | 1,167,182.24      |
| 22210                  | Operation & Maintenance of Capital Assets                                 | 74,036,906.15     | 317,275.40     | 74,354,181.55     |
| 22211                  | Fuel and Oil - Vehicles   | 38,800,888.19     | 0.00           | 38,800,888.19     |
| 22212                  | Operation & Maintenance   | 33,977,490.51     | 224,270.00     | 34,201,760.51     |
| 22213                  | Insurance   | 1,258,527.45      | 93,005.40      | 1,351,532.85      |
| 22310                  | Office Materials & Services   | 141,749,208.41    | 111,825.00     | 141,861,033.41    |
| 22311                  | General Office Expenses   | 122,840,827.67    | 111,825.00     | 122,952,652.67    |
| 22312                  | Feedds for Animals & Birds  | 60,000.00         | 0.00           | 60,000.00         |
| 22313                  | Books and Materials   | 1,080,312.00      | 0.00           | 1,080,312.00      |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash             | Non Cash       | Total Expenditure |
|------------------------|---|------------------|----------------|-------------------|
| 22314                  | Fuel and Oil - For Administrative Purposes                                | 17,768,068.74    | 0.00           | 17,768,068.74     |
| 22410                  | Consultancy and Other Services fee  | 564,629,987.59   | 26,117,850.00  | 590,747,837.59    |
| 22411                  | Consultancy and Services Expenses   | 499,924,128.89   | 16,239,299.00  | 516,163,427.89    |
| 22412                  | Other Service Fee   | 64,705,858.70    | 9,878,551.00   | 74,584,409.70     |
| 22510                  | Consultancy and Other Services fee  | 259,890,977.79   | 13,138,984.39  | 273,029,962.18    |
| 22511                  | Employee Training   | 132,798,724.75   | 7,355,393.00   | 140,154,117.75    |
| 22512                  | Skill Development and Awareness Training Program                          | 127,092,253.04   | 5,783,591.39   | 132,875,844.43    |
| 22520                  | Production Materials and Programme Expenses                               | 2,477,559,532.46 | 253,311,146.17 | 2,730,870,678.63  |
| 22522                  | Program Expenses  | 2,476,031,310.46 | 253,263,688.17 | 2,729,294,998.63  |
| 22529                  | Other Program Expenses  | 1,528,222.00     | 47,458.00      | 1,575,680.00      |
| 22530                  | Medicines   | 1,118,846,121.36 | 344,638,201.72 | 1,463,484,323.08  |
| 22531                  | Medicine Purchases  | 1,118,846,121.36 | 344,638,201.72 | 1,463,484,323.08  |
| 22610                  | Monitoring, Evaluation & Travelling Expenses                              | 95,435,531.51    | 4,156,702.00   | 99,592,233.51     |
| 22611                  | Monitoring & Evaluation Expenses  | 85,501,240.51    | 4,156,702.00   | 89,657,942.51     |
| 22612                  | Travelling Expenses   | 9,934,291.00     | 0.00           | 9,934,291.00      |
| 22710                  | Miscellaneous   | 7,452,964.52     | 0.00           | 7,452,964.52      |
| 22711                  | Miscellaneous   | 7,452,964.52     | 0.00           | 7,452,964.52      |
| 26310                  | Recurrent Grant to Local Body   | 94,502,465.40    | 0.00           | 94,502,465.40     |
| 26311                  | Unconditional Recurrent Grant to Local Bodies                             | 18,133,043.40    | 0.00           | 18,133,043.40     |
| 26312                  | Conditional Recurrent Grant to Local Bodies                               | 76,369,422.00    | 0.00           | 76,369,422.00     |
| 26410                  | Recurrent Grant   | 3,412,175,312.31 | 36,806,565.00  | 3,448,981,877.31  |
| 26411                  | Unconditional Recurrent Grant to Government Agencies, Committees & Boards | 1,847,075,269.82 | 0.00           | 1,847,075,269.82  |
| 26412                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 1,564,700,042.49 | 36,806,565.00  | 1,601,506,607.49  |
| 26413                  | Unconditional Recurrent Grant to Other Institutions & Individuals         | 400,000.00       | 0.00           | 400,000.00        |
| 26420                  | Capital Grant   | 2,819,896,487.32 | 0.00           | 2,819,896,487.32  |
| 26422                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 1,399,663,186.15 | 0.00           | 1,399,663,186.15  |
| 26423                  | Unconditional Capital Grant to Other Institutions & Individuals           | 1,420,233,301.17 | 0.00           | 1,420,233,301.17  |
| 27110                  | Social Security   | 1,027,225,149.00 | 0.00           | 1,027,225,149.00  |
| 27111                  | Conditional Social Security Subsidy                                       | 1,027,225,149.00 | 0.00           | 1,027,225,149.00  |
| 27310                  | Retirement Benefits   | 478,771,352.67   | 0.00           | 478,771,352.67    |
| 27311                  | Pensions and Disability Allowance   | 0.00             | 0.00           | 0.00              |
| 27312                  | Gratuity  | 13,274,634.70    | 0.00           | 13,274,634.70     |
| 27313                  | Accumulated Leave   | 226,743,821.91   | 0.00           | 226,743,821.91    |
| 27314                  | Medical Facility  | 236,333,770.06   | 0.00           | 236,333,770.06    |
| 27315                  | Deceased Staff Assistance   | 2,419,126.00     | 0.00           | 2,419,126.00      |
| 29510                  | Plant & Machinery   | 0.00             | 0.00           | 0.00              |
| 29511                  | Plant & Machinery   | 0.00             | 0.00           | 0.00              |
| 371                    | Ministry of Labour and Employment   | 523,565,880.00   | 211,433,691.00 | 734,999,571.00    |
|                        | Recurrent   | 523,565,880.00   | 211,433,691.00 | 734,999,571.00    |
| 21110                  | Wages and salaries in cash  | 201,717,504.55   | 0.00           | 201,717,504.55    |
| 21111                  | Salary  | 190,953,704.12   | 0.00           | 190,953,704.12    |
| 21112                  | Local Allowances  | 88,440.00        | 0.00           | 88,440.00         |
| 21113                  | Dearness Allowance  | 6,597,429.43     | 0.00           | 6,597,429.43      |
| 21119                  | Other Allowance   | 4,077,931.00     | 0.00           | 4,077,931.00      |
| 21120                  | Wages and salaries in kind  | 5,297,744.00     | 0.00           | 5,297,744.00      |



**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash           | Non Cash       | Total Expenditure |
|------------------------|---|----------------|----------------|-------------------|
| 21121                  | Clothing  | 2,497,500.00   | 0.00           | 2,497,500.00      |
| 21123                  | Medical Expense   | 2,800,244.00   | 0.00           | 2,800,244.00      |
| 22110                  | Utilities   | 9,317,222.64   | 0.00           | 9,317,222.64      |
| 22111                  | Water and Electricity   | 4,964,622.83   | 0.00           | 4,964,622.83      |
| 22112                  | Communication   | 4,352,599.81   | 0.00           | 4,352,599.81      |
| 22120                  | Rent  | 17,980,142.38  | 0.00           | 17,980,142.38     |
| 22121                  | House Rent  | 17,980,142.38  | 0.00           | 17,980,142.38     |
| 22210                  | Operation & Maintenance of Capital Assets                                 | 16,071,071.41  | 0.00           | 16,071,071.41     |
| 22211                  | Fuel and Oil - Vehicles   | 9,393,966.03   | 0.00           | 9,393,966.03      |
| 22212                  | Operation & Maintenance   | 6,306,024.61   | 0.00           | 6,306,024.61      |
| 22213                  | Insurance   | 371,080.77     | 0.00           | 371,080.77        |
| 22310                  | Office Materials & Services   | 22,021,913.19  | 0.00           | 22,021,913.19     |
| 22311                  | General Office Expenses   | 21,332,152.19  | 0.00           | 21,332,152.19     |
| 22314                  | Fuel and Oil - For Administrative Purposes                                | 689,761.00     | 0.00           | 689,761.00        |
| 22410                  | Consultancy and Other Services fee  | 27,615,363.14  | 0.00           | 27,615,363.14     |
| 22411                  | Consultancy and Services Expenses   | 6,095,999.00   | 0.00           | 6,095,999.00      |
| 22412                  | Other Service Fee   | 21,519,364.14  | 0.00           | 21,519,364.14     |
| 22510                  | Consultancy and Other Services fee  | 79,858,783.32  | 54,411,000.00  | 134,269,783.32    |
| 22511                  | Employee Training   | 627,892.00     | 0.00           | 627,892.00        |
| 22512                  | Skill Development and Awareness Training Program                          | 79,230,891.32  | 54,411,000.00  | 133,641,891.32    |
| 22520                  | Production Materials and Programme Expenses                               | 27,414,603.98  | 150,964,691.00 | 178,379,294.98    |
| 22522                  | Program Expenses  | 27,414,603.98  | 150,964,691.00 | 178,379,294.98    |
| 22530                  | Medicines   | 96,879.00      | 0.00           | 96,879.00         |
| 22531                  | Medicine Purchases  | 96,879.00      | 0.00           | 96,879.00         |
| 22610                  | Monitoring, Evaluation & Travelling Expenses                              | 7,065,115.00   | 6,058,000.00   | 13,123,115.00     |
| 22611                  | Monitoring & Evaluation Expenses  | 5,325,906.00   | 6,058,000.00   | 11,383,906.00     |
| 22612                  | Travelling Expenses   | 1,739,209.00   | 0.00           | 1,739,209.00      |
| 22710                  | Miscellaneous   | 3,147,113.77   | 0.00           | 3,147,113.77      |
| 22711                  | Miscellaneous   | 3,147,113.77   | 0.00           | 3,147,113.77      |
| 26410                  | Recurrent Grant   | 83,968,948.18  | 0.00           | 83,968,948.18     |
| 26411                  | Unconditional Recurrent Grant to Government Agencies, Committees & Boards | 16,806,182.00  | 0.00           | 16,806,182.00     |
| 26412                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 67,162,766.18  | 0.00           | 67,162,766.18     |
| 27310                  | Retirement Benefits   | 21,993,475.44  | 0.00           | 21,993,475.44     |
| 27312                  | Gratuity  | 6,270,335.81   | 0.00           | 6,270,335.81      |
| 27313                  | Accumulated Leave   | 9,098,172.63   | 0.00           | 9,098,172.63      |
| 27314                  | Medical Facility  | 6,474,967.00   | 0.00           | 6,474,967.00      |
| 27315                  | Deceased Staff Assistance   | 150,000.00     | 0.00           | 150,000.00        |
| 391                    | National Planning Commission Secreterate                                  | 409,050,847.84 | 0.00           | 409,050,847.84    |
|                        | Recurrent   | 409,050,847.84 | 0.00           | 409,050,847.84    |
| 21110                  | Wages and salaries in cash  | 193,957,947.10 | 0.00           | 193,957,947.10    |
| 21111                  | Salary  | 173,236,325.98 | 0.00           | 173,236,325.98    |
| 21112                  | Local Allowances  | 3,088,807.38   | 0.00           | 3,088,807.38      |
| 21113                  | Dearness Allowance  | 6,396,227.74   | 0.00           | 6,396,227.74      |
| 21119                  | Other Allowance   | 11,236,586.00  | 0.00           | 11,236,586.00     |
| 21120                  | Wages and salaries in kind  | 5,757,832.00   | 0.00           | 5,757,832.00      |
| 21121                  | Clothing  | 4,064,775.00   | 0.00           | 4,064,775.00      |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash             | Non Cash | Total Expenditure |
|------------------------|---|------------------|----------|-------------------|
| 21123                  | Medical Expense   | 1,693,057.00     | 0.00     | 1,693,057.00      |
| 22110                  | Utilities   | 5,095,178.64     | 0.00     | 5,095,178.64      |
| 22111                  | Water and Electricity   | 2,451,125.21     | 0.00     | 2,451,125.21      |
| 22112                  | Communication   | 2,644,053.43     | 0.00     | 2,644,053.43      |
| 22120                  | Rent  | 4,956,426.00     | 0.00     | 4,956,426.00      |
| 22121                  | House Rent  | 4,956,426.00     | 0.00     | 4,956,426.00      |
| 22210                  | Operation & Maintenance of Capital Assets                               | 19,774,532.12    | 0.00     | 19,774,532.12     |
| 22211                  | Fuel and Oil - Vehicles   | 10,785,615.17    | 0.00     | 10,785,615.17     |
| 22212                  | Operation & Maintenance   | 8,707,428.15     | 0.00     | 8,707,428.15      |
| 22213                  | Insurance   | 281,488.80       | 0.00     | 281,488.80        |
| 22310                  | Office Materials & Services   | 28,090,581.94    | 0.00     | 28,090,581.94     |
| 22311                  | General Office Expenses   | 27,350,145.94    | 0.00     | 27,350,145.94     |
| 22313                  | Books and Materials   | 219,533.00       | 0.00     | 219,533.00        |
| 22314                  | Fuel and Oil - For Administrative Purposes                              | 520,903.00       | 0.00     | 520,903.00        |
| 22410                  | Consultancy and Other Services fee                                      | 20,374,603.36    | 0.00     | 20,374,603.36     |
| 22411                  | Consultancy and Services Expenses                                       | 6,710,667.36     | 0.00     | 6,710,667.36      |
| 22412                  | Other Service Fee   | 13,663,936.00    | 0.00     | 13,663,936.00     |
| 22510                  | Consultancy and Other Services fee                                      | 3,950,141.00     | 0.00     | 3,950,141.00      |
| 22511                  | Employee Training   | 3,950,141.00     | 0.00     | 3,950,141.00      |
| 22520                  | Production Materials and Programme Expenses                             | 88,346,753.91    | 0.00     | 88,346,753.91     |
| 22522                  | Program Expenses  | 54,257,698.31    | 0.00     | 54,257,698.31     |
| 22529                  | Other Program Expenses  | 34,089,055.60    | 0.00     | 34,089,055.60     |
| 22610                  | Monitoring, Evaluation & Travelling Expenses                            | 15,210,679.00    | 0.00     | 15,210,679.00     |
| 22611                  | Monitoring & Evaluation Expenses  | 13,120,238.00    | 0.00     | 13,120,238.00     |
| 22612                  | Travelling Expenses   | 2,090,441.00     | 0.00     | 2,090,441.00      |
| 22710                  | Miscellaneous   | 6,395,897.44     | 0.00     | 6,395,897.44      |
| 22711                  | Miscellaneous   | 6,395,897.44     | 0.00     | 6,395,897.44      |
| 26420                  | Capital Grant   | 1,777,904.00     | 0.00     | 1,777,904.00      |
| 26422                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards | 1,777,904.00     | 0.00     | 1,777,904.00      |
| 27310                  | Retirement Benefits   | 15,362,371.33    | 0.00     | 15,362,371.33     |
| 27312                  | Gratuity  | 1,010,204.00     | 0.00     | 1,010,204.00      |
| 27313                  | Accumulated Leave   | 6,710,840.33     | 0.00     | 6,710,840.33      |
| 27314                  | Medical Facility  | 7,641,327.00     | 0.00     | 7,641,327.00      |
| 502                    | MOF Domestic Debt Service   | 9,263,198,371.82 | 0.00     | 9,263,198,371.82  |
|                        | Recurrent   | 9,263,198,371.82 | 0.00     | 9,263,198,371.82  |
| 24110                  | Interest on Foreign Foreign   | 3,034,175,187.61 | 0.00     | 3,034,175,187.61  |
| 24111                  | Interest on Foreign Loan  | 3,034,175,187.61 | 0.00     | 3,034,175,187.61  |
| 24210                  | Interest on Internal Loan   | 6,229,023,184.21 | 0.00     | 6,229,023,184.21  |
| 24211                  | Interest on Internal Loan   | 6,229,023,184.21 | 0.00     | 6,229,023,184.21  |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |  | Cash          | Non Cash | Total Expenditure |
|------------------------|--|---------------|----------|-------------------|
| 101                    | President                                    | 86,707,698.27 | 0.00     | 86,707,698.27     |
|                        | Recurrent                                    | 86,707,698.27 | 0.00     | 86,707,698.27     |
| 21110                  | Wages and salaries in cash                   | 27,394,201.98 | 0.00     | 27,394,201.98     |
| 21111                  | Salary                                       | 21,488,145.33 | 0.00     | 21,488,145.33     |
| 21113                  | Dearness Allowance                           | 737,337.45    | 0.00     | 737,337.45        |
| 21119                  | Other Allowance                              | 5,168,719.20  | 0.00     | 5,168,719.20      |
| 21120                  | Wages and salaries in kind                   | 699,592.37    | 0.00     | 699,592.37        |
| 21121                  | Clothing                                     | 689,282.00    | 0.00     | 689,282.00        |
| 21123                  | Medical Expense                              | 10,310.37     | 0.00     | 10,310.37         |
| 22110                  | Utilities                                    | 7,747,308.09  | 0.00     | 7,747,308.09      |
| 22111                  | Water and Electricity                        | 6,055,856.51  | 0.00     | 6,055,856.51      |
| 22112                  | Communication                                | 1,691,451.58  | 0.00     | 1,691,451.58      |
| 22120                  | Rent   | 192,000.00    | 0.00     | 192,000.00        |
| 22121                  | House Rent                                   | 192,000.00    | 0.00     | 192,000.00        |
| 22210                  | Operation & Maintenance of Capital Assets    | 11,901,145.34 | 0.00     | 11,901,145.34     |
| 22211                  | Fuel and Oil - Vehicles                      | 5,094,676.00  | 0.00     | 5,094,676.00      |
| 22212                  | Operation & Maintenance                      | 6,798,604.54  | 0.00     | 6,798,604.54      |
| 22213                  | Insurance                                    | 7,864.80      | 0.00     | 7,864.80          |
| 22310                  | Office Materials & Services                  | 6,652,101.50  | 0.00     | 6,652,101.50      |
| 22311                  | General Office Expenses                      | 6,201,795.50  | 0.00     | 6,201,795.50      |
| 22312                  | Feedds for Animals & Birds                   | 348,255.00    | 0.00     | 348,255.00        |
| 22314                  | Fuel and Oil - For Administrative Purposes   | 102,051.00    | 0.00     | 102,051.00        |
| 22320                  | Repair and Maintenance of Public Property    | 4,291,969.00  | 0.00     | 4,291,969.00      |
| 22321                  | Repair and Maintenance of Public Property    | 4,291,969.00  | 0.00     | 4,291,969.00      |
| 22410                  | Consultancy and Other Services fee           | 7,188,447.00  | 0.00     | 7,188,447.00      |
| 22411                  | Consultancy and Services Expenses            | 90,000.00     | 0.00     | 90,000.00         |
| 22412                  | Other Service Fee                            | 7,098,447.00  | 0.00     | 7,098,447.00      |
| 22610                  | Monitoring, Evaluation & Travelling Expenses | 1,498,546.00  | 0.00     | 1,498,546.00      |
| 22612                  | Travelling Expenses                          | 1,498,546.00  | 0.00     | 1,498,546.00      |
| 22710                  | Miscellaneous                                | 16,464,773.00 | 0.00     | 16,464,773.00     |
| 22711                  | Miscellaneous                                | 16,464,773.00 | 0.00     | 16,464,773.00     |
| 27310                  | Retirement Benefits                          | 2,677,613.99  | 0.00     | 2,677,613.99      |
| 27313                  | Accumulated Leave                            | 1,325,837.99  | 0.00     | 1,325,837.99      |
| 27314                  | Medical Facility                             | 1,351,776.00  | 0.00     | 1,351,776.00      |
| 102                    | Deputy President                             | 29,334,449.46 | 0.00     | 29,334,449.46     |
|                        | Recurrent                                    | 29,334,449.46 | 0.00     | 29,334,449.46     |
| 21110                  | Wages and salaries in cash                   | 11,229,559.70 | 0.00     | 11,229,559.70     |
| 21111                  | Salary                                       | 8,432,115.70  | 0.00     | 8,432,115.70      |
| 21113                  | Dearness Allowance                           | 264,589.00    | 0.00     | 264,589.00        |
| 21119                  | Other Allowance                              | 2,532,855.00  | 0.00     | 2,532,855.00      |
| 21120                  | Wages and salaries in kind                   | 1,053,474.00  | 0.00     | 1,053,474.00      |
| 21121                  | Clothing                                     | 529,346.00    | 0.00     | 529,346.00        |
| 21123                  | Medical Expense                              | 524,128.00    | 0.00     | 524,128.00        |
| 22110                  | Utilities                                    | 1,127,205.80  | 0.00     | 1,127,205.80      |
| 22111                  | Water and Electricity                        | 659,346.80    | 0.00     | 659,346.80        |
| 22112                  | Communication                                | 467,859.00    | 0.00     | 467,859.00        |
| 22210                  | Operation & Maintenance of Capital Assets    | 3,146,856.00  | 0.00     | 3,146,856.00      |
| 22211                  | Fuel and Oil - Vehicles                      | 1,613,301.00  | 0.00     | 1,613,301.00      |
| 22212                  | Operation & Maintenance                      | 1,493,555.00  | 0.00     | 1,493,555.00      |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash             | Non Cash | Total Expenditure |
|------------------------|---|------------------|----------|-------------------|
| 22213                  | Insurance                                       | 40,000.00        | 0.00     | 40,000.00         |
| 22310                  | Office Materials & Services                     | 2,841,060.96     | 0.00     | 2,841,060.96      |
| 22311                  | General Office Expenses                         | 2,785,050.96     | 0.00     | 2,785,050.96      |
| 22314                  | Fuel and Oil - For Administrative Purposes      | 56,010.00        | 0.00     | 56,010.00         |
| 22320                  | Repair and Maintenance of Public Property       | 376,562.00       | 0.00     | 376,562.00        |
| 22321                  | Repair and Maintenance of Public Property       | 376,562.00       | 0.00     | 376,562.00        |
| 22410                  | Consultancy and Other Services fee              | 3,420,000.00     | 0.00     | 3,420,000.00      |
| 22412                  | Other Service Fee                               | 3,420,000.00     | 0.00     | 3,420,000.00      |
| 22520                  | Production Materials and Programme Expenses     | 596,640.00       | 0.00     | 596,640.00        |
| 22529                  | Other Program Expenses                          | 596,640.00       | 0.00     | 596,640.00        |
| 22610                  | Monitoring, Evaluation & Travelling Expenses    | 1,306,948.00     | 0.00     | 1,306,948.00      |
| 22612                  | Travelling Expenses                             | 1,135,518.00     | 0.00     | 1,135,518.00      |
| 22613                  | Travelling Expenses of VIPs & Delegations       | 171,430.00       | 0.00     | 171,430.00        |
| 22710                  | Miscellaneous                                   | 2,587,040.00     | 0.00     | 2,587,040.00      |
| 22711                  | Miscellaneous                                   | 2,587,040.00     | 0.00     | 2,587,040.00      |
| 27310                  | Retirement Benefits                             | 1,649,103.00     | 0.00     | 1,649,103.00      |
| 27313                  | Accumulated Leave                               | 1,049,631.00     | 0.00     | 1,049,631.00      |
| 27314                  | Medical Facility                                | 599,472.00       | 0.00     | 599,472.00        |
| 202                    | Constituent Assembly / Legislature - Parliament | 1,306,723,277.38 | 0.00     | 1,306,723,277.38  |
|                        | Recurrent                                       | 1,306,723,277.38 | 0.00     | 1,306,723,277.38  |
| 21110                  | Wages and salaries in cash                      | 742,840,486.81   | 0.00     | 742,840,486.81    |
| 21111                  | Salary  | 582,636,316.91   | 0.00     | 582,636,316.91    |
| 21113                  | Dearness Allowance                              | 9,925,932.00     | 0.00     | 9,925,932.00      |
| 21119                  | Other Allowance                                 | 150,278,237.90   | 0.00     | 150,278,237.90    |
| 21120                  | Wages and salaries in kind                      | 7,853,960.37     | 0.00     | 7,853,960.37      |
| 21121                  | Clothing  | 2,621,676.62     | 0.00     | 2,621,676.62      |
| 21123                  | Medical Expense                                 | 5,232,283.75     | 0.00     | 5,232,283.75      |
| 22110                  | Utilities                                       | 37,033,106.37    | 0.00     | 37,033,106.37     |
| 22111                  | Water and Electricity                           | 11,970,598.94    | 0.00     | 11,970,598.94     |
| 22112                  | Communication                                   | 25,062,507.43    | 0.00     | 25,062,507.43     |
| 22120                  | Rent  | 141,695,461.09   | 0.00     | 141,695,461.09    |
| 22121                  | House Rent                                      | 141,695,461.09   | 0.00     | 141,695,461.09    |
| 22210                  | Operation & Maintenance of Capital Assets       | 42,936,111.42    | 0.00     | 42,936,111.42     |
| 22211                  | Fuel and Oil - Vehicles                         | 22,284,044.14    | 0.00     | 22,284,044.14     |
| 22212                  | Operation & Maintenance                         | 19,163,859.33    | 0.00     | 19,163,859.33     |
| 22213                  | Insurance                                       | 1,488,207.95     | 0.00     | 1,488,207.95      |
| 22310                  | Office Materials & Services                     | 33,824,102.57    | 0.00     | 33,824,102.57     |
| 22311                  | General Office Expenses                         | 33,824,102.57    | 0.00     | 33,824,102.57     |
| 22410                  | Consultancy and Other Services fee              | 4,402,375.04     | 0.00     | 4,402,375.04      |
| 22411                  | Consultancy and Services Expenses               | 429,747.30       | 0.00     | 429,747.30        |
| 22412                  | Other Service Fee                               | 3,972,627.74     | 0.00     | 3,972,627.74      |
| 22510                  | Consultancy and Other Services fee              | 247,220.00       | 0.00     | 247,220.00        |
| 22511                  | Employee Training                               | 247,220.00       | 0.00     | 247,220.00        |
| 22520                  | Production Materials and Programme Expenses     | 151,885,011.37   | 0.00     | 151,885,011.37    |
| 22522                  | Program Expenses                                | 151,885,011.37   | 0.00     | 151,885,011.37    |
| 22530                  | Medicines                                       | 1,744,206.40     | 0.00     | 1,744,206.40      |
| 22531                  | Medicine Purchases                              | 1,744,206.40     | 0.00     | 1,744,206.40      |
| 22610                  | Monitoring, Evaluation & Travelling Expenses    | 19,360,243.75    | 0.00     | 19,360,243.75     |
| 22611                  | Monitoring & Evaluation Expenses                | 16,875,334.90    | 0.00     | 16,875,334.90     |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |           | Cash  | Non Cash         | Total Expenditure |                  |
|------------------------|-----------|---|------------------|-------------------|------------------|
|                        | 22612     | Travelling Expenses   | 382,475.50       | 0.00              | 382,475.50       |
|                        | 22613     | Travelling Expenses of VIPs & Delegations                                 | 2,102,433.35     | 0.00              | 2,102,433.35     |
|                        | 22710     | Miscellaneous   | 113,818,386.89   | 0.00              | 113,818,386.89   |
|                        | 22711     | Miscellaneous   | 113,818,386.89   | 0.00              | 113,818,386.89   |
|                        | 26410     | Recurrent Grant   | 2,000,000.00     | 0.00              | 2,000,000.00     |
|                        | 26411     | Unconditional Recurrent Grant to Government Agencies, Committees & Boards | 2,000,000.00     | 0.00              | 2,000,000.00     |
|                        | 27310     | Retirement Benefits   | 7,082,605.30     | 0.00              | 7,082,605.30     |
|                        | 27313     | Accumulated Leave   | 3,738,339.93     | 0.00              | 3,738,339.93     |
|                        | 27314     | Medical Facility  | 3,344,265.37     | 0.00              | 3,344,265.37     |
| 204                    | Courts    | 2,653,164,324.74  | 0.00             | 2,653,164,324.74  |                  |
|                        | Recurrent | 2,653,164,324.74  | 0.00             | 2,653,164,324.74  |                  |
|                        | 21110     | Wages and salaries in cash  | 1,703,701,651.54 | 0.00              | 1,703,701,651.54 |
|                        | 21111     | Salary  | 1,270,723,909.08 | 0.00              | 1,270,723,909.08 |
|                        | 21112     | Local Allowances  | 30,405,936.57    | 0.00              | 30,405,936.57    |
|                        | 21113     | Dearness Allowance  | 51,907,514.40    | 0.00              | 51,907,514.40    |
|                        | 21114     | Field Allowance   | 9,416,118.00     | 0.00              | 9,416,118.00     |
|                        | 21119     | Other Allowance   | 341,248,173.49   | 0.00              | 341,248,173.49   |
|                        | 21120     | Wages and salaries in kind  | 43,573,636.60    | 0.00              | 43,573,636.60    |
|                        | 21121     | Clothing  | 28,712,335.00    | 0.00              | 28,712,335.00    |
|                        | 21123     | Medical Expense   | 14,861,301.60    | 0.00              | 14,861,301.60    |
|                        | 22110     | Utilities   | 52,783,486.13    | 0.00              | 52,783,486.13    |
|                        | 22111     | Water and Electricity   | 25,060,249.26    | 0.00              | 25,060,249.26    |
|                        | 22112     | Communication   | 27,723,236.87    | 0.00              | 27,723,236.87    |
|                        | 22120     | Rent  | 41,564,262.99    | 0.00              | 41,564,262.99    |
|                        | 22121     | House Rent  | 41,564,262.99    | 0.00              | 41,564,262.99    |
|                        | 22210     | Operation & Maintenance of Capital Assets                                 | 123,749,847.75   | 0.00              | 123,749,847.75   |
|                        | 22211     | Fuel and Oil - Vehicles   | 71,628,887.98    | 0.00              | 71,628,887.98    |
|                        | 22212     | Operation & Maintenance   | 48,963,047.71    | 0.00              | 48,963,047.71    |
|                        | 22213     | Insurance   | 3,157,912.06     | 0.00              | 3,157,912.06     |
|                        | 22310     | Office Materials & Services   | 109,849,721.70   | 0.00              | 109,849,721.70   |
|                        | 22311     | General Office Expenses   | 103,806,964.07   | 0.00              | 103,806,964.07   |
|                        | 22313     | Books and Materials   | 3,330,588.10     | 0.00              | 3,330,588.10     |
|                        | 22314     | Fuel and Oil - For Administrative Purposes                                | 2,712,169.53     | 0.00              | 2,712,169.53     |
|                        | 22320     | Repair and Maintenance of Public Property                                 | 6,240,889.01     | 0.00              | 6,240,889.01     |
|                        | 22321     | Repair and Maintenance of Public Property                                 | 6,240,889.01     | 0.00              | 6,240,889.01     |
|                        | 22410     | Consultancy and Other Services fee  | 237,492,371.64   | 0.00              | 237,492,371.64   |
|                        | 22411     | Consultancy and Services Expenses   | 1,380,000.00     | 0.00              | 1,380,000.00     |
|                        | 22412     | Other Service Fee   | 236,112,371.64   | 0.00              | 236,112,371.64   |
|                        | 22510     | Consultancy and Other Services fee  | 4,135,800.90     | 0.00              | 4,135,800.90     |
|                        | 22512     | Skill Development and Awareness Training Program                          | 4,135,800.90     | 0.00              | 4,135,800.90     |
|                        | 22520     | Production Materials and Programme Expenses                               | 126,110,005.02   | 0.00              | 126,110,005.02   |
|                        | 22522     | Program Expenses  | 126,110,005.02   | 0.00              | 126,110,005.02   |
|                        | 22610     | Monitoring, Evaluation & Travelling Expenses                              | 58,136,214.77    | 0.00              | 58,136,214.77    |
|                        | 22611     | Monitoring & Evaluation Expenses  | 34,729,839.27    | 0.00              | 34,729,839.27    |
|                        | 22612     | Travelling Expenses   | 22,979,182.50    | 0.00              | 22,979,182.50    |
|                        | 22613     | Travelling Expenses of VIPs & Delegations                                 | 427,193.00       | 0.00              | 427,193.00       |
|                        | 22710     | Miscellaneous   | 19,205,181.79    | 0.00              | 19,205,181.79    |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code  | Cash           | Non Cash | Total Expenditure |
|---|----------------|----------|-------------------|
| 22711 Miscellaneous   | 19,205,181.79  | 0.00     | 19,205,181.79     |
| 26410 Recurrent Grant   | 38,429,305.22  | 0.00     | 38,429,305.22     |
| 26412 Conditional Recurrent Grant to Government Agencies, Committees & Boards | 38,429,305.22  | 0.00     | 38,429,305.22     |
| 26420 Capital Grant   | 27,194,262.00  | 0.00     | 27,194,262.00     |
| 26423 Unconditional Capital Grant to Other Institutions & Individuals         | 27,194,262.00  | 0.00     | 27,194,262.00     |
| 27310 Retirement Benefits   | 54,120,503.68  | 0.00     | 54,120,503.68     |
| 27311 Pensions and Disability Allowance                                       | 0.00           | 0.00     | 0.00              |
| 27312 Gratuity  | 1,264,738.34   | 0.00     | 1,264,738.34      |
| 27313 Accumulated Leave   | 28,365,988.34  | 0.00     | 28,365,988.34     |
| 27314 Medical Facility  | 24,489,777.00  | 0.00     | 24,489,777.00     |
| 28210 Refunds   | 6,877,184.00   | 0.00     | 6,877,184.00      |
| 28212 Judicial Refund   | 6,867,184.00   | 0.00     | 6,867,184.00      |
| 28213 Other Refund  | 10,000.00      | 0.00     | 10,000.00         |
| 206 Commission for Investigation of Abuse of Authority                        | 465,803,671.28 | 0.00     | 465,803,671.28    |
| Recurrent   | 465,803,671.28 | 0.00     | 465,803,671.28    |
| 21110 Wages and salaries in cash  | 254,787,336.22 | 0.00     | 254,787,336.22    |
| 21111 Salary  | 122,823,068.83 | 0.00     | 122,823,068.83    |
| 21112 Local Allowances  | 201,580.00     | 0.00     | 201,580.00        |
| 21113 Dearness Allowance  | 4,691,335.07   | 0.00     | 4,691,335.07      |
| 21119 Other Allowance   | 127,071,352.32 | 0.00     | 127,071,352.32    |
| 21120 Wages and salaries in kind  | 8,356,242.03   | 0.00     | 8,356,242.03      |
| 21121 Clothing  | 1,989,000.00   | 0.00     | 1,989,000.00      |
| 21122 Fooding   | 6,322,761.03   | 0.00     | 6,322,761.03      |
| 21123 Medical Expense   | 44,481.00      | 0.00     | 44,481.00         |
| 22110 Utilities   | 12,098,926.77  | 0.00     | 12,098,926.77     |
| 22111 Water and Electricity   | 6,396,478.31   | 0.00     | 6,396,478.31      |
| 22112 Communication   | 5,702,448.46   | 0.00     | 5,702,448.46      |
| 22120 Rent  | 6,858,477.00   | 0.00     | 6,858,477.00      |
| 22121 House Rent  | 6,858,477.00   | 0.00     | 6,858,477.00      |
| 22210 Operation & Maintenance of Capital Assets                               | 41,372,024.83  | 0.00     | 41,372,024.83     |
| 22211 Fuel and Oil - Vehicles   | 18,074,882.23  | 0.00     | 18,074,882.23     |
| 22212 Operation & Maintenance   | 22,816,599.00  | 0.00     | 22,816,599.00     |
| 22213 Insurance   | 480,543.60     | 0.00     | 480,543.60        |
| 22310 Office Materials & Services   | 38,333,874.60  | 0.00     | 38,333,874.60     |
| 22311 General Office Expenses   | 37,549,922.60  | 0.00     | 37,549,922.60     |
| 22314 Fuel and Oil - For Administrative Purposes                              | 783,952.00     | 0.00     | 783,952.00        |
| 22410 Consultancy and Other Services fee                                      | 38,189,173.83  | 0.00     | 38,189,173.83     |
| 22411 Consultancy and Services Expenses                                       | 5,023,659.00   | 0.00     | 5,023,659.00      |
| 22412 Other Service Fee   | 33,165,514.83  | 0.00     | 33,165,514.83     |
| 22510 Consultancy and Other Services fee                                      | 807,808.00     | 0.00     | 807,808.00        |
| 22511 Employee Training   | 807,808.00     | 0.00     | 807,808.00        |
| 22520 Production Materials and Programme Expenses                             | 14,887,131.00  | 0.00     | 14,887,131.00     |
| 22529 Other Program Expenses  | 14,887,131.00  | 0.00     | 14,887,131.00     |
| 22610 Monitoring, Evaluation & Travelling Expenses                            | 13,246,883.00  | 0.00     | 13,246,883.00     |
| 22611 Monitoring & Evaluation Expenses  | 1,598,077.00   | 0.00     | 1,598,077.00      |
| 22612 Travelling Expenses   | 11,223,806.00  | 0.00     | 11,223,806.00     |
| 22614 Other Travelling Expenses   | 425,000.00     | 0.00     | 425,000.00        |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |  | Cash           | Non Cash      | Total Expenditure |
|------------------------|--|----------------|---------------|-------------------|
| 22710                  | Miscellaneous                                | 25,811,720.00  | 0.00          | 25,811,720.00     |
| 22711                  | Miscellaneous                                | 25,811,720.00  | 0.00          | 25,811,720.00     |
| 27310                  | Retirement Benefits                          | 11,054,074.00  | 0.00          | 11,054,074.00     |
| 27312                  | Gratuity                                     | 846,097.00     | 0.00          | 846,097.00        |
| 27313                  | Accumulated Leave                            | 4,450,770.00   | 0.00          | 4,450,770.00      |
| 27314                  | Medical Facility                             | 5,757,207.00   | 0.00          | 5,757,207.00      |
| 208                    | Office of the Auditor General                | 283,240,777.59 | 25,056,560.96 | 308,297,338.55    |
|                        | Recurrent                                    | 283,240,777.59 | 25,056,560.96 | 308,297,338.55    |
| 21110                  | Wages and salaries in cash                   | 195,413,297.74 | 0.00          | 195,413,297.74    |
| 21111                  | Salary                                       | 137,592,424.45 | 0.00          | 137,592,424.45    |
| 21113                  | Dearness Allowance                           | 4,752,599.29   | 0.00          | 4,752,599.29      |
| 21119                  | Other Allowance                              | 53,068,274.00  | 0.00          | 53,068,274.00     |
| 21120                  | Wages and salaries in kind                   | 10,811,443.00  | 0.00          | 10,811,443.00     |
| 21121                  | Clothing                                     | 3,022,500.00   | 0.00          | 3,022,500.00      |
| 21123                  | Medical Expense                              | 7,788,943.00   | 0.00          | 7,788,943.00      |
| 22110                  | Utilities                                    | 2,276,587.29   | 0.00          | 2,276,587.29      |
| 22111                  | Water and Electricity                        | 1,292,391.00   | 0.00          | 1,292,391.00      |
| 22112                  | Communication                                | 984,196.29     | 0.00          | 984,196.29        |
| 22120                  | Rent   | 2,499,191.00   | 0.00          | 2,499,191.00      |
| 22122                  | Other Rent                                   | 2,499,191.00   | 0.00          | 2,499,191.00      |
| 22210                  | Operation & Maintenance of Capital Assets    | 5,702,502.00   | 0.00          | 5,702,502.00      |
| 22211                  | Fuel and Oil - Vehicles                      | 2,762,586.00   | 0.00          | 2,762,586.00      |
| 22212                  | Operation & Maintenance                      | 2,819,319.00   | 0.00          | 2,819,319.00      |
| 22213                  | Insurance                                    | 120,597.00     | 0.00          | 120,597.00        |
| 22310                  | Office Materials & Services                  | 9,732,056.00   | 0.00          | 9,732,056.00      |
| 22311                  | General Office Expenses                      | 9,504,841.00   | 0.00          | 9,504,841.00      |
| 22314                  | Fuel and Oil - For Administrative Purposes   | 227,215.00     | 0.00          | 227,215.00        |
| 22320                  | Repair and Maintenance of Public Property    | 1,799,814.00   | 0.00          | 1,799,814.00      |
| 22321                  | Repair and Maintenance of Public Property    | 1,799,814.00   | 0.00          | 1,799,814.00      |
| 22410                  | Consultancy and Other Services fee           | 3,394,794.56   | 20,933,375.00 | 24,328,169.56     |
| 22411                  | Consultancy and Services Expenses            | 301,717.00     | 20,933,375.00 | 21,235,092.00     |
| 22412                  | Other Service Fee                            | 3,093,077.56   | 0.00          | 3,093,077.56      |
| 22510                  | Consultancy and Other Services fee           | 285,210.00     | 4,123,185.96  | 4,408,395.96      |
| 22511                  | Employee Training                            | 285,210.00     | 4,123,185.96  | 4,408,395.96      |
| 22520                  | Production Materials and Programme Expenses  | 5,298,985.00   | 0.00          | 5,298,985.00      |
| 22522                  | Program Expenses                             | 5,298,985.00   | 0.00          | 5,298,985.00      |
| 22610                  | Monitoring, Evaluation & Travelling Expenses | 34,703,225.00  | 0.00          | 34,703,225.00     |
| 22611                  | Monitoring & Evaluation Expenses             | 34,703,225.00  | 0.00          | 34,703,225.00     |
| 22710                  | Miscellaneous                                | 3,231,342.00   | 0.00          | 3,231,342.00      |
| 22711                  | Miscellaneous                                | 3,231,342.00   | 0.00          | 3,231,342.00      |
| 26210                  | International Membership Fee & Assistance    | 240,000.00     | 0.00          | 240,000.00        |
| 26211                  | International Membership Fee & Assistance    | 240,000.00     | 0.00          | 240,000.00        |
| 27310                  | Retirement Benefits                          | 7,852,330.00   | 0.00          | 7,852,330.00      |
| 27312                  | Gratuity                                     | 657,644.00     | 0.00          | 657,644.00        |
| 27313                  | Accumulated Leave                            | 7,194,686.00   | 0.00          | 7,194,686.00      |
| 210                    | Public Service Commission                    | 407,698,811.32 | 0.00          | 407,698,811.32    |
|                        | Recurrent                                    | 407,698,811.32 | 0.00          | 407,698,811.32    |
| 21110                  | Wages and salaries in cash                   | 112,108,296.10 | 0.00          | 112,108,296.10    |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |  | Cash             | Non Cash | Total Expenditure |
|------------------------|--|------------------|----------|-------------------|
| 21111                  | Salary   | 106,403,690.75   | 0.00     | 106,403,690.75    |
| 21112                  | Local Allowances                                 | 1,605,946.35     | 0.00     | 1,605,946.35      |
| 21113                  | Dearness Allowance                               | 3,920,453.00     | 0.00     | 3,920,453.00      |
| 21119                  | Other Allowance                                  | 178,206.00       | 0.00     | 178,206.00        |
| 21120                  | Wages and salaries in kind                       | 5,859,922.00     | 0.00     | 5,859,922.00      |
| 21121                  | Clothing   | 2,515,000.00     | 0.00     | 2,515,000.00      |
| 21123                  | Medical Expense                                  | 3,344,922.00     | 0.00     | 3,344,922.00      |
| 22110                  | Utilities  | 3,855,636.58     | 0.00     | 3,855,636.58      |
| 22111                  | Water and Electricity                            | 2,470,551.00     | 0.00     | 2,470,551.00      |
| 22112                  | Communication                                    | 1,385,085.58     | 0.00     | 1,385,085.58      |
| 22120                  | Rent   | 390,600.00       | 0.00     | 390,600.00        |
| 22121                  | House Rent                                       | 390,600.00       | 0.00     | 390,600.00        |
| 22210                  | Operation & Maintenance of Capital Assets        | 10,275,536.40    | 0.00     | 10,275,536.40     |
| 22211                  | Fuel and Oil - Vehicles                          | 5,331,077.40     | 0.00     | 5,331,077.40      |
| 22212                  | Operation & Maintenance                          | 4,498,500.00     | 0.00     | 4,498,500.00      |
| 22213                  | Insurance  | 445,959.00       | 0.00     | 445,959.00        |
| 22310                  | Office Materials & Services                      | 7,568,092.50     | 0.00     | 7,568,092.50      |
| 22311                  | General Office Expenses                          | 7,161,922.50     | 0.00     | 7,161,922.50      |
| 22314                  | Fuel and Oil - For Administrative Purposes       | 406,170.00       | 0.00     | 406,170.00        |
| 22410                  | Consultancy and Other Services fee               | 6,291,056.00     | 0.00     | 6,291,056.00      |
| 22411                  | Consultancy and Services Expenses                | 298,481.00       | 0.00     | 298,481.00        |
| 22412                  | Other Service Fee                                | 5,992,575.00     | 0.00     | 5,992,575.00      |
| 22510                  | Consultancy and Other Services fee               | 2,807,248.00     | 0.00     | 2,807,248.00      |
| 22511                  | Employee Training                                | 256,000.00       | 0.00     | 256,000.00        |
| 22512                  | Skill Development and Awareness Training Program | 2,551,248.00     | 0.00     | 2,551,248.00      |
| 22520                  | Production Materials and Programme Expenses      | 7,779,332.00     | 0.00     | 7,779,332.00      |
| 22521                  | Production Materials/Services                    | 1,031,690.00     | 0.00     | 1,031,690.00      |
| 22522                  | Program Expenses                                 | 6,506,297.00     | 0.00     | 6,506,297.00      |
| 22529                  | Other Program Expenses                           | 241,345.00       | 0.00     | 241,345.00        |
| 22610                  | Monitoring, Evaluation & Travelling Expenses     | 4,100,292.00     | 0.00     | 4,100,292.00      |
| 22611                  | Monitoring & Evaluation Expenses                 | 528,831.00       | 0.00     | 528,831.00        |
| 22612                  | Travelling Expenses                              | 3,571,461.00     | 0.00     | 3,571,461.00      |
| 22710                  | Miscellaneous                                    | 241,560,652.74   | 0.00     | 241,560,652.74    |
| 22711                  | Miscellaneous                                    | 241,560,652.74   | 0.00     | 241,560,652.74    |
| 27310                  | Retirement Benefits                              | 5,102,147.00     | 0.00     | 5,102,147.00      |
| 27313                  | Accumulated Leave                                | 3,786,443.00     | 0.00     | 3,786,443.00      |
| 27314                  | Medical Facility                                 | 1,315,704.00     | 0.00     | 1,315,704.00      |
| 212                    | Election Commission                              | 1,559,203,777.25 | 0.00     | 1,559,203,777.25  |
|                        | Recurrent  | 1,559,203,777.25 | 0.00     | 1,559,203,777.25  |
| 21110                  | Wages and salaries in cash                       | 175,859,951.49   | 0.00     | 175,859,951.49    |
| 21111                  | Salary   | 140,741,222.85   | 0.00     | 140,741,222.85    |
| 21112                  | Local Allowances                                 | 6,202,491.45     | 0.00     | 6,202,491.45      |
| 21113                  | Dearness Allowance                               | 6,375,315.73     | 0.00     | 6,375,315.73      |
| 21119                  | Other Allowance                                  | 22,540,921.46    | 0.00     | 22,540,921.46     |
| 21120                  | Wages and salaries in kind                       | 7,209,235.87     | 0.00     | 7,209,235.87      |
| 21121                  | Clothing   | 3,382,500.00     | 0.00     | 3,382,500.00      |
| 21123                  | Medical Expense                                  | 3,826,735.87     | 0.00     | 3,826,735.87      |



## Financial Comptroller General Office Economic Code wise Aggregate Expenditure (Recurrent)

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code | Cash  | Non Cash         | Total Expenditure |                  |
|------------------------|---|------------------|-------------------|------------------|
| 22110                  | Utilities   | 6,265,213.28     | 0.00              | 6,265,213.28     |
| 22111                  | Water and Electricity   | 3,335,069.61     | 0.00              | 3,335,069.61     |
| 22112                  | Communication   | 2,930,143.67     | 0.00              | 2,930,143.67     |
| 22120                  | Rent  | 15,383,641.00    | 0.00              | 15,383,641.00    |
| 22121                  | House Rent  | 15,383,641.00    | 0.00              | 15,383,641.00    |
| 22210                  | Operation & Maintenance of Capital Assets                               | 15,721,472.93    | 0.00              | 15,721,472.93    |
| 22211                  | Fuel and Oil - Vehicles   | 9,591,424.58     | 0.00              | 9,591,424.58     |
| 22212                  | Operation & Maintenance   | 4,663,308.95     | 0.00              | 4,663,308.95     |
| 22213                  | Insurance   | 1,466,739.40     | 0.00              | 1,466,739.40     |
| 22310                  | Office Materials & Services   | 13,398,965.23    | 0.00              | 13,398,965.23    |
| 22311                  | General Office Expenses   | 13,066,299.23    | 0.00              | 13,066,299.23    |
| 22314                  | Fuel and Oil - For Administrative Purposes                              | 332,666.00       | 0.00              | 332,666.00       |
| 22320                  | Repair and Maintenance of Public Property                               | 126,322.00       | 0.00              | 126,322.00       |
| 22321                  | Repair and Maintenance of Public Property                               | 126,322.00       | 0.00              | 126,322.00       |
| 22410                  | Consultancy and Other Services fee                                      | 41,624,791.09    | 0.00              | 41,624,791.09    |
| 22412                  | Other Service Fee   | 41,624,791.09    | 0.00              | 41,624,791.09    |
| 22510                  | Consultancy and Other Services fee                                      | 428,490.00       | 0.00              | 428,490.00       |
| 22511                  | Employee Training   | 203,990.00       | 0.00              | 203,990.00       |
| 22512                  | Skill Development and Awareness Training Program                        | 224,500.00       | 0.00              | 224,500.00       |
| 22520                  | Production Materials and Programme Expenses                             | 174,861,598.31   | 0.00              | 174,861,598.31   |
| 22522                  | Program Expenses  | 174,861,598.31   | 0.00              | 174,861,598.31   |
| 22610                  | Monitoring, Evaluation & Travelling Expenses                            | 7,648,216.50     | 0.00              | 7,648,216.50     |
| 22611                  | Monitoring & Evaluation Expenses  | 5,905,649.50     | 0.00              | 5,905,649.50     |
| 22612                  | Travelling Expenses   | 1,742,567.00     | 0.00              | 1,742,567.00     |
| 22710                  | Miscellaneous   | 3,778,746.00     | 0.00              | 3,778,746.00     |
| 22711                  | Miscellaneous   | 3,778,746.00     | 0.00              | 3,778,746.00     |
| 26410                  | Recurrent Grant   | 20,000,000.00    | 0.00              | 20,000,000.00    |
| 26412                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards | 20,000,000.00    | 0.00              | 20,000,000.00    |
| 26420                  | Capital Grant   | 1,063,276,434.79 | 0.00              | 1,063,276,434.79 |
| 26423                  | Unconditional Capital Grant to Other Institutions & Individuals         | 1,063,276,434.79 | 0.00              | 1,063,276,434.79 |
| 27310                  | Retirement Benefits   | 13,620,698.76    | 0.00              | 13,620,698.76    |
| 27312                  | Gratuity  | 198,322.00       | 0.00              | 198,322.00       |
| 27313                  | Accumulated Leave   | 7,543,518.76     | 0.00              | 7,543,518.76     |
| 27314                  | Medical Facility  | 5,878,858.00     | 0.00              | 5,878,858.00     |
| 214                    | National Human Rights Commission  | 71,951,158.00    | 0.00              | 71,951,158.00    |
|                        | Recurrent   | 71,951,158.00    | 0.00              | 71,951,158.00    |
| 21110                  | Wages and salaries in cash  | 39,695,451.67    | 0.00              | 39,695,451.67    |
| 21111                  | Salary  | 38,318,941.67    | 0.00              | 38,318,941.67    |
| 21112                  | Local Allowances  | 436,510.00       | 0.00              | 436,510.00       |
| 21113                  | Dearness Allowance  | 821,000.00       | 0.00              | 821,000.00       |
| 21119                  | Other Allowance   | 119,000.00       | 0.00              | 119,000.00       |
| 21120                  | Wages and salaries in kind  | 217,500.00       | 0.00              | 217,500.00       |
| 21121                  | Clothing  | 217,500.00       | 0.00              | 217,500.00       |
| 22110                  | Utilities   | 3,166,097.54     | 0.00              | 3,166,097.54     |
| 22111                  | Water and Electricity   | 1,084,950.43     | 0.00              | 1,084,950.43     |
| 22112                  | Communication   | 2,081,147.11     | 0.00              | 2,081,147.11     |
| 22120                  | Rent  | 2,681,229.00     | 0.00              | 2,681,229.00     |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |  | Cash           | Non Cash | Total Expenditure |
|------------------------|--|----------------|----------|-------------------|
| 22121                  | House Rent                                   | 2,359,629.00   | 0.00     | 2,359,629.00      |
| 22122                  | Other Rent                                   | 321,600.00     | 0.00     | 321,600.00        |
| 22210                  | Operation & Maintenance of Capital Assets    | 8,838,421.03   | 0.00     | 8,838,421.03      |
| 22211                  | Fuel and Oil - Vehicles                      | 4,544,624.62   | 0.00     | 4,544,624.62      |
| 22212                  | Operation & Maintenance                      | 3,190,995.51   | 0.00     | 3,190,995.51      |
| 22213                  | Insurance                                    | 1,102,800.90   | 0.00     | 1,102,800.90      |
| 22310                  | Office Materials & Services                  | 4,951,719.46   | 0.00     | 4,951,719.46      |
| 22311                  | General Office Expenses                      | 4,418,995.46   | 0.00     | 4,418,995.46      |
| 22313                  | Books and Materials                          | 345,008.00     | 0.00     | 345,008.00        |
| 22314                  | Fuel and Oil - For Administrative Purposes   | 187,716.00     | 0.00     | 187,716.00        |
| 22410                  | Consultancy and Other Services fee           | 1,880,888.80   | 0.00     | 1,880,888.80      |
| 22411                  | Consultancy and Services Expenses            | 783,540.03     | 0.00     | 783,540.03        |
| 22412                  | Other Service Fee                            | 1,097,348.77   | 0.00     | 1,097,348.77      |
| 22510                  | Consultancy and Other Services fee           | 39,832.00      | 0.00     | 39,832.00         |
| 22511                  | Employee Training                            | 39,832.00      | 0.00     | 39,832.00         |
| 22520                  | Production Materials and Programme Expenses  | 6,717,316.04   | 0.00     | 6,717,316.04      |
| 22522                  | Program Expenses                             | 6,243,364.54   | 0.00     | 6,243,364.54      |
| 22529                  | Other Program Expenses                       | 473,951.50     | 0.00     | 473,951.50        |
| 22610                  | Monitoring, Evaluation & Travelling Expenses | 927,311.25     | 0.00     | 927,311.25        |
| 22611                  | Monitoring & Evaluation Expenses             | 323,830.00     | 0.00     | 323,830.00        |
| 22612                  | Travelling Expenses                          | 603,481.25     | 0.00     | 603,481.25        |
| 22710                  | Miscellaneous                                | 2,226,592.55   | 0.00     | 2,226,592.55      |
| 22711                  | Miscellaneous                                | 2,226,592.55   | 0.00     | 2,226,592.55      |
| 27310                  | Retirement Benefits                          | 608,798.66     | 0.00     | 608,798.66        |
| 27313                  | Accumulated Leave                            | 254,158.66     | 0.00     | 254,158.66        |
| 27314                  | Medical Facility                             | 354,640.00     | 0.00     | 354,640.00        |
| 216                    | Office of the Attorney General               | 479,933,172.11 | 0.00     | 479,933,172.11    |
|                        | Recurrent                                    | 479,933,172.11 | 0.00     | 479,933,172.11    |
| 21110                  | Wages and salaries in cash                   | 319,517,810.66 | 0.00     | 319,517,810.66    |
| 21111                  | Salary                                       | 226,658,850.29 | 0.00     | 226,658,850.29    |
| 21112                  | Local Allowances                             | 9,479,130.19   | 0.00     | 9,479,130.19      |
| 21113                  | Dearness Allowance                           | 9,189,208.18   | 0.00     | 9,189,208.18      |
| 21119                  | Other Allowance                              | 74,190,622.00  | 0.00     | 74,190,622.00     |
| 21120                  | Wages and salaries in kind                   | 10,003,753.36  | 0.00     | 10,003,753.36     |
| 21121                  | Clothing                                     | 5,535,000.00   | 0.00     | 5,535,000.00      |
| 21123                  | Medical Expense                              | 4,468,753.36   | 0.00     | 4,468,753.36      |
| 22110                  | Utilities                                    | 12,962,788.94  | 0.00     | 12,962,788.94     |
| 22111                  | Water and Electricity                        | 5,936,347.80   | 0.00     | 5,936,347.80      |
| 22112                  | Communication                                | 7,026,441.14   | 0.00     | 7,026,441.14      |
| 22120                  | Rent   | 7,868,289.00   | 0.00     | 7,868,289.00      |
| 22121                  | House Rent                                   | 7,868,289.00   | 0.00     | 7,868,289.00      |
| 22210                  | Operation & Maintenance of Capital Assets    | 19,285,348.92  | 0.00     | 19,285,348.92     |
| 22211                  | Fuel and Oil - Vehicles                      | 9,707,408.14   | 0.00     | 9,707,408.14      |
| 22212                  | Operation & Maintenance                      | 9,126,483.28   | 0.00     | 9,126,483.28      |
| 22213                  | Insurance                                    | 451,457.50     | 0.00     | 451,457.50        |
| 22310                  | Office Materials & Services                  | 15,812,138.00  | 0.00     | 15,812,138.00     |
| 22311                  | General Office Expenses                      | 14,618,219.00  | 0.00     | 14,618,219.00     |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |                    | Cash  | Non Cash      | Total Expenditure |               |
|------------------------|--------------------|---|---------------|-------------------|---------------|
|                        | 22313              | Books and Materials   | 274,822.00    | 0.00              | 274,822.00    |
|                        | 22314              | Fuel and Oil - For Administrative Purposes                              | 919,097.00    | 0.00              | 919,097.00    |
|                        | 22410              | Consultancy and Other Services fee                                      | 48,989,975.04 | 0.00              | 48,989,975.04 |
|                        | 22411              | Consultancy and Services Expenses                                       | 757,350.00    | 0.00              | 757,350.00    |
|                        | 22412              | Other Service Fee   | 48,232,625.04 | 0.00              | 48,232,625.04 |
|                        | 22520              | Production Materials and Programme Expenses                             | 13,625,891.00 | 0.00              | 13,625,891.00 |
|                        | 22522              | Program Expenses  | 13,127,891.00 | 0.00              | 13,127,891.00 |
|                        | 22529              | Other Program Expenses  | 498,000.00    | 0.00              | 498,000.00    |
|                        | 22610              | Monitoring, Evaluation & Travelling Expenses                            | 9,881,000.00  | 0.00              | 9,881,000.00  |
|                        | 22611              | Monitoring & Evaluation Expenses  | 6,645,295.00  | 0.00              | 6,645,295.00  |
|                        | 22612              | Travelling Expenses   | 3,235,705.00  | 0.00              | 3,235,705.00  |
|                        | 22710              | Miscellaneous   | 7,928,494.00  | 0.00              | 7,928,494.00  |
|                        | 22711              | Miscellaneous   | 7,928,494.00  | 0.00              | 7,928,494.00  |
|                        | 26410              | Recurrent Grant   | 300,000.00    | 0.00              | 300,000.00    |
|                        | 26412              | Conditional Recurrent Grant to Government Agencies, Committees & Boards | 300,000.00    | 0.00              | 300,000.00    |
|                        | 27310              | Retirement Benefits   | 13,757,683.19 | 0.00              | 13,757,683.19 |
|                        | 27312              | Gratuity  | 245,317.00    | 0.00              | 245,317.00    |
|                        | 27313              | Accumulated Leave   | 7,798,809.79  | 0.00              | 7,798,809.79  |
|                        | 27314              | Medical Facility  | 5,713,556.40  | 0.00              | 5,713,556.40  |
| 218                    | Council of Justice | 36,261,608.20   | 0.00          | 36,261,608.20     |               |
|                        | Recurrent          | 36,261,608.20   | 0.00          | 36,261,608.20     |               |
|                        | 21110              | Wages and salaries in cash  | 16,650,833.20 | 0.00              | 16,650,833.20 |
|                        | 21111              | Salary  | 13,086,757.20 | 0.00              | 13,086,757.20 |
|                        | 21113              | Dearness Allowance  | 446,866.00    | 0.00              | 446,866.00    |
|                        | 21119              | Other Allowance   | 3,117,210.00  | 0.00              | 3,117,210.00  |
|                        | 21120              | Wages and salaries in kind  | 990,320.00    | 0.00              | 990,320.00    |
|                        | 21121              | Clothing  | 210,000.00    | 0.00              | 210,000.00    |
|                        | 21123              | Medical Expense   | 780,320.00    | 0.00              | 780,320.00    |
|                        | 22110              | Utilities   | 810,588.00    | 0.00              | 810,588.00    |
|                        | 22111              | Water and Electricity   | 278,338.00    | 0.00              | 278,338.00    |
|                        | 22112              | Communication   | 532,250.00    | 0.00              | 532,250.00    |
|                        | 22120              | Rent  | 402,526.00    | 0.00              | 402,526.00    |
|                        | 22121              | House Rent  | 402,526.00    | 0.00              | 402,526.00    |
|                        | 22210              | Operation & Maintenance of Capital Assets                               | 3,707,975.00  | 0.00              | 3,707,975.00  |
|                        | 22211              | Fuel and Oil - Vehicles   | 1,638,000.00  | 0.00              | 1,638,000.00  |
|                        | 22212              | Operation & Maintenance   | 1,909,975.00  | 0.00              | 1,909,975.00  |
|                        | 22213              | Insurance   | 160,000.00    | 0.00              | 160,000.00    |
|                        | 22310              | Office Materials & Services   | 4,081,699.00  | 0.00              | 4,081,699.00  |
|                        | 22311              | General Office Expenses   | 4,081,699.00  | 0.00              | 4,081,699.00  |
|                        | 22410              | Consultancy and Other Services fee                                      | 2,731,348.00  | 0.00              | 2,731,348.00  |
|                        | 22411              | Consultancy and Services Expenses                                       | 74,518.00     | 0.00              | 74,518.00     |
|                        | 22412              | Other Service Fee   | 2,656,830.00  | 0.00              | 2,656,830.00  |
|                        | 22520              | Production Materials and Programme Expenses                             | 2,999,428.00  | 0.00              | 2,999,428.00  |
|                        | 22529              | Other Program Expenses  | 2,999,428.00  | 0.00              | 2,999,428.00  |
|                        | 22610              | Monitoring, Evaluation & Travelling Expenses                            | 539,782.00    | 0.00              | 539,782.00    |
|                        | 22611              | Monitoring & Evaluation Expenses  | 506,106.00    | 0.00              | 506,106.00    |
|                        | 22612              | Travelling Expenses   | 33,676.00     | 0.00              | 33,676.00     |
|                        | 22710              | Miscellaneous   | 2,782,000.00  | 0.00              | 2,782,000.00  |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash              | Non Cash | Total Expenditure |
|------------------------|---|-------------------|----------|-------------------|
|                        | 22711 Miscellaneous   | 2,782,000.00      | 0.00     | 2,782,000.00      |
|                        | 27310 Retirement Benefits   | 565,109.00        | 0.00     | 565,109.00        |
|                        | 27312 Gratuity  | 565,109.00        | 0.00     | 565,109.00        |
| 301                    | Prime Minister and Council of Minister's Office                                 | 12,436,668,752.09 | 0.00     | 12,436,668,752.09 |
|                        | Recurrent   | 12,436,668,752.09 | 0.00     | 12,436,668,752.09 |
|                        | 21110 Wages and salaries in cash  | 248,870,055.35    | 0.00     | 248,870,055.35    |
|                        | 21111 Salary  | 196,564,880.87    | 0.00     | 196,564,880.87    |
|                        | 21112 Local Allowances  | 1,212,509.50      | 0.00     | 1,212,509.50      |
|                        | 21113 Dearness Allowance  | 7,126,037.00      | 0.00     | 7,126,037.00      |
|                        | 21119 Other Allowance   | 43,966,627.98     | 0.00     | 43,966,627.98     |
|                        | 21120 Wages and salaries in kind  | 6,942,807.50      | 0.00     | 6,942,807.50      |
|                        | 21121 Clothing  | 4,060,500.00      | 0.00     | 4,060,500.00      |
|                        | 21122 Fooding   | 1,730,889.50      | 0.00     | 1,730,889.50      |
|                        | 21123 Medical Expense   | 1,151,418.00      | 0.00     | 1,151,418.00      |
|                        | 22110 Utilities   | 13,758,055.68     | 0.00     | 13,758,055.68     |
|                        | 22111 Water and Electricity   | 8,013,929.55      | 0.00     | 8,013,929.55      |
|                        | 22112 Communication   | 5,744,126.13      | 0.00     | 5,744,126.13      |
|                        | 22120 Rent  | 10,320,336.00     | 0.00     | 10,320,336.00     |
|                        | 22121 House Rent  | 10,320,336.00     | 0.00     | 10,320,336.00     |
|                        | 22210 Operation & Maintenance of Capital Assets                                 | 50,337,733.45     | 0.00     | 50,337,733.45     |
|                        | 22211 Fuel and Oil - Vehicles   | 28,536,132.31     | 0.00     | 28,536,132.31     |
|                        | 22212 Operation & Maintenance   | 20,028,304.94     | 0.00     | 20,028,304.94     |
|                        | 22213 Insurance   | 1,773,296.20      | 0.00     | 1,773,296.20      |
|                        | 22310 Office Materials & Services   | 31,444,145.97     | 0.00     | 31,444,145.97     |
|                        | 22311 General Office Expenses   | 30,465,557.45     | 0.00     | 30,465,557.45     |
|                        | 22313 Books and Materials   | 180,950.00        | 0.00     | 180,950.00        |
|                        | 22314 Fuel and Oil - For Administrative Purposes                                | 797,638.52        | 0.00     | 797,638.52        |
|                        | 22320 Repair and Maintenance of Public Property                                 | 2,746,512.96      | 0.00     | 2,746,512.96      |
|                        | 22321 Repair and Maintenance of Public Property                                 | 2,746,512.96      | 0.00     | 2,746,512.96      |
|                        | 22410 Consultancy and Other Services fee  | 35,401,553.63     | 0.00     | 35,401,553.63     |
|                        | 22411 Consultancy and Services Expenses   | 13,270,193.48     | 0.00     | 13,270,193.48     |
|                        | 22412 Other Service Fee   | 22,131,360.15     | 0.00     | 22,131,360.15     |
|                        | 22510 Consultancy and Other Services fee  | 7,809,708.00      | 0.00     | 7,809,708.00      |
|                        | 22511 Employee Training   | 931,321.00        | 0.00     | 931,321.00        |
|                        | 22512 Skill Development and Awareness Training Program                          | 6,878,387.00      | 0.00     | 6,878,387.00      |
|                        | 22520 Production Materials and Programme Expenses                               | 11,316,573.80     | 0.00     | 11,316,573.80     |
|                        | 22521 Production Materials/Services   | 1,290,374.00      | 0.00     | 1,290,374.00      |
|                        | 22522 Program Expenses  | 9,924,983.00      | 0.00     | 9,924,983.00      |
|                        | 22529 Other Program Expenses  | 101,216.80        | 0.00     | 101,216.80        |
|                        | 22610 Monitoring, Evaluation & Travelling Expenses                              | 34,269,516.09     | 0.00     | 34,269,516.09     |
|                        | 22611 Monitoring & Evaluation Expenses  | 26,193,126.34     | 0.00     | 26,193,126.34     |
|                        | 22612 Travelling Expenses   | 6,740,060.75      | 0.00     | 6,740,060.75      |
|                        | 22613 Travelling Expenses of VIPs & Delegations                                 | 1,336,329.00      | 0.00     | 1,336,329.00      |
|                        | 22710 Miscellaneous   | 22,815,188.00     | 0.00     | 22,815,188.00     |
|                        | 22711 Miscellaneous   | 22,815,188.00     | 0.00     | 22,815,188.00     |
|                        | 26410 Recurrent Grant   | 10,015,610,003.81 | 0.00     | 10,015,610,003.81 |
|                        | 26411 Unconditional Recurrent Grant to Government Agencies, Committees & Boards | 2,202,158.29      | 0.00     | 2,202,158.29      |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash              | Non Cash       | Total Expenditure |
|------------------------|---|-------------------|----------------|-------------------|
| 26412                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards | 146,316,845.52    | 0.00           | 146,316,845.52    |
| 26413                  | Unconditional Recurrent Grant to Other Institutions & Individuals       | 9,867,091,000.00  | 0.00           | 9,867,091,000.00  |
| 26420                  | Capital Grant   | 1,921,728,217.70  | 0.00           | 1,921,728,217.70  |
| 26422                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards | 2,155,930.00      | 0.00           | 2,155,930.00      |
| 26423                  | Unconditional Capital Grant to Other Institutions & Individuals         | 1,919,572,287.70  | 0.00           | 1,919,572,287.70  |
| 27310                  | Retirement Benefits   | 23,298,344.15     | 0.00           | 23,298,344.15     |
| 27313                  | Accumulated Leave   | 11,717,379.75     | 0.00           | 11,717,379.75     |
| 27314                  | Medical Facility  | 11,580,964.40     | 0.00           | 11,580,964.40     |
| 305                    | Ministry of Finance   | 40,237,495,416.13 | 169,610,556.75 | 40,407,105,972.88 |
|                        | Recurrent   | 40,237,495,416.13 | 169,610,556.75 | 40,407,105,972.88 |
| 21110                  | Wages and salaries in cash  | 1,694,578,350.78  | 0.00           | 1,694,578,350.78  |
| 21111                  | Salary  | 1,178,620,751.08  | 0.00           | 1,178,620,751.08  |
| 21112                  | Local Allowances  | 18,301,399.46     | 0.00           | 18,301,399.46     |
| 21113                  | Dearness Allowance  | 45,627,697.94     | 0.00           | 45,627,697.94     |
| 21114                  | Field Allowance   | 29,000.00         | 0.00           | 29,000.00         |
| 21119                  | Other Allowance   | 451,999,502.30    | 0.00           | 451,999,502.30    |
| 21120                  | Wages and salaries in kind  | 45,507,331.00     | 0.00           | 45,507,331.00     |
| 21121                  | Clothing  | 29,651,439.00     | 0.00           | 29,651,439.00     |
| 21122                  | Fooding   | 39,997.00         | 0.00           | 39,997.00         |
| 21123                  | Medical Expense   | 15,815,895.00     | 0.00           | 15,815,895.00     |
| 22110                  | Utilities   | 87,161,914.69     | 0.00           | 87,161,914.69     |
| 22111                  | Water and Electricity   | 40,953,303.62     | 0.00           | 40,953,303.62     |
| 22112                  | Communication   | 46,208,611.07     | 0.00           | 46,208,611.07     |
| 22120                  | Rent  | 66,975,599.49     | 0.00           | 66,975,599.49     |
| 22121                  | House Rent  | 65,627,735.49     | 0.00           | 65,627,735.49     |
| 22122                  | Other Rent  | 1,347,864.00      | 0.00           | 1,347,864.00      |
| 22210                  | Operation & Maintenance of Capital Assets                               | 171,452,830.79    | 0.00           | 171,452,830.79    |
| 22211                  | Fuel and Oil - Vehicles   | 97,083,260.35     | 0.00           | 97,083,260.35     |
| 22212                  | Operation & Maintenance   | 72,393,461.23     | 0.00           | 72,393,461.23     |
| 22213                  | Insurance   | 1,976,109.21      | 0.00           | 1,976,109.21      |
| 22310                  | Office Materials & Services   | 326,496,894.48    | 0.00           | 326,496,894.48    |
| 22311                  | General Office Expenses   | 322,690,242.54    | 0.00           | 322,690,242.54    |
| 22313                  | Books and Materials   | 418,761.00        | 0.00           | 418,761.00        |
| 22314                  | Fuel and Oil - For Administrative Purposes                              | 3,387,890.94      | 0.00           | 3,387,890.94      |
| 22320                  | Repair and Maintenance of Public Property                               | 2,900,488.00      | 0.00           | 2,900,488.00      |
| 22321                  | Repair and Maintenance of Public Property                               | 2,900,488.00      | 0.00           | 2,900,488.00      |
| 22410                  | Consultancy and Other Services fee                                      | 214,576,365.10    | 27,658,480.45  | 242,234,845.55    |
| 22411                  | Consultancy and Services Expenses                                       | 45,154,801.62     | 27,658,480.45  | 72,813,282.07     |
| 22412                  | Other Service Fee   | 169,421,563.48    | 0.00           | 169,421,563.48    |
| 22510                  | Consultancy and Other Services fee                                      | 18,783,630.21     | 0.00           | 18,783,630.21     |
| 22511                  | Employee Training   | 10,388,298.00     | 0.00           | 10,388,298.00     |
| 22512                  | Skill Development and Awareness Training Program                        | 8,395,332.21      | 0.00           | 8,395,332.21      |
| 22520                  | Production Materials and Programme Expenses                             | 127,125,917.36    | 2,751,654.36   | 129,877,571.72    |
| 22522                  | Program Expenses  | 120,806,635.36    | 0.00           | 120,806,635.36    |
| 22529                  | Other Program Expenses  | 6,319,282.00      | 2,751,654.36   | 9,070,936.36      |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash              | Non Cash       | Total Expenditure |
|------------------------|---|-------------------|----------------|-------------------|
| 22610                  | Monitoring, Evaluation & Travelling Expenses                              | 88,787,263.70     | 0.00           | 88,787,263.70     |
| 22611                  | Monitoring & Evaluation Expenses  | 36,548,155.00     | 0.00           | 36,548,155.00     |
| 22612                  | Travelling Expenses   | 52,239,108.70     | 0.00           | 52,239,108.70     |
| 22710                  | Miscellaneous   | 54,861,642.91     | 0.00           | 54,861,642.91     |
| 22711                  | Miscellaneous   | 54,861,642.91     | 0.00           | 54,861,642.91     |
| 25110                  | Operating Subsidy - Non-Financial Public                                  | 177,615,990.33    | 139,200,421.94 | 316,816,412.27    |
| 25111                  | Operating Subsidy - Non-Financial Corporations                            | 6,115,990.33      | 139,200,421.94 | 145,316,412.27    |
| 25112                  | Capital Subsidy - Non-Financial Corporations                              | 171,500,000.00    | 0.00           | 171,500,000.00    |
| 25210                  | Subsidies to Non-Financial Enterprises                                    | 59,175,000.00     | 0.00           | 59,175,000.00     |
| 25212                  | Capital Subsidies to Non-Financial Private Enterprises                    | 59,175,000.00     | 0.00           | 59,175,000.00     |
| 26210                  | International Membership Fee & Assistance                                 | 361,557,751.55    | 0.00           | 361,557,751.55    |
| 26211                  | International Membership Fee & Assistance                                 | 361,557,751.55    | 0.00           | 361,557,751.55    |
| 26410                  | Recurrent Grant   | 10,552,674,958.11 | 0.00           | 10,552,674,958.11 |
| 26411                  | Unconditional Recurrent Grant to Government Agencies, Committees & Boards | 15,400,000.00     | 0.00           | 15,400,000.00     |
| 26412                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 37,274,958.11     | 0.00           | 37,274,958.11     |
| 26413                  | Unconditional Recurrent Grant to Other Institutions & Individuals         | 10,500,000,000.00 | 0.00           | 10,500,000,000.00 |
| 27310                  | Retirement Benefits   | 26,133,090,405.63 | 0.00           | 26,133,090,405.63 |
| 27311                  | Pensions and Disability Allowance   | 26,010,694,707.00 | 0.00           | 26,010,694,707.00 |
| 27312                  | Gratuity  | 722,791.17        | 0.00           | 722,791.17        |
| 27313                  | Accumulated Leave   | 42,945,932.15     | 0.00           | 42,945,932.15     |
| 27314                  | Medical Facility  | 40,851,975.31     | 0.00           | 40,851,975.31     |
| 27315                  | Deceased Staff Assistance   | 37,875,000.00     | 0.00           | 37,875,000.00     |
| 28210                  | Refunds   | 54,173,082.00     | 0.00           | 54,173,082.00     |
| 28212                  | Judicial Refund   | 120,045.00        | 0.00           | 120,045.00        |
| 28213                  | Other Refund  | 54,053,037.00     | 0.00           | 54,053,037.00     |
| 307                    | Ministry of Industry  | 1,342,306,010.32  | 0.00           | 1,342,306,010.32  |
|                        | Recurrent   | 1,342,306,010.32  | 0.00           | 1,342,306,010.32  |
| 21110                  | Wages and salaries in cash  | 393,636,030.04    | 0.00           | 393,636,030.04    |
| 21111                  | Salary  | 367,601,643.37    | 0.00           | 367,601,643.37    |
| 21112                  | Local Allowances  | 8,549,297.67      | 0.00           | 8,549,297.67      |
| 21113                  | Dearness Allowance  | 12,093,532.60     | 0.00           | 12,093,532.60     |
| 21119                  | Other Allowance   | 5,391,556.40      | 0.00           | 5,391,556.40      |
| 21120                  | Wages and salaries in kind  | 11,012,314.00     | 0.00           | 11,012,314.00     |
| 21121                  | Clothing  | 8,612,453.00      | 0.00           | 8,612,453.00      |
| 21123                  | Medical Expense   | 2,399,861.00      | 0.00           | 2,399,861.00      |
| 22110                  | Utilities   | 15,979,699.60     | 0.00           | 15,979,699.60     |
| 22111                  | Water and Electricity   | 9,595,749.32      | 0.00           | 9,595,749.32      |
| 22112                  | Communication   | 6,383,950.28      | 0.00           | 6,383,950.28      |
| 22120                  | Rent  | 7,780,242.53      | 0.00           | 7,780,242.53      |
| 22121                  | House Rent  | 6,812,772.50      | 0.00           | 6,812,772.50      |
| 22122                  | Other Rent  | 967,470.03        | 0.00           | 967,470.03        |
| 22210                  | Operation & Maintenance of Capital Assets                                 | 29,883,582.03     | 0.00           | 29,883,582.03     |
| 22211                  | Fuel and Oil - Vehicles   | 16,128,068.71     | 0.00           | 16,128,068.71     |
| 22212                  | Operation & Maintenance   | 13,090,061.58     | 0.00           | 13,090,061.58     |
| 22213                  | Insurance   | 665,451.74        | 0.00           | 665,451.74        |
| 22310                  | Office Materials & Services   | 29,677,918.68     | 0.00           | 29,677,918.68     |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash           | Non Cash | Total Expenditure |
|------------------------|---|----------------|----------|-------------------|
| 22311                  | General Office Expenses   | 27,689,906.94  | 0.00     | 27,689,906.94     |
| 22314                  | Fuel and Oil - For Administrative Purposes                                | 1,988,011.74   | 0.00     | 1,988,011.74      |
| 22320                  | Repair and Maintenance of Public Property                                 | 1,866,871.22   | 0.00     | 1,866,871.22      |
| 22321                  | Repair and Maintenance of Public Property                                 | 1,866,871.22   | 0.00     | 1,866,871.22      |
| 22410                  | Consultancy and Other Services fee  | 42,751,239.10  | 0.00     | 42,751,239.10     |
| 22411                  | Consultancy and Services Expenses   | 5,906,559.29   | 0.00     | 5,906,559.29      |
| 22412                  | Other Service Fee   | 36,844,679.81  | 0.00     | 36,844,679.81     |
| 22510                  | Consultancy and Other Services fee  | 154,779,960.49 | 0.00     | 154,779,960.49    |
| 22511                  | Employee Training   | 539,129.85     | 0.00     | 539,129.85        |
| 22512                  | Skill Development and Awareness Training Program                          | 154,240,830.64 | 0.00     | 154,240,830.64    |
| 22520                  | Production Materials and Programme Expenses                               | 71,430,406.94  | 0.00     | 71,430,406.94     |
| 22522                  | Program Expenses  | 60,874,904.27  | 0.00     | 60,874,904.27     |
| 22529                  | Other Program Expenses  | 10,555,502.67  | 0.00     | 10,555,502.67     |
| 22610                  | Monitoring, Evaluation & Travelling Expenses                              | 25,988,353.00  | 0.00     | 25,988,353.00     |
| 22611                  | Monitoring & Evaluation Expenses  | 22,861,604.00  | 0.00     | 22,861,604.00     |
| 22612                  | Travelling Expenses   | 3,126,749.00   | 0.00     | 3,126,749.00      |
| 22710                  | Miscellaneous   | 5,435,707.00   | 0.00     | 5,435,707.00      |
| 22711                  | Miscellaneous   | 5,435,707.00   | 0.00     | 5,435,707.00      |
| 26410                  | Recurrent Grant   | 313,100,000.00 | 0.00     | 313,100,000.00    |
| 26411                  | Unconditional Recurrent Grant to Government Agencies, Committees & Boards | 0.00           | 0.00     | 0.00              |
| 26412                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 300,000,000.00 | 0.00     | 300,000,000.00    |
| 26413                  | Unconditional Recurrent Grant to Other Institutions & Individuals         | 13,100,000.00  | 0.00     | 13,100,000.00     |
| 27310                  | Retirement Benefits   | 47,496,135.69  | 0.00     | 47,496,135.69     |
| 27312                  | Gratuity  | 16,990,915.00  | 0.00     | 16,990,915.00     |
| 27313                  | Accumulated Leave   | 15,134,551.42  | 0.00     | 15,134,551.42     |
| 27314                  | Medical Facility  | 15,370,669.27  | 0.00     | 15,370,669.27     |
| 28210                  | Refunds   | 191,487,550.00 | 0.00     | 191,487,550.00    |
| 28213                  | Other Refund  | 191,487,550.00 | 0.00     | 191,487,550.00    |
| 308                    | Ministry of Energy  | 545,559,237.82 | 0.00     | 545,559,237.82    |
|                        | Recurrent   | 545,559,237.82 | 0.00     | 545,559,237.82    |
| 21110                  | Wages and salaries in cash  | 65,870,088.93  | 0.00     | 65,870,088.93     |
| 21111                  | Salary  | 62,417,565.80  | 0.00     | 62,417,565.80     |
| 21112                  | Local Allowances  | 112,967.00     | 0.00     | 112,967.00        |
| 21113                  | Dearness Allowance  | 1,886,633.13   | 0.00     | 1,886,633.13      |
| 21119                  | Other Allowance   | 1,452,923.00   | 0.00     | 1,452,923.00      |
| 21120                  | Wages and salaries in kind  | 3,249,363.00   | 0.00     | 3,249,363.00      |
| 21121                  | Clothing  | 1,162,500.00   | 0.00     | 1,162,500.00      |
| 21123                  | Medical Expense   | 2,086,863.00   | 0.00     | 2,086,863.00      |
| 22110                  | Utilities   | 4,343,773.33   | 0.00     | 4,343,773.33      |
| 22111                  | Water and Electricity   | 2,555,848.14   | 0.00     | 2,555,848.14      |
| 22112                  | Communication   | 1,787,925.19   | 0.00     | 1,787,925.19      |
| 22120                  | Rent  | 13,037,512.00  | 0.00     | 13,037,512.00     |
| 22121                  | House Rent  | 10,702,643.00  | 0.00     | 10,702,643.00     |
| 22122                  | Other Rent  | 2,334,869.00   | 0.00     | 2,334,869.00      |
| 22210                  | Operation & Maintenance of Capital Assets                                 | 14,422,100.99  | 0.00     | 14,422,100.99     |
| 22211                  | Fuel and Oil - Vehicles   | 7,318,498.11   | 0.00     | 7,318,498.11      |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash           | Non Cash | Total Expenditure |
|------------------------|---|----------------|----------|-------------------|
| 22212                  | Operation & Maintenance   | 6,596,007.49   | 0.00     | 6,596,007.49      |
| 22213                  | Insurance   | 507,595.39     | 0.00     | 507,595.39        |
| 22310                  | Office Materials & Services   | 13,447,607.21  | 0.00     | 13,447,607.21     |
| 22311                  | General Office Expenses   | 12,898,927.21  | 0.00     | 12,898,927.21     |
| 22313                  | Books and Materials   | 7,200.00       | 0.00     | 7,200.00          |
| 22314                  | Fuel and Oil - For Administrative Purposes                              | 541,480.00     | 0.00     | 541,480.00        |
| 22320                  | Repair and Maintenance of Public Property                               | 193,995.00     | 0.00     | 193,995.00        |
| 22321                  | Repair and Maintenance of Public Property                               | 193,995.00     | 0.00     | 193,995.00        |
| 22410                  | Consultancy and Other Services fee                                      | 19,263,907.51  | 0.00     | 19,263,907.51     |
| 22411                  | Consultancy and Services Expenses                                       | 2,059,395.00   | 0.00     | 2,059,395.00      |
| 22412                  | Other Service Fee   | 17,204,512.51  | 0.00     | 17,204,512.51     |
| 22510                  | Consultancy and Other Services fee                                      | 1,459,153.00   | 0.00     | 1,459,153.00      |
| 22511                  | Employee Training   | 143,400.00     | 0.00     | 143,400.00        |
| 22512                  | Skill Development and Awareness Training Program                        | 1,315,753.00   | 0.00     | 1,315,753.00      |
| 22520                  | Production Materials and Programme Expenses                             | 1,025,813.00   | 0.00     | 1,025,813.00      |
| 22522                  | Program Expenses  | 1,025,813.00   | 0.00     | 1,025,813.00      |
| 22610                  | Monitoring, Evaluation & Travelling Expenses                            | 8,979,274.00   | 0.00     | 8,979,274.00      |
| 22611                  | Monitoring & Evaluation Expenses  | 4,472,923.00   | 0.00     | 4,472,923.00      |
| 22612                  | Travelling Expenses   | 4,506,351.00   | 0.00     | 4,506,351.00      |
| 22710                  | Miscellaneous   | 4,307,992.50   | 0.00     | 4,307,992.50      |
| 22711                  | Miscellaneous   | 4,307,992.50   | 0.00     | 4,307,992.50      |
| 26410                  | Recurrent Grant   | 7,510,000.00   | 0.00     | 7,510,000.00      |
| 26412                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards | 7,510,000.00   | 0.00     | 7,510,000.00      |
| 26420                  | Capital Grant   | 381,653,069.00 | 0.00     | 381,653,069.00    |
| 26423                  | Unconditional Capital Grant to Other Institutions & Individuals         | 381,653,069.00 | 0.00     | 381,653,069.00    |
| 27310                  | Retirement Benefits   | 6,795,588.35   | 0.00     | 6,795,588.35      |
| 27313                  | Accumulated Leave   | 4,122,221.15   | 0.00     | 4,122,221.15      |
| 27314                  | Medical Facility  | 2,673,367.20   | 0.00     | 2,673,367.20      |
| 311                    | Ministry of Law, Justice, Constituent Assembly and Parliame             | 103,327,167.10 | 0.00     | 103,327,167.10    |
|                        | Recurrent   | 103,327,167.10 | 0.00     | 103,327,167.10    |
| 21110                  | Wages and salaries in cash  | 37,844,339.86  | 0.00     | 37,844,339.86     |
| 21111                  | Salary  | 35,628,503.86  | 0.00     | 35,628,503.86     |
| 21113                  | Dearness Allowance  | 1,204,561.00   | 0.00     | 1,204,561.00      |
| 21119                  | Other Allowance   | 1,011,275.00   | 0.00     | 1,011,275.00      |
| 21120                  | Wages and salaries in kind  | 748,080.00     | 0.00     | 748,080.00        |
| 21121                  | Clothing  | 748,080.00     | 0.00     | 748,080.00        |
| 22110                  | Utilities   | 1,896,757.48   | 0.00     | 1,896,757.48      |
| 22111                  | Water and Electricity   | 1,392,611.52   | 0.00     | 1,392,611.52      |
| 22112                  | Communication   | 504,145.96     | 0.00     | 504,145.96        |
| 22120                  | Rent  | 154,800.00     | 0.00     | 154,800.00        |
| 22121                  | House Rent  | 154,800.00     | 0.00     | 154,800.00        |
| 22210                  | Operation & Maintenance of Capital Assets                               | 5,701,560.35   | 0.00     | 5,701,560.35      |
| 22211                  | Fuel and Oil - Vehicles   | 3,317,744.97   | 0.00     | 3,317,744.97      |
| 22212                  | Operation & Maintenance   | 2,129,488.98   | 0.00     | 2,129,488.98      |
| 22213                  | Insurance   | 254,326.40     | 0.00     | 254,326.40        |
| 22310                  | Office Materials & Services   | 3,844,103.86   | 0.00     | 3,844,103.86      |
| 22311                  | General Office Expenses   | 3,633,385.86   | 0.00     | 3,633,385.86      |



**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash              | Non Cash       | Total Expenditure |
|------------------------|---|-------------------|----------------|-------------------|
| 22313                  | Books and Materials   | 210,718.00        | 0.00           | 210,718.00        |
| 22410                  | Consultancy and Other Services fee  | 4,710,137.90      | 0.00           | 4,710,137.90      |
| 22411                  | Consultancy and Services Expenses   | 1,179,741.90      | 0.00           | 1,179,741.90      |
| 22412                  | Other Service Fee   | 3,530,396.00      | 0.00           | 3,530,396.00      |
| 22510                  | Consultancy and Other Services fee  | 9,463,957.39      | 0.00           | 9,463,957.39      |
| 22511                  | Employee Training   | 9,463,957.39      | 0.00           | 9,463,957.39      |
| 22520                  | Production Materials and Programme Expenses                               | 12,865,400.56     | 0.00           | 12,865,400.56     |
| 22522                  | Program Expenses  | 3,124,652.35      | 0.00           | 3,124,652.35      |
| 22529                  | Other Program Expenses  | 9,740,748.21      | 0.00           | 9,740,748.21      |
| 22610                  | Monitoring, Evaluation & Travelling Expenses                              | 2,997,963.00      | 0.00           | 2,997,963.00      |
| 22611                  | Monitoring & Evaluation Expenses  | 998,116.00        | 0.00           | 998,116.00        |
| 22612                  | Travelling Expenses   | 1,742,480.00      | 0.00           | 1,742,480.00      |
| 22613                  | Travelling Expenses of VIPs & Delegations                                 | 257,367.00        | 0.00           | 257,367.00        |
| 22710                  | Miscellaneous   | 1,318,783.70      | 0.00           | 1,318,783.70      |
| 22711                  | Miscellaneous   | 1,318,783.70      | 0.00           | 1,318,783.70      |
| 26410                  | Recurrent Grant   | 20,250,000.00     | 0.00           | 20,250,000.00     |
| 26411                  | Unconditional Recurrent Grant to Government Agencies, Committees & Boards | 19,250,000.00     | 0.00           | 19,250,000.00     |
| 26412                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 1,000,000.00      | 0.00           | 1,000,000.00      |
| 27310                  | Retirement Benefits   | 1,531,283.00      | 0.00           | 1,531,283.00      |
| 27313                  | Accumulated Leave   | 680,731.00        | 0.00           | 680,731.00        |
| 27314                  | Medical Facility  | 850,552.00        | 0.00           | 850,552.00        |
| 312                    | Ministry of Agriculture Development                                       | 14,083,502,156.71 | 657,596,580.12 | 14,741,098,736.83 |
|                        | Recurrent   | 14,083,502,156.71 | 657,596,580.12 | 14,741,098,736.83 |
| 21110                  | Wages and salaries in cash  | 1,345,905,169.04  | 0.00           | 1,345,905,169.04  |
| 21111                  | Salary  | 1,249,141,288.76  | 0.00           | 1,249,141,288.76  |
| 21112                  | Local Allowances  | 15,500,975.00     | 0.00           | 15,500,975.00     |
| 21113                  | Dearness Allowance  | 44,302,908.85     | 0.00           | 44,302,908.85     |
| 21114                  | Field Allowance   | 945,349.00        | 0.00           | 945,349.00        |
| 21119                  | Other Allowance   | 36,014,647.43     | 0.00           | 36,014,647.43     |
| 21120                  | Wages and salaries in kind  | 87,043,110.61     | 0.00           | 87,043,110.61     |
| 21121                  | Clothing  | 29,220,383.56     | 0.00           | 29,220,383.56     |
| 21123                  | Medical Expense   | 57,822,727.05     | 0.00           | 57,822,727.05     |
| 22110                  | Utilities   | 61,740,578.94     | 597,439.29     | 62,338,018.23     |
| 22111                  | Water and Electricity   | 32,626,683.17     | 303,020.69     | 32,929,703.86     |
| 22112                  | Communication   | 29,113,895.77     | 294,418.60     | 29,408,314.37     |
| 22120                  | Rent  | 22,179,542.97     | 0.00           | 22,179,542.97     |
| 22121                  | House Rent  | 20,530,680.63     | 0.00           | 20,530,680.63     |
| 22122                  | Other Rent  | 1,648,862.34      | 0.00           | 1,648,862.34      |
| 22210                  | Operation & Maintenance of Capital Assets                                 | 278,296,049.30    | 3,904,104.79   | 282,200,154.09    |
| 22211                  | Fuel and Oil - Vehicles   | 117,581,275.62    | 2,032,483.56   | 119,613,759.18    |
| 22212                  | Operation & Maintenance   | 156,947,402.33    | 1,871,621.23   | 158,819,023.56    |
| 22213                  | Insurance   | 3,767,371.35      | 0.00           | 3,767,371.35      |
| 22310                  | Office Materials & Services   | 189,070,023.93    | 4,250,859.00   | 193,320,882.93    |
| 22311                  | General Office Expenses   | 179,691,493.20    | 4,250,859.00   | 183,942,352.20    |
| 22312                  | Feedds for Animals & Birds  | 1,731,485.00      | 0.00           | 1,731,485.00      |
| 22313                  | Books and Materials   | 1,819,958.00      | 0.00           | 1,819,958.00      |

## Financial Comptroller General Office Economic Code wise Aggregate Expenditure (Recurrent)

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code | Cash  | Non Cash         | Total Expenditure |                  |
|------------------------|---|------------------|-------------------|------------------|
| 22314                  | Fuel and Oil - For Administrative Purposes                                | 5,827,087.73     | 0.00              | 5,827,087.73     |
| 22320                  | Repair and Maintenance of Public Property                                 | 5,003,183.75     | 0.00              | 5,003,183.75     |
| 22321                  | Repair and Maintenance of Public Property                                 | 5,003,183.75     | 0.00              | 5,003,183.75     |
| 22410                  | Consultancy and Other Services fee  | 289,817,996.03   | 489,620,347.11    | 779,438,343.14   |
| 22411                  | Consultancy and Services Expenses   | 189,854,801.21   | 489,222,318.51    | 679,077,119.72   |
| 22412                  | Other Service Fee   | 99,963,194.82    | 398,028.60        | 100,361,223.42   |
| 22510                  | Consultancy and Other Services fee  | 291,088,043.90   | 13,518,084.03     | 304,606,127.93   |
| 22511                  | Employee Training   | 33,809,624.39    | 0.00              | 33,809,624.39    |
| 22512                  | Skill Development and Awareness Training Program                          | 257,278,419.51   | 13,518,084.03     | 270,796,503.54   |
| 22520                  | Production Materials and Programme Expenses                               | 1,899,423,438.90 | 28,007,886.21     | 1,927,431,325.11 |
| 22521                  | Production Materials/Services   | 275,657,074.69   | 22,499,645.26     | 298,156,719.95   |
| 22522                  | Program Expenses  | 1,608,265,498.90 | 5,508,240.95      | 1,613,773,739.85 |
| 22529                  | Other Program Expenses  | 15,500,865.31    | 0.00              | 15,500,865.31    |
| 22530                  | Medicines   | 2,476,780.00     | 0.00              | 2,476,780.00     |
| 22531                  | Medicine Purchases  | 2,476,780.00     | 0.00              | 2,476,780.00     |
| 22610                  | Monitoring, Evaluation & Travelling Expenses                              | 270,355,574.95   | 12,729,539.36     | 283,085,114.31   |
| 22611                  | Monitoring & Evaluation Expenses  | 199,211,173.45   | 5,256,005.98      | 204,467,179.43   |
| 22612                  | Travelling Expenses   | 71,144,401.50    | 7,473,533.38      | 78,617,934.88    |
| 22614                  | Other Travelling Expenses   | 0.00             | 0.00              | 0.00             |
| 22710                  | Miscellaneous   | 27,205,048.60    | 587,910.72        | 27,792,959.32    |
| 22711                  | Miscellaneous   | 27,205,048.60    | 587,910.72        | 27,792,959.32    |
| 25110                  | Operating Subsidy - Non-Financial Public                                  | 14,149,770.90    | 0.00              | 14,149,770.90    |
| 25111                  | Operating Subsidy - Non-Financial Corporations                            | 14,149,770.90    | 0.00              | 14,149,770.90    |
| 25210                  | Subsidies to Non-Financial Enterprises                                    | 177,694,544.09   | 0.00              | 177,694,544.09   |
| 25211                  | Operating Subsidies to Non-Financial Private Enterprises                  | 121,620,774.13   | 0.00              | 121,620,774.13   |
| 25212                  | Capital Subsidies to Non-Financial Private Enterprises                    | 56,073,769.96    | 0.00              | 56,073,769.96    |
| 26210                  | International Membership Fee & Assistance                                 | 3,213,116.64     | 0.00              | 3,213,116.64     |
| 26211                  | International Membership Fee & Assistance                                 | 3,213,116.64     | 0.00              | 3,213,116.64     |
| 26310                  | Recurrent Grant to Local Body   | 911,820,598.35   | 0.00              | 911,820,598.35   |
| 26312                  | Conditional Recurrent Grant to Local Bodies                               | 911,820,598.35   | 0.00              | 911,820,598.35   |
| 26320                  | Capital Grant to Local Body   | 92,080,215.89    | 0.00              | 92,080,215.89    |
| 26322                  | Conditional Capital Grant to Local Bodies                                 | 92,080,215.89    | 0.00              | 92,080,215.89    |
| 26410                  | Recurrent Grant   | 6,993,601,748.07 | 104,380,409.61    | 7,097,982,157.68 |
| 26411                  | Unconditional Recurrent Grant to Government Agencies, Committees & Boards | 2,244,704.00     | 0.00              | 2,244,704.00     |
| 26412                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 5,615,535,721.85 | 87,125,267.96     | 5,702,660,989.81 |
| 26413                  | Unconditional Recurrent Grant to Other Institutions & Individuals         | 1,375,821,322.22 | 17,255,141.65     | 1,393,076,463.87 |
| 26420                  | Capital Grant   | 826,262,578.60   | 0.00              | 826,262,578.60   |
| 26422                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 102,537,988.48   | 0.00              | 102,537,988.48   |
| 26423                  | Unconditional Capital Grant to Other Institutions & Individuals           | 723,724,590.12   | 0.00              | 723,724,590.12   |
| 27210                  | Scholarships  | 3,752,600.00     | 0.00              | 3,752,600.00     |
| 27211                  | Scholarships  | 3,752,600.00     | 0.00              | 3,752,600.00     |
| 27310                  | Retirement Benefits   | 291,269,564.25   | 0.00              | 291,269,564.25   |
| 27311                  | Pensions and Disability Allowance   | 109,526,000.00   | 0.00              | 109,526,000.00   |
| 27312                  | Gratuity  | 4,502,438.42     | 0.00              | 4,502,438.42     |
| 27313                  | Accumulated Leave   | 89,577,930.18    | 0.00              | 89,577,930.18    |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |  | Cash              | Non Cash | Total Expenditure |
|------------------------|--|-------------------|----------|-------------------|
| 27314                  | Medical Facility                                 | 87,663,195.65     | 0.00     | 87,663,195.65     |
| 28140                  | Land Rent  | 52,879.00         | 0.00     | 52,879.00         |
| 28141                  | Land Rent  | 52,879.00         | 0.00     | 52,879.00         |
| 314                    | Ministry of Home                                 | 39,808,272,445.21 | 0.00     | 39,808,272,445.21 |
|                        | Recurrent  | 39,808,272,445.21 | 0.00     | 39,808,272,445.21 |
| 21110                  | Wages and salaries in cash                       | 24,598,366,714.14 | 0.00     | 24,598,366,714.14 |
| 21111                  | Salary   | 22,884,276,942.41 | 0.00     | 22,884,276,942.41 |
| 21112                  | Local Allowances                                 | 277,592,626.17    | 0.00     | 277,592,626.17    |
| 21113                  | Dearness Allowance                               | 1,229,131,530.96  | 0.00     | 1,229,131,530.96  |
| 21119                  | Other Allowance                                  | 207,365,614.60    | 0.00     | 207,365,614.60    |
| 21120                  | Wages and salaries in kind                       | 7,326,374,813.23  | 0.00     | 7,326,374,813.23  |
| 21121                  | Clothing   | 993,254,880.85    | 0.00     | 993,254,880.85    |
| 21122                  | Fooding  | 6,125,088,720.41  | 0.00     | 6,125,088,720.41  |
| 21123                  | Medical Expense                                  | 208,031,211.97    | 0.00     | 208,031,211.97    |
| 22110                  | Utilities  | 455,485,357.36    | 0.00     | 455,485,357.36    |
| 22111                  | Water and Electricity                            | 327,303,638.93    | 0.00     | 327,303,638.93    |
| 22112                  | Communication                                    | 128,181,718.43    | 0.00     | 128,181,718.43    |
| 22120                  | Rent   | 136,677,537.27    | 0.00     | 136,677,537.27    |
| 22121                  | House Rent                                       | 76,889,603.70     | 0.00     | 76,889,603.70     |
| 22122                  | Other Rent                                       | 59,787,933.57     | 0.00     | 59,787,933.57     |
| 22210                  | Operation & Maintenance of Capital Assets        | 865,844,695.72    | 0.00     | 865,844,695.72    |
| 22211                  | Fuel and Oil - Vehicles                          | 641,402,012.34    | 0.00     | 641,402,012.34    |
| 22212                  | Operation & Maintenance                          | 193,477,144.92    | 0.00     | 193,477,144.92    |
| 22213                  | Insurance  | 30,965,538.46     | 0.00     | 30,965,538.46     |
| 22310                  | Office Materials & Services                      | 415,273,477.36    | 0.00     | 415,273,477.36    |
| 22311                  | General Office Expenses                          | 354,861,888.98    | 0.00     | 354,861,888.98    |
| 22312                  | Feedds for Animals & Birds                       | 17,945,592.39     | 0.00     | 17,945,592.39     |
| 22314                  | Fuel and Oil - For Administrative Purposes       | 42,465,995.99     | 0.00     | 42,465,995.99     |
| 22320                  | Repair and Maintenance of Public Property        | 1,208,692.12      | 0.00     | 1,208,692.12      |
| 22321                  | Repair and Maintenance of Public Property        | 1,208,692.12      | 0.00     | 1,208,692.12      |
| 22410                  | Consultancy and Other Services fee               | 171,183,024.10    | 0.00     | 171,183,024.10    |
| 22411                  | Consultancy and Services Expenses                | 17,471,538.95     | 0.00     | 17,471,538.95     |
| 22412                  | Other Service Fee                                | 153,711,485.15    | 0.00     | 153,711,485.15    |
| 22510                  | Consultancy and Other Services fee               | 141,768,605.64    | 0.00     | 141,768,605.64    |
| 22511                  | Employee Training                                | 135,818,659.64    | 0.00     | 135,818,659.64    |
| 22512                  | Skill Development and Awareness Training Program | 5,949,946.00      | 0.00     | 5,949,946.00      |
| 22520                  | Production Materials and Programme Expenses      | 95,016,824.70     | 0.00     | 95,016,824.70     |
| 22522                  | Program Expenses                                 | 51,599,041.00     | 0.00     | 51,599,041.00     |
| 22529                  | Other Program Expenses                           | 43,417,783.70     | 0.00     | 43,417,783.70     |
| 22530                  | Medicines  | 164,881,325.29    | 0.00     | 164,881,325.29    |
| 22531                  | Medicine Purchases                               | 164,881,325.29    | 0.00     | 164,881,325.29    |
| 22610                  | Monitoring, Evaluation & Travelling Expenses     | 487,789,821.31    | 0.00     | 487,789,821.31    |
| 22611                  | Monitoring & Evaluation Expenses                 | 194,439,082.26    | 0.00     | 194,439,082.26    |
| 22612                  | Travelling Expenses                              | 277,975,993.05    | 0.00     | 277,975,993.05    |
| 22613                  | Travelling Expenses of VIPs & Delegations        | 1,224,220.00      | 0.00     | 1,224,220.00      |
| 22614                  | Other Travelling Expenses                        | 14,150,526.00     | 0.00     | 14,150,526.00     |
| 22710                  | Miscellaneous                                    | 109,831,957.82    | 0.00     | 109,831,957.82    |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash             | Non Cash      | Total Expenditure |
|------------------------|---|------------------|---------------|-------------------|
| 22711                  | Miscellaneous   | 109,831,957.82   | 0.00          | 109,831,957.82    |
| 26320                  | Capital Grant to Local Body   | 48,000,000.00    | 0.00          | 48,000,000.00     |
| 26322                  | Conditional Capital Grant to Local Bodies                                 | 48,000,000.00    | 0.00          | 48,000,000.00     |
| 26410                  | Recurrent Grant   | 2,643,339,915.46 | 0.00          | 2,643,339,915.46  |
| 26411                  | Unconditional Recurrent Grant to Government Agencies, Committees & Boards | 103,532,946.46   | 0.00          | 103,532,946.46    |
| 26412                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 2,470,806,969.00 | 0.00          | 2,470,806,969.00  |
| 26413                  | Unconditional Recurrent Grant to Other Institutions & Individuals         | 69,000,000.00    | 0.00          | 69,000,000.00     |
| 27110                  | Social Security   | 687,844,085.92   | 0.00          | 687,844,085.92    |
| 27111                  | Conditional Social Security Subsidy                                       | 687,340,765.92   | 0.00          | 687,340,765.92    |
| 27112                  | Other Unconditional Social Assistance                                     | 503,320.00       | 0.00          | 503,320.00        |
| 27210                  | Scholarships  | 19,154,136.00    | 0.00          | 19,154,136.00     |
| 27211                  | Scholarships  | 19,154,136.00    | 0.00          | 19,154,136.00     |
| 27310                  | Retirement Benefits   | 1,439,930,492.77 | 0.00          | 1,439,930,492.77  |
| 27311                  | Pensions and Disability Allowance   | 0.00             | 0.00          | 0.00              |
| 27312                  | Gratuity  | 140,383,834.00   | 0.00          | 140,383,834.00    |
| 27313                  | Accumulated Leave   | 608,706,857.69   | 0.00          | 608,706,857.69    |
| 27314                  | Medical Facility  | 690,839,801.08   | 0.00          | 690,839,801.08    |
| 28210                  | Refunds   | 300,969.00       | 0.00          | 300,969.00        |
| 28212                  | Judicial Refund   | 294,875.00       | 0.00          | 294,875.00        |
| 28213                  | Other Refund  | 6,094.00         | 0.00          | 6,094.00          |
| 325                    | Ministry of Culture, Tourism and Civil Aviation                           | 1,416,675,383.65 | 48,745,961.78 | 1,465,421,345.43  |
|                        | Recurrent   | 1,416,675,383.65 | 48,745,961.78 | 1,465,421,345.43  |
| 21110                  | Wages and salaries in cash  | 256,531,682.19   | 0.00          | 256,531,682.19    |
| 21111                  | Salary  | 242,408,579.20   | 0.00          | 242,408,579.20    |
| 21112                  | Local Allowances  | 1,829,664.37     | 0.00          | 1,829,664.37      |
| 21113                  | Dearness Allowance  | 10,250,406.62    | 0.00          | 10,250,406.62     |
| 21119                  | Other Allowance   | 2,043,032.00     | 0.00          | 2,043,032.00      |
| 21120                  | Wages and salaries in kind  | 18,830,721.16    | 0.00          | 18,830,721.16     |
| 21121                  | Clothing  | 5,043,500.00     | 0.00          | 5,043,500.00      |
| 21122                  | Fooding   | 10,611,804.16    | 0.00          | 10,611,804.16     |
| 21123                  | Medical Expense   | 3,175,417.00     | 0.00          | 3,175,417.00      |
| 22110                  | Utilities   | 11,981,415.63    | 0.00          | 11,981,415.63     |
| 22111                  | Water and Electricity   | 9,882,669.76     | 0.00          | 9,882,669.76      |
| 22112                  | Communication   | 2,098,745.87     | 0.00          | 2,098,745.87      |
| 22120                  | Rent  | 3,593,387.00     | 0.00          | 3,593,387.00      |
| 22121                  | House Rent  | 3,593,387.00     | 0.00          | 3,593,387.00      |
| 22210                  | Operation & Maintenance of Capital Assets                                 | 12,755,154.04    | 0.00          | 12,755,154.04     |
| 22211                  | Fuel and Oil - Vehicles   | 6,485,469.05     | 0.00          | 6,485,469.05      |
| 22212                  | Operation & Maintenance   | 5,825,855.34     | 0.00          | 5,825,855.34      |
| 22213                  | Insurance   | 443,829.65       | 0.00          | 443,829.65        |
| 22310                  | Office Materials & Services   | 13,376,919.46    | 0.00          | 13,376,919.46     |
| 22311                  | General Office Expenses   | 12,626,125.64    | 0.00          | 12,626,125.64     |
| 22312                  | Feedds for Animals & Birds  | 69,993.00        | 0.00          | 69,993.00         |
| 22313                  | Books and Materials   | 241,802.00       | 0.00          | 241,802.00        |
| 22314                  | Fuel and Oil - For Administrative Purposes                                | 438,998.82       | 0.00          | 438,998.82        |
| 22320                  | Repair and Maintenance of Public Property                                 | 3,071,707.52     | 0.00          | 3,071,707.52      |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |       | Cash  | Non Cash         | Total Expenditure |                  |
|------------------------|-------|---|------------------|-------------------|------------------|
|                        | 22321 | Repair and Maintenance of Public Property                                 | 3,071,707.52     | 0.00              | 3,071,707.52     |
|                        | 22410 | Consultancy and Other Services fee  | 29,322,598.49    | 0.00              | 29,322,598.49    |
|                        | 22411 | Consultancy and Services Expenses   | 12,559,033.92    | 0.00              | 12,559,033.92    |
|                        | 22412 | Other Service Fee   | 16,763,564.57    | 0.00              | 16,763,564.57    |
|                        | 22510 | Consultancy and Other Services fee  | 3,112,604.00     | 0.00              | 3,112,604.00     |
|                        | 22511 | Employee Training   | 0.00             | 0.00              | 0.00             |
|                        | 22512 | Skill Development and Awareness Training Program                          | 3,112,604.00     | 0.00              | 3,112,604.00     |
|                        | 22520 | Production Materials and Programme Expenses                               | 14,209,977.07    | 0.00              | 14,209,977.07    |
|                        | 22521 | Production Materials/Services   | 500,000.00       | 0.00              | 500,000.00       |
|                        | 22522 | Program Expenses  | 9,990,945.07     | 0.00              | 9,990,945.07     |
|                        | 22529 | Other Program Expenses  | 3,719,032.00     | 0.00              | 3,719,032.00     |
|                        | 22610 | Monitoring, Evaluation & Travelling Expenses                              | 11,768,523.99    | 0.00              | 11,768,523.99    |
|                        | 22611 | Monitoring & Evaluation Expenses  | 7,112,762.99     | 0.00              | 7,112,762.99     |
|                        | 22612 | Travelling Expenses   | 4,655,761.00     | 0.00              | 4,655,761.00     |
|                        | 22710 | Miscellaneous   | 4,263,205.00     | 0.00              | 4,263,205.00     |
|                        | 22711 | Miscellaneous   | 4,263,205.00     | 0.00              | 4,263,205.00     |
|                        | 25210 | Subsidies to Non-Financial Enterprises                                    | 21,660,000.00    | 0.00              | 21,660,000.00    |
|                        | 25212 | Capital Subsidies to Non-Financial Private Enterprises                    | 21,660,000.00    | 0.00              | 21,660,000.00    |
|                        | 26320 | Capital Grant to Local Body   | 2,500,000.00     | 0.00              | 2,500,000.00     |
|                        | 26322 | Conditional Capital Grant to Local Bodies                                 | 2,500,000.00     | 0.00              | 2,500,000.00     |
|                        | 26410 | Recurrent Grant   | 321,631,536.53   | 0.00              | 321,631,536.53   |
|                        | 26411 | Unconditional Recurrent Grant to Government Agencies, Committees & Boards | 129,255,322.00   | 0.00              | 129,255,322.00   |
|                        | 26412 | Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 180,311,621.53   | 0.00              | 180,311,621.53   |
|                        | 26413 | Unconditional Recurrent Grant to Other Institutions & Individuals         | 12,064,593.00    | 0.00              | 12,064,593.00    |
|                        | 26420 | Capital Grant   | 674,437,776.00   | 48,745,961.78     | 723,183,737.78   |
|                        | 26422 | Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 212,130,000.00   | 48,745,961.78     | 260,875,961.78   |
|                        | 26423 | Unconditional Capital Grant to Other Institutions & Individuals           | 462,307,776.00   | 0.00              | 462,307,776.00   |
|                        | 27310 | Retirement Benefits   | 13,628,175.57    | 0.00              | 13,628,175.57    |
|                        | 27312 | Gratuity  | 79,730.00        | 0.00              | 79,730.00        |
|                        | 27313 | Accumulated Leave   | 7,405,798.57     | 0.00              | 7,405,798.57     |
|                        | 27314 | Medical Facility  | 6,142,647.00     | 0.00              | 6,142,647.00     |
| 326                    |       | Ministry of Foreign Affairs   | 3,148,211,440.76 | 0.00              | 3,148,211,440.76 |
|                        |       | Recurrent   | 3,148,211,440.76 | 0.00              | 3,148,211,440.76 |
|                        | 21110 | Wages and salaries in cash  | 949,342,012.24   | 0.00              | 949,342,012.24   |
|                        | 21111 | Salary  | 412,238,470.53   | 0.00              | 412,238,470.53   |
|                        | 21113 | Dearness Allowance  | 5,064,831.91     | 0.00              | 5,064,831.91     |
|                        | 21119 | Other Allowance   | 532,038,709.80   | 0.00              | 532,038,709.80   |
|                        | 21120 | Wages and salaries in kind  | 124,278,170.70   | 0.00              | 124,278,170.70   |
|                        | 21121 | Clothing  | 2,793,640.00     | 0.00              | 2,793,640.00     |
|                        | 21123 | Medical Expense   | 121,484,530.70   | 0.00              | 121,484,530.70   |
|                        | 22110 | Utilities   | 122,832,311.33   | 0.00              | 122,832,311.33   |
|                        | 22111 | Water and Electricity   | 73,941,949.28    | 0.00              | 73,941,949.28    |
|                        | 22112 | Communication   | 48,890,362.05    | 0.00              | 48,890,362.05    |
|                        | 22120 | Rent  | 611,159,000.00   | 0.00              | 611,159,000.00   |
|                        | 22121 | House Rent  | 611,159,000.00   | 0.00              | 611,159,000.00   |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash             | Non Cash       | Total Expenditure |
|------------------------|---|------------------|----------------|-------------------|
| 22210                  | Operation & Maintenance of Capital Assets                                 | 147,430,309.98   | 0.00           | 147,430,309.98    |
| 22211                  | Fuel and Oil - Vehicles   | 52,598,253.00    | 0.00           | 52,598,253.00     |
| 22212                  | Operation & Maintenance   | 39,647,954.23    | 0.00           | 39,647,954.23     |
| 22213                  | Insurance   | 55,184,102.75    | 0.00           | 55,184,102.75     |
| 22310                  | Office Materials & Services   | 669,107,921.85   | 0.00           | 669,107,921.85    |
| 22311                  | General Office Expenses   | 669,107,921.85   | 0.00           | 669,107,921.85    |
| 22410                  | Consultancy and Other Services fee  | 55,238,504.24    | 0.00           | 55,238,504.24     |
| 22411                  | Consultancy and Services Expenses   | 4,449,000.00     | 0.00           | 4,449,000.00      |
| 22412                  | Other Service Fee   | 50,789,504.24    | 0.00           | 50,789,504.24     |
| 22520                  | Production Materials and Programme Expenses                               | 64,693,274.08    | 0.00           | 64,693,274.08     |
| 22522                  | Program Expenses  | 64,693,274.08    | 0.00           | 64,693,274.08     |
| 22610                  | Monitoring, Evaluation & Travelling Expenses                              | 192,722,583.63   | 0.00           | 192,722,583.63    |
| 22611                  | Monitoring & Evaluation Expenses  | 54,751,345.76    | 0.00           | 54,751,345.76     |
| 22612                  | Travelling Expenses   | 100,250,131.20   | 0.00           | 100,250,131.20    |
| 22613                  | Travelling Expenses of VIPs & Delegations                                 | 37,721,106.67    | 0.00           | 37,721,106.67     |
| 22710                  | Miscellaneous   | 145,965,467.80   | 0.00           | 145,965,467.80    |
| 22711                  | Miscellaneous   | 145,965,467.80   | 0.00           | 145,965,467.80    |
| 26410                  | Recurrent Grant   | 47,868,693.77    | 0.00           | 47,868,693.77     |
| 26411                  | Unconditional Recurrent Grant to Government Agencies, Committees & Boards | 10,690,096.77    | 0.00           | 10,690,096.77     |
| 26412                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 37,178,597.00    | 0.00           | 37,178,597.00     |
| 26420                  | Capital Grant   | 4,000,000.00     | 0.00           | 4,000,000.00      |
| 26423                  | Unconditional Capital Grant to Other Institutions & Individuals           | 4,000,000.00     | 0.00           | 4,000,000.00      |
| 27310                  | Retirement Benefits   | 13,573,191.14    | 0.00           | 13,573,191.14     |
| 27312                  | Gratuity  | 5,779,703.14     | 0.00           | 5,779,703.14      |
| 27313                  | Accumulated Leave   | 5,526,965.00     | 0.00           | 5,526,965.00      |
| 27314                  | Medical Facility  | 2,266,523.00     | 0.00           | 2,266,523.00      |
| 329                    | Ministry of Forestry and Soil Conservation                                | 4,823,836,001.61 | 179,761,440.29 | 5,003,597,441.90  |
|                        | Recurrent   | 4,823,836,001.61 | 179,761,440.29 | 5,003,597,441.90  |
| 21110                  | Wages and salaries in cash  | 2,443,433,238.68 | 387,683.40     | 2,443,820,922.08  |
| 21111                  | Salary  | 2,271,175,752.66 | 0.00           | 2,271,175,752.66  |
| 21112                  | Local Allowances  | 62,226,933.22    | 0.00           | 62,226,933.22     |
| 21113                  | Dearness Allowance  | 100,493,987.68   | 0.00           | 100,493,987.68    |
| 21119                  | Other Allowance   | 9,536,565.12     | 387,683.40     | 9,924,248.52      |
| 21120                  | Wages and salaries in kind  | 508,332,043.14   | 0.00           | 508,332,043.14    |
| 21121                  | Clothing  | 60,901,096.92    | 0.00           | 60,901,096.92     |
| 21122                  | Fooding   | 373,728,842.62   | 0.00           | 373,728,842.62    |
| 21123                  | Medical Expense   | 73,702,103.60    | 0.00           | 73,702,103.60     |
| 22110                  | Utilities   | 30,827,626.74    | 149,725.85     | 30,977,352.59     |
| 22111                  | Water and Electricity   | 18,260,392.49    | 104,725.85     | 18,365,118.34     |
| 22112                  | Communication   | 12,567,234.25    | 45,000.00      | 12,612,234.25     |
| 22120                  | Rent  | 19,674,198.00    | 0.00           | 19,674,198.00     |
| 22121                  | House Rent  | 19,474,198.00    | 0.00           | 19,474,198.00     |
| 22122                  | Other Rent  | 200,000.00       | 0.00           | 200,000.00        |
| 22210                  | Operation & Maintenance of Capital Assets                                 | 59,843,339.28    | 1,927,595.55   | 61,770,934.83     |
| 22211                  | Fuel and Oil - Vehicles   | 34,941,116.92    | 1,116,655.35   | 36,057,772.27     |
| 22212                  | Operation & Maintenance   | 23,003,399.71    | 796,743.20     | 23,800,142.91     |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |  | Cash           | Non Cash       | Total Expenditure |
|------------------------|--|----------------|----------------|-------------------|
| 22213                  | Insurance  | 1,898,822.65   | 14,197.00      | 1,913,019.65      |
| 22310                  | Office Materials & Services  | 66,427,914.18  | 2,367,371.87   | 68,795,286.05     |
| 22311                  | General Office Expenses  | 42,218,700.78  | 2,356,486.87   | 44,575,187.65     |
| 22312                  | Feedds for Animals & Birds   | 21,618,172.60  | 0.00           | 21,618,172.60     |
| 22313                  | Books and Materials  | 782,974.80     | 0.00           | 782,974.80        |
| 22314                  | Fuel and Oil - For Administrative Purposes                               | 1,808,066.00   | 10,885.00      | 1,818,951.00      |
| 22320                  | Repair and Maintenance of Public Property                                | 43,230,280.63  | 0.00           | 43,230,280.63     |
| 22321                  | Repair and Maintenance of Public Property                                | 43,230,280.63  | 0.00           | 43,230,280.63     |
| 22410                  | Consultancy and Other Services fee                                       | 136,740,567.81 | 113,605,125.34 | 250,345,693.15    |
| 22411                  | Consultancy and Services Expenses  | 49,347,225.00  | 113,303,125.34 | 162,650,350.34    |
| 22412                  | Other Service Fee  | 87,393,342.81  | 302,000.00     | 87,695,342.81     |
| 22510                  | Consultancy and Other Services fee                                       | 74,296,965.27  | 18,468,478.09  | 92,765,443.36     |
| 22511                  | Employee Training  | 24,521,941.50  | 1,019,819.58   | 25,541,761.08     |
| 22512                  | Skill Development and Awareness Training Program                         | 49,775,023.77  | 17,448,658.51  | 67,223,682.28     |
| 22520                  | Production Materials and Programme Expenses                              | 140,573,471.33 | 36,758,381.05  | 177,331,852.38    |
| 22521                  | Production Materials/Services  | 2,267,908.00   | 0.00           | 2,267,908.00      |
| 22522                  | Program Expenses   | 133,941,972.33 | 36,758,381.05  | 170,700,353.38    |
| 22529                  | Other Program Expenses   | 4,363,591.00   | 0.00           | 4,363,591.00      |
| 22530                  | Medicines  | 2,802,613.00   | 0.00           | 2,802,613.00      |
| 22531                  | Medicine Purchases   | 2,802,613.00   | 0.00           | 2,802,613.00      |
| 22610                  | Monitoring,Evaluation & Travelling Expenses                              | 53,935,327.00  | 379,954.00     | 54,315,281.00     |
| 22611                  | Monitoring & Evaluation Expenses   | 39,639,733.00  | 347,844.00     | 39,987,577.00     |
| 22612                  | Travelling Expenses  | 14,295,594.00  | 32,110.00      | 14,327,704.00     |
| 22710                  | Miscellaneous  | 5,927,405.00   | 4,605,030.27   | 10,532,435.27     |
| 22711                  | Miscellaneous  | 5,927,405.00   | 4,605,030.27   | 10,532,435.27     |
| 26410                  | Recurrent Grant  | 502,986,781.67 | 0.00           | 502,986,781.67    |
| 26411                  | Unconditional Recurrent Grant to Government Agencies,Committees & Boards | 35,603,086.10  | 0.00           | 35,603,086.10     |
| 26412                  | Conditional Recurrent Grant to Government Agencies,Committees & Boards   | 442,679,372.57 | 0.00           | 442,679,372.57    |
| 26413                  | Unconditional Recurrent Grant to Other Institutions & Individuals        | 24,704,323.00  | 0.00           | 24,704,323.00     |
| 26420                  | Capital Grant  | 262,585,900.82 | 0.00           | 262,585,900.82    |
| 26422                  | Conditional Recurrent Grant to Government Agencies,Committees & Boards   | 238,429,459.82 | 0.00           | 238,429,459.82    |
| 26423                  | Unconditional Capital Grant to Other Institutions & Individuals          | 24,156,441.00  | 0.00           | 24,156,441.00     |
| 27110                  | Social Security  | 0.00           | 0.00           | 0.00              |
| 27111                  | Conditional Social Security Subsidy                                      | 0.00           | 0.00           | 0.00              |
| 27210                  | Scholarships   | 0.00           | 1,112,094.87   | 1,112,094.87      |
| 27211                  | Scholarships   | 0.00           | 1,112,094.87   | 1,112,094.87      |
| 27310                  | Retirement Benefits  | 472,193,329.06 | 0.00           | 472,193,329.06    |
| 27311                  | Pensions and Disability Allowance  | 0.00           | 0.00           | 0.00              |
| 27312                  | Gratuity   | 36,815,122.64  | 0.00           | 36,815,122.64     |
| 27313                  | Accumulated Leave  | 198,062,513.02 | 0.00           | 198,062,513.02    |
| 27314                  | Medical Facility   | 237,315,693.40 | 0.00           | 237,315,693.40    |
| 28210                  | Refunds  | 25,000.00      | 0.00           | 25,000.00         |
| 28212                  | Judicial Refund  | 25,000.00      | 0.00           | 25,000.00         |
| 330                    | Ministry of Commerce and Supply  | 765,064,052.26 | 0.00           | 765,064,052.26    |
|                        | Recurrent  | 765,064,052.26 | 0.00           | 765,064,052.26    |
| 21110                  | Wages and salaries in cash   | 84,751,432.31  | 0.00           | 84,751,432.31     |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash             | Non Cash         | Total Expenditure |
|------------------------|---|------------------|------------------|-------------------|
| 21111                  | Salary  | 80,061,946.03    | 0.00             | 80,061,946.03     |
| 21113                  | Dearness Allowance  | 2,504,136.28     | 0.00             | 2,504,136.28      |
| 21119                  | Other Allowance   | 2,185,350.00     | 0.00             | 2,185,350.00      |
| 21120                  | Wages and salaries in kind  | 2,920,615.26     | 0.00             | 2,920,615.26      |
| 21121                  | Clothing  | 1,095,000.00     | 0.00             | 1,095,000.00      |
| 21123                  | Medical Expense   | 1,825,615.26     | 0.00             | 1,825,615.26      |
| 22110                  | Utilities   | 3,859,763.11     | 0.00             | 3,859,763.11      |
| 22111                  | Water and Electricity   | 1,800,715.79     | 0.00             | 1,800,715.79      |
| 22112                  | Communication   | 2,059,047.32     | 0.00             | 2,059,047.32      |
| 22120                  | Rent  | 4,206,324.00     | 0.00             | 4,206,324.00      |
| 22121                  | House Rent  | 4,206,324.00     | 0.00             | 4,206,324.00      |
| 22210                  | Operation & Maintenance of Capital Assets                                 | 8,599,054.40     | 0.00             | 8,599,054.40      |
| 22211                  | Fuel and Oil - Vehicles   | 5,074,600.62     | 0.00             | 5,074,600.62      |
| 22212                  | Operation & Maintenance   | 3,270,229.63     | 0.00             | 3,270,229.63      |
| 22213                  | Insurance   | 254,224.15       | 0.00             | 254,224.15        |
| 22310                  | Office Materials & Services   | 7,515,282.85     | 0.00             | 7,515,282.85      |
| 22311                  | General Office Expenses   | 7,494,151.75     | 0.00             | 7,494,151.75      |
| 22314                  | Fuel and Oil - For Administrative Purposes                                | 21,131.10        | 0.00             | 21,131.10         |
| 22320                  | Repair and Maintenance of Public Property                                 | 500,000.00       | 0.00             | 500,000.00        |
| 22321                  | Repair and Maintenance of Public Property                                 | 500,000.00       | 0.00             | 500,000.00        |
| 22410                  | Consultancy and Other Services fee  | 22,955,381.64    | 0.00             | 22,955,381.64     |
| 22411                  | Consultancy and Services Expenses   | 11,883,607.49    | 0.00             | 11,883,607.49     |
| 22412                  | Other Service Fee   | 11,071,774.15    | 0.00             | 11,071,774.15     |
| 22510                  | Consultancy and Other Services fee  | 9,552,469.00     | 0.00             | 9,552,469.00      |
| 22511                  | Employee Training   | 1,550,000.00     | 0.00             | 1,550,000.00      |
| 22512                  | Skill Development and Awareness Training Program                          | 8,002,469.00     | 0.00             | 8,002,469.00      |
| 22520                  | Production Materials and Programme Expenses                               | 169,670,396.00   | 0.00             | 169,670,396.00    |
| 22522                  | Program Expenses  | 169,545,396.00   | 0.00             | 169,545,396.00    |
| 22529                  | Other Program Expenses  | 125,000.00       | 0.00             | 125,000.00        |
| 22610                  | Monitoring, Evaluation & Travelling Expenses                              | 10,825,511.00    | 0.00             | 10,825,511.00     |
| 22611                  | Monitoring & Evaluation Expenses  | 9,164,993.00     | 0.00             | 9,164,993.00      |
| 22612                  | Travelling Expenses   | 1,561,958.00     | 0.00             | 1,561,958.00      |
| 22613                  | Travelling Expenses of VIPs & Delegations                                 | 98,560.00        | 0.00             | 98,560.00         |
| 22710                  | Miscellaneous   | 2,505,473.25     | 0.00             | 2,505,473.25      |
| 22711                  | Miscellaneous   | 2,505,473.25     | 0.00             | 2,505,473.25      |
| 25110                  | Operating Subsidy - Non-Financial Public Corporations                     | 426,800,000.00   | 0.00             | 426,800,000.00    |
| 25111                  | Operating Subsidy - Non-Financial Corporations                            | 426,800,000.00   | 0.00             | 426,800,000.00    |
| 26210                  | International Membership Fee & Assistance                                 | 98,350.00        | 0.00             | 98,350.00         |
| 26211                  | International Membership Fee & Assistance                                 | 98,350.00        | 0.00             | 98,350.00         |
| 26410                  | Recurrent Grant   | 810,000.00       | 0.00             | 810,000.00        |
| 26411                  | Unconditional Recurrent Grant to Government Agencies, Committees & Boards | 810,000.00       | 0.00             | 810,000.00        |
| 27310                  | Retirement Benefits   | 9,493,999.44     | 0.00             | 9,493,999.44      |
| 27312                  | Gratuity  | 5,167,281.82     | 0.00             | 5,167,281.82      |
| 27313                  | Accumulated Leave   | 2,656,766.89     | 0.00             | 2,656,766.89      |
| 27314                  | Medical Facility  | 1,669,950.73     | 0.00             | 1,669,950.73      |
| 331                    | Ministry of Environment, Science and Technology                           | 2,587,278,945.30 | 1,640,019,893.16 | 4,227,298,838.46  |
|                        | Recurrent   | 2,587,278,945.30 | 1,640,019,893.16 | 4,227,298,838.46  |



**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash             | Non Cash         | Total Expenditure |
|------------------------|---|------------------|------------------|-------------------|
| 21110                  | Wages and salaries in cash  | 134,142,556.71   | 185,000.00       | 134,327,556.71    |
| 21111                  | Salary  | 127,193,763.71   | 0.00             | 127,193,763.71    |
| 21112                  | Local Allowances  | 370,680.00       | 0.00             | 370,680.00        |
| 21113                  | Dearness Allowance  | 4,374,244.00     | 0.00             | 4,374,244.00      |
| 21119                  | Other Allowance   | 2,203,869.00     | 185,000.00       | 2,388,869.00      |
| 21120                  | Wages and salaries in kind  | 3,644,801.00     | 0.00             | 3,644,801.00      |
| 21121                  | Clothing  | 1,877,292.00     | 0.00             | 1,877,292.00      |
| 21123                  | Medical Expense   | 1,767,509.00     | 0.00             | 1,767,509.00      |
| 22110                  | Utilities   | 27,170,140.66    | 7,000.00         | 27,177,140.66     |
| 22111                  | Water and Electricity   | 14,247,018.20    | 7,000.00         | 14,254,018.20     |
| 22112                  | Communication   | 12,923,122.46    | 0.00             | 12,923,122.46     |
| 22120                  | Rent  | 19,722,197.00    | 0.00             | 19,722,197.00     |
| 22121                  | House Rent  | 19,722,197.00    | 0.00             | 19,722,197.00     |
| 22210                  | Operation & Maintenance of Capital Assets                                 | 16,914,617.81    | 347,336.00       | 17,261,953.81     |
| 22211                  | Fuel and Oil - Vehicles   | 10,265,315.10    | 0.00             | 10,265,315.10     |
| 22212                  | Operation & Maintenance   | 6,143,517.70     | 347,336.00       | 6,490,853.70      |
| 22213                  | Insurance   | 505,785.01       | 0.00             | 505,785.01        |
| 22310                  | Office Materials & Services   | 20,584,631.46    | 1,040,762.00     | 21,625,393.46     |
| 22311                  | General Office Expenses   | 19,206,452.01    | 1,040,762.00     | 20,247,214.01     |
| 22314                  | Fuel and Oil - For Administrative Purposes                                | 1,378,179.45     | 0.00             | 1,378,179.45      |
| 22320                  | Repair and Maintenance of Public Property                                 | 717,907.00       | 0.00             | 717,907.00        |
| 22321                  | Repair and Maintenance of Public Property                                 | 717,907.00       | 0.00             | 717,907.00        |
| 22410                  | Consultancy and Other Services fee  | 85,523,012.31    | 2,000,218.00     | 87,523,230.31     |
| 22411                  | Consultancy and Services Expenses   | 28,475,659.79    | 1,057,623.00     | 29,533,282.79     |
| 22412                  | Other Service Fee   | 57,047,352.52    | 942,595.00       | 57,989,947.52     |
| 22510                  | Consultancy and Other Services fee  | 20,160,444.67    | 1,779,269.00     | 21,939,713.67     |
| 22511                  | Employee Training   | 1,789,007.60     | 0.00             | 1,789,007.60      |
| 22512                  | Skill Development and Awareness Training Program                          | 18,371,437.07    | 1,779,269.00     | 20,150,706.07     |
| 22520                  | Production Materials and Programme Expenses                               | 74,092,184.52    | 106,533,765.16   | 180,625,949.68    |
| 22522                  | Program Expenses  | 71,217,104.52    | 106,533,765.16   | 177,750,869.68    |
| 22529                  | Other Program Expenses  | 2,875,080.00     | 0.00             | 2,875,080.00      |
| 22610                  | Monitoring, Evaluation & Travelling Expenses                              | 7,380,893.00     | 75,147.00        | 7,456,040.00      |
| 22611                  | Monitoring & Evaluation Expenses  | 6,611,724.00     | 75,147.00        | 6,686,871.00      |
| 22612                  | Travelling Expenses   | 769,169.00       | 0.00             | 769,169.00        |
| 22710                  | Miscellaneous   | 2,502,774.76     | 151,339.00       | 2,654,113.76      |
| 22711                  | Miscellaneous   | 2,502,774.76     | 151,339.00       | 2,654,113.76      |
| 26410                  | Recurrent Grant   | 137,796,255.00   | 0.00             | 137,796,255.00    |
| 26411                  | Unconditional Recurrent Grant to Government Agencies, Committees & Boards | 137,396,255.00   | 0.00             | 137,396,255.00    |
| 26412                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 400,000.00       | 0.00             | 400,000.00        |
| 26420                  | Capital Grant   | 1,977,010,617.50 | 1,527,900,057.00 | 3,504,910,674.50  |
| 26421                  | Unconditional Capital Grant to Government Agencies, Committees & Boards   | 65,000,000.00    | 0.00             | 65,000,000.00     |
| 26423                  | Unconditional Capital Grant to Other Institutions & Individuals           | 1,912,010,617.50 | 1,527,900,057.00 | 3,439,910,674.50  |
| 27310                  | Retirement Benefits   | 12,758,434.90    | 0.00             | 12,758,434.90     |
| 27311                  | Pensions and Disability Allowance   | 1,650,000.00     | 0.00             | 1,650,000.00      |
| 27312                  | Gratuity  | 275,994.00       | 0.00             | 275,994.00        |
| 27313                  | Accumulated Leave   | 5,211,105.10     | 0.00             | 5,211,105.10      |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |       | Cash   | Non Cash         | Total Expenditure |                  |
|------------------------|-------|--|------------------|-------------------|------------------|
|                        | 27314 | Medical Facility                                 | 5,621,335.80     | 0.00              | 5,621,335.80     |
|                        | 28210 | Refunds  | 47,157,477.00    | 0.00              | 47,157,477.00    |
|                        | 28213 | Other Refund                                     | 47,157,477.00    | 0.00              | 47,157,477.00    |
| 336                    |       | Ministry of Land Reforms and Management          | 2,884,738,061.28 | 0.00              | 2,884,738,061.28 |
|                        |       | Recurrent  | 2,884,738,061.28 | 0.00              | 2,884,738,061.28 |
|                        | 21110 | Wages and salaries in cash                       | 1,502,888,954.02 | 0.00              | 1,502,888,954.02 |
|                        | 21111 | Salary   | 1,340,681,998.31 | 0.00              | 1,340,681,998.31 |
|                        | 21112 | Local Allowances                                 | 31,601,654.38    | 0.00              | 31,601,654.38    |
|                        | 21113 | Dearness Allowance                               | 51,667,025.47    | 0.00              | 51,667,025.47    |
|                        | 21114 | Field Allowance                                  | 11,207,453.65    | 0.00              | 11,207,453.65    |
|                        | 21119 | Other Allowance                                  | 67,730,822.21    | 0.00              | 67,730,822.21    |
|                        | 21120 | Wages and salaries in kind                       | 63,172,382.18    | 0.00              | 63,172,382.18    |
|                        | 21121 | Clothing   | 35,509,837.00    | 0.00              | 35,509,837.00    |
|                        | 21123 | Medical Expense                                  | 27,662,545.18    | 0.00              | 27,662,545.18    |
|                        | 22110 | Utilities  | 34,859,497.00    | 0.00              | 34,859,497.00    |
|                        | 22111 | Water and Electricity                            | 19,077,964.39    | 0.00              | 19,077,964.39    |
|                        | 22112 | Communication                                    | 15,781,532.61    | 0.00              | 15,781,532.61    |
|                        | 22120 | Rent   | 57,011,943.24    | 0.00              | 57,011,943.24    |
|                        | 22121 | House Rent                                       | 50,657,302.24    | 0.00              | 50,657,302.24    |
|                        | 22122 | Other Rent                                       | 6,354,641.00     | 0.00              | 6,354,641.00     |
|                        | 22210 | Operation & Maintenance of Capital Assets        | 66,709,842.24    | 0.00              | 66,709,842.24    |
|                        | 22211 | Fuel and Oil - Vehicles                          | 30,020,635.24    | 0.00              | 30,020,635.24    |
|                        | 22212 | Operation & Maintenance                          | 35,820,818.10    | 0.00              | 35,820,818.10    |
|                        | 22213 | Insurance  | 868,388.90       | 0.00              | 868,388.90       |
|                        | 22310 | Office Materials & Services                      | 112,699,153.81   | 0.00              | 112,699,153.81   |
|                        | 22311 | General Office Expenses                          | 107,267,767.01   | 0.00              | 107,267,767.01   |
|                        | 22313 | Books and Materials                              | 407,645.00       | 0.00              | 407,645.00       |
|                        | 22314 | Fuel and Oil - For Administrative Purposes       | 5,023,741.80     | 0.00              | 5,023,741.80     |
|                        | 22320 | Repair and Maintenance of Public Property        | 2,046,194.58     | 0.00              | 2,046,194.58     |
|                        | 22321 | Repair and Maintenance of Public Property        | 2,046,194.58     | 0.00              | 2,046,194.58     |
|                        | 22410 | Consultancy and Other Services fee               | 383,842,906.80   | 0.00              | 383,842,906.80   |
|                        | 22411 | Consultancy and Services Expenses                | 210,388,440.26   | 0.00              | 210,388,440.26   |
|                        | 22412 | Other Service Fee                                | 173,454,466.54   | 0.00              | 173,454,466.54   |
|                        | 22510 | Consultancy and Other Services fee               | 20,379,042.71    | 0.00              | 20,379,042.71    |
|                        | 22511 | Employee Training                                | 2,000,239.00     | 0.00              | 2,000,239.00     |
|                        | 22512 | Skill Development and Awareness Training Program | 18,378,803.71    | 0.00              | 18,378,803.71    |
|                        | 22520 | Production Materials and Programme Expenses      | 126,129,500.21   | 0.00              | 126,129,500.21   |
|                        | 22521 | Production Materials/Services                    | 46,007,176.11    | 0.00              | 46,007,176.11    |
|                        | 22522 | Program Expenses                                 | 44,910,525.69    | 0.00              | 44,910,525.69    |
|                        | 22529 | Other Program Expenses                           | 35,211,798.41    | 0.00              | 35,211,798.41    |
|                        | 22610 | Monitoring, Evaluation & Travelling Expenses     | 54,914,611.30    | 0.00              | 54,914,611.30    |
|                        | 22611 | Monitoring & Evaluation Expenses                 | 24,504,965.00    | 0.00              | 24,504,965.00    |
|                        | 22612 | Travelling Expenses                              | 30,409,646.30    | 0.00              | 30,409,646.30    |
|                        | 22710 | Miscellaneous                                    | 13,577,788.81    | 0.00              | 13,577,788.81    |
|                        | 22711 | Miscellaneous                                    | 13,577,788.81    | 0.00              | 13,577,788.81    |
|                        | 26210 | International Membership Fee& Assistance         | 373,737.40       | 0.00              | 373,737.40       |
|                        | 26211 | International Membership Fee& Assistance         | 373,737.40       | 0.00              | 373,737.40       |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code  | Cash             | Non Cash   | Total Expenditure |
|---|------------------|------------|-------------------|
| 26410 Recurrent Grant   | 312,235,826.14   | 0.00       | 312,235,826.14    |
| 26411 Unconditional Recurrent Grant to Government Agencies, Committees & Boards | 715,200.00       | 0.00       | 715,200.00        |
| 26412 Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 63,700,000.00    | 0.00       | 63,700,000.00     |
| 26413 Unconditional Recurrent Grant to Other Institutions & Individuals         | 247,820,626.14   | 0.00       | 247,820,626.14    |
| 27210 Scholarships  | 8,876,999.00     | 0.00       | 8,876,999.00      |
| 27211 Scholarships  | 8,876,999.00     | 0.00       | 8,876,999.00      |
| 27310 Retirement Benefits   | 124,863,156.84   | 0.00       | 124,863,156.84    |
| 27312 Gratuity  | 1,282,385.00     | 0.00       | 1,282,385.00      |
| 27313 Accumulated Leave   | 63,319,157.34    | 0.00       | 63,319,157.34     |
| 27314 Medical Facility  | 60,261,614.50    | 0.00       | 60,261,614.50     |
| 28210 Refunds   | 156,525.00       | 0.00       | 156,525.00        |
| 28213 Other Refund  | 156,525.00       | 0.00       | 156,525.00        |
| 337 Ministry of Physical Planning, Works and Transport Management               | 5,593,508,187.59 | 627,759.11 | 5,594,135,946.70  |
| Recurrent   | 5,593,508,187.59 | 627,759.11 | 5,594,135,946.70  |
| 21110 Wages and salaries in cash  | 863,944,619.28   | 0.00       | 863,944,619.28    |
| 21111 Salary  | 809,887,040.88   | 0.00       | 809,887,040.88    |
| 21112 Local Allowances  | 13,901,417.87    | 0.00       | 13,901,417.87     |
| 21113 Dearness Allowance  | 31,253,614.62    | 0.00       | 31,253,614.62     |
| 21119 Other Allowance   | 8,902,545.91     | 0.00       | 8,902,545.91      |
| 21120 Wages and salaries in kind  | 34,115,285.15    | 0.00       | 34,115,285.15     |
| 21121 Clothing  | 19,794,025.00    | 0.00       | 19,794,025.00     |
| 21123 Medical Expense   | 14,321,260.15    | 0.00       | 14,321,260.15     |
| 22110 Utilities   | 27,284,125.03    | 0.00       | 27,284,125.03     |
| 22111 Water and Electricity   | 16,950,887.31    | 0.00       | 16,950,887.31     |
| 22112 Communication   | 10,333,237.72    | 0.00       | 10,333,237.72     |
| 22120 Rent  | 38,184,773.18    | 0.00       | 38,184,773.18     |
| 22121 House Rent  | 38,184,773.18    | 0.00       | 38,184,773.18     |
| 22210 Operation & Maintenance of Capital Assets                                 | 63,832,420.29    | 0.00       | 63,832,420.29     |
| 22211 Fuel and Oil - Vehicles   | 31,893,695.11    | 0.00       | 31,893,695.11     |
| 22212 Operation & Maintenance   | 30,140,068.82    | 0.00       | 30,140,068.82     |
| 22213 Insurance   | 1,798,656.36     | 0.00       | 1,798,656.36      |
| 22310 Office Materials & Services   | 78,154,478.35    | 0.00       | 78,154,478.35     |
| 22311 General Office Expenses   | 77,794,347.35    | 0.00       | 77,794,347.35     |
| 22314 Fuel and Oil - For Administrative Purposes                                | 360,131.00       | 0.00       | 360,131.00        |
| 22410 Consultancy and Other Services fee  | 153,137,457.88   | 351,600.00 | 153,489,057.88    |
| 22411 Consultancy and Services Expenses   | 68,056,012.68    | 351,600.00 | 68,407,612.68     |
| 22412 Other Service Fee   | 85,081,445.20    | 0.00       | 85,081,445.20     |
| 22510 Consultancy and Other Services fee  | 2,074,687.00     | 276,159.11 | 2,350,846.11      |
| 22511 Employee Training   | 1,942,937.00     | 276,159.11 | 2,219,096.11      |
| 22512 Skill Development and Awareness Training Program                          | 131,750.00       | 0.00       | 131,750.00        |
| 22520 Production Materials and Programme Expenses                               | 8,741,780.93     | 0.00       | 8,741,780.93      |
| 22522 Production Expenses   | 8,741,780.93     | 0.00       | 8,741,780.93      |
| 22610 Monitoring, Evaluation & Travelling Expenses                              | 19,129,402.00    | 0.00       | 19,129,402.00     |
| 22611 Monitoring & Evaluation Expenses  | 13,318,730.00    | 0.00       | 13,318,730.00     |
| 22612 Travelling Expenses   | 5,810,672.00     | 0.00       | 5,810,672.00      |
| 22710 Miscellaneous   | 6,005,729.11     | 0.00       | 6,005,729.11      |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |       | Cash  | Non Cash         | Total Expenditure |                  |
|------------------------|-------|---|------------------|-------------------|------------------|
|                        | 22711 | Miscellaneous   | 6,005,729.11     | 0.00              | 6,005,729.11     |
|                        | 26410 | Recurrent Grant   | 25,500,000.00    | 0.00              | 25,500,000.00    |
|                        | 26411 | Unconditional Recurrent Grant to Government Agencies, Committees & Boards | 25,000,000.00    | 0.00              | 25,000,000.00    |
|                        | 26412 | Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 500,000.00       | 0.00              | 500,000.00       |
|                        | 26420 | Capital Grant   | 4,213,646,000.00 | 0.00              | 4,213,646,000.00 |
|                        | 26421 | Unconditional Capital Grant to Government Agencies, Committees & Boards   | 4,213,646,000.00 | 0.00              | 4,213,646,000.00 |
|                        | 27310 | Retirement Benefits   | 59,580,779.39    | 0.00              | 59,580,779.39    |
|                        | 27312 | Gratuity  | 2,073,140.67     | 0.00              | 2,073,140.67     |
|                        | 27313 | Accumulated Leave   | 32,631,370.72    | 0.00              | 32,631,370.72    |
|                        | 27314 | Medical Facility  | 24,876,268.00    | 0.00              | 24,876,268.00    |
|                        | 28210 | Refunds   | 176,650.00       | 0.00              | 176,650.00       |
|                        | 28213 | Other Refund  | 176,650.00       | 0.00              | 176,650.00       |
|                        | 29610 | Civil Works - Construction  | 0.00             | 0.00              | 0.00             |
|                        | 29611 | Civil Works - Construction  | 0.00             | 0.00              | 0.00             |
| 340                    |       | Ministry of Women, Children & Social Welfare                              | 1,472,054,323.60 | 0.00              | 1,472,054,323.60 |
|                        |       | Recurrent   | 1,472,054,323.60 | 0.00              | 1,472,054,323.60 |
|                        | 21110 | Wages and salaries in cash  | 280,701,335.11   | 0.00              | 280,701,335.11   |
|                        | 21111 | Salary  | 255,645,208.33   | 0.00              | 255,645,208.33   |
|                        | 21112 | Local Allowances  | 12,329,572.49    | 0.00              | 12,329,572.49    |
|                        | 21113 | Dearness Allowance  | 10,533,486.29    | 0.00              | 10,533,486.29    |
|                        | 21119 | Other Allowance   | 2,193,068.00     | 0.00              | 2,193,068.00     |
|                        | 21120 | Wages and salaries in kind  | 22,885,872.57    | 0.00              | 22,885,872.57    |
|                        | 21121 | Clothing  | 8,594,289.00     | 0.00              | 8,594,289.00     |
|                        | 21122 | Fooding   | 10,890,690.57    | 0.00              | 10,890,690.57    |
|                        | 21123 | Medical Expense   | 3,400,893.00     | 0.00              | 3,400,893.00     |
|                        | 22110 | Utilities   | 7,347,124.83     | 0.00              | 7,347,124.83     |
|                        | 22111 | Water and Electricity   | 3,935,294.79     | 0.00              | 3,935,294.79     |
|                        | 22112 | Communication   | 3,411,830.04     | 0.00              | 3,411,830.04     |
|                        | 22120 | Rent  | 14,358,031.00    | 0.00              | 14,358,031.00    |
|                        | 22121 | House Rent  | 14,358,031.00    | 0.00              | 14,358,031.00    |
|                        | 22210 | Operation & Maintenance of Capital Assets                                 | 14,135,666.07    | 0.00              | 14,135,666.07    |
|                        | 22211 | Fuel and Oil - Vehicles   | 7,214,580.90     | 0.00              | 7,214,580.90     |
|                        | 22212 | Operation & Maintenance   | 6,712,489.47     | 0.00              | 6,712,489.47     |
|                        | 22213 | Insurance   | 208,595.70       | 0.00              | 208,595.70       |
|                        | 22310 | Office Materials & Services   | 15,151,706.55    | 0.00              | 15,151,706.55    |
|                        | 22311 | General Office Expenses   | 12,821,692.55    | 0.00              | 12,821,692.55    |
|                        | 22313 | Books and Materials   | 223,986.00       | 0.00              | 223,986.00       |
|                        | 22314 | Fuel and Oil - For Administrative Purposes                                | 2,106,028.00     | 0.00              | 2,106,028.00     |
|                        | 22410 | Consultancy and Other Services fee  | 25,438,584.00    | 0.00              | 25,438,584.00    |
|                        | 22411 | Consultancy and Services Expenses   | 1,356,765.00     | 0.00              | 1,356,765.00     |
|                        | 22412 | Other Service Fee   | 24,081,819.00    | 0.00              | 24,081,819.00    |
|                        | 22510 | Consultancy and Other Services fee  | 372,388,197.00   | 0.00              | 372,388,197.00   |
|                        | 22511 | Employee Training   | 6,546,847.00     | 0.00              | 6,546,847.00     |
|                        | 22512 | Skill Development and Awareness Training Program                          | 365,841,350.00   | 0.00              | 365,841,350.00   |
|                        | 22520 | Production Materials and Programme Expenses                               | 248,442,720.71   | 0.00              | 248,442,720.71   |
|                        | 22522 | Program Expenses  | 243,010,722.71   | 0.00              | 243,010,722.71   |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash             | Non Cash | Total Expenditure |
|------------------------|---|------------------|----------|-------------------|
| 22529                  | Other Program Expenses  | 5,431,998.00     | 0.00     | 5,431,998.00      |
| 22530                  | Medicines   | 937,950.00       | 0.00     | 937,950.00        |
| 22531                  | Medicine Purchases  | 937,950.00       | 0.00     | 937,950.00        |
| 22610                  | Monitoring, Evaluation & Travelling Expenses                            | 20,099,480.00    | 0.00     | 20,099,480.00     |
| 22611                  | Monitoring & Evaluation Expenses  | 14,863,793.00    | 0.00     | 14,863,793.00     |
| 22612                  | Travelling Expenses   | 4,978,457.00     | 0.00     | 4,978,457.00      |
| 22613                  | Travelling Expenses of VIPs & Delegations                               | 257,230.00       | 0.00     | 257,230.00        |
| 22710                  | Miscellaneous   | 3,045,020.00     | 0.00     | 3,045,020.00      |
| 22711                  | Miscellaneous   | 3,045,020.00     | 0.00     | 3,045,020.00      |
| 26410                  | Recurrent Grant   | 332,380,326.03   | 0.00     | 332,380,326.03    |
| 26412                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards | 101,435,074.43   | 0.00     | 101,435,074.43    |
| 26413                  | Unconditional Recurrent Grant to Other Institutions & Individuals       | 230,945,251.60   | 0.00     | 230,945,251.60    |
| 26420                  | Capital Grant   | 98,536,891.29    | 0.00     | 98,536,891.29     |
| 26422                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards | 4,872,790.07     | 0.00     | 4,872,790.07      |
| 26423                  | Unconditional Capital Grant to Other Institutions & Individuals         | 93,664,101.22    | 0.00     | 93,664,101.22     |
| 27310                  | Retirement Benefits   | 16,205,418.44    | 0.00     | 16,205,418.44     |
| 27312                  | Gratuity  | 2,540,192.00     | 0.00     | 2,540,192.00      |
| 27313                  | Accumulated Leave   | 6,987,443.44     | 0.00     | 6,987,443.44      |
| 27314                  | Medical Facility  | 6,677,783.00     | 0.00     | 6,677,783.00      |
| 343                    | Ministry of Youth and Sports  | 1,368,429,553.27 | 0.00     | 1,368,429,553.27  |
|                        | Recurrent   | 1,368,429,553.27 | 0.00     | 1,368,429,553.27  |
| 21110                  | Wages and salaries in cash  | 14,961,945.93    | 0.00     | 14,961,945.93     |
| 21111                  | Salary  | 14,277,485.26    | 0.00     | 14,277,485.26     |
| 21113                  | Dearness Allowance  | 534,460.67       | 0.00     | 534,460.67        |
| 21119                  | Other Allowance   | 150,000.00       | 0.00     | 150,000.00        |
| 21120                  | Wages and salaries in kind  | 1,337,307.00     | 0.00     | 1,337,307.00      |
| 21121                  | Clothing  | 322,500.00       | 0.00     | 322,500.00        |
| 21123                  | Medical Expense   | 1,014,807.00     | 0.00     | 1,014,807.00      |
| 22110                  | Utilities   | 794,078.23       | 0.00     | 794,078.23        |
| 22111                  | Water and Electricity   | 298,237.05       | 0.00     | 298,237.05        |
| 22112                  | Communication   | 495,841.18       | 0.00     | 495,841.18        |
| 22210                  | Operation & Maintenance of Capital Assets                               | 3,882,686.97     | 0.00     | 3,882,686.97      |
| 22211                  | Fuel and Oil - Vehicles   | 1,929,792.72     | 0.00     | 1,929,792.72      |
| 22212                  | Operation & Maintenance   | 1,859,561.00     | 0.00     | 1,859,561.00      |
| 22213                  | Insurance   | 93,333.25        | 0.00     | 93,333.25         |
| 22310                  | Office Materials & Services   | 2,573,161.00     | 0.00     | 2,573,161.00      |
| 22311                  | General Office Expenses   | 2,515,000.00     | 0.00     | 2,515,000.00      |
| 22313                  | Books and Materials   | 48,728.00        | 0.00     | 48,728.00         |
| 22314                  | Fuel and Oil - For Administrative Purposes                              | 9,433.00         | 0.00     | 9,433.00          |
| 22410                  | Consultancy and Other Services fee                                      | 3,288,019.94     | 0.00     | 3,288,019.94      |
| 22411                  | Consultancy and Services Expenses                                       | 324,800.00       | 0.00     | 324,800.00        |
| 22412                  | Other Service Fee   | 2,963,219.94     | 0.00     | 2,963,219.94      |
| 22510                  | Consultancy and Other Services fee                                      | 923,782.00       | 0.00     | 923,782.00        |
| 22512                  | Skill Development and Awareness Training Program                        | 923,782.00       | 0.00     | 923,782.00        |
| 22520                  | Production Materials and Programme Expenses                             | 25,602,172.11    | 0.00     | 25,602,172.11     |
| 22522                  | Program Expenses  | 25,602,172.11    | 0.00     | 25,602,172.11     |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash              | Non Cash | Total Expenditure |
|------------------------|---|-------------------|----------|-------------------|
| 22610                  | Monitoring, Evaluation & Travelling Expenses                            | 3,096,774.75      | 0.00     | 3,096,774.75      |
| 22611                  | Monitoring & Evaluation Expenses  | 1,800,000.00      | 0.00     | 1,800,000.00      |
| 22612                  | Travelling Expenses   | 1,296,774.75      | 0.00     | 1,296,774.75      |
| 22710                  | Miscellaneous   | 760,000.00        | 0.00     | 760,000.00        |
| 22711                  | Miscellaneous   | 760,000.00        | 0.00     | 760,000.00        |
| 26410                  | Recurrent Grant   | 705,772,410.34    | 0.00     | 705,772,410.34    |
| 26412                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards | 687,178,531.34    | 0.00     | 687,178,531.34    |
| 26413                  | Unconditional Recurrent Grant to Other Institutions & Individuals       | 18,593,879.00     | 0.00     | 18,593,879.00     |
| 26420                  | Capital Grant   | 604,718,000.00    | 0.00     | 604,718,000.00    |
| 26422                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards | 3,000,000.00      | 0.00     | 3,000,000.00      |
| 26423                  | Unconditional Capital Grant to Other Institutions & Individuals         | 601,718,000.00    | 0.00     | 601,718,000.00    |
| 27310                  | Retirement Benefits   | 719,215.00        | 0.00     | 719,215.00        |
| 27313                  | Accumulated Leave   | 719,215.00        | 0.00     | 719,215.00        |
| 345                    | Ministry of Defence   | 32,719,532,672.28 | 0.00     | 32,719,532,672.28 |
|                        | Recurrent   | 32,719,532,672.28 | 0.00     | 32,719,532,672.28 |
| 21110                  | Wages and salaries in cash  | 22,398,706,065.15 | 0.00     | 22,398,706,065.15 |
| 21111                  | Salary  | 20,584,565,352.61 | 0.00     | 20,584,565,352.61 |
| 21112                  | Local Allowances  | 192,013,510.63    | 0.00     | 192,013,510.63    |
| 21113                  | Dearness Allowance  | 1,101,034,746.98  | 0.00     | 1,101,034,746.98  |
| 21119                  | Other Allowance   | 521,092,454.93    | 0.00     | 521,092,454.93    |
| 21120                  | Wages and salaries in kind  | 5,983,857,792.90  | 0.00     | 5,983,857,792.90  |
| 21121                  | Clothing  | 789,903,424.25    | 0.00     | 789,903,424.25    |
| 21122                  | Fooding   | 5,013,711,928.15  | 0.00     | 5,013,711,928.15  |
| 21123                  | Medical Expense   | 180,242,440.50    | 0.00     | 180,242,440.50    |
| 22110                  | Utilities   | 175,089,193.80    | 0.00     | 175,089,193.80    |
| 22111                  | Water and Electricity   | 143,814,972.14    | 0.00     | 143,814,972.14    |
| 22112                  | Communication   | 31,274,221.66     | 0.00     | 31,274,221.66     |
| 22120                  | Rent  | 8,729,920.00      | 0.00     | 8,729,920.00      |
| 22121                  | House Rent  | 789,920.00        | 0.00     | 789,920.00        |
| 22122                  | Other Rent  | 7,940,000.00      | 0.00     | 7,940,000.00      |
| 22210                  | Operation & Maintenance of Capital Assets                               | 876,175,248.23    | 0.00     | 876,175,248.23    |
| 22211                  | Fuel and Oil - Vehicles   | 401,624,933.98    | 0.00     | 401,624,933.98    |
| 22212                  | Operation & Maintenance   | 378,384,818.25    | 0.00     | 378,384,818.25    |
| 22213                  | Insurance   | 96,165,496.00     | 0.00     | 96,165,496.00     |
| 22310                  | Office Materials & Services   | 280,811,189.51    | 0.00     | 280,811,189.51    |
| 22311                  | General Office Expenses   | 217,599,473.22    | 0.00     | 217,599,473.22    |
| 22312                  | Feedds for Animals & Birds  | 31,811,838.31     | 0.00     | 31,811,838.31     |
| 22313                  | Books and Materials   | 600,000.00        | 0.00     | 600,000.00        |
| 22314                  | Fuel and Oil - For Administrative Purposes                              | 30,799,877.98     | 0.00     | 30,799,877.98     |
| 22410                  | Consultancy and Other Services fee                                      | 2,104,800.00      | 0.00     | 2,104,800.00      |
| 22411                  | Consultancy and Services Expenses                                       | 682,800.00        | 0.00     | 682,800.00        |
| 22412                  | Other Service Fee   | 1,422,000.00      | 0.00     | 1,422,000.00      |
| 22510                  | Consultancy and Other Services fee                                      | 159,997,877.48    | 0.00     | 159,997,877.48    |
| 22511                  | Employee Training   | 159,997,877.48    | 0.00     | 159,997,877.48    |
| 22520                  | Production Materials and Programme Expenses                             | 158,275,445.00    | 0.00     | 158,275,445.00    |
| 22521                  | Production Materials/Services   | 138,197,000.00    | 0.00     | 138,197,000.00    |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash             | Non Cash       | Total Expenditure |
|------------------------|---|------------------|----------------|-------------------|
| 22522                  | Program Expenses  | 20,078,445.00    | 0.00           | 20,078,445.00     |
| 22530                  | Medicines   | 107,209,999.80   | 0.00           | 107,209,999.80    |
| 22531                  | Medicine Purchases  | 107,209,999.80   | 0.00           | 107,209,999.80    |
| 22610                  | Monitoring, Evaluation & Travelling Expenses                              | 107,543,785.58   | 0.00           | 107,543,785.58    |
| 22611                  | Monitoring & Evaluation Expenses  | 12,353,708.58    | 0.00           | 12,353,708.58     |
| 22612                  | Travelling Expenses   | 95,190,077.00    | 0.00           | 95,190,077.00     |
| 22710                  | Miscellaneous   | 44,890,880.00    | 0.00           | 44,890,880.00     |
| 22711                  | Miscellaneous   | 44,890,880.00    | 0.00           | 44,890,880.00     |
| 26410                  | Recurrent Grant   | 4,025,000.00     | 0.00           | 4,025,000.00      |
| 26411                  | Unconditional Recurrent Grant to Government Agencies, Committees & Boards | 1,525,000.00     | 0.00           | 1,525,000.00      |
| 26413                  | Unconditional Recurrent Grant to Other Institutions & Individuals         | 2,500,000.00     | 0.00           | 2,500,000.00      |
| 26420                  | Capital Grant   | 26,102,000.00    | 0.00           | 26,102,000.00     |
| 26422                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 26,102,000.00    | 0.00           | 26,102,000.00     |
| 27210                  | Scholarships  | 10,584,000.00    | 0.00           | 10,584,000.00     |
| 27211                  | Scholarships  | 10,584,000.00    | 0.00           | 10,584,000.00     |
| 27310                  | Retirement Benefits   | 2,366,209,474.83 | 0.00           | 2,366,209,474.83  |
| 27311                  | Pensions and Disability Allowance   | 0.00             | 0.00           | 0.00              |
| 27312                  | Gratuity  | 155,402,804.60   | 0.00           | 155,402,804.60    |
| 27313                  | Accumulated Leave   | 923,776,387.86   | 0.00           | 923,776,387.86    |
| 27314                  | Medical Facility  | 1,287,030,282.37 | 0.00           | 1,287,030,282.37  |
| 28140                  | Land Rent   | 9,220,000.00     | 0.00           | 9,220,000.00      |
| 28141                  | Land Rent   | 9,220,000.00     | 0.00           | 9,220,000.00      |
| 347                    | Ministry of Urban Development   | 4,007,576,888.59 | 154,007,897.09 | 4,161,584,785.68  |
|                        | Recurrent   | 4,007,576,888.59 | 154,007,897.09 | 4,161,584,785.68  |
| 21110                  | Wages and salaries in cash  | 803,387,052.69   | 0.00           | 803,387,052.69    |
| 21111                  | Salary  | 747,487,817.81   | 0.00           | 747,487,817.81    |
| 21112                  | Local Allowances  | 22,615,728.12    | 0.00           | 22,615,728.12     |
| 21113                  | Dearness Allowance  | 25,497,427.30    | 0.00           | 25,497,427.30     |
| 21119                  | Other Allowance   | 7,786,079.46     | 0.00           | 7,786,079.46      |
| 21120                  | Wages and salaries in kind  | 31,945,178.72    | 0.00           | 31,945,178.72     |
| 21121                  | Clothing  | 15,239,487.00    | 0.00           | 15,239,487.00     |
| 21123                  | Medical Expense   | 16,705,691.72    | 0.00           | 16,705,691.72     |
| 22110                  | Utilities   | 44,385,212.75    | 0.00           | 44,385,212.75     |
| 22111                  | Water and Electricity   | 29,630,603.87    | 0.00           | 29,630,603.87     |
| 22112                  | Communication   | 14,754,608.88    | 0.00           | 14,754,608.88     |
| 22120                  | Rent  | 29,997,150.50    | 0.00           | 29,997,150.50     |
| 22121                  | House Rent  | 28,352,246.00    | 0.00           | 28,352,246.00     |
| 22122                  | Other Rent  | 1,644,904.50     | 0.00           | 1,644,904.50      |
| 22210                  | Operation & Maintenance of Capital Assets                                 | 65,990,109.30    | 0.00           | 65,990,109.30     |
| 22211                  | Fuel and Oil - Vehicles   | 35,639,594.75    | 0.00           | 35,639,594.75     |
| 22212                  | Operation & Maintenance   | 27,273,597.66    | 0.00           | 27,273,597.66     |
| 22213                  | Insurance   | 3,076,916.89     | 0.00           | 3,076,916.89      |
| 22310                  | Office Materials & Services   | 66,413,898.18    | 2,951,645.00   | 69,365,543.18     |
| 22311                  | General Office Expenses   | 63,776,766.61    | 2,951,645.00   | 66,728,411.61     |
| 22312                  | Feedds for Animals & Birds  | 175,000.00       | 0.00           | 175,000.00        |
| 22313                  | Books and Materials   | 47,944.00        | 0.00           | 47,944.00         |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash             | Non Cash      | Total Expenditure |
|------------------------|---|------------------|---------------|-------------------|
| 22314                  | Fuel and Oil - For Administrative Purposes                                | 2,414,187.57     | 0.00          | 2,414,187.57      |
| 22410                  | Consultancy and Other Services fee  | 110,359,503.49   | 0.00          | 110,359,503.49    |
| 22411                  | Consultancy and Services Expenses   | 20,321,851.72    | 0.00          | 20,321,851.72     |
| 22412                  | Other Service Fee   | 90,037,651.77    | 0.00          | 90,037,651.77     |
| 22510                  | Consultancy and Other Services fee  | 6,191,170.13     | 0.00          | 6,191,170.13      |
| 22511                  | Employee Training   | 1,532,021.00     | 0.00          | 1,532,021.00      |
| 22512                  | Skill Development and Awareness Training Program                          | 4,659,149.13     | 0.00          | 4,659,149.13      |
| 22520                  | Production Materials and Programme Expenses                               | 55,814,056.40    | 0.00          | 55,814,056.40     |
| 22522                  | Program Expenses  | 55,243,023.40    | 0.00          | 55,243,023.40     |
| 22529                  | Other Program Expenses  | 571,033.00       | 0.00          | 571,033.00        |
| 22610                  | Monitoring, Evaluation & Travelling Expenses                              | 26,528,233.22    | 0.00          | 26,528,233.22     |
| 22611                  | Monitoring & Evaluation Expenses  | 21,329,559.22    | 0.00          | 21,329,559.22     |
| 22612                  | Travelling Expenses   | 5,198,674.00     | 0.00          | 5,198,674.00      |
| 22710                  | Miscellaneous   | 10,295,576.30    | 0.00          | 10,295,576.30     |
| 22711                  | Miscellaneous   | 10,295,576.30    | 0.00          | 10,295,576.30     |
| 25210                  | Subsidies to Non-Financial Enterprises                                    | 2,434,856.19     | 0.00          | 2,434,856.19      |
| 25211                  | Operating Subsidies to Non-Financial Private Enterprises                  | 2,434,856.19     | 0.00          | 2,434,856.19      |
| 26310                  | Recurrent Grant to Local Body   | 99,837,870.13    | 0.00          | 99,837,870.13     |
| 26312                  | Conditional Recurrent Grant to Local Bodies                               | 99,837,870.13    | 0.00          | 99,837,870.13     |
| 26320                  | Capital Grant to Local Body   | 2,436,595,314.94 | 75,344,496.49 | 2,511,939,811.43  |
| 26322                  | Conditional Capital Grant to Local Bodies                                 | 2,436,595,314.94 | 75,344,496.49 | 2,511,939,811.43  |
| 26410                  | Recurrent Grant   | 122,961,590.50   | 0.00          | 122,961,590.50    |
| 26411                  | Unconditional Recurrent Grant to Government Agencies, Committees & Boards | 1,000,000.00     | 0.00          | 1,000,000.00      |
| 26412                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 34,321,284.00    | 0.00          | 34,321,284.00     |
| 26413                  | Unconditional Recurrent Grant to Other Institutions & Individuals         | 87,640,306.50    | 0.00          | 87,640,306.50     |
| 26420                  | Capital Grant   | 34,171,803.75    | 75,711,755.60 | 109,883,559.35    |
| 26421                  | Unconditional Capital Grant to Government Agencies, Committees & Boards   | 4,075,204.00     | 0.00          | 4,075,204.00      |
| 26422                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 26,900,000.00    | 75,711,755.60 | 102,611,755.60    |
| 26423                  | Unconditional Capital Grant to Other Institutions & Individuals           | 3,196,599.75     | 0.00          | 3,196,599.75      |
| 27310                  | Retirement Benefits   | 60,091,311.40    | 0.00          | 60,091,311.40     |
| 27312                  | Gratuity  | 5,985,172.00     | 0.00          | 5,985,172.00      |
| 27313                  | Accumulated Leave   | 31,367,230.40    | 0.00          | 31,367,230.40     |
| 27314                  | Medical Facility  | 22,738,909.00    | 0.00          | 22,738,909.00     |
| 28210                  | Refunds   | 177,000.00       | 0.00          | 177,000.00        |
| 28213                  | Other Refund  | 177,000.00       | 0.00          | 177,000.00        |
| 349                    | Ministry of Peace & Reconstruction  | 174,797,196.08   | 0.00          | 174,797,196.08    |
|                        | Recurrent   | 174,797,196.08   | 0.00          | 174,797,196.08    |
| 21110                  | Wages and salaries in cash  | 39,002,441.09    | 0.00          | 39,002,441.09     |
| 21111                  | Salary  | 31,839,898.05    | 0.00          | 31,839,898.05     |
| 21113                  | Dearness Allowance  | 1,073,111.04     | 0.00          | 1,073,111.04      |
| 21119                  | Other Allowance   | 6,089,432.00     | 0.00          | 6,089,432.00      |
| 21120                  | Wages and salaries in kind  | 637,500.00       | 0.00          | 637,500.00        |
| 21121                  | Clothing  | 637,500.00       | 0.00          | 637,500.00        |
| 22110                  | Utilities   | 3,687,587.25     | 0.00          | 3,687,587.25      |
| 22111                  | Water and Electricity   | 2,578,187.00     | 0.00          | 2,578,187.00      |



## Financial Comptroller General Office Economic Code wise Aggregate Expenditure (Recurrent)

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code | Cash  | Non Cash          | Total Expenditure |                   |
|------------------------|---|-------------------|-------------------|-------------------|
| 22112                  | Communication   | 1,109,400.25      | 0.00              | 1,109,400.25      |
| 22120                  | Rent  | 5,502,216.32      | 0.00              | 5,502,216.32      |
| 22121                  | House Rent  | 4,534,960.33      | 0.00              | 4,534,960.33      |
| 22122                  | Other Rent  | 967,255.99        | 0.00              | 967,255.99        |
| 22210                  | Operation & Maintenance of Capital Assets                                 | 12,474,685.38     | 0.00              | 12,474,685.38     |
| 22211                  | Fuel and Oil - Vehicles   | 8,153,110.63      | 0.00              | 8,153,110.63      |
| 22212                  | Operation & Maintenance   | 4,214,495.85      | 0.00              | 4,214,495.85      |
| 22213                  | Insurance   | 107,078.90        | 0.00              | 107,078.90        |
| 22310                  | Office Materials & Services   | 13,609,917.05     | 0.00              | 13,609,917.05     |
| 22311                  | General Office Expenses   | 13,609,917.05     | 0.00              | 13,609,917.05     |
| 22410                  | Consultancy and Other Services fee  | 22,035,905.84     | 0.00              | 22,035,905.84     |
| 22411                  | Consultancy and Services Expenses   | 1,557,919.00      | 0.00              | 1,557,919.00      |
| 22412                  | Other Service Fee   | 20,477,986.84     | 0.00              | 20,477,986.84     |
| 22510                  | Consultancy and Other Services fee  | 750,980.00        | 0.00              | 750,980.00        |
| 22512                  | Skill Development and Awareness Training Program                          | 750,980.00        | 0.00              | 750,980.00        |
| 22520                  | Production Materials and Programme Expenses                               | 9,641,664.00      | 0.00              | 9,641,664.00      |
| 22522                  | Program Expenses  | 9,048,258.00      | 0.00              | 9,048,258.00      |
| 22529                  | Other Program Expenses  | 593,406.00        | 0.00              | 593,406.00        |
| 22610                  | Monitoring, Evaluation & Travelling Expenses                              | 5,533,702.00      | 0.00              | 5,533,702.00      |
| 22611                  | Monitoring & Evaluation Expenses  | 3,974,388.00      | 0.00              | 3,974,388.00      |
| 22612                  | Travelling Expenses   | 1,559,314.00      | 0.00              | 1,559,314.00      |
| 22710                  | Miscellaneous   | 6,327,567.15      | 0.00              | 6,327,567.15      |
| 22711                  | Miscellaneous   | 6,327,567.15      | 0.00              | 6,327,567.15      |
| 26410                  | Recurrent Grant   | 53,627,127.00     | 0.00              | 53,627,127.00     |
| 26411                  | Unconditional Recurrent Grant to Government Agencies, Committees & Boards | 2,200,000.00      | 0.00              | 2,200,000.00      |
| 26412                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 51,427,127.00     | 0.00              | 51,427,127.00     |
| 27310                  | Retirement Benefits   | 1,965,903.00      | 0.00              | 1,965,903.00      |
| 27313                  | Accumulated Leave   | 1,036,815.00      | 0.00              | 1,036,815.00      |
| 27314                  | Medical Facility  | 929,088.00        | 0.00              | 929,088.00        |
| 350                    | Ministry of Education   | 54,925,613,636.98 | 239,081,367.66    | 55,164,695,004.64 |
|                        | Recurrent   | 54,925,613,636.98 | 239,081,367.66    | 55,164,695,004.64 |
| 21110                  | Wages and salaries in cash  | 1,050,445,838.39  | 0.00              | 1,050,445,838.39  |
| 21111                  | Salary  | 927,470,392.74    | 0.00              | 927,470,392.74    |
| 21112                  | Local Allowances  | 36,935,062.49     | 0.00              | 36,935,062.49     |
| 21113                  | Dearness Allowance  | 26,735,005.36     | 0.00              | 26,735,005.36     |
| 21114                  | Field Allowance   | 41,028,802.88     | 0.00              | 41,028,802.88     |
| 21119                  | Other Allowance   | 18,276,574.92     | 0.00              | 18,276,574.92     |
| 21120                  | Wages and salaries in kind  | 25,535,979.00     | 0.00              | 25,535,979.00     |
| 21121                  | Clothing  | 16,229,750.00     | 0.00              | 16,229,750.00     |
| 21123                  | Medical Expense   | 9,306,229.00      | 0.00              | 9,306,229.00      |
| 22110                  | Utilities   | 29,871,466.46     | 0.00              | 29,871,466.46     |
| 22111                  | Water and Electricity   | 17,155,038.12     | 0.00              | 17,155,038.12     |
| 22112                  | Communication   | 12,716,428.34     | 0.00              | 12,716,428.34     |
| 22120                  | Rent  | 15,037,465.97     | 0.00              | 15,037,465.97     |
| 22121                  | House Rent  | 11,365,191.97     | 0.00              | 11,365,191.97     |
| 22122                  | Other Rent  | 3,672,274.00      | 0.00              | 3,672,274.00      |
| 22210                  | Operation & Maintenance of Capital Assets                                 | 59,853,101.70     | 0.00              | 59,853,101.70     |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |       | Cash  | Non Cash          | Total Expenditure |                   |
|------------------------|-------|---|-------------------|-------------------|-------------------|
|                        | 22211 | Fuel and Oil - Vehicles   | 29,580,541.17     | 0.00              | 29,580,541.17     |
|                        | 22212 | Operation & Maintenance   | 28,403,351.38     | 0.00              | 28,403,351.38     |
|                        | 22213 | Insurance   | 1,869,209.15      | 0.00              | 1,869,209.15      |
|                        | 22310 | Office Materials & Services   | 118,351,460.90    | 0.00              | 118,351,460.90    |
|                        | 22311 | General Office Expenses   | 107,591,287.01    | 0.00              | 107,591,287.01    |
|                        | 22313 | Books and Materials   | 10,228,225.89     | 0.00              | 10,228,225.89     |
|                        | 22314 | Fuel and Oil - For Administrative Purposes                                | 531,948.00        | 0.00              | 531,948.00        |
|                        | 22320 | Repair and Maintenance of Public Property                                 | 9,193,387.64      | 0.00              | 9,193,387.64      |
|                        | 22321 | Repair and Maintenance of Public Property                                 | 9,193,387.64      | 0.00              | 9,193,387.64      |
|                        | 22410 | Consultancy and Other Services fee  | 404,862,160.29    | 0.00              | 404,862,160.29    |
|                        | 22411 | Consultancy and Services Expenses   | 40,308,515.72     | 0.00              | 40,308,515.72     |
|                        | 22412 | Other Service Fee   | 364,553,644.57    | 0.00              | 364,553,644.57    |
|                        | 22510 | Consultancy and Other Services fee  | 1,055,906,446.14  | 0.00              | 1,055,906,446.14  |
|                        | 22511 | Employee Training   | 9,687,758.00      | 0.00              | 9,687,758.00      |
|                        | 22512 | Skill Development and Awareness Training Program                          | 1,046,218,688.14  | 0.00              | 1,046,218,688.14  |
|                        | 22520 | Production Materials and Programme Expenses                               | 2,050,201,690.08  | 0.00              | 2,050,201,690.08  |
|                        | 22521 | Production Materials/Services   | 6,294,154.80      | 0.00              | 6,294,154.80      |
|                        | 22522 | Program Expenses  | 2,042,407,535.28  | 0.00              | 2,042,407,535.28  |
|                        | 22529 | Other Program Expenses  | 1,500,000.00      | 0.00              | 1,500,000.00      |
|                        | 22610 | Monitoring, Evaluation & Travelling Expenses                              | 77,607,908.09     | 0.00              | 77,607,908.09     |
|                        | 22611 | Monitoring & Evaluation Expenses  | 67,336,319.21     | 0.00              | 67,336,319.21     |
|                        | 22612 | Travelling Expenses   | 10,271,588.88     | 0.00              | 10,271,588.88     |
|                        | 22710 | Miscellaneous   | 9,268,193.10      | 0.00              | 9,268,193.10      |
|                        | 22711 | Miscellaneous   | 9,268,193.10      | 0.00              | 9,268,193.10      |
|                        | 26410 | Recurrent Grant   | 40,999,497,659.09 | 239,081,367.66    | 41,238,579,026.75 |
|                        | 26411 | Unconditional Recurrent Grant to Government Agencies, Committees & Boards | 0.00              | 0.00              | 0.00              |
|                        | 26412 | Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 40,929,516,954.54 | 239,081,367.66    | 41,168,598,322.20 |
|                        | 26413 | Unconditional Recurrent Grant to Other Institutions & Individuals         | 69,980,704.55     | 0.00              | 69,980,704.55     |
|                        | 26420 | Capital Grant   | 4,745,021,339.21  | 0.00              | 4,745,021,339.21  |
|                        | 26422 | Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 135,950,000.00    | 0.00              | 135,950,000.00    |
|                        | 26423 | Unconditional Capital Grant to Other Institutions & Individuals           | 4,609,071,339.21  | 0.00              | 4,609,071,339.21  |
|                        | 27210 | Scholarships  | 2,089,640,983.20  | 0.00              | 2,089,640,983.20  |
|                        | 27211 | Scholarships  | 2,089,640,983.20  | 0.00              | 2,089,640,983.20  |
|                        | 27310 | Retirement Benefits   | 2,185,318,557.72  | 0.00              | 2,185,318,557.72  |
|                        | 27312 | Gratuity  | 30,028,760.87     | 0.00              | 30,028,760.87     |
|                        | 27313 | Accumulated Leave   | 693,160,539.11    | 0.00              | 693,160,539.11    |
|                        | 27314 | Medical Facility  | 1,462,129,257.74  | 0.00              | 1,462,129,257.74  |
| 352                    |       | Ministry of Cooperative and poverty Alleviation                           | 514,854,739.31    | 0.00              | 514,854,739.31    |
|                        |       | Recurrent   | 514,854,739.31    | 0.00              | 514,854,739.31    |
|                        | 21110 | Wages and salaries in cash  | 149,882,117.56    | 0.00              | 149,882,117.56    |
|                        | 21111 | Salary  | 139,131,372.82    | 0.00              | 139,131,372.82    |
|                        | 21112 | Local Allowances  | 1,674,053.34      | 0.00              | 1,674,053.34      |
|                        | 21113 | Dearness Allowance  | 5,672,477.40      | 0.00              | 5,672,477.40      |
|                        | 21119 | Other Allowance   | 3,404,214.00      | 0.00              | 3,404,214.00      |
|                        | 21120 | Wages and salaries in kind  | 6,012,509.00      | 0.00              | 6,012,509.00      |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |       | Cash  | Non Cash       | Total Expenditure |                |
|------------------------|-------|---|----------------|-------------------|----------------|
|                        | 21121 | Clothing  | 3,607,500.00   | 0.00              | 3,607,500.00   |
|                        | 21123 | Medical Expense   | 2,405,009.00   | 0.00              | 2,405,009.00   |
|                        | 22110 | Utilities   | 5,908,053.30   | 0.00              | 5,908,053.30   |
|                        | 22111 | Water and Electricity   | 3,321,742.63   | 0.00              | 3,321,742.63   |
|                        | 22112 | Communication   | 2,586,310.67   | 0.00              | 2,586,310.67   |
|                        | 22120 | Rent  | 5,181,577.00   | 0.00              | 5,181,577.00   |
|                        | 22121 | House Rent  | 5,181,577.00   | 0.00              | 5,181,577.00   |
|                        | 22210 | Operation & Maintenance of Capital Assets                               | 15,350,253.07  | 0.00              | 15,350,253.07  |
|                        | 22211 | Fuel and Oil - Vehicles   | 7,217,207.17   | 0.00              | 7,217,207.17   |
|                        | 22212 | Operation & Maintenance   | 7,895,713.25   | 0.00              | 7,895,713.25   |
|                        | 22213 | Insurance   | 237,332.65     | 0.00              | 237,332.65     |
|                        | 22310 | Office Materials & Services   | 12,626,936.07  | 0.00              | 12,626,936.07  |
|                        | 22311 | General Office Expenses   | 12,053,931.07  | 0.00              | 12,053,931.07  |
|                        | 22313 | Books and Materials   | 424,526.00     | 0.00              | 424,526.00     |
|                        | 22314 | Fuel and Oil - For Administrative Purposes                              | 148,479.00     | 0.00              | 148,479.00     |
|                        | 22320 | Repair and Maintenance of Public Property                               | 4,368,986.16   | 0.00              | 4,368,986.16   |
|                        | 22321 | Repair and Maintenance of Public Property                               | 4,368,986.16   | 0.00              | 4,368,986.16   |
|                        | 22410 | Consultancy and Other Services fee                                      | 37,248,882.92  | 0.00              | 37,248,882.92  |
|                        | 22411 | Consultancy and Services Expenses                                       | 19,060,329.00  | 0.00              | 19,060,329.00  |
|                        | 22412 | Other Service Fee   | 18,188,553.92  | 0.00              | 18,188,553.92  |
|                        | 22510 | Consultancy and Other Services fee                                      | 73,099,629.70  | 0.00              | 73,099,629.70  |
|                        | 22511 | Employee Training   | 3,240,639.00   | 0.00              | 3,240,639.00   |
|                        | 22512 | Skill Development and Awareness Training Program                        | 69,858,990.70  | 0.00              | 69,858,990.70  |
|                        | 22520 | Production Materials and Programme Expenses                             | 57,782,140.75  | 0.00              | 57,782,140.75  |
|                        | 22522 | Program Expenses  | 57,537,501.75  | 0.00              | 57,537,501.75  |
|                        | 22529 | Other Program Expenses  | 244,639.00     | 0.00              | 244,639.00     |
|                        | 22610 | Monitoring, Evaluation & Travelling Expenses                            | 22,947,325.00  | 0.00              | 22,947,325.00  |
|                        | 22611 | Monitoring & Evaluation Expenses  | 20,694,045.00  | 0.00              | 20,694,045.00  |
|                        | 22612 | Travelling Expenses   | 2,253,280.00   | 0.00              | 2,253,280.00   |
|                        | 22710 | Miscellaneous   | 1,990,629.00   | 0.00              | 1,990,629.00   |
|                        | 22711 | Miscellaneous   | 1,990,629.00   | 0.00              | 1,990,629.00   |
|                        | 26410 | Recurrent Grant   | 65,168,887.00  | 0.00              | 65,168,887.00  |
|                        | 26412 | Conditional Recurrent Grant to Government Agencies, Committees & Boards | 20,000,000.00  | 0.00              | 20,000,000.00  |
|                        | 26413 | Unconditional Recurrent Grant to Other Institutions & Individuals       | 45,168,887.00  | 0.00              | 45,168,887.00  |
|                        | 26420 | Capital Grant   | 40,000,000.00  | 0.00              | 40,000,000.00  |
|                        | 26423 | Unconditional Capital Grant to Other Institutions & Individuals         | 40,000,000.00  | 0.00              | 40,000,000.00  |
|                        | 27310 | Retirement Benefits   | 17,286,812.78  | 0.00              | 17,286,812.78  |
|                        | 27313 | Accumulated Leave   | 8,476,106.98   | 0.00              | 8,476,106.98   |
|                        | 27314 | Medical Facility  | 8,810,705.80   | 0.00              | 8,810,705.80   |
| 356                    |       | Ministry of General Administration                                      | 469,625,774.23 | 14,668,077.92     | 484,293,852.15 |
|                        |       | Recurrent   | 469,625,774.23 | 14,668,077.92     | 484,293,852.15 |
|                        | 21110 | Wages and salaries in cash  | 167,152,412.27 | 0.00              | 167,152,412.27 |
|                        | 21111 | Salary  | 152,374,894.18 | 0.00              | 152,374,894.18 |
|                        | 21113 | Dearness Allowance  | 5,258,592.90   | 0.00              | 5,258,592.90   |
|                        | 21119 | Other Allowance   | 9,518,925.19   | 0.00              | 9,518,925.19   |
|                        | 21120 | Wages and salaries in kind  | 5,333,223.50   | 0.00              | 5,333,223.50   |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash             | Non Cash      | Total Expenditure |
|------------------------|---|------------------|---------------|-------------------|
| 21121                  | Clothing  | 3,870,000.00     | 0.00          | 3,870,000.00      |
| 21123                  | Medical Expense   | 1,463,223.50     | 0.00          | 1,463,223.50      |
| 22110                  | Utilities   | 3,599,558.96     | 0.00          | 3,599,558.96      |
| 22111                  | Water and Electricity   | 2,334,366.94     | 0.00          | 2,334,366.94      |
| 22112                  | Communication   | 1,265,192.02     | 0.00          | 1,265,192.02      |
| 22210                  | Operation & Maintenance of Capital Assets                                 | 10,118,148.48    | 0.00          | 10,118,148.48     |
| 22211                  | Fuel and Oil - Vehicles   | 5,998,966.09     | 0.00          | 5,998,966.09      |
| 22212                  | Operation & Maintenance   | 3,989,673.89     | 0.00          | 3,989,673.89      |
| 22213                  | Insurance   | 129,508.50       | 0.00          | 129,508.50        |
| 22310                  | Office Materials & Services   | 9,199,913.80     | 0.00          | 9,199,913.80      |
| 22311                  | General Office Expenses   | 8,951,542.40     | 0.00          | 8,951,542.40      |
| 22313                  | Books and Materials   | 188,623.40       | 0.00          | 188,623.40        |
| 22314                  | Fuel and Oil - For Administrative Purposes                                | 59,748.00        | 0.00          | 59,748.00         |
| 22320                  | Repair and Maintenance of Public Property                                 | 299,702.00       | 0.00          | 299,702.00        |
| 22321                  | Repair and Maintenance of Public Property                                 | 299,702.00       | 0.00          | 299,702.00        |
| 22410                  | Consultancy and Other Services fee  | 3,223,426.10     | 0.00          | 3,223,426.10      |
| 22412                  | Other Service Fee   | 3,223,426.10     | 0.00          | 3,223,426.10      |
| 22510                  | Consultancy and Other Services fee  | 1,392,011.64     | 14,668,077.92 | 16,060,089.56     |
| 22511                  | Employee Training   | 1,392,011.64     | 14,668,077.92 | 16,060,089.56     |
| 22520                  | Production Materials and Programme Expenses                               | 18,505,487.95    | 0.00          | 18,505,487.95     |
| 22522                  | Program Expenses  | 18,505,487.95    | 0.00          | 18,505,487.95     |
| 22610                  | Monitoring, Evaluation & Travelling Expenses                              | 1,873,396.00     | 0.00          | 1,873,396.00      |
| 22611                  | Monitoring & Evaluation Expenses  | 1,789,531.00     | 0.00          | 1,789,531.00      |
| 22612                  | Travelling Expenses   | 83,865.00        | 0.00          | 83,865.00         |
| 22710                  | Miscellaneous   | 3,783,993.68     | 0.00          | 3,783,993.68      |
| 22711                  | Miscellaneous   | 3,783,993.68     | 0.00          | 3,783,993.68      |
| 26410                  | Recurrent Grant   | 151,555,942.40   | 0.00          | 151,555,942.40    |
| 26411                  | Unconditional Recurrent Grant to Government Agencies, Committees & Boards | 146,755,942.40   | 0.00          | 146,755,942.40    |
| 26413                  | Unconditional Recurrent Grant to Other Institutions & Individuals         | 4,800,000.00     | 0.00          | 4,800,000.00      |
| 26420                  | Capital Grant   | 28,371,649.64    | 0.00          | 28,371,649.64     |
| 26422                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 28,371,649.64    | 0.00          | 28,371,649.64     |
| 27210                  | Scholarships  | 49,675,049.00    | 0.00          | 49,675,049.00     |
| 27211                  | Scholarships  | 49,675,049.00    | 0.00          | 49,675,049.00     |
| 27310                  | Retirement Benefits   | 15,541,858.81    | 0.00          | 15,541,858.81     |
| 27311                  | Pensions and Disability Allowance   | 0.00             | 0.00          | 0.00              |
| 27312                  | Gratuity  | 817,752.23       | 0.00          | 817,752.23        |
| 27313                  | Accumulated Leave   | 6,851,926.99     | 0.00          | 6,851,926.99      |
| 27314                  | Medical Facility  | 7,872,179.59     | 0.00          | 7,872,179.59      |
| 357                    | Ministry of Irrigation  | 1,608,602,690.48 | 2,047,913.94  | 1,610,650,604.42  |
|                        | Recurrent   | 1,608,602,690.48 | 2,047,913.94  | 1,610,650,604.42  |
| 21110                  | Wages and salaries in cash  | 645,642,206.49   | 0.00          | 645,642,206.49    |
| 21111                  | Salary  | 611,522,909.26   | 0.00          | 611,522,909.26    |
| 21112                  | Local Allowances  | 10,167,918.19    | 0.00          | 10,167,918.19     |
| 21113                  | Dearness Allowance  | 22,699,651.04    | 0.00          | 22,699,651.04     |
| 21119                  | Other Allowance   | 1,251,728.00     | 0.00          | 1,251,728.00      |
| 21120                  | Wages and salaries in kind  | 19,770,459.00    | 0.00          | 19,770,459.00     |
| 21121                  | Clothing  | 12,864,700.00    | 0.00          | 12,864,700.00     |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash             | Non Cash     | Total Expenditure |
|------------------------|---|------------------|--------------|-------------------|
| 21122                  | Fooding   | 128,000.00       | 0.00         | 128,000.00        |
| 21123                  | Medical Expense   | 6,777,759.00     | 0.00         | 6,777,759.00      |
| 22110                  | Utilities   | 26,222,642.82    | 0.00         | 26,222,642.82     |
| 22111                  | Water and Electricity   | 15,768,249.35    | 0.00         | 15,768,249.35     |
| 22112                  | Communication   | 10,454,393.47    | 0.00         | 10,454,393.47     |
| 22120                  | Rent  | 8,238,759.50     | 0.00         | 8,238,759.50      |
| 22121                  | House Rent  | 8,238,759.50     | 0.00         | 8,238,759.50      |
| 22210                  | Operation & Maintenance of Capital Assets                               | 70,869,445.33    | 0.00         | 70,869,445.33     |
| 22211                  | Fuel and Oil - Vehicles   | 33,981,473.96    | 0.00         | 33,981,473.96     |
| 22212                  | Operation & Maintenance   | 34,872,343.88    | 0.00         | 34,872,343.88     |
| 22213                  | Insurance   | 2,015,627.49     | 0.00         | 2,015,627.49      |
| 22310                  | Office Materials & Services   | 36,858,859.53    | 0.00         | 36,858,859.53     |
| 22311                  | General Office Expenses   | 35,663,219.53    | 0.00         | 35,663,219.53     |
| 22314                  | Fuel and Oil - For Administrative Purposes                              | 1,195,640.00     | 0.00         | 1,195,640.00      |
| 22320                  | Repair and Maintenance of Public Property                               | 4,908,118.14     | 0.00         | 4,908,118.14      |
| 22321                  | Repair and Maintenance of Public Property                               | 4,908,118.14     | 0.00         | 4,908,118.14      |
| 22410                  | Consultancy and Other Services fee                                      | 94,924,121.83    | 0.00         | 94,924,121.83     |
| 22411                  | Consultancy and Services Expenses                                       | 3,101,842.00     | 0.00         | 3,101,842.00      |
| 22412                  | Other Service Fee   | 91,822,279.83    | 0.00         | 91,822,279.83     |
| 22510                  | Consultancy and Other Services fee                                      | 19,617,147.61    | 2,047,913.94 | 21,665,061.55     |
| 22511                  | Employee Training   | 1,370,675.18     | 0.00         | 1,370,675.18      |
| 22512                  | Skill Development and Awareness Training Program                        | 18,246,472.43    | 2,047,913.94 | 20,294,386.37     |
| 22520                  | Production Materials and Programme Expenses                             | 76,095,393.54    | 0.00         | 76,095,393.54     |
| 22522                  | Program Expenses  | 74,962,195.54    | 0.00         | 74,962,195.54     |
| 22529                  | Other Program Expenses  | 1,133,198.00     | 0.00         | 1,133,198.00      |
| 22610                  | Monitoring, Evaluation & Travelling Expenses                            | 30,840,275.00    | 0.00         | 30,840,275.00     |
| 22611                  | Monitoring & Evaluation Expenses  | 23,237,084.00    | 0.00         | 23,237,084.00     |
| 22612                  | Travelling Expenses   | 7,603,191.00     | 0.00         | 7,603,191.00      |
| 22710                  | Miscellaneous   | 7,928,970.99     | 0.00         | 7,928,970.99      |
| 22711                  | Miscellaneous   | 7,928,970.99     | 0.00         | 7,928,970.99      |
| 26410                  | Recurrent Grant   | 2,566,985.99     | 0.00         | 2,566,985.99      |
| 26412                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards | 1,899,534.99     | 0.00         | 1,899,534.99      |
| 26413                  | Unconditional Recurrent Grant to Other Institutions & Individuals       | 667,451.00       | 0.00         | 667,451.00        |
| 26420                  | Capital Grant   | 442,764,310.97   | 0.00         | 442,764,310.97    |
| 26422                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards | 442,764,310.97   | 0.00         | 442,764,310.97    |
| 27310                  | Retirement Benefits   | 121,058,851.74   | 0.00         | 121,058,851.74    |
| 27312                  | Gratuity  | 27,769,716.00    | 0.00         | 27,769,716.00     |
| 27313                  | Accumulated Leave   | 45,184,192.74    | 0.00         | 45,184,192.74     |
| 27314                  | Medical Facility  | 48,104,943.00    | 0.00         | 48,104,943.00     |
| 28210                  | Refunds   | 296,142.00       | 0.00         | 296,142.00        |
| 28212                  | Judicial Refund   | 296,142.00       | 0.00         | 296,142.00        |
| 358                    | Ministry of Information and Communications                              | 3,593,222,876.28 | 9,420,938.41 | 3,602,643,814.69  |
|                        | Recurrent   | 3,593,222,876.28 | 9,420,938.41 | 3,602,643,814.69  |
| 21110                  | Wages and salaries in cash  | 2,319,943,841.76 | 0.00         | 2,319,943,841.76  |
| 21111                  | Salary  | 2,180,529,714.03 | 0.00         | 2,180,529,714.03  |
| 21112                  | Local Allowances  | 73,079,294.61    | 0.00         | 73,079,294.61     |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash           | Non Cash     | Total Expenditure |
|------------------------|---|----------------|--------------|-------------------|
| 21113                  | Dearness Allowance  | 61,959,603.12  | 0.00         | 61,959,603.12     |
| 21119                  | Other Allowance   | 4,375,230.00   | 0.00         | 4,375,230.00      |
| 21120                  | Wages and salaries in kind  | 74,031,159.75  | 0.00         | 74,031,159.75     |
| 21121                  | Clothing  | 41,614,342.00  | 0.00         | 41,614,342.00     |
| 21123                  | Medical Expense   | 32,416,817.75  | 0.00         | 32,416,817.75     |
| 22110                  | Utilities   | 18,641,351.90  | 0.00         | 18,641,351.90     |
| 22111                  | Water and Electricity   | 10,401,400.92  | 0.00         | 10,401,400.92     |
| 22112                  | Communication   | 8,239,950.98   | 0.00         | 8,239,950.98      |
| 22120                  | Rent  | 17,052,558.50  | 0.00         | 17,052,558.50     |
| 22121                  | House Rent  | 16,953,990.50  | 0.00         | 16,953,990.50     |
| 22122                  | Other Rent  | 98,568.00      | 0.00         | 98,568.00         |
| 22210                  | Operation & Maintenance of Capital Assets                                 | 22,923,301.31  | 0.00         | 22,923,301.31     |
| 22211                  | Fuel and Oil - Vehicles   | 11,303,414.86  | 0.00         | 11,303,414.86     |
| 22212                  | Operation & Maintenance   | 11,217,812.20  | 0.00         | 11,217,812.20     |
| 22213                  | Insurance   | 402,074.25     | 0.00         | 402,074.25        |
| 22310                  | Office Materials & Services   | 137,747,080.74 | 0.00         | 137,747,080.74    |
| 22311                  | General Office Expenses   | 132,468,545.65 | 0.00         | 132,468,545.65    |
| 22313                  | Books and Materials   | 79,914.59      | 0.00         | 79,914.59         |
| 22314                  | Fuel and Oil - For Administrative Purposes                                | 5,198,620.50   | 0.00         | 5,198,620.50      |
| 22410                  | Consultancy and Other Services fee  | 206,147,512.32 | 9,420,938.41 | 215,568,450.73    |
| 22411                  | Consultancy and Services Expenses   | 50,348,480.01  | 9,420,938.41 | 59,769,418.42     |
| 22412                  | Other Service Fee   | 155,799,032.31 | 0.00         | 155,799,032.31    |
| 22510                  | Consultancy and Other Services fee  | 15,107,219.00  | 0.00         | 15,107,219.00     |
| 22511                  | Employee Training   | 8,069,606.00   | 0.00         | 8,069,606.00      |
| 22512                  | Skill Development and Awareness Training Program                          | 7,037,613.00   | 0.00         | 7,037,613.00      |
| 22520                  | Production Materials and Programme Expenses                               | 45,002,795.73  | 0.00         | 45,002,795.73     |
| 22521                  | Production Materials/Services   | 31,261,987.73  | 0.00         | 31,261,987.73     |
| 22522                  | Program Expenses  | 13,740,808.00  | 0.00         | 13,740,808.00     |
| 22610                  | Monitoring, Evaluation & Travelling Expenses                              | 20,605,174.00  | 0.00         | 20,605,174.00     |
| 22611                  | Monitoring & Evaluation Expenses  | 11,497,719.00  | 0.00         | 11,497,719.00     |
| 22612                  | Travelling Expenses   | 9,107,455.00   | 0.00         | 9,107,455.00      |
| 22710                  | Miscellaneous   | 10,929,805.00  | 0.00         | 10,929,805.00     |
| 22711                  | Miscellaneous   | 10,929,805.00  | 0.00         | 10,929,805.00     |
| 26410                  | Recurrent Grant   | 449,716,970.65 | 0.00         | 449,716,970.65    |
| 26411                  | Unconditional Recurrent Grant to Government Agencies, Committees & Boards | 248,200,000.00 | 0.00         | 248,200,000.00    |
| 26412                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 54,600,000.00  | 0.00         | 54,600,000.00     |
| 26413                  | Unconditional Recurrent Grant to Other Institutions & Individuals         | 146,916,970.65 | 0.00         | 146,916,970.65    |
| 26420                  | Capital Grant   | 85,260,000.00  | 0.00         | 85,260,000.00     |
| 26421                  | Unconditional Capital Grant to Government Agencies, Committees & Boards   | 59,700,000.00  | 0.00         | 59,700,000.00     |
| 26422                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 6,060,000.00   | 0.00         | 6,060,000.00      |
| 26423                  | Unconditional Capital Grant to Other Institutions & Individuals           | 19,500,000.00  | 0.00         | 19,500,000.00     |
| 27310                  | Retirement Benefits   | 170,114,105.62 | 0.00         | 170,114,105.62    |
| 27312                  | Gratuity  | 995,301.00     | 0.00         | 995,301.00        |
| 27313                  | Accumulated Leave   | 74,667,892.06  | 0.00         | 74,667,892.06     |
| 27314                  | Medical Facility  | 94,450,912.56  | 0.00         | 94,450,912.56     |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code                                 | Cash              | Non Cash       | Total Expenditure |
|--|-------------------|----------------|-------------------|
| 365 Ministry of Federal Affairs and Local Development  | 67,860,245,464.95 | 476,055,887.13 | 68,336,301,352.08 |
| Recurrent  | 67,860,245,464.95 | 476,055,887.13 | 68,336,301,352.08 |
| 21110 Wages and salaries in cash                       | 1,250,702,491.10  | 0.00           | 1,250,702,491.10  |
| 21111 Salary   | 1,164,032,453.49  | 0.00           | 1,164,032,453.49  |
| 21112 Local Allowances                                 | 27,286,904.50     | 0.00           | 27,286,904.50     |
| 21113 Dearness Allowance                               | 27,256,970.40     | 0.00           | 27,256,970.40     |
| 21114 Field Allowance                                  | 8,405,577.00      | 0.00           | 8,405,577.00      |
| 21119 Other Allowance                                  | 23,720,585.71     | 0.00           | 23,720,585.71     |
| 21120 Wages and salaries in kind                       | 102,839,373.00    | 0.00           | 102,839,373.00    |
| 21121 Clothing   | 72,034,225.00     | 0.00           | 72,034,225.00     |
| 21123 Medical Expense                                  | 30,805,148.00     | 0.00           | 30,805,148.00     |
| 22110 Utilities  | 18,558,056.55     | 0.00           | 18,558,056.55     |
| 22111 Water and Electricity                            | 9,159,079.02      | 0.00           | 9,159,079.02      |
| 22112 Communication                                    | 9,398,977.53      | 0.00           | 9,398,977.53      |
| 22120 Rent   | 13,291,702.00     | 0.00           | 13,291,702.00     |
| 22121 House Rent                                       | 9,882,268.00      | 0.00           | 9,882,268.00      |
| 22122 Other Rent                                       | 3,409,434.00      | 0.00           | 3,409,434.00      |
| 22210 Operation & Maintenance of Capital Assets        | 53,721,547.31     | 0.00           | 53,721,547.31     |
| 22211 Fuel and Oil - Vehicles                          | 30,720,635.67     | 0.00           | 30,720,635.67     |
| 22212 Operation & Maintenance                          | 22,334,532.64     | 0.00           | 22,334,532.64     |
| 22213 Insurance  | 666,379.00        | 0.00           | 666,379.00        |
| 22310 Office Materials & Services                      | 58,876,409.27     | 1,788,626.00   | 60,665,035.27     |
| 22311 General Office Expenses                          | 55,347,435.27     | 1,788,626.00   | 57,136,061.27     |
| 22313 Books and Materials                              | 487,738.00        | 0.00           | 487,738.00        |
| 22314 Fuel and Oil - For Administrative Purposes       | 3,041,236.00      | 0.00           | 3,041,236.00      |
| 22320 Repair and Maintenance of Public Property        | 235,650.00        | 0.00           | 235,650.00        |
| 22321 Repair and Maintenance of Public Property        | 235,650.00        | 0.00           | 235,650.00        |
| 22410 Consultancy and Other Services fee               | 221,164,000.38    | 45,156,126.00  | 266,320,126.38    |
| 22411 Consultancy and Services Expenses                | 165,130,057.71    | 45,156,126.00  | 210,286,183.71    |
| 22412 Other Service Fee                                | 56,033,942.67     | 0.00           | 56,033,942.67     |
| 22510 Consultancy and Other Services fee               | 268,172,032.58    | 54,529,541.90  | 322,701,574.48    |
| 22511 Employee Training                                | 4,217,877.00      | 0.00           | 4,217,877.00      |
| 22512 Skill Development and Awareness Training Program | 263,954,155.58    | 54,529,541.90  | 318,483,697.48    |
| 22520 Production Materials and Programme Expenses      | 497,255,064.93    | 111,455,943.74 | 608,711,008.67    |
| 22522 Program Expenses                                 | 487,695,487.93    | 111,455,943.74 | 599,151,431.67    |
| 22529 Other Program Expenses                           | 9,559,577.00      | 0.00           | 9,559,577.00      |
| 22530 Medicines  | 45,684,355.16     | 0.00           | 45,684,355.16     |
| 22531 Medicine Purchases                               | 45,684,355.16     | 0.00           | 45,684,355.16     |
| 22610 Monitoring, Evaluation & Travelling Expenses     | 43,323,559.10     | 110,040.00     | 43,433,599.10     |
| 22611 Monitoring & Evaluation Expenses                 | 40,989,167.10     | 110,040.00     | 41,099,207.10     |
| 22612 Travelling Expenses                              | 2,334,392.00      | 0.00           | 2,334,392.00      |
| 22710 Miscellaneous                                    | 13,100,323.27     | 0.00           | 13,100,323.27     |
| 22711 Miscellaneous                                    | 13,100,323.27     | 0.00           | 13,100,323.27     |
| 26310 Recurrent Grant to Local Body                    | 13,033,321,132.17 | 263,015,609.49 | 13,296,336,741.66 |
| 26311 Unconditional Recurrent Grant to Local Bodies    | 2,926,232,684.76  | 0.00           | 2,926,232,684.76  |
| 26312 Conditional Recurrent Grant to Local Bodies      | 10,107,088,447.41 | 263,015,609.49 | 10,370,104,056.90 |
| 26320 Capital Grant to Local Body                      | 15,940,940,759.52 | 0.00           | 15,940,940,759.52 |
| 26321 Unconditional Capital Grant to Local Bodies      | 8,051,248,711.34  | 0.00           | 8,051,248,711.34  |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash              | Non Cash       | Total Expenditure |
|------------------------|---|-------------------|----------------|-------------------|
| 26322                  | Conditional Capital Grant to Local Bodies                                 | 7,889,692,048.18  | 0.00           | 7,889,692,048.18  |
| 26410                  | Recurrent Grant   | 20,251,718,297.61 | 0.00           | 20,251,718,297.61 |
| 26411                  | Unconditional Recurrent Grant to Government Agencies, Committees & Boards | 69,075,200.00     | 0.00           | 69,075,200.00     |
| 26412                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 20,180,513,097.61 | 0.00           | 20,180,513,097.61 |
| 26413                  | Unconditional Recurrent Grant to Other Institutions & Individuals         | 2,130,000.00      | 0.00           | 2,130,000.00      |
| 26420                  | Capital Grant   | 3,425,622,386.73  | 0.00           | 3,425,622,386.73  |
| 26421                  | Unconditional Capital Grant to Government Agencies, Committees & Boards   | 3,114,357,989.38  | 0.00           | 3,114,357,989.38  |
| 26422                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 6,235,830.31      | 0.00           | 6,235,830.31      |
| 26423                  | Unconditional Capital Grant to Other Institutions & Individuals           | 305,028,567.04    | 0.00           | 305,028,567.04    |
| 27110                  | Social Security   | 12,441,896,348.30 | 0.00           | 12,441,896,348.30 |
| 27111                  | Conditional Social Security Subsidy                                       | 12,441,896,348.30 | 0.00           | 12,441,896,348.30 |
| 27210                  | Scholarships  | 16,933,507.14     | 0.00           | 16,933,507.14     |
| 27211                  | Scholarships  | 16,933,507.14     | 0.00           | 16,933,507.14     |
| 27310                  | Retirement Benefits   | 162,888,468.83    | 0.00           | 162,888,468.83    |
| 27311                  | Pensions and Disability Allowance   | 3,425,000.00      | 0.00           | 3,425,000.00      |
| 27312                  | Gratuity  | 16,884,646.81     | 0.00           | 16,884,646.81     |
| 27313                  | Accumulated Leave   | 73,772,103.72     | 0.00           | 73,772,103.72     |
| 27314                  | Medical Facility  | 68,806,718.30     | 0.00           | 68,806,718.30     |
| 370                    | Ministry of Health and Population   | 18,834,028,495.58 | 678,598,549.68 | 19,512,627,045.26 |
|                        | Recurrent   | 18,834,028,495.58 | 678,598,549.68 | 19,512,627,045.26 |
| 21110                  | Wages and salaries in cash  | 5,727,584,857.60  | 0.00           | 5,727,584,857.60  |
| 21111                  | Salary  | 5,014,649,697.46  | 0.00           | 5,014,649,697.46  |
| 21112                  | Local Allowances  | 361,998,618.93    | 0.00           | 361,998,618.93    |
| 21113                  | Dearness Allowance  | 189,718,648.08    | 0.00           | 189,718,648.08    |
| 21114                  | Field Allowance   | 37,636,572.78     | 0.00           | 37,636,572.78     |
| 21119                  | Other Allowance   | 123,581,320.35    | 0.00           | 123,581,320.35    |
| 21120                  | Wages and salaries in kind  | 461,430,716.32    | 0.00           | 461,430,716.32    |
| 21121                  | Clothing  | 327,765,960.73    | 0.00           | 327,765,960.73    |
| 21122                  | Fooding   | 41,897,561.79     | 0.00           | 41,897,561.79     |
| 21123                  | Medical Expense   | 91,767,193.80     | 0.00           | 91,767,193.80     |
| 22110                  | Utilities   | 62,161,864.93     | 0.00           | 62,161,864.93     |
| 22111                  | Water and Electricity   | 38,949,981.77     | 0.00           | 38,949,981.77     |
| 22112                  | Communication   | 23,211,883.16     | 0.00           | 23,211,883.16     |
| 22120                  | Rent  | 10,679,060.24     | 0.00           | 10,679,060.24     |
| 22121                  | House Rent  | 9,511,878.00      | 0.00           | 9,511,878.00      |
| 22122                  | Other Rent  | 1,167,182.24      | 0.00           | 1,167,182.24      |
| 22210                  | Operation & Maintenance of Capital Assets                                 | 74,036,906.15     | 317,275.40     | 74,354,181.55     |
| 22211                  | Fuel and Oil - Vehicles   | 38,800,888.19     | 0.00           | 38,800,888.19     |
| 22212                  | Operation & Maintenance   | 33,977,490.51     | 224,270.00     | 34,201,760.51     |
| 22213                  | Insurance   | 1,258,527.45      | 93,005.40      | 1,351,532.85      |
| 22310                  | Office Materials & Services   | 141,749,208.41    | 111,825.00     | 141,861,033.41    |
| 22311                  | General Office Expenses   | 122,840,827.67    | 111,825.00     | 122,952,652.67    |
| 22312                  | Feedds for Animals & Birds  | 60,000.00         | 0.00           | 60,000.00         |
| 22313                  | Books and Materials   | 1,080,312.00      | 0.00           | 1,080,312.00      |



**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code  | Cash             | Non Cash       | Total Expenditure |
|---|------------------|----------------|-------------------|
| 22314 Fuel and Oil - For Administrative Purposes                                | 17,768,068.74    | 0.00           | 17,768,068.74     |
| 22410 Consultancy and Other Services fee  | 564,629,987.59   | 26,117,850.00  | 590,747,837.59    |
| 22411 Consultancy and Services Expenses   | 499,924,128.89   | 16,239,299.00  | 516,163,427.89    |
| 22412 Other Service Fee   | 64,705,858.70    | 9,878,551.00   | 74,584,409.70     |
| 22510 Consultancy and Other Services fee  | 259,890,977.79   | 13,138,984.39  | 273,029,962.18    |
| 22511 Employee Training   | 132,798,724.75   | 7,355,393.00   | 140,154,117.75    |
| 22512 Skill Development and Awareness Training Program                          | 127,092,253.04   | 5,783,591.39   | 132,875,844.43    |
| 22520 Production Materials and Programme Expenses                               | 2,477,559,532.46 | 253,311,146.17 | 2,730,870,678.63  |
| 22522 Program Expenses  | 2,476,031,310.46 | 253,263,688.17 | 2,729,294,998.63  |
| 22529 Other Program Expenses  | 1,528,222.00     | 47,458.00      | 1,575,680.00      |
| 22530 Medicines   | 1,118,846,121.36 | 344,638,201.72 | 1,463,484,323.08  |
| 22531 Medicine Purchases  | 1,118,846,121.36 | 344,638,201.72 | 1,463,484,323.08  |
| 22610 Monitoring, Evaluation & Travelling Expenses                              | 95,435,531.51    | 4,156,702.00   | 99,592,233.51     |
| 22611 Monitoring & Evaluation Expenses  | 85,501,240.51    | 4,156,702.00   | 89,657,942.51     |
| 22612 Travelling Expenses   | 9,934,291.00     | 0.00           | 9,934,291.00      |
| 22710 Miscellaneous   | 7,452,964.52     | 0.00           | 7,452,964.52      |
| 22711 Miscellaneous   | 7,452,964.52     | 0.00           | 7,452,964.52      |
| 26310 Recurrent Grant to Local Body   | 94,502,465.40    | 0.00           | 94,502,465.40     |
| 26311 Unconditional Recurrent Grant to Local Bodies                             | 18,133,043.40    | 0.00           | 18,133,043.40     |
| 26312 Conditional Recurrent Grant to Local Bodies                               | 76,369,422.00    | 0.00           | 76,369,422.00     |
| 26410 Recurrent Grant   | 3,412,175,312.31 | 36,806,565.00  | 3,448,981,877.31  |
| 26411 Unconditional Recurrent Grant to Government Agencies, Committees & Boards | 1,847,075,269.82 | 0.00           | 1,847,075,269.82  |
| 26412 Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 1,564,700,042.49 | 36,806,565.00  | 1,601,506,607.49  |
| 26413 Unconditional Recurrent Grant to Other Institutions & Individuals         | 400,000.00       | 0.00           | 400,000.00        |
| 26420 Capital Grant   | 2,819,896,487.32 | 0.00           | 2,819,896,487.32  |
| 26422 Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 1,399,663,186.15 | 0.00           | 1,399,663,186.15  |
| 26423 Unconditional Capital Grant to Other Institutions & Individuals           | 1,420,233,301.17 | 0.00           | 1,420,233,301.17  |
| 27110 Social Security   | 1,027,225,149.00 | 0.00           | 1,027,225,149.00  |
| 27111 Conditional Social Security Subsidy                                       | 1,027,225,149.00 | 0.00           | 1,027,225,149.00  |
| 27310 Retirement Benefits   | 478,771,352.67   | 0.00           | 478,771,352.67    |
| 27311 Pensions and Disability Allowance   | 0.00             | 0.00           | 0.00              |
| 27312 Gratuity  | 13,274,634.70    | 0.00           | 13,274,634.70     |
| 27313 Accumulated Leave   | 226,743,821.91   | 0.00           | 226,743,821.91    |
| 27314 Medical Facility  | 236,333,770.06   | 0.00           | 236,333,770.06    |
| 27315 Deceased Staff Assistance   | 2,419,126.00     | 0.00           | 2,419,126.00      |
| 29510 Plant & Machinery   | 0.00             | 0.00           | 0.00              |
| 29511 Plant & Machinery   | 0.00             | 0.00           | 0.00              |
| 371 Ministry of Labour and Employment   | 523,565,880.00   | 211,433,691.00 | 734,999,571.00    |
| Recurrent   | 523,565,880.00   | 211,433,691.00 | 734,999,571.00    |
| 21110 Wages and salaries in cash  | 201,717,504.55   | 0.00           | 201,717,504.55    |
| 21111 Salary  | 190,953,704.12   | 0.00           | 190,953,704.12    |
| 21112 Local Allowances  | 88,440.00        | 0.00           | 88,440.00         |
| 21113 Dearness Allowance  | 6,597,429.43     | 0.00           | 6,597,429.43      |
| 21119 Other Allowance   | 4,077,931.00     | 0.00           | 4,077,931.00      |
| 21120 Wages and salaries in kind  | 5,297,744.00     | 0.00           | 5,297,744.00      |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash           | Non Cash       | Total Expenditure |
|------------------------|---|----------------|----------------|-------------------|
| 21121                  | Clothing  | 2,497,500.00   | 0.00           | 2,497,500.00      |
| 21123                  | Medical Expense   | 2,800,244.00   | 0.00           | 2,800,244.00      |
| 22110                  | Utilities   | 9,317,222.64   | 0.00           | 9,317,222.64      |
| 22111                  | Water and Electricity   | 4,964,622.83   | 0.00           | 4,964,622.83      |
| 22112                  | Communication   | 4,352,599.81   | 0.00           | 4,352,599.81      |
| 22120                  | Rent  | 17,980,142.38  | 0.00           | 17,980,142.38     |
| 22121                  | House Rent  | 17,980,142.38  | 0.00           | 17,980,142.38     |
| 22210                  | Operation & Maintenance of Capital Assets                                 | 16,071,071.41  | 0.00           | 16,071,071.41     |
| 22211                  | Fuel and Oil - Vehicles   | 9,393,966.03   | 0.00           | 9,393,966.03      |
| 22212                  | Operation & Maintenance   | 6,306,024.61   | 0.00           | 6,306,024.61      |
| 22213                  | Insurance   | 371,080.77     | 0.00           | 371,080.77        |
| 22310                  | Office Materials & Services   | 22,021,913.19  | 0.00           | 22,021,913.19     |
| 22311                  | General Office Expenses   | 21,332,152.19  | 0.00           | 21,332,152.19     |
| 22314                  | Fuel and Oil - For Administrative Purposes                                | 689,761.00     | 0.00           | 689,761.00        |
| 22410                  | Consultancy and Other Services fee  | 27,615,363.14  | 0.00           | 27,615,363.14     |
| 22411                  | Consultancy and Services Expenses   | 6,095,999.00   | 0.00           | 6,095,999.00      |
| 22412                  | Other Service Fee   | 21,519,364.14  | 0.00           | 21,519,364.14     |
| 22510                  | Consultancy and Other Services fee  | 79,858,783.32  | 54,411,000.00  | 134,269,783.32    |
| 22511                  | Employee Training   | 627,892.00     | 0.00           | 627,892.00        |
| 22512                  | Skill Development and Awareness Training Program                          | 79,230,891.32  | 54,411,000.00  | 133,641,891.32    |
| 22520                  | Production Materials and Programme Expenses                               | 27,414,603.98  | 150,964,691.00 | 178,379,294.98    |
| 22522                  | Program Expenses  | 27,414,603.98  | 150,964,691.00 | 178,379,294.98    |
| 22530                  | Medicines   | 96,879.00      | 0.00           | 96,879.00         |
| 22531                  | Medicine Purchases  | 96,879.00      | 0.00           | 96,879.00         |
| 22610                  | Monitoring, Evaluation & Travelling Expenses                              | 7,065,115.00   | 6,058,000.00   | 13,123,115.00     |
| 22611                  | Monitoring & Evaluation Expenses  | 5,325,906.00   | 6,058,000.00   | 11,383,906.00     |
| 22612                  | Travelling Expenses   | 1,739,209.00   | 0.00           | 1,739,209.00      |
| 22710                  | Miscellaneous   | 3,147,113.77   | 0.00           | 3,147,113.77      |
| 22711                  | Miscellaneous   | 3,147,113.77   | 0.00           | 3,147,113.77      |
| 26410                  | Recurrent Grant   | 83,968,948.18  | 0.00           | 83,968,948.18     |
| 26411                  | Unconditional Recurrent Grant to Government Agencies, Committees & Boards | 16,806,182.00  | 0.00           | 16,806,182.00     |
| 26412                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards   | 67,162,766.18  | 0.00           | 67,162,766.18     |
| 27310                  | Retirement Benefits   | 21,993,475.44  | 0.00           | 21,993,475.44     |
| 27312                  | Gratuity  | 6,270,335.81   | 0.00           | 6,270,335.81      |
| 27313                  | Accumulated Leave   | 9,098,172.63   | 0.00           | 9,098,172.63      |
| 27314                  | Medical Facility  | 6,474,967.00   | 0.00           | 6,474,967.00      |
| 27315                  | Deceased Staff Assistance   | 150,000.00     | 0.00           | 150,000.00        |
| 391                    | National Planning Commission Secreterate                                  | 409,050,847.84 | 0.00           | 409,050,847.84    |
|                        | Recurrent   | 409,050,847.84 | 0.00           | 409,050,847.84    |
| 21110                  | Wages and salaries in cash  | 193,957,947.10 | 0.00           | 193,957,947.10    |
| 21111                  | Salary  | 173,236,325.98 | 0.00           | 173,236,325.98    |
| 21112                  | Local Allowances  | 3,088,807.38   | 0.00           | 3,088,807.38      |
| 21113                  | Dearness Allowance  | 6,396,227.74   | 0.00           | 6,396,227.74      |
| 21119                  | Other Allowance   | 11,236,586.00  | 0.00           | 11,236,586.00     |
| 21120                  | Wages and salaries in kind  | 5,757,832.00   | 0.00           | 5,757,832.00      |
| 21121                  | Clothing  | 4,064,775.00   | 0.00           | 4,064,775.00      |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Recurrent)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code |   | Cash             | Non Cash | Total Expenditure |
|------------------------|---|------------------|----------|-------------------|
| 21123                  | Medical Expense   | 1,693,057.00     | 0.00     | 1,693,057.00      |
| 22110                  | Utilities   | 5,095,178.64     | 0.00     | 5,095,178.64      |
| 22111                  | Water and Electricity   | 2,451,125.21     | 0.00     | 2,451,125.21      |
| 22112                  | Communication   | 2,644,053.43     | 0.00     | 2,644,053.43      |
| 22120                  | Rent  | 4,956,426.00     | 0.00     | 4,956,426.00      |
| 22121                  | House Rent  | 4,956,426.00     | 0.00     | 4,956,426.00      |
| 22210                  | Operation & Maintenance of Capital Assets                               | 19,774,532.12    | 0.00     | 19,774,532.12     |
| 22211                  | Fuel and Oil - Vehicles   | 10,785,615.17    | 0.00     | 10,785,615.17     |
| 22212                  | Operation & Maintenance   | 8,707,428.15     | 0.00     | 8,707,428.15      |
| 22213                  | Insurance   | 281,488.80       | 0.00     | 281,488.80        |
| 22310                  | Office Materials & Services   | 28,090,581.94    | 0.00     | 28,090,581.94     |
| 22311                  | General Office Expenses   | 27,350,145.94    | 0.00     | 27,350,145.94     |
| 22313                  | Books and Materials   | 219,533.00       | 0.00     | 219,533.00        |
| 22314                  | Fuel and Oil - For Administrative Purposes                              | 520,903.00       | 0.00     | 520,903.00        |
| 22410                  | Consultancy and Other Services fee                                      | 20,374,603.36    | 0.00     | 20,374,603.36     |
| 22411                  | Consultancy and Services Expenses                                       | 6,710,667.36     | 0.00     | 6,710,667.36      |
| 22412                  | Other Service Fee   | 13,663,936.00    | 0.00     | 13,663,936.00     |
| 22510                  | Consultancy and Other Services fee                                      | 3,950,141.00     | 0.00     | 3,950,141.00      |
| 22511                  | Employee Training   | 3,950,141.00     | 0.00     | 3,950,141.00      |
| 22520                  | Production Materials and Programme Expenses                             | 88,346,753.91    | 0.00     | 88,346,753.91     |
| 22522                  | Program Expenses  | 54,257,698.31    | 0.00     | 54,257,698.31     |
| 22529                  | Other Program Expenses  | 34,089,055.60    | 0.00     | 34,089,055.60     |
| 22610                  | Monitoring, Evaluation & Travelling Expenses                            | 15,210,679.00    | 0.00     | 15,210,679.00     |
| 22611                  | Monitoring & Evaluation Expenses  | 13,120,238.00    | 0.00     | 13,120,238.00     |
| 22612                  | Travelling Expenses   | 2,090,441.00     | 0.00     | 2,090,441.00      |
| 22710                  | Miscellaneous   | 6,395,897.44     | 0.00     | 6,395,897.44      |
| 22711                  | Miscellaneous   | 6,395,897.44     | 0.00     | 6,395,897.44      |
| 26420                  | Capital Grant   | 1,777,904.00     | 0.00     | 1,777,904.00      |
| 26422                  | Conditional Recurrent Grant to Government Agencies, Committees & Boards | 1,777,904.00     | 0.00     | 1,777,904.00      |
| 27310                  | Retirement Benefits   | 15,362,371.33    | 0.00     | 15,362,371.33     |
| 27312                  | Gratuity  | 1,010,204.00     | 0.00     | 1,010,204.00      |
| 27313                  | Accumulated Leave   | 6,710,840.33     | 0.00     | 6,710,840.33      |
| 27314                  | Medical Facility  | 7,641,327.00     | 0.00     | 7,641,327.00      |
| 502                    | MOF Domestic Debt Service   | 9,263,198,371.82 | 0.00     | 9,263,198,371.82  |
|                        | Recurrent   | 9,263,198,371.82 | 0.00     | 9,263,198,371.82  |
| 24110                  | Interest on Foreign Foreign   | 3,034,175,187.61 | 0.00     | 3,034,175,187.61  |
| 24111                  | Interest on Foreign Loan  | 3,034,175,187.61 | 0.00     | 3,034,175,187.61  |
| 24210                  | Interest on Internal Loan   | 6,229,023,184.21 | 0.00     | 6,229,023,184.21  |
| 24211                  | Interest on Internal Loan   | 6,229,023,184.21 | 0.00     | 6,229,023,184.21  |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Capital)**

Fiscal Year 2014/15 (2071/72)

ANNEX - 15

| Ministry/Economic Code |   | Cash           | Non Cash | Total Expenditure |
|------------------------|---|----------------|----------|-------------------|
| 101                    | President                                       | 273,559,091.00 | 0.00     | 273,559,091.00    |
|                        | Capital   | 273,559,091.00 | 0.00     | 273,559,091.00    |
|                        | 29220 Building Construction                     | 64,388,084.00  | 0.00     | 64,388,084.00     |
|                        | 29221 Building Construction                     | 64,388,084.00  | 0.00     | 64,388,084.00     |
|                        | 29310 Furniture & Fittings                      | 5,292,557.00   | 0.00     | 5,292,557.00      |
|                        | 29311 Furniture & Fixtures                      | 5,292,557.00   | 0.00     | 5,292,557.00      |
|                        | 29510 Plant & Machinery                         | 3,618,129.00   | 0.00     | 3,618,129.00      |
|                        | 29511 Plant & Machinery                         | 3,618,129.00   | 0.00     | 3,618,129.00      |
|                        | 29610 Civil Works - Construction                | 198,790,161.00 | 0.00     | 198,790,161.00    |
|                        | 29611 Civil Works - Construction                | 198,790,161.00 | 0.00     | 198,790,161.00    |
|                        | 29710 Capital Research & Consultancy            | 1,470,160.00   | 0.00     | 1,470,160.00      |
|                        | 29711 Capital Research & Consultancy            | 1,470,160.00   | 0.00     | 1,470,160.00      |
| 102                    | Deputy President                                | 2,892,020.00   | 0.00     | 2,892,020.00      |
|                        | Capital   | 2,892,020.00   | 0.00     | 2,892,020.00      |
|                        | 29220 Building Construction                     | 478,216.00     | 0.00     | 478,216.00        |
|                        | 29221 Building Construction                     | 478,216.00     | 0.00     | 478,216.00        |
|                        | 29310 Furniture & Fittings                      | 498,544.00     | 0.00     | 498,544.00        |
|                        | 29311 Furniture & Fixtures                      | 498,544.00     | 0.00     | 498,544.00        |
|                        | 29410 Vehicles                                  | 542,648.00     | 0.00     | 542,648.00        |
|                        | 29411 Vehicles                                  | 542,648.00     | 0.00     | 542,648.00        |
|                        | 29510 Plant & Machinery                         | 1,120,110.00   | 0.00     | 1,120,110.00      |
|                        | 29511 Plant & Machinery                         | 1,120,110.00   | 0.00     | 1,120,110.00      |
|                        | 29620 Capital Formation - Civil Works           | 153,062.00     | 0.00     | 153,062.00        |
|                        | 29621 Capital Formation                         | 153,062.00     | 0.00     | 153,062.00        |
|                        | 29710 Capital Research & Consultancy            | 99,440.00      | 0.00     | 99,440.00         |
|                        | 29712 Software Development and Purchase         | 99,440.00      | 0.00     | 99,440.00         |
| 202                    | Constituent Assembly / Legislature - Parliament | 49,126,038.63  | 0.00     | 49,126,038.63     |
|                        | Capital   | 49,126,038.63  | 0.00     | 49,126,038.63     |
|                        | 29310 Furniture & Fittings                      | 2,934,653.33   | 0.00     | 2,934,653.33      |
|                        | 29311 Furniture & Fixtures                      | 2,934,653.33   | 0.00     | 2,934,653.33      |
|                        | 29410 Vehicles                                  | 34,728,193.50  | 0.00     | 34,728,193.50     |
|                        | 29411 Vehicles                                  | 34,728,193.50  | 0.00     | 34,728,193.50     |
|                        | 29510 Plant & Machinery                         | 7,554,717.43   | 0.00     | 7,554,717.43      |
|                        | 29511 Plant & Machinery                         | 7,554,717.43   | 0.00     | 7,554,717.43      |
|                        | 29620 Capital Formation - Civil Works           | 3,908,474.37   | 0.00     | 3,908,474.37      |
|                        | 29621 Capital Formation                         | 3,908,474.37   | 0.00     | 3,908,474.37      |
| 204                    | Courts  | 461,685,486.72 | 0.00     | 461,685,486.72    |
|                        | Capital   | 461,685,486.72 | 0.00     | 461,685,486.72    |
|                        | 29110 Land Acquisition                          | 4,707,540.00   | 0.00     | 4,707,540.00      |
|                        | 29111 Land Acquisition                          | 4,707,540.00   | 0.00     | 4,707,540.00      |
|                        | 29220 Building Construction                     | 283,305,969.74 | 0.00     | 283,305,969.74    |
|                        | 29221 Building Construction                     | 283,305,969.74 | 0.00     | 283,305,969.74    |
|                        | 29230 Capital Formation - Building              | 912,821.00     | 0.00     | 912,821.00        |
|                        | 29231 Capital Formation - Building              | 912,821.00     | 0.00     | 912,821.00        |
|                        | 29310 Furniture & Fittings                      | 26,082,479.42  | 0.00     | 26,082,479.42     |
|                        | 29311 Furniture & Fixtures                      | 26,082,479.42  | 0.00     | 26,082,479.42     |
|                        | 29410 Vehicles                                  | 27,685,539.00  | 0.00     | 27,685,539.00     |
|                        | 29411 Vehicles                                  | 27,685,539.00  | 0.00     | 27,685,539.00     |
|                        | 29510 Plant & Machinery                         | 96,519,188.59  | 0.00     | 96,519,188.59     |
|                        | 29511 Plant & Machinery                         | 96,519,188.59  | 0.00     | 96,519,188.59     |
|                        | 29610 Civil Works - Construction                | 16,749,406.38  | 0.00     | 16,749,406.38     |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Capital)**

Fiscal Year 2014/15 (2071/72)

ANNEX - 15

| Ministry/Economic Code |  | Cash           | Non Cash      | Total Expenditure |
|------------------------|--|----------------|---------------|-------------------|
| 29611                  | Civil Works - Construction                         | 16,749,406.38  | 0.00          | 16,749,406.38     |
| 29620                  | Capital Formation - Civil Works                    | 5,138,742.59   | 0.00          | 5,138,742.59      |
| 29621                  | Capital Formation                                  | 5,138,742.59   | 0.00          | 5,138,742.59      |
| 29710                  | Capital Research & Consultancy                     | 583,800.00     | 0.00          | 583,800.00        |
| 29711                  | Capital Research & Consultancy                     | 583,800.00     | 0.00          | 583,800.00        |
| 206                    | Commission for Investigation of Abuse of Authority | 243,533,388.34 | 0.00          | 243,533,388.34    |
|                        | Capital  | 243,533,388.34 | 0.00          | 243,533,388.34    |
| 29220                  | Building Construction                              | 149,314,597.34 | 0.00          | 149,314,597.34    |
| 29221                  | Building Construction                              | 149,314,597.34 | 0.00          | 149,314,597.34    |
| 29310                  | Furniture & Fittings                               | 16,635,097.00  | 0.00          | 16,635,097.00     |
| 29311                  | Furniture & Fixtures                               | 16,635,097.00  | 0.00          | 16,635,097.00     |
| 29410                  | Vehicles   | 49,012,500.00  | 0.00          | 49,012,500.00     |
| 29411                  | Vehicles   | 49,012,500.00  | 0.00          | 49,012,500.00     |
| 29510                  | Plant & Machinery                                  | 28,571,194.00  | 0.00          | 28,571,194.00     |
| 29511                  | Plant & Machinery                                  | 28,571,194.00  | 0.00          | 28,571,194.00     |
| 208                    | Office of the Auditor General                      | 19,730,400.00  | 13,491,861.00 | 33,222,261.00     |
|                        | Capital  | 19,730,400.00  | 13,491,861.00 | 33,222,261.00     |
| 29220                  | Building Construction                              | 0.00           | 0.00          | 0.00              |
| 29221                  | Building Construction                              | 0.00           | 0.00          | 0.00              |
| 29310                  | Furniture & Fittings                               | 1,200,901.00   | 0.00          | 1,200,901.00      |
| 29311                  | Furniture & Fixtures                               | 1,200,901.00   | 0.00          | 1,200,901.00      |
| 29410                  | Vehicles   | 18,529,499.00  | 0.00          | 18,529,499.00     |
| 29411                  | Vehicles   | 18,529,499.00  | 0.00          | 18,529,499.00     |
| 29510                  | Plant & Machinery                                  | 0.00           | 13,491,861.00 | 13,491,861.00     |
| 29511                  | Plant & Machinery                                  | 0.00           | 13,491,861.00 | 13,491,861.00     |
| 210                    | Public Service Commission                          | 85,535,270.52  | 30,262,114.63 | 115,797,385.15    |
|                        | Capital  | 85,535,270.52  | 30,262,114.63 | 115,797,385.15    |
| 29220                  | Building Construction                              | 12,431,621.55  | 0.00          | 12,431,621.55     |
| 29221                  | Building Construction                              | 12,431,621.55  | 0.00          | 12,431,621.55     |
| 29310                  | Furniture & Fittings                               | 4,382,953.70   | 0.00          | 4,382,953.70      |
| 29311                  | Furniture & Fixtures                               | 4,382,953.70   | 0.00          | 4,382,953.70      |
| 29410                  | Vehicles   | 40,390,000.00  | 0.00          | 40,390,000.00     |
| 29411                  | Vehicles   | 40,390,000.00  | 0.00          | 40,390,000.00     |
| 29510                  | Plant & Machinery                                  | 18,241,198.46  | 30,262,114.63 | 48,503,313.09     |
| 29511                  | Plant & Machinery                                  | 18,241,198.46  | 30,262,114.63 | 48,503,313.09     |
| 29610                  | Civil Works - Construction                         | 4,446,081.50   | 0.00          | 4,446,081.50      |
| 29611                  | Civil Works - Construction                         | 4,446,081.50   | 0.00          | 4,446,081.50      |
| 29620                  | Capital Formation - Civil Works                    | 5,643,415.31   | 0.00          | 5,643,415.31      |
| 29621                  | Capital Formation                                  | 5,643,415.31   | 0.00          | 5,643,415.31      |
| 212                    | Election Commission                                | 17,407,169.28  | 0.00          | 17,407,169.28     |
|                        | Capital  | 17,407,169.28  | 0.00          | 17,407,169.28     |
| 29220                  | Building Construction                              | 15,184,459.28  | 0.00          | 15,184,459.28     |
| 29221                  | Building Construction                              | 15,184,459.28  | 0.00          | 15,184,459.28     |
| 29310                  | Furniture & Fittings                               | 676,605.00     | 0.00          | 676,605.00        |
| 29311                  | Furniture & Fixtures                               | 676,605.00     | 0.00          | 676,605.00        |
| 29510                  | Plant & Machinery                                  | 999,845.00     | 0.00          | 999,845.00        |
| 29511                  | Plant & Machinery                                  | 999,845.00     | 0.00          | 999,845.00        |
| 29620                  | Capital Formation - Civil Works                    | 546,260.00     | 0.00          | 546,260.00        |
| 29621                  | Capital Formation                                  | 546,260.00     | 0.00          | 546,260.00        |

## Financial Comptroller General Office Economic Code wise Aggregate Expenditure (Capital)

Fiscal Year 2014/15 (2071/72)

ANNEX - 15

| Ministry/Economic Code                              | Cash           | Non Cash | Total Expenditure |
|---|----------------|----------|-------------------|
| 214 National Human Rights Commission                | 31,884,841.94  | 0.00     | 31,884,841.94     |
| Capital   | 31,884,841.94  | 0.00     | 31,884,841.94     |
| 29310 Furniture & Fittings                          | 1,385,881.26   | 0.00     | 1,385,881.26      |
| 29311 Furniture & Fixtures                          | 1,385,881.26   | 0.00     | 1,385,881.26      |
| 29410 Vehicles                                      | 28,617,600.00  | 0.00     | 28,617,600.00     |
| 29411 Vehicles                                      | 28,617,600.00  | 0.00     | 28,617,600.00     |
| 29510 Plant & Machinery                             | 1,881,360.68   | 0.00     | 1,881,360.68      |
| 29511 Plant & Machinery                             | 1,881,360.68   | 0.00     | 1,881,360.68      |
| 216 Office of the Attorney General                  | 115,438,451.21 | 0.00     | 115,438,451.21    |
| Capital   | 115,438,451.21 | 0.00     | 115,438,451.21    |
| 29220 Building Construction                         | 94,092,161.89  | 0.00     | 94,092,161.89     |
| 29221 Building Construction                         | 94,092,161.89  | 0.00     | 94,092,161.89     |
| 29310 Furniture & Fittings                          | 8,115,695.71   | 0.00     | 8,115,695.71      |
| 29311 Furniture & Fixtures                          | 8,115,695.71   | 0.00     | 8,115,695.71      |
| 29410 Vehicles                                      | 2,085,000.00   | 0.00     | 2,085,000.00      |
| 29411 Vehicles                                      | 2,085,000.00   | 0.00     | 2,085,000.00      |
| 29510 Plant & Machinery                             | 5,522,029.96   | 0.00     | 5,522,029.96      |
| 29511 Plant & Machinery                             | 5,522,029.96   | 0.00     | 5,522,029.96      |
| 29610 Civil Works - Construction                    | 4,637,073.65   | 0.00     | 4,637,073.65      |
| 29611 Civil Works - Construction                    | 4,637,073.65   | 0.00     | 4,637,073.65      |
| 29620 Capital Formation - Civil Works               | 0.00           | 0.00     | 0.00              |
| 29621 Capital Formation                             | 0.00           | 0.00     | 0.00              |
| 29710 Capital Research & Consultancy                | 986,490.00     | 0.00     | 986,490.00        |
| 29712 Software Development and Purchase             | 986,490.00     | 0.00     | 986,490.00        |
| 218 Council of Justice                              | 4,632,844.00   | 0.00     | 4,632,844.00      |
| Capital   | 4,632,844.00   | 0.00     | 4,632,844.00      |
| 29230 Capital Formation - Building                  | 2,284,468.00   | 0.00     | 2,284,468.00      |
| 29231 Capital Formation - Building                  | 2,284,468.00   | 0.00     | 2,284,468.00      |
| 29310 Furniture & Fittings                          | 999,485.00     | 0.00     | 999,485.00        |
| 29311 Furniture & Fixtures                          | 999,485.00     | 0.00     | 999,485.00        |
| 29410 Vehicles                                      | 394,300.00     | 0.00     | 394,300.00        |
| 29411 Vehicles                                      | 394,300.00     | 0.00     | 394,300.00        |
| 29510 Plant & Machinery                             | 954,591.00     | 0.00     | 954,591.00        |
| 29511 Plant & Machinery                             | 954,591.00     | 0.00     | 954,591.00        |
| 301 Prime Minister and Council of Minister's Office | 65,008,060.10  | 0.00     | 65,008,060.10     |
| Capital   | 65,008,060.10  | 0.00     | 65,008,060.10     |
| 29220 Building Construction                         | 13,258,021.97  | 0.00     | 13,258,021.97     |
| 29221 Building Construction                         | 13,258,021.97  | 0.00     | 13,258,021.97     |
| 29230 Capital Formation - Building                  | 303,908.00     | 0.00     | 303,908.00        |
| 29231 Capital Formation - Building                  | 303,908.00     | 0.00     | 303,908.00        |
| 29310 Furniture & Fittings                          | 3,999,721.00   | 0.00     | 3,999,721.00      |
| 29311 Furniture & Fixtures                          | 3,999,721.00   | 0.00     | 3,999,721.00      |
| 29410 Vehicles                                      | 559,759.39     | 0.00     | 559,759.39        |
| 29411 Vehicles                                      | 559,759.39     | 0.00     | 559,759.39        |
| 29510 Plant & Machinery                             | 17,293,609.94  | 0.00     | 17,293,609.94     |
| 29511 Plant & Machinery                             | 17,293,609.94  | 0.00     | 17,293,609.94     |
| 29610 Civil Works - Construction                    | 14,744,079.80  | 0.00     | 14,744,079.80     |
| 29611 Civil Works - Construction                    | 14,744,079.80  | 0.00     | 14,744,079.80     |
| 29710 Capital Research & Consultancy                | 14,848,960.00  | 0.00     | 14,848,960.00     |
| 29711 Capital Research & Consultancy                | 11,565,883.00  | 0.00     | 11,565,883.00     |
| 29712 Software Development and Purchase             | 3,283,077.00   | 0.00     | 3,283,077.00      |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Capital)**

Fiscal Year 2014/15 (2071/72)

ANNEX - 15

| Ministry/Economic Code |   | Cash           | Non Cash       | Total Expenditure |
|------------------------|---|----------------|----------------|-------------------|
| 305                    | Ministry of Finance                     | 722,054,562.87 | 114,323,385.00 | 836,377,947.87    |
|                        | Capital                                 | 722,054,562.87 | 114,323,385.00 | 836,377,947.87    |
|                        | 29110 Land Acquisition                  | 3,530,568.00   | 0.00           | 3,530,568.00      |
|                        | 29111 Land Acquisition                  | 3,530,568.00   | 0.00           | 3,530,568.00      |
|                        | 29220 Building Construction             | 231,253,179.19 | 0.00           | 231,253,179.19    |
|                        | 29221 Building Construction             | 231,253,179.19 | 0.00           | 231,253,179.19    |
|                        | 29230 Capital Formation - Building      | 26,428,530.10  | 0.00           | 26,428,530.10     |
|                        | 29231 Capital Formation - Building      | 26,428,530.10  | 0.00           | 26,428,530.10     |
|                        | 29310 Furniture & Fittings              | 54,427,452.81  | 0.00           | 54,427,452.81     |
|                        | 29311 Furniture & Fixtures              | 54,427,452.81  | 0.00           | 54,427,452.81     |
|                        | 29410 Vehicles                          | 148,128,790.00 | 0.00           | 148,128,790.00    |
|                        | 29411 Vehicles                          | 148,128,790.00 | 0.00           | 148,128,790.00    |
|                        | 29510 Plant & Machinery                 | 178,141,270.96 | 0.00           | 178,141,270.96    |
|                        | 29511 Plant & Machinery                 | 178,141,270.96 | 0.00           | 178,141,270.96    |
|                        | 29610 Civil Works - Construction        | 59,475,846.17  | 0.00           | 59,475,846.17     |
|                        | 29611 Civil Works - Construction        | 59,475,846.17  | 0.00           | 59,475,846.17     |
|                        | 29620 Capital Formation - Civil Works   | 15,936,997.64  | 0.00           | 15,936,997.64     |
|                        | 29621 Capital Formation                 | 15,936,997.64  | 0.00           | 15,936,997.64     |
|                        | 29710 Capital Research & Consultancy    | 4,731,928.00   | 114,323,385.00 | 119,055,313.00    |
|                        | 29711 Capital Research & Consultancy    | 0.00           | 114,323,385.00 | 114,323,385.00    |
|                        | 29712 Software Development and Purchase | 4,731,928.00   | 0.00           | 4,731,928.00      |
| 307                    | Ministry of Industry                    | 145,659,280.56 | 0.00           | 145,659,280.56    |
|                        | Capital                                 | 145,659,280.56 | 0.00           | 145,659,280.56    |
|                        | 29220 Building Construction             | 47,744,508.21  | 0.00           | 47,744,508.21     |
|                        | 29221 Building Construction             | 47,744,508.21  | 0.00           | 47,744,508.21     |
|                        | 29230 Capital Formation - Building      | 5,889,992.65   | 0.00           | 5,889,992.65      |
|                        | 29231 Capital Formation - Building      | 5,889,992.65   | 0.00           | 5,889,992.65      |
|                        | 29310 Furniture & Fittings              | 6,571,541.16   | 0.00           | 6,571,541.16      |
|                        | 29311 Furniture & Fixtures              | 6,571,541.16   | 0.00           | 6,571,541.16      |
|                        | 29410 Vehicles                          | 693,891.85     | 0.00           | 693,891.85        |
|                        | 29411 Vehicles                          | 693,891.85     | 0.00           | 693,891.85        |
|                        | 29510 Plant & Machinery                 | 39,607,979.83  | 0.00           | 39,607,979.83     |
|                        | 29511 Plant & Machinery                 | 39,607,979.83  | 0.00           | 39,607,979.83     |
|                        | 29610 Civil Works - Construction        | 21,598,889.22  | 0.00           | 21,598,889.22     |
|                        | 29611 Civil Works - Construction        | 21,598,889.22  | 0.00           | 21,598,889.22     |
|                        | 29620 Capital Formation - Civil Works   | 3,743,031.24   | 0.00           | 3,743,031.24      |
|                        | 29621 Capital Formation                 | 3,743,031.24   | 0.00           | 3,743,031.24      |
|                        | 29710 Capital Research & Consultancy    | 19,809,446.40  | 0.00           | 19,809,446.40     |
|                        | 29711 Capital Research & Consultancy    | 17,809,487.40  | 0.00           | 17,809,487.40     |
|                        | 29712 Software Development and Purchase | 1,999,959.00   | 0.00           | 1,999,959.00      |
| 308                    | Ministry of Energy                      | 697,519,633.97 | 66,547,328.00  | 764,066,961.97    |
|                        | Capital                                 | 697,519,633.97 | 66,547,328.00  | 764,066,961.97    |
|                        | 29110 Land Acquisition                  | 287,367,947.00 | 0.00           | 287,367,947.00    |
|                        | 29111 Land Acquisition                  | 287,367,947.00 | 0.00           | 287,367,947.00    |
|                        | 29220 Building Construction             | 23,444,640.82  | 0.00           | 23,444,640.82     |
|                        | 29221 Building Construction             | 23,444,640.82  | 0.00           | 23,444,640.82     |
|                        | 29310 Furniture & Fittings              | 3,463,667.54   | 0.00           | 3,463,667.54      |
|                        | 29311 Furniture & Fixtures              | 3,463,667.54   | 0.00           | 3,463,667.54      |
|                        | 29410 Vehicles                          | 18,786,401.75  | 0.00           | 18,786,401.75     |
|                        | 29411 Vehicles                          | 18,786,401.75  | 0.00           | 18,786,401.75     |
|                        | 29510 Plant & Machinery                 | 6,647,642.90   | 0.00           | 6,647,642.90      |

Government of Nepal

Ministry of Finance

## Financial Comptroller General Office Economic Code wise Aggregate Expenditure (Capital)

Fiscal Year 2014/15 (2071/72)

ANNEX - 15

| Ministry/Economic Code |   | Cash             | Non Cash      | Total Expenditure |
|------------------------|---|------------------|---------------|-------------------|
| 29511                  | Plant & Machinery   | 6,647,642.90     | 0.00          | 6,647,642.90      |
| 29610                  | Civil Works - Construction                                  | 30,489,379.46    | 0.00          | 30,489,379.46     |
| 29611                  | Civil Works - Construction                                  | 30,489,379.46    | 0.00          | 30,489,379.46     |
| 29710                  | Capital Research & Consultancy                              | 327,319,954.50   | 66,547,328.00 | 393,867,282.50    |
| 29711                  | Capital Research & Consultancy                              | 326,598,014.45   | 66,547,328.00 | 393,145,342.45    |
| 29712                  | Software Devloment and Purchase                             | 721,940.05       | 0.00          | 721,940.05        |
| 311                    | Ministry of Law, Justice, Constituent Assembly and Parliame | 7,559,461.83     | 0.00          | 7,559,461.83      |
|                        | Capital   | 7,559,461.83     | 0.00          | 7,559,461.83      |
| 29230                  | Capital Formation - Building                                | 49,270.00        | 0.00          | 49,270.00         |
| 29231                  | Capital Formation - Building                                | 49,270.00        | 0.00          | 49,270.00         |
| 29310                  | Furniture & Fittings  | 1,303,459.83     | 0.00          | 1,303,459.83      |
| 29311                  | Furniture & Fixtures  | 1,303,459.83     | 0.00          | 1,303,459.83      |
| 29410                  | Vehicles  | 3,692,120.00     | 0.00          | 3,692,120.00      |
| 29411                  | Vehicles  | 3,692,120.00     | 0.00          | 3,692,120.00      |
| 29510                  | Plant & Machinery   | 1,442,112.00     | 0.00          | 1,442,112.00      |
| 29511                  | Plant & Machinery   | 1,442,112.00     | 0.00          | 1,442,112.00      |
| 29620                  | Capital Formation - Civil Works                             | 828,000.00       | 0.00          | 828,000.00        |
| 29621                  | Capital Formation   | 828,000.00       | 0.00          | 828,000.00        |
| 29710                  | Capital Research & Consultancy                              | 244,500.00       | 0.00          | 244,500.00        |
| 29712                  | Software Devloment and Purchase                             | 244,500.00       | 0.00          | 244,500.00        |
| 312                    | Ministry of Agriculture Development                         | 1,552,147,773.23 | 20,520,559.04 | 1,572,668,332.27  |
|                        | Capital   | 1,552,147,773.23 | 20,520,559.04 | 1,572,668,332.27  |
| 29210                  | Building - Purchase   | 0.00             | 0.00          | 0.00              |
| 29211                  | Building Purchase   | 0.00             | 0.00          | 0.00              |
| 29220                  | Building Construction                                       | 471,566,395.30   | 17,503,513.28 | 489,069,908.58    |
| 29221                  | Building Construction                                       | 471,566,395.30   | 17,503,513.28 | 489,069,908.58    |
| 29230                  | Capital Formation - Building                                | 122,690,527.67   | 0.00          | 122,690,527.67    |
| 29231                  | Capital Formation - Building                                | 122,690,527.67   | 0.00          | 122,690,527.67    |
| 29310                  | Furniture & Fittings  | 59,683,498.04    | 645,203.88    | 60,328,701.92     |
| 29311                  | Furniture & Fixtures  | 59,683,498.04    | 645,203.88    | 60,328,701.92     |
| 29410                  | Vehicles  | 103,462,393.42   | 348,000.00    | 103,810,393.42    |
| 29411                  | Vehicles  | 103,462,393.42   | 348,000.00    | 103,810,393.42    |
| 29510                  | Plant & Machinery   | 271,585,459.88   | 2,023,841.88  | 273,609,301.76    |
| 29511                  | Plant & Machinery   | 271,585,459.88   | 2,023,841.88  | 273,609,301.76    |
| 29610                  | Civil Works - Construction                                  | 466,564,694.63   | 0.00          | 466,564,694.63    |
| 29611                  | Civil Works - Construction                                  | 466,564,694.63   | 0.00          | 466,564,694.63    |
| 29620                  | Capital Formation - Civil Works                             | 53,903,370.49    | 0.00          | 53,903,370.49     |
| 29621                  | Capital Formation   | 53,903,370.49    | 0.00          | 53,903,370.49     |
| 29710                  | Capital Research & Consultancy                              | 2,691,433.80     | 0.00          | 2,691,433.80      |
| 29712                  | Software Devloment and Purchase                             | 2,691,433.80     | 0.00          | 2,691,433.80      |
| 314                    | Ministry of Home  | 2,439,914,521.71 | 3,046,406.80  | 2,442,960,928.51  |
|                        | Capital   | 2,439,914,521.71 | 3,046,406.80  | 2,442,960,928.51  |
| 29110                  | Land Acquisition  | 180,000,000.00   | 0.00          | 180,000,000.00    |
| 29111                  | Land Acquisition  | 180,000,000.00   | 0.00          | 180,000,000.00    |
| 29220                  | Building Construction                                       | 1,168,098,474.09 | 1,441,000.00  | 1,169,539,474.09  |
| 29221                  | Building Construction                                       | 1,168,098,474.09 | 1,441,000.00  | 1,169,539,474.09  |
| 29230                  | Capital Formation - Building                                | 16,237,253.29    | 0.00          | 16,237,253.29     |
| 29231                  | Capital Formation - Building                                | 16,237,253.29    | 0.00          | 16,237,253.29     |
| 29310                  | Furniture & Fittings  | 62,805,704.14    | 0.00          | 62,805,704.14     |
| 29311                  | Furniture & Fixtures  | 62,805,704.14    | 0.00          | 62,805,704.14     |



**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Capital)**

Fiscal Year 2014/15 (2071/72)

ANNEX - 15

| Ministry/Economic Code |   | Cash             | Non Cash       | Total Expenditure |
|------------------------|---|------------------|----------------|-------------------|
| 29410                  | Vehicles  | 204,842,808.25   | 0.00           | 204,842,808.25    |
| 29411                  | Vehicles  | 204,842,808.25   | 0.00           | 204,842,808.25    |
| 29510                  | Plant & Machinery                               | 552,805,584.18   | 0.00           | 552,805,584.18    |
| 29511                  | Plant & Machinery                               | 552,805,584.18   | 0.00           | 552,805,584.18    |
| 29610                  | Civil Works - Construction                      | 96,916,461.36    | 0.00           | 96,916,461.36     |
| 29611                  | Civil Works - Construction                      | 96,916,461.36    | 0.00           | 96,916,461.36     |
| 29620                  | Capital Formation - Civil Works                 | 142,642,085.40   | 0.00           | 142,642,085.40    |
| 29621                  | Capital Formation                               | 142,642,085.40   | 0.00           | 142,642,085.40    |
| 29710                  | Capital Research & Consultancy                  | 15,566,151.00    | 1,605,406.80   | 17,171,557.80     |
| 29711                  | Capital Research & Consultancy                  | 1,332,221.00     | 0.00           | 1,332,221.00      |
| 29712                  | Software Devloment and Purchase                 | 14,233,930.00    | 1,605,406.80   | 15,839,336.80     |
| 325                    | Ministry of Culture, Tourism and Civil Aviation | 596,090,287.29   | 0.00           | 596,090,287.29    |
|                        | Capital   | 596,090,287.29   | 0.00           | 596,090,287.29    |
| 29220                  | Building Construction                           | 41,761,307.36    | 0.00           | 41,761,307.36     |
| 29221                  | Building Construction                           | 41,761,307.36    | 0.00           | 41,761,307.36     |
| 29230                  | Capital Formation - Building                    | 7,075,160.74     | 0.00           | 7,075,160.74      |
| 29231                  | Capital Formation - Building                    | 7,075,160.74     | 0.00           | 7,075,160.74      |
| 29310                  | Furniture & Fittings                            | 3,833,670.58     | 0.00           | 3,833,670.58      |
| 29311                  | Furniture & Fixtures                            | 3,833,670.58     | 0.00           | 3,833,670.58      |
| 29410                  | Vehicles  | 2,280,000.00     | 0.00           | 2,280,000.00      |
| 29411                  | Vehicles  | 2,280,000.00     | 0.00           | 2,280,000.00      |
| 29510                  | Plant & Machinery                               | 27,452,945.91    | 0.00           | 27,452,945.91     |
| 29511                  | Plant & Machinery                               | 27,452,945.91    | 0.00           | 27,452,945.91     |
| 29610                  | Civil Works - Construction                      | 339,590,641.85   | 0.00           | 339,590,641.85    |
| 29611                  | Civil Works - Construction                      | 339,590,641.85   | 0.00           | 339,590,641.85    |
| 29620                  | Capital Formation - Civil Works                 | 162,822,664.89   | 0.00           | 162,822,664.89    |
| 29621                  | Capital Formation                               | 162,822,664.89   | 0.00           | 162,822,664.89    |
| 29710                  | Capital Research & Consultancy                  | 11,273,895.96    | 0.00           | 11,273,895.96     |
| 29711                  | Capital Research & Consultancy                  | 11,076,710.96    | 0.00           | 11,076,710.96     |
| 29712                  | Software Devloment and Purchase                 | 197,185.00       | 0.00           | 197,185.00        |
| 326                    | Ministry of Foreign Affairs                     | 288,514,758.07   | 0.00           | 288,514,758.07    |
|                        | Capital   | 288,514,758.07   | 0.00           | 288,514,758.07    |
| 29210                  | Building - Purchase                             | 0.00             | 0.00           | 0.00              |
| 29211                  | Building Purchase                               | 0.00             | 0.00           | 0.00              |
| 29230                  | Capital Formation - Building                    | 841,383.00       | 0.00           | 841,383.00        |
| 29231                  | Capital Formation - Building                    | 841,383.00       | 0.00           | 841,383.00        |
| 29310                  | Furniture & Fittings                            | 17,829,916.00    | 0.00           | 17,829,916.00     |
| 29311                  | Furniture & Fixtures                            | 17,829,916.00    | 0.00           | 17,829,916.00     |
| 29410                  | Vehicles  | 158,795,888.40   | 0.00           | 158,795,888.40    |
| 29411                  | Vehicles  | 158,795,888.40   | 0.00           | 158,795,888.40    |
| 29510                  | Plant & Machinery                               | 30,176,954.09    | 0.00           | 30,176,954.09     |
| 29511                  | Plant & Machinery                               | 30,176,954.09    | 0.00           | 30,176,954.09     |
| 29620                  | Capital Formation - Civil Works                 | 80,870,616.58    | 0.00           | 80,870,616.58     |
| 29621                  | Capital Formation                               | 80,870,616.58    | 0.00           | 80,870,616.58     |
| 329                    | Ministry of Forestry and Soil Conservation      | 1,872,319,663.47 | 127,806,010.45 | 2,000,125,673.92  |
|                        | Capital   | 1,872,319,663.47 | 127,806,010.45 | 2,000,125,673.92  |
| 21110                  | Wages and salaries in cash                      | 0.00             | 0.00           | 0.00              |
| 21119                  | Other Allowance                                 | 0.00             | 0.00           | 0.00              |
| 22210                  | Operation & Maintenance of Capital Assets       | 0.00             | 0.00           | 0.00              |
| 22211                  | Fuel and Oil - Vehicles                         | 0.00             | 0.00           | 0.00              |

## Financial Comptroller General Office Economic Code wise Aggregate Expenditure (Capital)

Fiscal Year 2014/15 (2071/72)

ANNEX - 15

| Ministry/Economic Code | Cash             | Non Cash       | Total Expenditure |
|------------------------|------------------|----------------|-------------------|
| 22212                  | 0.00             | 0.00           | 0.00              |
| 22310                  | 0.00             | 0.00           | 0.00              |
| 22311                  | 0.00             | 0.00           | 0.00              |
| 22410                  | 0.00             | 0.00           | 0.00              |
| 22411                  | 0.00             | 0.00           | 0.00              |
| 22510                  | 0.00             | 0.00           | 0.00              |
| 22511                  | 0.00             | 0.00           | 0.00              |
| 22512                  | 0.00             | 0.00           | 0.00              |
| 22520                  | 0.00             | 0.00           | 0.00              |
| 22522                  | 0.00             | 0.00           | 0.00              |
| 22710                  | 0.00             | 0.00           | 0.00              |
| 22711                  | 0.00             | 0.00           | 0.00              |
| 27210                  | 0.00             | 0.00           | 0.00              |
| 27211                  | 0.00             | 0.00           | 0.00              |
| 29220                  | 185,076,068.55   | 0.00           | 185,076,068.55    |
| 29221                  | 185,076,068.55   | 0.00           | 185,076,068.55    |
| 29230                  | 13,056,659.00    | 0.00           | 13,056,659.00     |
| 29231                  | 13,056,659.00    | 0.00           | 13,056,659.00     |
| 29310                  | 7,382,915.55     | 217,360.65     | 7,600,276.20      |
| 29311                  | 7,382,915.55     | 217,360.65     | 7,600,276.20      |
| 29410                  | 50,040,560.00    | 5,046,000.00   | 55,086,560.00     |
| 29411                  | 50,040,560.00    | 5,046,000.00   | 55,086,560.00     |
| 29510                  | 20,140,117.05    | 1,020,156.60   | 21,160,273.65     |
| 29511                  | 20,140,117.05    | 1,020,156.60   | 21,160,273.65     |
| 29610                  | 1,588,410,086.82 | 19,499,320.00  | 1,607,909,406.82  |
| 29611                  | 1,588,410,086.82 | 19,499,320.00  | 1,607,909,406.82  |
| 29620                  | 1,392,125.00     | 0.00           | 1,392,125.00      |
| 29621                  | 1,392,125.00     | 0.00           | 1,392,125.00      |
| 29710                  | 6,821,131.50     | 102,023,173.20 | 108,844,304.70    |
| 29711                  | 6,821,131.50     | 102,023,173.20 | 108,844,304.70    |
| 330                    | 194,902,233.36   | 0.00           | 194,902,233.36    |
|                        | Capital          | 0.00           | 194,902,233.36    |
| 29110                  | 130,000,000.00   | 0.00           | 130,000,000.00    |
| 29111                  | 130,000,000.00   | 0.00           | 130,000,000.00    |
| 29220                  | 1,399,865.51     | 0.00           | 1,399,865.51      |
| 29221                  | 1,399,865.51     | 0.00           | 1,399,865.51      |
| 29310                  | 1,031,545.00     | 0.00           | 1,031,545.00      |
| 29311                  | 1,031,545.00     | 0.00           | 1,031,545.00      |
| 29410                  | 10,107,084.07    | 0.00           | 10,107,084.07     |
| 29411                  | 10,107,084.07    | 0.00           | 10,107,084.07     |
| 29510                  | 4,663,333.28     | 0.00           | 4,663,333.28      |
| 29511                  | 4,663,333.28     | 0.00           | 4,663,333.28      |
| 29610                  | 37,970,620.34    | 0.00           | 37,970,620.34     |
| 29611                  | 37,970,620.34    | 0.00           | 37,970,620.34     |
| 29620                  | 99,993.00        | 0.00           | 99,993.00         |
| 29621                  | 99,993.00        | 0.00           | 99,993.00         |
| 29710                  | 9,629,792.16     | 0.00           | 9,629,792.16      |
| 29711                  | 9,335,992.16     | 0.00           | 9,335,992.16      |
| 29712                  | 293,800.00       | 0.00           | 293,800.00        |
| 331                    | 306,711,655.40   | 122,006,269.30 | 428,717,924.70    |

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## Financial Comptroller General Office Economic Code wise Aggregate Expenditure (Capital)

Fiscal Year 2014/15 (2071/72)

ANNEX - 15

| Ministry/Economic Code  | Cash              | Non Cash         | Total Expenditure |
|---|-------------------|------------------|-------------------|
| Capital   | 306,711,655.40    | 122,006,269.30   | 428,717,924.70    |
| 29110 Land Acquisition  | 451,064.00        | 0.00             | 451,064.00        |
| 29111 Land Acquisition  | 451,064.00        | 0.00             | 451,064.00        |
| 29220 Building Construction                                   | 6,083,313.38      | 306,561.00       | 6,389,874.38      |
| 29221 Building Construction                                   | 6,083,313.38      | 306,561.00       | 6,389,874.38      |
| 29230 Capital Formation - Building                            | 495,986.79        | 0.00             | 495,986.79        |
| 29231 Capital Formation - Building                            | 495,986.79        | 0.00             | 495,986.79        |
| 29310 Furniture & Fittings                                    | 5,047,928.48      | 90,400.00        | 5,138,328.48      |
| 29311 Furniture & Fixtures                                    | 5,047,928.48      | 90,400.00        | 5,138,328.48      |
| 29410 Vehicles  | 5,641,890.00      | 0.00             | 5,641,890.00      |
| 29411 Vehicles  | 5,641,890.00      | 0.00             | 5,641,890.00      |
| 29510 Plant & Machinery                                       | 227,200,267.43    | 121,609,308.30   | 348,809,575.73    |
| 29511 Plant & Machinery                                       | 227,200,267.43    | 121,609,308.30   | 348,809,575.73    |
| 29610 Civil Works - Construction                              | 8,060,466.23      | 0.00             | 8,060,466.23      |
| 29611 Civil Works - Construction                              | 8,060,466.23      | 0.00             | 8,060,466.23      |
| 29620 Capital Formation - Civil Works                         | 5,255,964.14      | 0.00             | 5,255,964.14      |
| 29621 Capital Formation                                       | 5,255,964.14      | 0.00             | 5,255,964.14      |
| 29710 Capital Research & Consultancy                          | 48,474,774.95     | 0.00             | 48,474,774.95     |
| 29711 Capital Research & Consultancy                          | 39,882,276.83     | 0.00             | 39,882,276.83     |
| 29712 Software Development and Purchase                       | 8,592,498.12      | 0.00             | 8,592,498.12      |
| 336 Ministry of Land Reforms and Management                   | 551,280,486.56    | 6,595,689.12     | 557,876,175.68    |
| Capital   | 551,280,486.56    | 6,595,689.12     | 557,876,175.68    |
| 29110 Land Acquisition  | 182,800.00        | 0.00             | 182,800.00        |
| 29111 Land Acquisition  | 182,800.00        | 0.00             | 182,800.00        |
| 29210 Building - Purchase                                     | 0.00              | 0.00             | 0.00              |
| 29211 Building Purchase                                       | 0.00              | 0.00             | 0.00              |
| 29220 Building Construction                                   | 270,418,128.00    | 0.00             | 270,418,128.00    |
| 29221 Building Construction                                   | 270,418,128.00    | 0.00             | 270,418,128.00    |
| 29230 Capital Formation - Building                            | 15,556,830.89     | 0.00             | 15,556,830.89     |
| 29231 Capital Formation - Building                            | 15,556,830.89     | 0.00             | 15,556,830.89     |
| 29310 Furniture & Fittings                                    | 44,549,325.21     | 0.00             | 44,549,325.21     |
| 29311 Furniture & Fixtures                                    | 44,549,325.21     | 0.00             | 44,549,325.21     |
| 29410 Vehicles  | 8,342,119.00      | 0.00             | 8,342,119.00      |
| 29411 Vehicles  | 8,342,119.00      | 0.00             | 8,342,119.00      |
| 29510 Plant & Machinery                                       | 106,274,728.78    | 0.00             | 106,274,728.78    |
| 29511 Plant & Machinery                                       | 106,274,728.78    | 0.00             | 106,274,728.78    |
| 29610 Civil Works - Construction                              | 103,932,946.31    | 0.00             | 103,932,946.31    |
| 29611 Civil Works - Construction                              | 103,932,946.31    | 0.00             | 103,932,946.31    |
| 29620 Capital Formation - Civil Works                         | 1,727,608.37      | 0.00             | 1,727,608.37      |
| 29621 Capital Formation                                       | 1,727,608.37      | 0.00             | 1,727,608.37      |
| 29710 Capital Research & Consultancy                          | 296,000.00        | 6,595,689.12     | 6,891,689.12      |
| 29711 Capital Research & Consultancy                          | 296,000.00        | 0.00             | 296,000.00        |
| 29712 Software Development and Purchase                       | 0.00              | 6,595,689.12     | 6,595,689.12      |
| 337 Ministry of Physical Planning, Works and Transport Manage | 27,256,216,353.59 | 4,737,592,134.38 | 31,993,808,487.97 |
| Capital   | 27,256,216,353.59 | 4,737,592,134.38 | 31,993,808,487.97 |
| 29110 Land Acquisition  | 1,299,412,403.25  | 0.00             | 1,299,412,403.25  |
| 29111 Land Acquisition  | 1,299,412,403.25  | 0.00             | 1,299,412,403.25  |
| 29220 Building Construction                                   | 169,407,712.94    | 0.00             | 169,407,712.94    |
| 29221 Building Construction                                   | 169,407,712.94    | 0.00             | 169,407,712.94    |
| 29230 Capital Formation - Building                            | 747,710.00        | 0.00             | 747,710.00        |

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## Financial Comptroller General Office Economic Code wise Aggregate Expenditure (Capital)

Fiscal Year 2014/15 (2071/72)

ANNEX - 15

| Ministry/Economic Code |  | Cash              | Non Cash         | Total Expenditure |
|------------------------|--|-------------------|------------------|-------------------|
| 29231                  | Capital Formation - Building                 | 747,710.00        | 0.00             | 747,710.00        |
| 29310                  | Furniture & Fittings                         | 11,202,158.45     | 0.00             | 11,202,158.45     |
| 29311                  | Furniture & Fixtures                         | 11,202,158.45     | 0.00             | 11,202,158.45     |
| 29410                  | Vehicles                                     | 9,399,860.00      | 0.00             | 9,399,860.00      |
| 29411                  | Vehicles                                     | 9,399,860.00      | 0.00             | 9,399,860.00      |
| 29510                  | Plant & Machinery                            | 688,643,043.76    | 44,350,548.00    | 732,993,591.76    |
| 29511                  | Plant & Machinery                            | 688,643,043.76    | 44,350,548.00    | 732,993,591.76    |
| 29610                  | Civil Works - Construction                   | 23,783,473,869.08 | 4,487,847,889.36 | 28,271,321,758.44 |
| 29611                  | Civil Works - Construction                   | 23,783,473,869.08 | 4,487,847,889.36 | 28,271,321,758.44 |
| 29620                  | Capital Formation - Civil Works              | 357,554,438.93    | 0.00             | 357,554,438.93    |
| 29621                  | Capital Formation                            | 357,554,438.93    | 0.00             | 357,554,438.93    |
| 29710                  | Capital Research & Consultancy               | 936,375,157.18    | 205,393,697.02   | 1,141,768,854.20  |
| 29711                  | Capital Research & Consultancy               | 934,214,738.18    | 204,081,898.02   | 1,138,296,636.20  |
| 29712                  | Software Devloment and Purchase              | 2,160,419.00      | 1,311,799.00     | 3,472,218.00      |
| 340                    | Ministry of Women, Children & Social Welfare | 95,738,453.85     | 0.00             | 95,738,453.85     |
|                        | Capital                                      | 95,738,453.85     | 0.00             | 95,738,453.85     |
| 29220                  | Building Construction                        | 77,838,372.89     | 0.00             | 77,838,372.89     |
| 29221                  | Building Construction                        | 77,838,372.89     | 0.00             | 77,838,372.89     |
| 29230                  | Capital Formation - Building                 | 199,621.46        | 0.00             | 199,621.46        |
| 29231                  | Capital Formation - Building                 | 199,621.46        | 0.00             | 199,621.46        |
| 29310                  | Furniture & Fittings                         | 9,007,417.50      | 0.00             | 9,007,417.50      |
| 29311                  | Furniture & Fixtures                         | 9,007,417.50      | 0.00             | 9,007,417.50      |
| 29510                  | Plant & Machinery                            | 8,668,047.00      | 0.00             | 8,668,047.00      |
| 29511                  | Plant & Machinery                            | 8,668,047.00      | 0.00             | 8,668,047.00      |
| 29710                  | Capital Research & Consultancy               | 24,995.00         | 0.00             | 24,995.00         |
| 29712                  | Software Devloment and Purchase              | 24,995.00         | 0.00             | 24,995.00         |
| 343                    | Ministry of Youth and Sports                 | 11,845,298.07     | 0.00             | 11,845,298.07     |
|                        | Capital                                      | 11,845,298.07     | 0.00             | 11,845,298.07     |
| 29230                  | Capital Formation - Building                 | 471,921.37        | 0.00             | 471,921.37        |
| 29231                  | Capital Formation - Building                 | 471,921.37        | 0.00             | 471,921.37        |
| 29310                  | Furniture & Fittings                         | 1,340,107.70      | 0.00             | 1,340,107.70      |
| 29311                  | Furniture & Fixtures                         | 1,340,107.70      | 0.00             | 1,340,107.70      |
| 29410                  | Vehicles                                     | 9,400,000.00      | 0.00             | 9,400,000.00      |
| 29411                  | Vehicles                                     | 9,400,000.00      | 0.00             | 9,400,000.00      |
| 29510                  | Plant & Machinery                            | 495,409.00        | 0.00             | 495,409.00        |
| 29511                  | Plant & Machinery                            | 495,409.00        | 0.00             | 495,409.00        |
| 29710                  | Capital Research & Consultancy               | 137,860.00        | 0.00             | 137,860.00        |
| 29712                  | Software Devloment and Purchase              | 137,860.00        | 0.00             | 137,860.00        |
| 345                    | Ministry of Defence                          | 5,090,327,332.76  | 0.00             | 5,090,327,332.76  |
|                        | Capital                                      | 5,090,327,332.76  | 0.00             | 5,090,327,332.76  |
| 29110                  | Land Acquisition                             | 250,000,000.00    | 0.00             | 250,000,000.00    |
| 29111                  | Land Acquisition                             | 250,000,000.00    | 0.00             | 250,000,000.00    |
| 29220                  | Building Construction                        | 1,435,157,056.72  | 0.00             | 1,435,157,056.72  |
| 29221                  | Building Construction                        | 1,435,157,056.72  | 0.00             | 1,435,157,056.72  |
| 29230                  | Capital Formation - Building                 | 285,985,666.12    | 0.00             | 285,985,666.12    |
| 29231                  | Capital Formation - Building                 | 285,985,666.12    | 0.00             | 285,985,666.12    |
| 29310                  | Furniture & Fittings                         | 22,562,069.00     | 0.00             | 22,562,069.00     |
| 29311                  | Furniture & Fixtures                         | 22,562,069.00     | 0.00             | 22,562,069.00     |
| 29410                  | Vehicles                                     | 1,278,692,124.00  | 0.00             | 1,278,692,124.00  |
| 29411                  | Vehicles                                     | 1,278,692,124.00  | 0.00             | 1,278,692,124.00  |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Capital)**

Fiscal Year 2014/15 (2071/72)

ANNEX - 15

| Ministry/Economic Code |                                    | Cash              | Non Cash         | Total Expenditure |
|------------------------|------------------------------------|-------------------|------------------|-------------------|
| 29510                  | Plant & Machinery                  | 1,239,169,417.92  | 0.00             | 1,239,169,417.92  |
| 29511                  | Plant & Machinery                  | 1,239,169,417.92  | 0.00             | 1,239,169,417.92  |
| 29610                  | Civil Works - Construction         | 571,160,999.00    | 0.00             | 571,160,999.00    |
| 29611                  | Civil Works - Construction         | 571,160,999.00    | 0.00             | 571,160,999.00    |
| 29620                  | Capital Formation - Civil Works    | 6,600,000.00      | 0.00             | 6,600,000.00      |
| 29621                  | Capital Formation                  | 6,600,000.00      | 0.00             | 6,600,000.00      |
| 29710                  | Capital Research & Consultancy     | 1,000,000.00      | 0.00             | 1,000,000.00      |
| 29712                  | Software Devloment and Purchase    | 1,000,000.00      | 0.00             | 1,000,000.00      |
| 347                    | Ministry of Urban Development      | 12,660,168,940.54 | 2,037,795,016.08 | 14,697,963,956.62 |
|                        | Capital                            | 12,660,168,940.54 | 2,037,795,016.08 | 14,697,963,956.62 |
| 29110                  | Land Acquisition                   | 270,410,776.50    | 0.00             | 270,410,776.50    |
| 29111                  | Land Acquisition                   | 270,410,776.50    | 0.00             | 270,410,776.50    |
| 29220                  | Building Construction              | 2,486,425,719.74  | 0.00             | 2,486,425,719.74  |
| 29221                  | Building Construction              | 2,486,425,719.74  | 0.00             | 2,486,425,719.74  |
| 29230                  | Capital Formation - Building       | 99,981,388.47     | 0.00             | 99,981,388.47     |
| 29231                  | Capital Formation - Building       | 99,981,388.47     | 0.00             | 99,981,388.47     |
| 29310                  | Furniture & Fittings               | 68,962,036.29     | 0.00             | 68,962,036.29     |
| 29311                  | Furniture & Fixtures               | 68,962,036.29     | 0.00             | 68,962,036.29     |
| 29410                  | Vehicles                           | 36,840,133.00     | 0.00             | 36,840,133.00     |
| 29411                  | Vehicles                           | 36,840,133.00     | 0.00             | 36,840,133.00     |
| 29510                  | Plant & Machinery                  | 44,900,969.50     | 0.00             | 44,900,969.50     |
| 29511                  | Plant & Machinery                  | 44,900,969.50     | 0.00             | 44,900,969.50     |
| 29610                  | Civil Works - Construction         | 9,047,352,400.72  | 1,688,253,183.71 | 10,735,605,584.43 |
| 29611                  | Civil Works - Construction         | 9,047,352,400.72  | 1,688,253,183.71 | 10,735,605,584.43 |
| 29620                  | Capital Formation - Civil Works    | 224,925,493.67    | 0.00             | 224,925,493.67    |
| 29621                  | Capital Formation                  | 224,925,493.67    | 0.00             | 224,925,493.67    |
| 29710                  | Capital Research & Consultancy     | 380,370,022.65    | 349,541,832.37   | 729,911,855.02    |
| 29711                  | Capital Research & Consultancy     | 379,717,772.65    | 349,541,832.37   | 729,259,605.02    |
| 29712                  | Software Devloment and Purchase    | 652,250.00        | 0.00             | 652,250.00        |
| 349                    | Ministry of Peace & Reconstruction | 73,669,768.51     | 0.00             | 73,669,768.51     |
|                        | Capital                            | 73,669,768.51     | 0.00             | 73,669,768.51     |
| 29230                  | Capital Formation - Building       | 2,257,481.01      | 0.00             | 2,257,481.01      |
| 29231                  | Capital Formation - Building       | 2,257,481.01      | 0.00             | 2,257,481.01      |
| 29310                  | Furniture & Fittings               | 4,459,653.38      | 0.00             | 4,459,653.38      |
| 29311                  | Furniture & Fixtures               | 4,459,653.38      | 0.00             | 4,459,653.38      |
| 29410                  | Vehicles                           | 37,919,999.99     | 0.00             | 37,919,999.99     |
| 29411                  | Vehicles                           | 37,919,999.99     | 0.00             | 37,919,999.99     |
| 29510                  | Plant & Machinery                  | 6,193,306.13      | 0.00             | 6,193,306.13      |
| 29511                  | Plant & Machinery                  | 6,193,306.13      | 0.00             | 6,193,306.13      |
| 29610                  | Civil Works - Construction         | 22,649,778.00     | 0.00             | 22,649,778.00     |
| 29611                  | Civil Works - Construction         | 22,649,778.00     | 0.00             | 22,649,778.00     |
| 29710                  | Capital Research & Consultancy     | 189,550.00        | 0.00             | 189,550.00        |
| 29712                  | Software Devloment and Purchase    | 189,550.00        | 0.00             | 189,550.00        |
| 350                    | Ministry of Education              | 96,043,182.69     | 0.00             | 96,043,182.69     |
|                        | Capital                            | 96,043,182.69     | 0.00             | 96,043,182.69     |
| 29220                  | Building Construction              | 19,111,569.54     | 0.00             | 19,111,569.54     |
| 29221                  | Building Construction              | 19,111,569.54     | 0.00             | 19,111,569.54     |
| 29230                  | Capital Formation - Building       | 13,461,960.47     | 0.00             | 13,461,960.47     |
| 29231                  | Capital Formation - Building       | 13,461,960.47     | 0.00             | 13,461,960.47     |
| 29310                  | Furniture & Fittings               | 10,268,779.30     | 0.00             | 10,268,779.30     |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Capital)**

Fiscal Year 2014/15 (2071/72)

ANNEX - 15

| Ministry/Economic Code |   | Cash              | Non Cash      | Total Expenditure |
|------------------------|---|-------------------|---------------|-------------------|
|                        | 29311 Furniture & Fixtures                      | 10,268,779.30     | 0.00          | 10,268,779.30     |
|                        | 29410 Vehicles                                  | 599,900.00        | 0.00          | 599,900.00        |
|                        | 29411 Vehicles                                  | 599,900.00        | 0.00          | 599,900.00        |
|                        | 29510 Plant & Machinery                         | 39,860,735.15     | 0.00          | 39,860,735.15     |
|                        | 29511 Plant & Machinery                         | 39,860,735.15     | 0.00          | 39,860,735.15     |
|                        | 29610 Civil Works - Construction                | 4,998,892.23      | 0.00          | 4,998,892.23      |
|                        | 29611 Civil Works - Construction                | 4,998,892.23      | 0.00          | 4,998,892.23      |
|                        | 29710 Capital Research & Consultancy            | 7,741,346.00      | 0.00          | 7,741,346.00      |
|                        | 29712 Software Devloment and Purchase           | 7,741,346.00      | 0.00          | 7,741,346.00      |
| 352                    | Ministry of Cooperative and poverty Alleviation | 57,603,861.67     | 0.00          | 57,603,861.67     |
|                        | Capital   | 57,603,861.67     | 0.00          | 57,603,861.67     |
|                        | 29220 Building Construction                     | 24,184,060.36     | 0.00          | 24,184,060.36     |
|                        | 29221 Building Construction                     | 24,184,060.36     | 0.00          | 24,184,060.36     |
|                        | 29230 Capital Formation - Building              | 469,136.00        | 0.00          | 469,136.00        |
|                        | 29231 Capital Formation - Building              | 469,136.00        | 0.00          | 469,136.00        |
|                        | 29310 Furniture & Fittings                      | 11,195,308.35     | 0.00          | 11,195,308.35     |
|                        | 29311 Furniture & Fixtures                      | 11,195,308.35     | 0.00          | 11,195,308.35     |
|                        | 29410 Vehicles                                  | 139,842.00        | 0.00          | 139,842.00        |
|                        | 29411 Vehicles                                  | 139,842.00        | 0.00          | 139,842.00        |
|                        | 29510 Plant & Machinery                         | 18,785,998.17     | 0.00          | 18,785,998.17     |
|                        | 29511 Plant & Machinery                         | 18,785,998.17     | 0.00          | 18,785,998.17     |
|                        | 29620 Capital Formation - Civil Works           | 2,829,516.79      | 0.00          | 2,829,516.79      |
|                        | 29621 Capital Formation                         | 2,829,516.79      | 0.00          | 2,829,516.79      |
| 356                    | Ministry of General Administration              | 10,622,650.87     | 0.00          | 10,622,650.87     |
|                        | Capital   | 10,622,650.87     | 0.00          | 10,622,650.87     |
|                        | 29220 Building Construction                     | 2,254,068.00      | 0.00          | 2,254,068.00      |
|                        | 29221 Building Construction                     | 2,254,068.00      | 0.00          | 2,254,068.00      |
|                        | 29230 Capital Formation - Building              | 158,315.00        | 0.00          | 158,315.00        |
|                        | 29231 Capital Formation - Building              | 158,315.00        | 0.00          | 158,315.00        |
|                        | 29310 Furniture & Fittings                      | 3,138,161.00      | 0.00          | 3,138,161.00      |
|                        | 29311 Furniture & Fixtures                      | 3,138,161.00      | 0.00          | 3,138,161.00      |
|                        | 29510 Plant & Machinery                         | 4,045,519.87      | 0.00          | 4,045,519.87      |
|                        | 29511 Plant & Machinery                         | 4,045,519.87      | 0.00          | 4,045,519.87      |
|                        | 29620 Capital Formation - Civil Works           | 727,429.00        | 0.00          | 727,429.00        |
|                        | 29621 Capital Formation                         | 727,429.00        | 0.00          | 727,429.00        |
|                        | 29710 Capital Research & Consultancy            | 299,158.00        | 0.00          | 299,158.00        |
|                        | 29711 Capital Research & Consultancy            | 299,158.00        | 0.00          | 299,158.00        |
| 357                    | Ministry of Irrigation                          | 13,873,471,984.66 | 31,541,897.89 | 13,905,013,882.55 |
|                        | Capital   | 13,873,471,984.66 | 31,541,897.89 | 13,905,013,882.55 |
|                        | 29110 Land Acquisition                          | 285,077,856.00    | 0.00          | 285,077,856.00    |
|                        | 29111 Land Acquisition                          | 285,077,856.00    | 0.00          | 285,077,856.00    |
|                        | 29220 Building Construction                     | 38,723,210.39     | 0.00          | 38,723,210.39     |
|                        | 29221 Building Construction                     | 38,723,210.39     | 0.00          | 38,723,210.39     |
|                        | 29230 Capital Formation - Building              | 18,923,356.08     | 0.00          | 18,923,356.08     |
|                        | 29231 Capital Formation - Building              | 18,923,356.08     | 0.00          | 18,923,356.08     |
|                        | 29310 Furniture & Fittings                      | 4,936,729.36      | 0.00          | 4,936,729.36      |
|                        | 29311 Furniture & Fixtures                      | 4,936,729.36      | 0.00          | 4,936,729.36      |
|                        | 29410 Vehicles                                  | 210,576,499.61    | 0.00          | 210,576,499.61    |
|                        | 29411 Vehicles                                  | 210,576,499.61    | 0.00          | 210,576,499.61    |
|                        | 29510 Plant & Machinery                         | 112,826,137.72    | 0.00          | 112,826,137.72    |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Capital)**

Fiscal Year 2014/15 (2071/72)

ANNEX - 15

| Ministry/Economic Code |   | Cash              | Non Cash       | Total Expenditure |
|------------------------|---|-------------------|----------------|-------------------|
| 29511                  | Plant & Machinery                                 | 112,826,137.72    | 0.00           | 112,826,137.72    |
| 29610                  | Civil Works - Construction                        | 11,773,714,657.55 | 0.00           | 11,773,714,657.55 |
| 29611                  | Civil Works - Construction                        | 11,773,714,657.55 | 0.00           | 11,773,714,657.55 |
| 29620                  | Capital Formation - Civil Works                   | 1,094,159,738.80  | 0.00           | 1,094,159,738.80  |
| 29621                  | Capital Formation                                 | 1,094,159,738.80  | 0.00           | 1,094,159,738.80  |
| 29710                  | Capital Research & Consultancy                    | 334,533,799.15    | 31,541,897.89  | 366,075,697.04    |
| 29711                  | Capital Research & Consultancy                    | 332,686,323.15    | 31,541,897.89  | 364,228,221.04    |
| 29712                  | Software Devloment and Purchase                   | 1,847,476.00      | 0.00           | 1,847,476.00      |
| 358                    | Ministry of Information and Communications        | 325,433,931.11    | 17,927,376.60  | 343,361,307.71    |
|                        | Capital   | 325,433,931.11    | 17,927,376.60  | 343,361,307.71    |
| 29220                  | Building Construction                             | 119,958,608.23    | 0.00           | 119,958,608.23    |
| 29221                  | Building Construction                             | 119,958,608.23    | 0.00           | 119,958,608.23    |
| 29230                  | Capital Formation - Building                      | 4,801,709.94      | 0.00           | 4,801,709.94      |
| 29231                  | Capital Formation - Building                      | 4,801,709.94      | 0.00           | 4,801,709.94      |
| 29310                  | Furniture & Fittings                              | 13,909,236.66     | 0.00           | 13,909,236.66     |
| 29311                  | Furniture & Fixtures                              | 13,909,236.66     | 0.00           | 13,909,236.66     |
| 29410                  | Vehicles  | 6,059,986.24      | 0.00           | 6,059,986.24      |
| 29411                  | Vehicles  | 6,059,986.24      | 0.00           | 6,059,986.24      |
| 29510                  | Plant & Machinery                                 | 102,448,511.08    | 0.00           | 102,448,511.08    |
| 29511                  | Plant & Machinery                                 | 102,448,511.08    | 0.00           | 102,448,511.08    |
| 29610                  | Civil Works - Construction                        | 76,824,421.96     | 17,927,376.60  | 94,751,798.56     |
| 29611                  | Civil Works - Construction                        | 76,824,421.96     | 17,927,376.60  | 94,751,798.56     |
| 29620                  | Capital Formation - Civil Works                   | 784,537.00        | 0.00           | 784,537.00        |
| 29621                  | Capital Formation                                 | 784,537.00        | 0.00           | 784,537.00        |
| 29710                  | Capital Research & Consultancy                    | 646,920.00        | 0.00           | 646,920.00        |
| 29711                  | Capital Research & Consultancy                    | 0.00              | 0.00           | 0.00              |
| 29712                  | Software Devloment and Purchase                   | 646,920.00        | 0.00           | 646,920.00        |
| 365                    | Ministry of Federal Affairs and Local Development | 9,507,393,210.84  | 351,645,594.80 | 9,859,038,805.64  |
|                        | Capital   | 9,507,393,210.84  | 351,645,594.80 | 9,859,038,805.64  |
| 26320                  | Capital Grant to Local Body                       | 0.00              | 0.00           | 0.00              |
| 26322                  | Conditional Capital Grant to Local Bodies         | 0.00              | 0.00           | 0.00              |
| 29110                  | Land Acquisition                                  | 125,763,986.36    | 0.00           | 125,763,986.36    |
| 29111                  | Land Acquisition                                  | 125,763,986.36    | 0.00           | 125,763,986.36    |
| 29220                  | Building Construction                             | 1,124,586,349.16  | 0.00           | 1,124,586,349.16  |
| 29221                  | Building Construction                             | 1,124,586,349.16  | 0.00           | 1,124,586,349.16  |
| 29230                  | Capital Formation - Building                      | 2,499,734.00      | 0.00           | 2,499,734.00      |
| 29231                  | Capital Formation - Building                      | 2,499,734.00      | 0.00           | 2,499,734.00      |
| 29310                  | Furniture & Fittings                              | 17,842,393.10     | 426,850.00     | 18,269,243.10     |
| 29311                  | Furniture & Fixtures                              | 17,842,393.10     | 426,850.00     | 18,269,243.10     |
| 29410                  | Vehicles  | 58,653,417.99     | 1,600,700.00   | 60,254,117.99     |
| 29411                  | Vehicles  | 58,653,417.99     | 1,600,700.00   | 60,254,117.99     |
| 29510                  | Plant & Machinery                                 | 105,404,547.13    | 19,967,677.00  | 125,372,224.13    |
| 29511                  | Plant & Machinery                                 | 105,404,547.13    | 19,967,677.00  | 125,372,224.13    |
| 29610                  | Civil Works - Construction                        | 7,209,714,914.76  | 320,700,052.48 | 7,530,414,967.24  |
| 29611                  | Civil Works - Construction                        | 7,209,714,914.76  | 320,700,052.48 | 7,530,414,967.24  |
| 29620                  | Capital Formation - Civil Works                   | 586,082,034.24    | 0.00           | 586,082,034.24    |
| 29621                  | Capital Formation                                 | 586,082,034.24    | 0.00           | 586,082,034.24    |
| 29710                  | Capital Research & Consultancy                    | 276,845,834.10    | 8,950,315.32   | 285,796,149.42    |
| 29711                  | Capital Research & Consultancy                    | 276,698,654.10    | 8,950,315.32   | 285,648,969.42    |
| 29712                  | Software Devloment and Purchase                   | 147,180.00        | 0.00           | 147,180.00        |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Capital)**

Fiscal Year 2014/15 (2071/72)

ANNEX - 15

| Ministry/Economic Code |  | Cash             | Non Cash      | Total Expenditure |
|------------------------|--|------------------|---------------|-------------------|
| 370                    | Ministry of Health and Population                | 1,147,148,477.49 | 68,047,885.00 | 1,215,196,362.49  |
|                        | Capital  | 1,147,148,477.49 | 68,047,885.00 | 1,215,196,362.49  |
| 22510                  | Consultancy and Other Services fee               | 0.00             | 0.00          | 0.00              |
| 22512                  | Skill Development and Awareness Training Program | 0.00             | 0.00          | 0.00              |
| 29220                  | Building Construction                            | 53,372,089.72    | 0.00          | 53,372,089.72     |
| 29221                  | Building Construction                            | 53,372,089.72    | 0.00          | 53,372,089.72     |
| 29230                  | Capital Formation - Building                     | 1,723,353.86     | 0.00          | 1,723,353.86      |
| 29231                  | Capital Formation - Building                     | 1,723,353.86     | 0.00          | 1,723,353.86      |
| 29310                  | Furniture & Fittings                             | 57,423,567.14    | 399,398.00    | 57,822,965.14     |
| 29311                  | Furniture & Fixtures                             | 57,423,567.14    | 399,398.00    | 57,822,965.14     |
| 29410                  | Vehicles   | 88,604,074.00    | 0.00          | 88,604,074.00     |
| 29411                  | Vehicles   | 88,604,074.00    | 0.00          | 88,604,074.00     |
| 29510                  | Plant & Machinery                                | 825,095,753.75   | 67,648,487.00 | 892,744,240.75    |
| 29511                  | Plant & Machinery                                | 825,095,753.75   | 67,648,487.00 | 892,744,240.75    |
| 29610                  | Civil Works - Construction                       | 54,967,599.20    | 0.00          | 54,967,599.20     |
| 29611                  | Civil Works - Construction                       | 54,967,599.20    | 0.00          | 54,967,599.20     |
| 29620                  | Capital Formation - Civil Works                  | 65,581,090.82    | 0.00          | 65,581,090.82     |
| 29621                  | Capital Formation                                | 65,581,090.82    | 0.00          | 65,581,090.82     |
| 29710                  | Capital Research & Consultancy                   | 380,949.00       | 0.00          | 380,949.00        |
| 29711                  | Capital Research & Consultancy                   | 380,949.00       | 0.00          | 380,949.00        |
| 371                    | Ministry of Labour and Employment                | 49,717,205.33    | 2,835,828.00  | 52,553,033.33     |
|                        | Capital  | 49,717,205.33    | 2,835,828.00  | 52,553,033.33     |
| 29220                  | Building Construction                            | 3,470,946.22     | 0.00          | 3,470,946.22      |
| 29221                  | Building Construction                            | 3,470,946.22     | 0.00          | 3,470,946.22      |
| 29230                  | Capital Formation - Building                     | 2,003,012.64     | 0.00          | 2,003,012.64      |
| 29231                  | Capital Formation - Building                     | 2,003,012.64     | 0.00          | 2,003,012.64      |
| 29310                  | Furniture & Fittings                             | 5,455,583.57     | 959,828.00    | 6,415,411.57      |
| 29311                  | Furniture & Fixtures                             | 5,455,583.57     | 959,828.00    | 6,415,411.57      |
| 29410                  | Vehicles   | 1,466,380.00     | 0.00          | 1,466,380.00      |
| 29411                  | Vehicles   | 1,466,380.00     | 0.00          | 1,466,380.00      |
| 29510                  | Plant & Machinery                                | 8,175,422.05     | 1,876,000.00  | 10,051,422.05     |
| 29511                  | Plant & Machinery                                | 8,175,422.05     | 1,876,000.00  | 10,051,422.05     |
| 29610                  | Civil Works - Construction                       | 848,608.00       | 0.00          | 848,608.00        |
| 29611                  | Civil Works - Construction                       | 848,608.00       | 0.00          | 848,608.00        |
| 29620                  | Capital Formation - Civil Works                  | 9,800,854.80     | 0.00          | 9,800,854.80      |
| 29621                  | Capital Formation                                | 9,800,854.80     | 0.00          | 9,800,854.80      |
| 29710                  | Capital Research & Consultancy                   | 18,496,398.05    | 0.00          | 18,496,398.05     |
| 29711                  | Capital Research & Consultancy                   | 7,540,185.05     | 0.00          | 7,540,185.05      |
| 29712                  | Software Development and Purchase                | 10,956,213.00    | 0.00          | 10,956,213.00     |
| 391                    | National Planning Commission Secretariate        | 91,020,469.43    | 0.00          | 91,020,469.43     |
|                        | Capital  | 91,020,469.43    | 0.00          | 91,020,469.43     |
| 29220                  | Building Construction                            | 27,363,000.27    | 0.00          | 27,363,000.27     |
| 29221                  | Building Construction                            | 27,363,000.27    | 0.00          | 27,363,000.27     |
| 29230                  | Capital Formation - Building                     | 2,660,277.30     | 0.00          | 2,660,277.30      |
| 29231                  | Capital Formation - Building                     | 2,660,277.30     | 0.00          | 2,660,277.30      |
| 29310                  | Furniture & Fittings                             | 1,222,298.00     | 0.00          | 1,222,298.00      |
| 29311                  | Furniture & Fixtures                             | 1,222,298.00     | 0.00          | 1,222,298.00      |
| 29410                  | Vehicles   | 50,634,455.00    | 0.00          | 50,634,455.00     |
| 29411                  | Vehicles   | 50,634,455.00    | 0.00          | 50,634,455.00     |
| 29510                  | Plant & Machinery                                | 7,551,676.28     | 0.00          | 7,551,676.28      |
| 29511                  | Plant & Machinery                                | 7,551,676.28     | 0.00          | 7,551,676.28      |



Government of Nepal  
Ministry of Finance

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Capital)**

Fiscal Year 2014/15 (2071/72)

ANNEX - 15

| Ministry/Economic Code |                                 | Cash         | Non Cash | Total Expenditure |
|------------------------|---------------------------------|--------------|----------|-------------------|
| 29620                  | Capital Formation - Civil Works | 1,028,421.00 | 0.00     | 1,028,421.00      |
| 29621                  | Capital Formation               | 1,028,421.00 | 0.00     | 1,028,421.00      |
| 29710                  | Capital Research & Consultancy  | 560,341.58   | 0.00     | 560,341.58        |
| 29712                  | Software Devloment and Purchase | 560,341.58   | 0.00     | 560,341.58        |

**Financial Comptroller General Office**  
**Economic Code wise Aggregate Expenditure (Financing)**

Fiscal Year 2014/15 (2071/72)

| Ministry/Economic Code                | Cash              | Non Cash          | Total Expenditure  |
|---------------------------------------|-------------------|-------------------|--------------------|
| 305 Ministry of Finance               | 0.00              | 0.00              | 0.00               |
| Financing                             | 0.00              | 0.00              | 0.00               |
| 31110 Internal Loan                   | 0.00              | 0.00              | 0.00               |
| 31111 Internal Loan to Corporations   | 0.00              | 0.00              | 0.00               |
| 502 MOF Domestic Debt Service         | 93,302,161,413.81 | 10,005,087,911.78 | 103,307,249,325.59 |
| Financing                             | 93,302,161,413.81 | 10,005,087,911.78 | 103,307,249,325.59 |
| 31110 Internal Loan                   | 18,366,139,804.00 | 9,972,828,617.28  | 28,338,968,421.28  |
| 31111 Internal Loan to Corporations   | 18,366,139,804.00 | 9,972,828,617.28  | 28,338,968,421.28  |
| 31210 Domestic Share Investments      | 8,491,753,092.00  | 32,259,294.50     | 8,524,012,386.50   |
| 31211 Share Investments- Corporations | 8,491,753,092.00  | 32,259,294.50     | 8,524,012,386.50   |
| 31220 Foreign Share Investments       | 1,986,414,927.86  | 0.00              | 1,986,414,927.86   |
| 31221 Foreign Share Investments       | 1,986,414,927.86  | 0.00              | 1,986,414,927.86   |
| 32110 External Amortizations          | 17,027,868,369.94 | 0.00              | 17,027,868,369.94  |
| 32111 External Amortization           | 17,027,868,369.94 | 0.00              | 17,027,868,369.94  |
| 32210 Domestic Amortization           | 47,429,985,220.01 | 0.00              | 47,429,985,220.01  |
| 32211 Domestic Amortization           | 47,429,985,220.01 | 0.00              | 47,429,985,220.01  |

Government of Nepal  
Ministry of Finance

**Financial Comptroller General Office**  
**Votable/NonVotable Final Report (Recurrent)**

Fiscal year 2014/15 (2071/72)

|  | Redbook            | Virement In       | Virement Out      | Net Budget         | Release            | Expenditure        | Release Balance | Budget Balance    |
|--|--------------------|-------------------|-------------------|--------------------|--------------------|--------------------|-----------------|-------------------|
| Charged  | 23,503,330,000.00  | 21,204,810.00     | 13,124,811,210.00 | 10,399,723,600.00  | 9,334,760,914.69   | 9,334,760,914.69   | 0.00            | 1,064,962,685.31  |
| President  | 5,917,000.00       | 0.00              | 0.00              | 5,917,000.00       | 5,741,224.42       | 5,741,224.42       | 0.00            | 175,775.58        |
| Deputy President                                   | 5,312,000.00       | 394,100.00        | 394,100.00        | 5,312,000.00       | 5,415,792.00       | 5,415,792.00       | 0.00            | -103,792.00       |
| Constituent Assembly / Legislature - Parliament    | 52,382,000.00      | 1,742,110.00      | 43,342,110.00     | 10,782,000.00      | 9,529,447.91       | 9,529,447.91       | 0.00            | 1,252,552.09      |
| Courts   | 35,911,000.00      | 0.00              | 0.00              | 35,911,000.00      | 28,430,983.69      | 28,430,983.69      | 0.00            | 7,480,016.31      |
| Commission for Investigation of Abuse of Authority | 4,169,000.00       | 0.00              | 0.00              | 4,169,000.00       | 2,966,032.52       | 2,966,032.52       | 0.00            | 1,202,967.48      |
| Office of the Auditor General                      | 638,000.00         | 68,600.00         | 0.00              | 706,600.00         | 698,324.00         | 698,324.00         | 0.00            | 8,276.00          |
| Public Service Commission                          | 5,024,000.00       | 0.00              | 0.00              | 5,024,000.00       | 4,953,263.70       | 4,953,263.70       | 0.00            | 70,736.30         |
| Election Commission                                | 3,813,000.00       | 0.00              | 198,000.00        | 3,615,000.00       | 3,451,671.47       | 3,451,671.47       | 0.00            | 163,328.53        |
| National Human Rights Commission                   | 5,591,000.00       | 0.00              | 0.00              | 5,591,000.00       | 3,498,619.16       | 3,498,619.16       | 0.00            | 2,092,380.84      |
| MOF Domestic Debt Service                          | 18,507,642,000.00  | 12,000,000.00     | 12,290,000,000.00 | 6,229,642,000.00   | 6,229,023,184.21   | 6,229,023,184.21   | 0.00            | 618,815.79        |
| MOF External Debt Service (Multilateral)           | 4,061,024,000.00   | 0.00              | 719,000,000.00    | 3,342,024,000.00   | 2,579,732,510.45   | 2,579,732,510.45   | 0.00            | 762,291,489.55    |
| MOF External Debt Service (Bilateral)              | 785,907,000.00     | 7,000,000.00      | 41,877,000.00     | 751,030,000.00     | 454,442,677.16     | 454,442,677.16     | 0.00            | 296,587,322.84    |
| MOF Miscellaneous                                  | 30,000,000.00      | 0.00              | 30,000,000.00     | 0.00               | 6,877,184.00       | 6,877,184.00       | 0.00            | -6,877,184.00     |
| Appropriated                                       | 375,447,865,000.00 | 60,971,293,978.00 | 70,503,695,163.00 | 365,915,463,815.00 | 330,072,837,555.03 | 330,072,837,555.03 | 0.00            | 35,842,026,259.97 |
| President  | 70,385,000.00      | 11,569,000.00     | 769,000.00        | 81,185,000.00      | 78,288,859.86      | 78,288,859.86      | 0.00            | 2,896,140.14      |
| Deputy President                                   | 20,918,000.00      | 700,000.00        | 400,000.00        | 21,218,000.00      | 21,744,740.46      | 21,744,740.46      | 0.00            | -526,740.46       |
| Constituent Assembly / Legislature - Parliament    | 1,128,462,000.00   | 820,692,860.00    | 146,713,000.00    | 1,802,444,860.00   | 1,290,061,224.17   | 1,290,061,224.17   | 0.00            | 512,383,635.83    |
| Courts   | 2,611,135,000.00   | 276,272,479.00    | 152,339,478.00    | 2,735,068,001.00   | 2,536,342,001.87   | 2,536,342,001.87   | 0.00            | 198,725,999.13    |
| Commission for Investigation of Abuse of Authority | 510,015,000.00     | 37,279,320.00     | 36,687,000.00     | 510,607,320.00     | 451,739,083.76     | 451,739,083.76     | 0.00            | 58,868,236.24     |
| Office of the Auditor General                      | 396,748,000.00     | 0.00              | 20,000,000.00     | 376,748,000.00     | 291,957,741.55     | 291,957,741.55     | 0.00            | 84,790,258.45     |
| Public Service Commission                          | 398,738,000.00     | 35,392,190.00     | 19,500,000.00     | 414,630,190.00     | 393,734,379.62     | 393,734,379.62     | 0.00            | 20,895,810.38     |
| Election Commission                                | 338,087,000.00     | 219,582,000.00    | 26,268,000.00     | 531,401,000.00     | 455,028,236.36     | 455,028,236.36     | 0.00            | 76,372,763.64     |
| National Human Rights Commission                   | 111,079,000.00     | 1,000,000.00      | 25,200,000.00     | 86,879,000.00      | 72,811,298.65      | 72,811,298.65      | 0.00            | 14,067,701.35     |
| Office of the Attorney General                     | 431,554,000.00     | 95,197,500.00     | 60,664,000.00     | 466,087,500.00     | 461,345,761.56     | 461,345,761.56     | 0.00            | 4,741,738.44      |

Government of Nepal  
Ministry of Finance

## Financial Comptroller General Office Votable/Non Votable Final Report (Recurrent)

Fiscal year 2014/15 (2071/72)

|  | Redbook           |                  | Virement In      |  | Virement Out |  | Net Budget        |  | Release           |  | Expenditure       |  | Release Balance   |  | Budget Balance |                   |
|--|-------------------|------------------|------------------|--|--------------|--|-------------------|--|-------------------|--|-------------------|--|-------------------|--|----------------|-------------------|
| Council of Justice   | 34,251,000.00     | 6,457,325.00     | 5,700,000.00     |  |              |  | 35,008,325.00     |  | 34,916,179.20     |  | 34,916,179.20     |  | 34,916,179.20     |  | 0.00           | 92,145.80         |
| Prime Minister and Council of Ministers Office                           | 4,292,422,000.00  | 9,029,473,760.00 | 29,893,000.00    |  |              |  | 13,292,002,760.00 |  | 12,052,383,457.99 |  | 12,052,383,457.99 |  | 12,052,383,457.99 |  | 0.00           | 1,239,619,302.01  |
| Ministry of Finance  | 6,942,667,000.00  | 257,916,368.00   | 2,489,849,720.00 |  |              |  | 4,710,733,648.00  |  | 4,176,769,555.55  |  | 4,176,769,555.55  |  | 4,176,769,555.55  |  | 0.00           | 533,964,092.45    |
| Ministry of Industry   | 2,042,099,000.00  | 2,471,220,672.00 | 2,454,307,960.00 |  |              |  | 2,059,011,712.00  |  | 1,321,570,214.25  |  | 1,321,570,214.25  |  | 1,321,570,214.25  |  | 0.00           | 737,441,497.75    |
| Ministry of Energy   | 1,640,988,000.00  | 348,825,978.00   | 2,408,500.00     |  |              |  | 1,987,405,478.00  |  | 1,883,137,810.62  |  | 1,883,137,810.62  |  | 1,883,137,810.62  |  | 0.00           | 104,267,667.38    |
| Ministry of Law, Justice, Constituent Assembly and Parliamentary Affairs | 123,572,000.00    | 500,000.00       | 10,114,000.00    |  |              |  | 113,958,000.00    |  | 98,338,027.10     |  | 98,338,027.10     |  | 98,338,027.10     |  | 0.00           | 15,619,972.90     |
| Ministry of Agriculture Development                                      | 20,744,367,000.00 | 735,570,401.00   | 1,238,914,740.00 |  |              |  | 20,241,022,661.00 |  | 17,292,530,792.30 |  | 17,292,530,792.30 |  | 17,292,530,792.30 |  | 0.00           | 2,948,491,868.70  |
| Ministry of Home   | 32,720,669,000.00 | 1,349,889,247.00 | 617,511,436.00   |  |              |  | 33,453,046,811.00 |  | 35,560,507,964.67 |  | 35,560,507,964.67 |  | 35,560,507,964.67 |  | 0.00           | -2,107,461,153.67 |
| Ministry of Culture, Tourism and Civil Aviation                          | 2,646,190,000.00  | 204,132,201.00   | 387,915,572.00   |  |              |  | 2,462,406,629.00  |  | 1,889,535,872.90  |  | 1,889,535,872.90  |  | 1,889,535,872.90  |  | 0.00           | 572,870,756.10    |
| Ministry of Foreign Affairs  | 2,790,032,000.00  | 564,794,805.00   | 189,928,418.00   |  |              |  | 3,164,898,387.00  |  | 3,044,850,045.88  |  | 3,044,850,045.88  |  | 3,044,850,045.88  |  | 0.00           | 120,048,341.12    |
| Ministry of Forestry and Soil Conservation                               | 6,303,721,000.00  | 310,356,784.00   | 48,235,184.00    |  |              |  | 6,565,842,600.00  |  | 6,588,392,697.88  |  | 6,588,392,697.88  |  | 6,588,392,697.88  |  | 0.00           | -22,550,097.88    |
| Ministry of Commerce and Supply  | 984,988,000.00    | 14,850,000.00    | 850,000.00       |  |              |  | 998,988,000.00    |  | 789,119,578.56    |  | 789,119,578.56    |  | 789,119,578.56    |  | 0.00           | 209,868,421.44    |
| Ministry of Environment, Science and Technology                          | 5,370,231,000.00  | 2,919,308,262.00 | 1,429,155,262.00 |  |              |  | 6,860,384,000.00  |  | 4,719,306,011.70  |  | 4,719,306,011.70  |  | 4,719,306,011.70  |  | 0.00           | 2,141,077,988.30  |
| Ministry of Land Reforms and Management                                  | 2,763,359,000.00  | 169,017,473.00   | 144,052,327.00   |  |              |  | 2,788,324,146.00  |  | 2,652,718,116.74  |  | 2,652,718,116.74  |  | 2,652,718,116.74  |  | 0.00           | 135,606,029.26    |
| Ministry of Physical Planning, Works and Transport Management            | 5,808,425,000.00  | 120,231,518.00   | 85,643,508.00    |  |              |  | 5,843,013,010.00  |  | 5,452,873,565.33  |  | 5,452,873,565.33  |  | 5,452,873,565.33  |  | 0.00           | 390,139,444.67    |
| Ministry of Women, Children & Social Welfare                             | 1,656,631,000.00  | 196,929,595.00   | 215,042,595.00   |  |              |  | 1,638,518,000.00  |  | 1,449,720,250.16  |  | 1,449,720,250.16  |  | 1,449,720,250.16  |  | 0.00           | 188,797,749.84    |
| Ministry of Youth and Sports   | 1,477,707,000.00  | 100,497,201.00   | 128,809,322.00   |  |              |  | 1,449,394,879.00  |  | 1,426,047,778.01  |  | 1,426,047,778.01  |  | 1,426,047,778.01  |  | 0.00           | 23,347,100.99     |
| Ministry of Defense  | 26,110,213,000.00 | 362,807,750.00   | 615,497,000.00   |  |              |  | 25,857,523,750.00 |  | 28,442,814,765.44 |  | 28,442,814,765.44 |  | 28,442,814,765.44 |  | 0.00           | -2,585,291,015.44 |
| Ministry of Urban Development  | 5,488,282,000.00  | 2,739,434,749.00 | 2,531,421,240.00 |  |              |  | 5,696,295,509.00  |  | 4,272,474,895.54  |  | 4,272,474,895.54  |  | 4,272,474,895.54  |  | 0.00           | 1,423,820,613.46  |
| Ministry of Peace & Reconstruction                                       | 2,704,965,000.00  | 70,147,208.00    | 250,820,208.00   |  |              |  | 2,524,292,000.00  |  | 1,495,388,779.80  |  | 1,495,388,779.80  |  | 1,495,388,779.80  |  | 0.00           | 1,028,903,220.20  |
| Ministry of Education  | 85,860,138,000.00 | 3,035,893,048.00 | 3,113,810,760.00 |  |              |  | 85,782,220,288.00 |  | 79,744,811,039.27 |  | 79,744,811,039.27 |  | 79,744,811,039.27 |  | 0.00           | 6,037,409,248.73  |
| Ministry of Cooperative and poverty Alleviation                          | 1,082,077,000.00  | 87,467,687.00    | 133,987,000.00   |  |              |  | 1,035,557,687.00  |  | 921,043,803.83    |  | 921,043,803.83    |  | 921,043,803.83    |  | 0.00           | 114,513,883.17    |
| Ministry of General Administration                                       | 748,944,000.00    | 182,672,493.00   | 68,523,941.00    |  |              |  | 863,092,552.00    |  | 455,668,835.28    |  | 455,668,835.28    |  | 455,668,835.28    |  | 0.00           | 407,423,716.72    |
| Ministry of Irrigation   | 1,224,833,000.00  | 27,102,324.00    | 37,370,324.00    |  |              |  | 1,214,565,000.00  |  | 1,035,794,936.40  |  | 1,035,794,936.40  |  | 1,035,794,936.40  |  | 0.00           | 178,770,063.60    |
| Ministry of Information and Communications                               | 3,462,816,000.00  | 63,811,000.00    | 42,222,000.00    |  |              |  | 3,484,404,000.00  |  | 3,395,490,122.32  |  | 3,395,490,122.32  |  | 3,395,490,122.32  |  | 0.00           | 88,913,877.68     |
| Ministry of Federal Affairs and Local Development                        | 42,243,539,000.00 | 4,891,196,818.00 | 3,292,414,970.00 |  |              |  | 43,842,320,848.00 |  | 39,646,072,338.46 |  | 39,646,072,338.46 |  | 39,646,072,338.46 |  | 0.00           | 4,196,248,509.54  |

Government of Nepal  
Ministry of Finance

## Financial Comptroller General Office Votable/Non Votable Final Report (Recurrent)

Fiscal year 2014/15 (2071/72)

|                                   | Redbook            | Virement In       | Virement Out      | Net Budget         | Release            | Expenditure        | Release Balance | Budget Balance    |
|-----------------------------------|--------------------|-------------------|-------------------|--------------------|--------------------|--------------------|-----------------|-------------------|
| Ministry of Health and Population | 29,006,652,000.00  | 2,378,245,060.00  | 3,791,045,060.00  | 27,593,852,000.00  | 21,448,223,652.05  | 21,448,223,652.05  | 0.00            | 6,145,628,347.95  |
| Ministry of Labour and Employment | 841,207,000.00     | 74,460,151.00     | 111,411,000.00    | 804,256,151.00     | 701,167,978.72     | 701,167,978.72     | 0.00            | 103,088,172.28    |
| National Planning Commission      | 609,116,000.00     | 45,766,971.00     | 18,237,500.00     | 636,645,471.00     | 478,912,621.41     | 478,912,621.41     | 0.00            | 157,732,849.59    |
| Secretariate                      | 54,375,643,000.00  | 4,034,545,000.00  | 21,128,931,000.00 | 37,281,257,000.00  | 28,241,304,294.90  | 28,241,304,294.90  | 0.00            | 9,039,952,705.10  |
| MOF Staff Benefits and Retirement | 17,330,000,000.00  | 22,680,083,780.00 | 25,401,130,138.00 | 14,608,953,642.00  | 13,307,898,244.91  | 13,307,898,244.91  | 0.00            | 1,301,055,397.09  |
| Benefits                          |                    |                   |                   |                    |                    |                    |                 |                   |
| MOF Miscellaneous                 |                    |                   |                   |                    |                    |                    |                 |                   |
| Grand Total :                     | 398,951,195,000.00 | 60,992,498,788.00 | 83,628,506,373.00 | 376,315,187,415.00 | 339,407,598,469.72 | 339,407,598,469.72 | 0.00            | 36,907,588,945.28 |

Government of Nepal  
Ministry of Finance

**Financial Comptroller General Office**  
**Votable/Non Votable Final Report (Capital)**

Fiscal year: 2014/15 (2071/72)

|  | Redbook            | Virement In       | Virement Out      | Net Budget         | Release           | Expenditure       | Release Balance | Budget Balance    |
|--|--------------------|-------------------|-------------------|--------------------|-------------------|-------------------|-----------------|-------------------|
| Appropriated   | 116,755,042,000.00 | 36,991,054,212.00 | 30,514,942,553.00 | 123,231,153,659.00 | 88,843,513,857.56 | 88,843,513,857.56 | 0.00            | 34,387,639,801.44 |
| President  | 335,440,000.00     | 0.00              | 0.00              | 335,440,000.00     | 273,559,091.00    | 273,559,091.00    | 0.00            | 61,880,909.00     |
| Deputy President   | 3,000,000.00       | 0.00              | 0.00              | 3,000,000.00       | 2,892,020.00      | 2,892,020.00      | 0.00            | 107,980.00        |
| Constituent Assembly / Legislature<br>- Parliament                                     | 89,800,000.00      | 12,684,000.00     | 38,343,000.00     | 64,141,000.00      | 49,126,038.63     | 49,126,038.63     | 0.00            | 15,014,961.37     |
| Courts   | 874,000,000.00     | 171,829,200.00    | 168,208,354.00    | 877,620,846.00     | 461,685,486.72    | 461,685,486.72    | 0.00            | 415,935,359.28    |
| Commission for Investigation of<br>Abuse of Authority<br>Office of the Auditor General | 280,740,000.00     | 0.00              | 0.00              | 280,740,000.00     | 243,533,388.34    | 243,533,388.34    | 0.00            | 37,206,611.66     |
| Public Service Commission  | 119,002,000.00     | 885,000.00        | 885,000.00        | 119,002,000.00     | 33,222,261.00     | 33,222,261.00     | 0.00            | 85,779,739.00     |
| Election Commission  | 56,800,000.00      | 40,390,000.00     | 0.00              | 97,190,000.00      | 75,656,714.52     | 75,656,714.52     | 0.00            | 21,533,285.48     |
| National Human Rights<br>Commission  | 56,160,000.00      | 0.00              | 0.00              | 56,160,000.00      | 17,407,169.28     | 17,407,169.28     | 0.00            | 38,752,830.72     |
| Office of the Attorney General   | 3,500,000.00       | 28,617,600.00     | 0.00              | 32,117,600.00      | 32,032,974.94     | 32,032,974.94     | 0.00            | 84,625.06         |
| Council of Justice   | 141,890,000.00     | 750,000.00        | 500,000.00        | 142,140,000.00     | 115,438,451.21    | 115,438,451.21    | 0.00            | 26,701,548.79     |
| Prime Minister and Council of<br>Minister's Office                                     | 4,005,000.00       | 1,200,000.00      | 500,000.00        | 4,705,000.00       | 4,632,844.00      | 4,632,844.00      | 0.00            | 72,156.00         |
| Ministry of Finance  | 1,189,730,000.00   | 12,124,000.00     | 142,414,000.00    | 1,059,440,000.00   | 350,076,567.16    | 350,076,567.16    | 0.00            | 709,363,432.84    |
| Ministry of Industry   | 1,255,819,000.00   | 182,620,248.00    | 183,440,994.00    | 1,254,998,254.00   | 721,702,420.87    | 721,702,420.87    | 0.00            | 533,295,833.13    |
| Ministry of Energy   | 1,442,926,000.00   | 301,064,000.00    | 830,586,069.00    | 913,403,931.00     | 527,505,479.02    | 527,505,479.02    | 0.00            | 385,898,451.98    |
| Ministry of Law, Justice,<br>Constituent Assembly and<br>Parliamentary Affairs         | 2,236,829,000.00   | 309,842,000.00    | 734,833,000.00    | 1,811,838,000.00   | 763,577,367.97    | 763,577,367.97    | 0.00            | 1,048,260,632.03  |
| Ministry of Agriculture Development  | 11,822,000.00      | 1,200,000.00      | 0.00              | 13,022,000.00      | 7,559,461.83      | 7,559,461.83      | 0.00            | 5,462,538.17      |
| Ministry of Home   | 2,538,811,000.00   | 60,102,000.00     | 113,732,000.00    | 2,485,181,000.00   | 1,562,312,318.58  | 1,562,312,318.58  | 0.00            | 922,868,681.42    |
| Ministry of Culture, Tourism and<br>Civil Aviation                                     | 2,357,653,000.00   | 673,990,602.00    | 150,908,338.00    | 2,880,735,264.00   | 2,444,592,210.71  | 2,444,592,210.71  | 0.00            | 436,143,053.29    |
| Ministry of Foreign Affairs  | 1,277,730,000.00   | 575,755,000.00    | 1,062,455,000.00  | 791,030,000.00     | 606,550,400.29    | 606,550,400.29    | 0.00            | 184,479,599.71    |
| Ministry of Forestry and Soil<br>Conservation  | 506,296,000.00     | 255,145,853.00    | 352,460,833.00    | 408,981,020.00     | 312,804,044.07    | 312,804,044.07    | 0.00            | 96,176,975.93     |
| Ministry of Commerce and Supply  | 3,478,011,000.00   | 529,544,300.00    | 199,350,000.00    | 3,808,205,300.00   | 2,008,483,339.92  | 2,008,483,339.92  | 0.00            | 1,799,721,960.08  |
| Ministry of Environment, Science<br>and Technology                                     | 457,135,000.00     | 157,492,000.00    | 127,492,000.00    | 487,135,000.00     | 195,085,745.36    | 195,085,745.36    | 0.00            | 292,049,254.64    |
| Ministry of Land Reforms and<br>Management   | 1,072,641,000.00   | 102,445,000.00    | 47,792,000.00     | 1,127,294,000.00   | 282,909,916.06    | 282,909,916.06    | 0.00            | 844,384,083.94    |
| Ministry of Physical Planning,<br>Works and Transport Management                       | 649,059,000.00     | 42,572,354.00     | 3,571,000.00      | 688,060,354.00     | 526,991,200.56    | 526,991,200.56    | 0.00            | 161,069,153.44    |
|  | 35,312,692,000.00  | 11,477,554,450.00 | 6,893,154,000.00  | 39,897,092,450.00  | 32,364,836,837.73 | 32,364,836,837.73 | 0.00            | 7,532,255,612.27  |

Government of Nepal  
Ministry of Finance

## Financial Comptroller General Office Votable/NonVotable Final Report (Capital)

Fiscal year 2014/15 (2071/72)

|   | Redbook                   | Virement In              | Virement Out             | Net Budget                | Release                  | Expenditure              | Release Balance | Budget Balance           |
|---|---------------------------|--------------------------|--------------------------|---------------------------|--------------------------|--------------------------|-----------------|--------------------------|
| Ministry of Women, Children & Social Welfare      | 138,280,000.00            | 26,620,000.00            | 0.00                     | 164,900,000.00            | 112,559,641.85           | 112,559,641.85           | 0.00            | 52,340,358.15            |
| Ministry of Youth and Sports                      | 6,050,000.00              | 10,000,000.00            | 0.00                     | 16,050,000.00             | 11,845,298.07            | 11,845,298.07            | 0.00            | 4,204,701.93             |
| Ministry of Defense                               | 2,757,834,000.00          | 1,812,740,124.00         | 152,579,000.00           | 4,417,995,124.00          | 4,414,864,948.01         | 4,414,864,948.01         | 0.00            | 3,130,175.99             |
| Ministry of Urban Development                     | 15,973,424,000.00         | 3,425,624,050.00         | 1,430,670,000.00         | 17,968,378,050.00         | 13,098,009,070.95        | 13,098,009,070.95        | 0.00            | 4,870,368,979.05         |
| Ministry of Peace & Reconstruction                | 1,790,213,000.00          | 67,814,000.00            | 10,000,000.00            | 1,848,027,000.00          | 1,565,745,682.06         | 1,565,745,682.06         | 0.00            | 282,281,317.94           |
| Ministry of Education                             | 173,917,000.00            | 14,429,160.00            | 6,900,000.00             | 181,446,160.00            | 96,043,182.69            | 96,043,182.69            | 0.00            | 85,402,977.31            |
| Ministry of Cooperative and poverty Alleviation   | 57,211,000.00             | 28,453,179.00            | 3,133,179.00             | 82,531,000.00             | 69,059,059.36            | 69,059,059.36            | 0.00            | 13,471,940.64            |
| Ministry of General Administration                | 34,853,000.00             | 9,094,941.00             | 10,777,829.00            | 33,170,112.00             | 15,471,502.00            | 15,471,502.00            | 0.00            | 17,698,610.00            |
| Ministry of Irrigation                            | 14,955,104,000.00         | 5,087,174,844.00         | 3,560,181,500.00         | 16,482,097,344.00         | 13,897,570,234.53        | 13,897,570,234.53        | 0.00            | 2,584,527,109.47         |
| Ministry of Information and Communications        | 666,026,000.00            | 850,000.00               | 0.00                     | 666,876,000.00            | 347,361,307.71           | 347,361,307.71           | 0.00            | 319,514,692.29           |
| Ministry of Federal Affairs and Local Development | 15,201,121,000.00         | 4,081,821,307.00         | 3,960,737,000.00         | 15,322,205,307.00         | 7,903,935,204.36         | 7,903,935,204.36         | 0.00            | 7,418,270,102.64         |
| Ministry of Health and Population                 | 4,510,450,000.00          | 320,207,000.00           | 629,970,403.00           | 4,200,686,597.00          | 3,083,077,038.37         | 3,083,077,038.37         | 0.00            | 1,117,609,558.63         |
| Ministry of Labour and Employment                 | 117,111,000.00            | 160,533,000.00           | 86,688,000.00            | 190,956,000.00            | 137,153,549.40           | 137,153,549.40           | 0.00            | 53,802,450.60            |
| National Planning Commission                      | 200,408,000.00            | 23,300,000.00            | 23,300,000.00            | 200,408,000.00            | 105,411,388.43           | 105,411,388.43           | 0.00            | 94,996,611.57            |
| Secretariate                                      | 4,421,549,000.00          | 6,984,585,000.00         | 9,589,380,054.00         | 1,816,753,946.00          | 1,233,000.00             | 1,233,000.00             | 0.00            | 1,815,520,946.00         |
| MOF-Miscellaneous                                 |                           |                          |                          |                           |                          |                          |                 |                          |
| <b>Grand Total:</b>                               | <b>116,755,042,000.00</b> | <b>36,991,054,212.00</b> | <b>30,514,942,553.00</b> | <b>123,231,153,659.00</b> | <b>88,843,513,857.56</b> | <b>88,843,513,857.56</b> | <b>0.00</b>     | <b>34,387,639,801.44</b> |

Government of Nepal  
Ministry of Finance

**Financial Comptroller General Office**  
**Votable/Non Votable Final Report (Financing)**

Fiscal year 2014/15 (2071/72)

|   | Redbook            | Virement In       | Virement Out     | Net Budget         | Release            | Expenditure        | Release Balance | Budget Balance    |
|---|--------------------|-------------------|------------------|--------------------|--------------------|--------------------|-----------------|-------------------|
| Charged                                     | 52,821,384,000.00  | 14,995,877,000.00 | 2,054,000,000.00 | 65,763,461,000.00  | 64,457,853,589.95  | 64,457,853,589.95  | 0.00            | 1,305,607,410.05  |
| MOF Domestic Debt Service                   | 32,544,900,000.00  | 14,900,000,000.00 | 10,000,000.00    | 47,434,900,000.00  | 47,429,985,220.01  | 47,429,985,220.01  | 0.00            | 4,914,779.99      |
| MOF External Debt Service<br>(Multilateral) | 16,465,005,000.00  | 0.00              | 2,044,000,000.00 | 14,421,005,000.00  | 14,085,556,619.78  | 14,085,556,619.78  | 0.00            | 335,448,380.22    |
| MOF External Debt Service<br>(Bilateral)    | 3,811,679,000.00   | 95,877,000.00     | 0.00             | 3,907,556,000.00   | 2,942,311,750.16   | 2,942,311,750.16   | 0.00            | 965,244,249.84    |
| Appropriated                                | 49,572,179,000.00  | 8,440,337,461.00  | 5,222,318,535.00 | 52,790,197,926.00  | 38,849,395,735.64  | 38,849,395,735.64  | 0.00            | 13,940,802,190.36 |
| MOF Policy Financing                        | 49,572,179,000.00  | 8,440,337,461.00  | 5,222,318,535.00 | 52,790,197,926.00  | 38,849,395,735.64  | 38,849,395,735.64  | 0.00            | 13,940,802,190.36 |
| Grand Total:                                | 102,393,763,000.00 | 23,436,214,461.00 | 7,276,318,535.00 | 118,553,658,926.00 | 103,307,249,325.59 | 103,307,249,325.59 | 0.00            | 15,246,409,600.41 |



Government of Madhya Pradesh  
Ministry of Finance  
**Financial Comptroller General Office**  
**Comparative District Expenditure**  
**Fiscal Year 2011/12 to 2014/15**

| Sl. No. | District             | Fiscal Year 2010/2011 |          |           | Fiscal Year 2011/12 |          |           | Fiscal Year 2012/13 |          |          | Fiscal Year 2013/14 |           |          | Fiscal Year 2014/2015 |          |           |          |           |           |
|---------|----------------------|-----------------------|----------|-----------|---------------------|----------|-----------|---------------------|----------|----------|---------------------|-----------|----------|-----------------------|----------|-----------|----------|-----------|-----------|
|         |                      | Recurrent             | Capital  | Total     | Recurrent           | Capital  | Total     | Recurrent           | Capital  | Total    | Recurrent           | Capital   | Total    | Recurrent             | Capital  | Total     |          |           |           |
| 1       | Tapejung             | 890.78                | 487.50   | 1378.28   | 1293.57             | 1205.58  | 2500.00   | 1407.28             | 1548.34  | 174.41   | 0.00                | 1722.75   | 1489.19  | 323.11                | 1822.30  |           |          |           |           |
| 2       | Panchhatthar         | 1089.95               | 475.42   | 1565.37   | 1543.37             | 398.36   | 1941.73   | 1691.88             | 1776.57  | 159.38   | 0.00                | 1851.26   | 1860.08  | 297.95                | 2158.03  |           |          |           |           |
| 3       | Chhindwara           | 2583.92               | 1098.57  | 3682.49   | 3892.69             | 774.10   | 4666.79   | 3983.97             | 4084.90  | 897.59   | 0.00                | 4881.49   | 4669.53  | 1109.11               | 5780.64  |           |          |           |           |
| 4       | Jhabua               | 922.62                | 354.96   | 1277.57   | 1313.82             | 198.41   | 1512.23   | 1478.59             | 1569.78  | 421.84   | 0.00                | 1991.62   | 1638.51  | 649.61                | 2288.12  |           |          |           |           |
| 5       | Sankhwasava          | 731.68                | 209.75   | 941.43    | 997.24              | 81.73    | 1078.97   | 992.14              | 1146.82  | 110.41   | 0.00                | 1257.23   | 1236.94  | 141.59                | 1378.53  |           |          |           |           |
| 6       | Terathum             | 1116.97               | 308.20   | 1425.18   | 1536.21             | 108.74   | 1645.00   | 1538.18             | 1792.21  | 123.95   | 0.00                | 1916.16   | 1889.22  | 295.35                | 2184.57  |           |          |           |           |
| 7       | Bhopal               | 2690.41               | 1285.01  | 3975.42   | 3541.59             | 1038.68  | 4580.27   | 4051.27             | 4828.16  | 1200.70  | 0.00                | 5251.96   | 5423.43  | 2014.30               | 7437.73  |           |          |           |           |
| 8       | Dhankota             | 1724.14               | 997.32   | 2721.46   | 2538.67             | 386.96   | 2925.63   | 2827.81             | 3426.12  | 400.23   | 0.00                | 3756.36   | 3992.44  | 628.85                | 4381.29  |           |          |           |           |
| 9       | Sursani              | 805.30                | 325.16   | 1130.46   | 1180.41             | 0.00     | 1180.41   | 1269.59             | 1175.93  | 118.95   | 0.00                | 1394.48   | 1528.80  | 395.15                | 1886.95  |           |          |           |           |
| 10      | Solkhambu            | 1241.37               | 448.47   | 1689.84   | 1790.79             | 133.43   | 1924.21   | 1735.84             | 2142.47  | 117.07   | 0.00                | 2259.54   | 2136.32  | 418.22                | 2564.54  |           |          |           |           |
| 11      | Kiyang               | 1236.06               | 534.15   | 1830.21   | 1900.17             | 247.70   | 2147.87   | 1977.49             | 2295.40  | 241.51   | 0.00                | 2536.91   | 2548.80  | 366.22                | 2915.02  |           |          |           |           |
| 12      | Udayapur             | 962.35                | 698.71   | 1661.06   | 1659.06             | 382.93   | 2041.99   | 1820.91             | 1740.23  | 406.58   | 0.00                | 2146.82   | 1792.51  | 651.59                | 2445.10  |           |          |           |           |
| 13      | Okhathunga           | 2070.92               | 645.25   | 2716.17   | 2688.85             | 421.90   | 3110.75   | 2897.83             | 3428.26  | 348.75   | 0.00                | 3577.01   | 3623.70  | 882.49                | 4506.19  |           |          |           |           |
| 14      | Saratari             | 1211.91               | 338.66   | 1550.57   | 1538.67             | 386.96   | 1925.63   | 1827.81             | 2227.81  | 400.23   | 0.00                | 2428.04   | 2436.99  | 581.26                | 2998.25  |           |          |           |           |
| 15      | Eastern Region Total | 2091.90               | 1058.86  | 3150.76   | 3826.66             | 2608.14  | 6434.80   | 5293.46             | 6398.68  | 1537.34  | 0.00                | 6935.82   | 4216.29  | 1720.33               | 8656.62  |           |          |           |           |
| 16      | Dhar                 | 1675.11               | 809.54   | 2484.65   | 2148.18             | 805.15   | 2953.33   | 2206.07             | 449.53   | 0.00     | 2655.60             | 2755.98   | 443.26   | 3199.24               | 3270.98  | 903.32    | 3520.26  |           |           |
| 17      | Mandari              | 1715.35               | 854.18   | 2569.53   | 2224.12             | 441.64   | 2665.76   | 2257.24             | 429.53   | 0.00     | 2687.77             | 2674.98   | 588.05   | 3243.03               | 3395.14  | 845.72    | 4098.75  |           |           |
| 18      | Sarlahi              | 1469.21               | 459.85   | 1929.06   | 1984.06             | 248.42   | 2232.48   | 2048.09             | 2303.21  | 110.87   | 0.00                | 2159.07   | 1987.44  | 254.22                | 2381.66  | 2410.12   |          |           |           |
| 19      | Rameshwar            | 1089.98               | 418.07   | 1508.05   | 1508.05             | 102.30   | 1610.35   | 1652.35             | 82.67    | 0.00     | 1693.01             | 2064.34   | 215.20   | 2279.54               | 2397.79  | 538.75    | 2813.87  |           |           |
| 20      | Dona                 | 1078.39               | 698.25   | 1776.64   | 1764.64             | 1513.23  | 3277.87   | 2027.31             | 1493.31  | 598.23   | 0.00                | 2625.54   | 1723.92  | 606.16                | 2308.68  | 2077.12   | 4386.80  |           |           |
| 21      | Chandrabek           | 508.98                | 159.13   | 668.11    | 668.11              | 763.06   | 1431.17   | 763.06              | 72.39    | 0.00     | 835.45              | 115.35    | 0.00     | 1022.38               | 1035.79  | 145.11    | 1180.90  |           |           |
| 22      | Rasulpur             | 1477.60               | 421.73   | 1899.33   | 1975.65             | 135.12   | 2110.76   | 1951.47             | 98.64    | 0.00     | 2050.11             | 2295.21   | 118.82   | 2414.03               | 2698.97  | 233.14    | 2928.12  |           |           |
| 23      | Nuwakot              | 1335.20               | 858.64   | 2193.84   | 1913.05             | 536.30   | 2449.35   | 1823.10             | 471.62   | 0.00     | 2294.72             | 2290.04   | 520.16   | 2810.21               | 2724.47  | 704.84    | 3429.31  |           |           |
| 24      | Kailhandu            | 64487.32              | 49213.63 | 113700.95 | 16558.10            | 44316.76 | 169915.86 | 103865.82           | 18302.95 | 5684.08  | 178552.88           | 123286.90 | 25207.88 | 86233.67              | 24727.85 | 34931.27  | 28882.24 | 103307.25 |           |
| 25      | Lailpur              | 2783.52               | 972.87   | 3756.39   | 4600.41             | 1955.76  | 6556.17   | 5396.72             | 2483.79  | 0.00     | 7890.51             | 8061.41   | 3557.65  | 0.00                  | 11619.06 | 9805.35   | 5106.83  | 14912.19  |           |
| 26      | Bhaktapur            | 1378.94               | 628.21   | 2007.15   | 2268.74             | 957.09   | 3225.83   | 2907.97             | 798.78   | 0.00     | 3706.75             | 3556.41   | 918.90   | 0.00                  | 4475.31  | 3957.96   | 1192.37  | 5630.33   |           |
| 27      | Bhaktapurchowk       | 2488.55               | 1037.04  | 3525.59   | 3475.39             | 3207.51  | 6682.90   | 4167.01             | 3985.58  | 892.89   | 0.00                | 4788.28   | 4398.91  | 887.94                | 5276.85  | 5968.85   |          |           |           |
| 28      | Maswanpur            | 1506.70               | 559.73   | 2066.43   | 210.58              | 273.78   | 2380.35   | 2149.42             | 256.70   | 0.00     | 2408.09             | 2476.83   | 282.75   | 0.00                  | 2759.58  | 2876.58   | 723.01   | 3599.58   |           |
| 29      | Bara                 | 1774.28               | 811.73   | 2586.01   | 2299.72             | 479.79   | 2779.51   | 2355.88             | 340.18   | 0.00     | 2695.86             | 2805.82   | 585.28   | 0.00                  | 3371.10  | 3399.62   | 408.65   | 3789.27   |           |
| 30      | Parsa                | 1922.95               | 922.58   | 2845.53   | 2676.65             | 472.55   | 3149.20   | 2640.92             | 336.15   | 0.00     | 2977.06             | 3270.58   | 398.27   | 0.00                  | 3668.85  | 3549.38   | 670.53   | 4219.92   |           |
| 31      | Chitawan             | 2493.63               | 1313.64  | 3807.28   | 3283.13             | 917.98   | 4201.12   | 2935.38             | 969.73   | 0.00     | 3905.11             | 4167.18   | 905.12   | 0.00                  | 5072.30  | 4886.48   | 1498.58  | 6570.88   |           |
| 32      | Central Region Total | 94454.43              | 71911.81 | 166366.24 | 153870.16           | 27014.32 | 180884.48 | 149700.77           | 25413.31 | 56584.08 | 231796.19           | 177586.09 | 37570.97 | 65233.67              | 28160.74 | 197928.16 | 45308.55 | 103307.25 | 348414.96 |
| 33      | Rudrapur             | 1659.10               | 795.35   | 2454.45   | 2229.18             | 389.80   | 2618.98   | 2227.01             | 403.04   | 0.00     | 2630.04             | 2807.48   | 376.51   | 0.00                  | 3183.99  | 3127.75   | 640.68   | 3784.63   |           |
| 34      | Karibastu            | 1007.61               | 384.63   | 1392.24   | 1505.17             | 211.55   | 1716.72   | 1406.65             | 337.57   | 0.00     | 1744.22             | 1735.45   | 430.33   | 0.00                  | 2166.38  | 1894.65   | 601.57   | 2496.22   |           |
| 35      | Aghabasthi           | 1312.47               | 760.86   | 2073.33   | 1871.33             | 618.94   | 2490.27   | 1819.92             | 660.17   | 0.00     | 2480.09             | 2259.73   | 790.72   | 0.00                  | 3050.45  | 2511.16   | 978.54   | 3489.71   |           |
| 36      | Gumi                 | 1280.02               | 483.88   | 1763.90   | 1818.80             | 137.51   | 1956.31   | 1744.65             | 141.54   | 0.00     | 1898.19             | 2135.87   | 206.88   | 0.00                  | 2342.73  | 2336.28   | 759.91   | 3096.19   |           |
| 37      | Yongla               | 1380.18               | 528.63   | 1908.81   | 1904.60             | 978.46   | 2883.06   | 1922.48             | 1581.70  | 0.00     | 2705.85             | 2534.80   | 588.78   | 0.00                  | 3323.60  | 2906.78   | 893.37   | 4210.79   |           |
| 38      | Chandrabek           | 1417.40               | 888.70   | 2306.10   | 2303.09             | 1894.19  | 4197.28   | 2628.66             | 2382.21  | 0.00     | 2827.66             | 2382.21   | 674.89   | 0.00                  | 3056.80  | 2759.10   | 674.12   | 3433.22   |           |
| 39      | Manang               | 324.89                | 149.49   | 474.38    | 444.38              | 464.61   | 908.99    | 444.38              | 136.49   | 0.00     | 556.91              | 489.58    | 27.76    | 0.00                  | 517.34   | 568.40    | 59.10    | 627.50    |           |
| 40      | Lamjung              | 1028.69               | 429.49   | 1458.17   | 1461.75             | 143.03   | 1604.77   | 1328.62             | 139.23   | 0.00     | 1524.87             | 1792.04   | 144.62   | 0.00                  | 1936.66  | 2027.25   | 218.50   | 2245.75   |           |
| 41      | Kaski                | 2717.15               | 1333.88  | 4051.04   | 3875.24             | 1096.23  | 4971.47   | 4682.46             | 3623.63  | 1057.02  | 0.00                | 4880.85   | 4514.50  | 1251.87               | 0.00     | 5899.31   | 5003.31  | 1259.37   | 7158.68   |
| 42      | Parbat               | 1107.62               | 447.12   | 1554.74   | 1554.74             | 326.52   | 1881.26   | 1716.21             | 176.21   | 0.00     | 1992.42             | 151.60    | 0.00     | 1889.24               | 1906.62  | 267.67    | 2174.29  |           |           |
| 43      | Bajura               | 1431.31               | 997.32   | 2428.63   | 2088.63             | 1968.30  | 4056.93   | 1969.07             | 334.42   | 0.00     | 2303.50             | 2336.02   | 403.08   | 0.00                  | 2739.10  | 2538.32   | 794.27   | 3333.60   |           |
| 44      | Morang               | 444.91                | 183.43   | 628.34    | 628.34              | 618.78   | 1247.12   | 705.23              | 715.95   | 0.00     | 1420.18             | 54.52     | 0.00     | 770.47                | 927.16   | 167.52    | 939.69   |           |           |
| 45      | Western Region Total | 22027.69              | 9913.90  | 31941.59  | 30588.54            | 6408.73  | 36987.27  | 29658.95            | 6811.23  | 0.00     | 36270.97            | 36900.38  | 7254.92  | 0.00                  | 44152.30 | 41578.27  | 10800.08 | 0.00      | 52785.85  |
| 46      | Mugu                 | 635.45                | 372.24   | 1007.69   | 936.67              | 68.57    | 1006.24   | 875.49              | 41.95    | 0.00     | 917.45              | 1065.85   | 59.64    | 0.00                  | 1125.48  | 1052.54   | 236.31   | 1288.85   |           |
| 47      | Dolpa                | 615.50                | 385.14   | 980.63    | 944.88              | 78.94    | 1023.82   | 874.65              | 56.94    | 0.00     | 930.59              | 1123.73   | 65.08    | 0.00                  | 1188.81  | 1066.41   | 251.41   | 1317.82   |           |
| 48      | Huma                 | 641.90                | 310.57   | 952.47    | 947.14              | 78.29    | 1025.43   | 891.55              | 100.06   | 0.00     | 991.61              | 1191.19   | 144.87   | 0.00                  | 1336.05  | 1201.28   | 333.93   | 1541.21   |           |
| 49      | Jumla                | 1028.16               | 866.06   | 1894.21   | 1516.19             | 526.04   | 2042.23   | 1468.93             | 300.63   | 0.00     | 1767.56             | 1844.44   | 380.19   | 0.00                  | 2234.63  | 1828.19   | 632.71   | 2860.90   |           |

Government of Nepal  
Ministry of Finance  
**Financial Comptroller General Office**  
**comparative District Expenditure**  
Fiscal Year 2011/12 to 2014/15

Rs. in Million

| District Code            | District   | Fiscal Year 2010/2011 |           |           | Fiscal Year 2011/2012 |           |           | Fiscal Year 2012/2013 |           |           | Fiscal Year 2013/2014 |           |           | Fiscal Year 2014/2015 |          |           |           |
|--------------------------|------------|-----------------------|-----------|-----------|-----------------------|-----------|-----------|-----------------------|-----------|-----------|-----------------------|-----------|-----------|-----------------------|----------|-----------|-----------|
|                          |            | Recurrent             | Capital   | Financing | Recurrent             | Capital   | Financing | Recurrent             | Capital   | Financing | Recurrent             | Capital   | Financing | Recurrent             | Capital  | Financing |           |
| 56                       | Kailali    | 900.89                | 513.49    | 0.00      | 1378.72               | 193.58    | 161.52    | 1223.21               | 1523.07   | 202.89    | 0.00                  | 1725.96   | 1523.07   | 202.89                | 0.00     | 1725.96   |           |
| 57                       | Rukum      | 1084.17               | 458.86    | 0.00      | 1500.03               | 1582.93   | 272.23    | 1447.68               | 1698.81   | 1851.21   | 0.00                  | 2023.96   | 1698.81   | 1851.21               | 0.00     | 2023.96   |           |
| 58                       | Roopla     | 1033.36               | 523.49    | 0.00      | 1356.88               | 1510.19   | 380.08    | 1386.74               | 1783.72   | 1762.05   | 0.00                  | 2201.68   | 1762.05   | 1762.05               | 0.00     | 2201.68   |           |
| 59                       | Dadeldhura | 1059.57               | 357.17    | 0.00      | 1416.74               | 1428.90   | 310.88    | 1431.89               | 1841.09   | 239.53    | 0.00                  | 2080.62   | 1841.09   | 1917.99               | 0.00     | 2080.62   |           |
| 60                       | Dajlaj     | 2128.81               | 1438.61   | 0.00      | 3688.01               | 2975.23   | 1641.11   | 4516.35               | 4058.33   | 3348.79   | 0.00                  | 5647.31   | 4058.33   | 3709.66               | 0.00     | 5647.31   |           |
| 61                       | Salyan     | 957.72                | 308.03    | 0.00      | 1285.75               | 1402.62   | 246.19    | 1343.35               | 1661.32   | 1650.42   | 0.00                  | 2188.84   | 1661.32   | 1781.87               | 0.00     | 2188.84   |           |
| 62                       | Banka      | 2174.15               | 2072.00   | 0.00      | 4246.16               | 2982.85   | 1681.25   | 3130.11               | 5397.44   | 4020.88   | 0.00                  | 6452.55   | 5397.44   | 4781.02               | 0.00     | 6452.55   |           |
| 63                       | Bardiya    | 1458.77               | 674.36    | 0.00      | 2133.13               | 2033.89   | 517.56    | 1964.97               | 2547.43   | 2372.86   | 0.00                  | 2828.97   | 2547.43   | 2828.97               | 0.00     | 2828.97   |           |
| 64                       | Surkhet    | 2577.08               | 1135.10   | 0.00      | 3712.18               | 3334.79   | 1093.10   | 4427.69               | 4385.50   | 3953.86   | 0.00                  | 5021.43   | 4385.50   | 4629.92               | 0.00     | 5021.43   |           |
| 65                       | Jajarkot   | 915.57                | 317.27    | 0.00      | 1232.84               | 1399.89   | 73.60     | 1473.49               | 1385.08   | 1743.39   | 0.00                  | 2020.81   | 1385.08   | 1893.01               | 0.00     | 2020.81   |           |
| 66                       | Palpa      | 1059.57               | 357.17    | 0.00      | 1416.74               | 1428.90   | 310.88    | 1431.89               | 1841.09   | 239.53    | 0.00                  | 2080.62   | 1841.09   | 1917.99               | 0.00     | 2080.62   |           |
| 67                       | Kailali    | 1829.14               | 1016.03   | 0.00      | 2834.16               | 2588.15   | 7191.25   | 3102.40               | 3168.86   | 3153.76   | 0.00                  | 4034.77   | 3168.86   | 3430.54               | 0.00     | 4034.77   |           |
| 68                       | Doti       | 2827.64               | 1005.75   | 0.00      | 3833.39               | 3624.35   | 1043.42   | 3429.39               | 5370.78   | 4807.14   | 0.00                  | 6878.39   | 5370.78   | 5422.94               | 0.00     | 6878.39   |           |
| 69                       | Achham     | 11514.42              | 602.19    | 0.00      | 2116.81               | 1800.58   | 484.43    | 1905.76               | 2359.12   | 2301.65   | 0.00                  | 2800.70   | 2359.12   | 2374.67               | 0.00     | 2800.70   |           |
| 70                       | Bajura     | 749.17                | 271.45    | 0.00      | 1020.63               | 1044.43   | 62.19     | 987.46                | 1873.33   | 2333.45   | 0.00                  | 2504.45   | 1873.33   | 2437.62               | 0.00     | 2504.45   |           |
| 71                       | Bajhang    | 1059.57               | 357.17    | 0.00      | 1416.74               | 1428.90   | 310.88    | 1431.89               | 1841.09   | 239.53    | 0.00                  | 2080.62   | 1841.09   | 1917.99               | 0.00     | 2080.62   |           |
| 72                       | Bara       | 112.05                | 846.84    | 0.00      | 1857.90               | 1518.71   | 312.74    | 1636.41               | 1898.22   | 1691.86   | 0.00                  | 2325.44   | 1898.22   | 2041.16               | 0.00     | 2325.44   |           |
| 73                       | Barabang   | 112.05                | 846.84    | 0.00      | 1857.90               | 1518.71   | 312.74    | 1636.41               | 1898.22   | 1691.86   | 0.00                  | 2325.44   | 1898.22   | 2041.16               | 0.00     | 2325.44   |           |
| 74                       | Dadeldhura | 829.89                | 528.37    | 0.00      | 1384.26               | 1160.91   | 243.74    | 1179.15               | 1872.42   | 1408.08   | 0.00                  | 1570.32   | 1408.08   | 1624.24               | 0.00     | 1570.32   |           |
| 75                       | Kanchanpur | 1715.23               | 977.06    | 0.00      | 2892.29               | 2339.02   | 962.33    | 2400.79               | 3304.34   | 3098.39   | 0.00                  | 4385.08   | 3304.34   | 3410.09               | 0.00     | 4385.08   |           |
| Far-Western Region Total |            | 11931.75              | 5997.33   | 0.00      | 17529.08              | 16273.45  | 4140.47   | 16027.15              | 20744.34  | 20848.52  | 0.00                  | 26314.91  | 20744.34  | 22288.94              | 0.00     | 26314.91  |           |
| Grand Total              |            | 170295.42             | 107847.49 | 17220.52  | 295383.43             | 243460.01 | 51390.72  | 44316.76              | 339167.49 | 27485.47  | 56854.08              | 359837.98 | 305525.90 | 66691.73              | 66235.67 | 438419.29 | 339407.80 |
|                          |            |                       |           |           |                       |           |           |                       |           |           |                       |           |           |                       |          |           | 88845.51  |
|                          |            |                       |           |           |                       |           |           |                       |           |           |                       |           |           |                       |          |           | 103307.25 |

Government of Nepal  
Ministry of Finance

Financial Comptroller General Office

# District Wise Revenue Collection

Fiscal Year 2010/11 to 2014/15

Rs. In Million

| District Cod                | District Name   | FY 2010/2011     | FY 2011/2012     | FY 2012/2013     | FY 2013/2014     | FY 2014/2015     |
|-----------------------------|-----------------|------------------|------------------|------------------|------------------|------------------|
| 1                           | Taplejung       | 33.92            | 45.02            | 51.01            | 55.11            | 59.85            |
| 2                           | Panchathar      | 49.75            | 69.94            | 92.19            | 100.93           | 123.43           |
| 3                           | Ilam            | 82.49            | 166.82           | 212.05           | 235.16           | 263.51           |
| 4                           | Jhapa           | 2403.58          | 3377.91          | 4282.96          | 6250.88          | 6891.64          |
| 5                           | Sankhuwasava    | 48.60            | 75.59            | 82.77            | 120.26           | 102.44           |
| 6                           | Terathum        | 20.69            | 32.65            | 38.33            | 49.76            | 57.27            |
| 7                           | Bhojapur        | 30.98            | 41.66            | 51.93            | 57.77            | 71.53            |
| 8                           | Dhankuta        | 61.15            | 91.26            | 111.47           | 140.22           | 179.65           |
| 9                           | Sunsari         | 1347.60          | 1582.47          | 2116.19          | 2590.31          | 3036.05          |
| 10                          | Morang          | 12571.76         | 14598.92         | 16694.87         | 20476.35         | 22202.32         |
| 11                          | Solukhumbu      | 81.66            | 63.11            | 135.22           | 135.70           | 156.48           |
| 12                          | Khotang         | 26.27            | 39.29            | 50.02            | 55.30            | 62.47            |
| 13                          | Udayapur        | 64.98            | 137.85           | 192.07           | 225.58           | 266.35           |
| 14                          | Okhaldhunga     | 29.34            | 38.48            | 43.06            | 61.14            | 68.42            |
| 15                          | Saptari         | 180.74           | 247.11           | 289.11           | 353.53           | 446.02           |
| 16                          | Siraha          | 509.85           | 832.26           | 867.13           | 1255.55          | 1359.61          |
| <b>Eastern Region Total</b> |                 | <b>17543.35</b>  | <b>21440.34</b>  | <b>25310.38</b>  | <b>32163.57</b>  | <b>35347.04</b>  |
| 17                          | Dhanusa         | 825.92           | 941.01           | 1107.78          | 1527.20          | 1713.50          |
| 18                          | Mahotari        | 235.53           | 442.19           | 802.49           | 983.13           | 1071.66          |
| 19                          | Sarlahi         | 248.57           | 413.01           | 411.77           | 460.11           | 542.19           |
| 20                          | Sindhuli        | 38.49            | 159.40           | 118.19           | 120.47           | 161.22           |
| 21                          | Ramechhap       | 28.34            | 39.17            | 52.94            | 73.88            | 108.11           |
| 22                          | Dolakha         | 53.69            | 70.46            | 98.21            | 112.45           | 137.91           |
| 23                          | Sindhupalchok   | 3069.62          | 3784.59          | 4527.44          | 5229.89          | 2843.79          |
| 24                          | Rasuwa          | 39.45            | 39.19            | 70.52            | 117.91           | 350.67           |
| 25                          | Dhading         | 84.36            | 102.78           | 118.41           | 150.62           | 196.99           |
| 26                          | Nuwakot         | 66.36            | 89.81            | 137.17           | 162.09           | 209.66           |
| 27                          | Kathmandu       | 59678.64         | 72512.33         | 78744.36         | 95429.25         | 96725.51         |
| 28                          | Lalitpur        | 30470.81         | 40572.07         | 52872.00         | 62848.48         | 83639.66         |
| 29                          | Bhaktapur       | 1008.01          | 1124.68          | 1273.22          | 1762.57          | 2129.99          |
| 30                          | Kavrepalanchowk | 168.02           | 209.94           | 491.01           | 681.26           | 728.42           |
| 31                          | Makawanpur      | 1203.65          | 1383.66          | 1900.73          | 2279.74          | 2274.51          |
| 32                          | Rautahat        | 261.47           | 218.84           | 378.73           | 471.73           | 452.41           |
| 33                          | Bara            | 5371.58          | 5973.77          | 6126.78          | 7045.29          | 5800.44          |
| 34                          | Parsa           | 53670.89         | 62342.35         | 79241.67         | 94675.47         | 111064.77        |
| 35                          | Chitawan        | 4221.75          | 5904.67          | 7344.90          | 9281.02          | 11135.91         |
| <b>Central Region Total</b> |                 | <b>160745.14</b> | <b>196323.91</b> | <b>235818.32</b> | <b>283412.58</b> | <b>321287.33</b> |
| 36                          | Nawalparasi     | 269.79           | 309.26           | 348.19           | 452.60           | 601.27           |
| 37                          | Rupandehi       | 14382.09         | 16342.68         | 21673.92         | 28218.58         | 33061.25         |
| 38                          | Kapilbastu      | 1187.66          | 1673.42          | 1510.69          | 2141.32          | 2223.63          |
| 39                          | Arghakhachi     | 45.21            | 79.37            | 86.04            | 114.20           | 128.45           |
| 40                          | Palpa           | 81.04            | 124.35           | 185.87           | 237.54           | 293.69           |
| 41                          | Gulmi           | 49.17            | 89.74            | 106.54           | 119.92           | 119.70           |
| 42                          | Syanja          | 40.12            | 90.89            | 105.81           | 130.35           | 158.68           |

Government of Nepal  
Ministry of Finance

**Financial Comptroller General Office**

**District Wise Revenue Collection**

Fiscal Year 2010/11 to 2014/15

*Rs. In Million*

| District Cod                    | District Name | FY 2010/2011     | FY 2011/2012     | FY 2012/2013     | FY 2013/2014     | FY 2014/2015     |
|---------------------------------|---------------|------------------|------------------|------------------|------------------|------------------|
| 43                              | Tanahu        | 83.79            | 134.61           | 215.21           | 301.51           | 365.85           |
| 44                              | Gorakha       | 50.77            | 85.05            | 102.15           | 127.31           | 161.10           |
| 45                              | Manang        | 7.66             | 9.95             | 11.54            | 15.39            | 11.09            |
| 46                              | Lamjung       | 47.07            | 76.44            | 90.02            | 116.49           | 138.93           |
| 47                              | Kaski         | 1946.79          | 2257.84          | 2501.03          | 3031.49          | 5044.73          |
| 48                              | Parbat        | 28.38            | 58.25            | 69.82            | 82.46            | 93.54            |
| 49                              | Baglung       | 75.17            | 130.55           | 159.57           | 206.53           | 236.66           |
| 50                              | Myagdi        | 31.12            | 49.91            | 56.01            | 70.38            | 81.37            |
| 51                              | Mustang       | 40.70            | 22.77            | 23.03            | 26.28            | 33.50            |
| <b>Western Region Total</b>     |               | <b>18366.55</b>  | <b>21535.07</b>  | <b>27245.45</b>  | <b>35392.36</b>  | <b>42753.43</b>  |
| 52                              | Mugu          | 28.09            | 13.86            | 18.94            | 21.53            | 21.63            |
| 53                              | Dolpa         | 41.23            | 21.50            | 22.80            | 52.25            | 53.99            |
| 54                              | Humla         | 24.59            | 18.28            | 15.68            | 25.60            | 31.53            |
| 55                              | Jumla         | 75.88            | 55.95            | 48.96            | 63.73            | 65.84            |
| 56                              | Kalikot       | 72.42            | 23.43            | 27.20            | 35.67            | 33.27            |
| 57                              | Rukum         | 69.89            | 37.81            | 44.02            | 45.54            | 66.02            |
| 58                              | Rolpa         | 24.93            | 38.21            | 44.68            | 55.36            | 68.88            |
| 59                              | Pyuthan       | 37.12            | 48.74            | 74.25            | 84.98            | 115.36           |
| 60                              | Dang          | 380.83           | 522.86           | 705.67           | 845.13           | 1001.57          |
| 61                              | Salyan        | 27.00            | 42.39            | 43.81            | 58.28            | 68.63            |
| 62                              | Banke         | 3096.69          | 3835.07          | 4657.18          | 5270.85          | 5580.42          |
| 63                              | Bardiya       | 96.26            | 163.62           | 163.38           | 213.09           | 234.46           |
| 64                              | Surkhet       | 173.78           | 191.47           | 237.06           | 307.01           | 401.83           |
| 65                              | Jajarkot      | 25.41            | 21.24            | 26.02            | 36.32            | 42.99            |
| 66                              | Dailekha      | 38.92            | 35.62            | 38.52            | 52.81            | 61.21            |
| <b>Mid-Western Region Total</b> |               | <b>4213.04</b>   | <b>5070.06</b>   | <b>6168.18</b>   | <b>7168.16</b>   | <b>7847.64</b>   |
| 67                              | Kailali       | 1430.57          | 1879.82          | 2499.57          | 3082.04          | 3385.59          |
| 68                              | Doti          | 50.28            | 56.46            | 67.40            | 83.36            | 120.95           |
| 69                              | Achham        | 25.75            | 40.92            | 46.77            | 58.80            | 65.85            |
| 70                              | Bajura        | 36.54            | 23.66            | 21.31            | 28.92            | 35.22            |
| 71                              | Bajhang       | 85.73            | 31.96            | 39.38            | 48.16            | 56.71            |
| 72                              | Darchula      | 80.38            | 46.37            | 44.37            | 52.04            | 62.13            |
| 73                              | Baitadi       | 30.28            | 39.57            | 55.55            | 60.06            | 81.71            |
| 74                              | Dadeldhura    | 29.96            | 58.31            | 70.32            | 121.08           | 84.92            |
| 75                              | Kanchanpur    | 309.81           | 440.07           | 555.36           | 683.87           | 828.46           |
| <b>Far-Western Region Total</b> |               | <b>2079.30</b>   | <b>2617.14</b>   | <b>3400.02</b>   | <b>4218.33</b>   | <b>4721.54</b>   |
| <b>Grand Total</b>              |               | <b>202947.37</b> | <b>246986.52</b> | <b>297942.35</b> | <b>362355.00</b> | <b>411956.98</b> |

**Financial Comptroller General Office**

**Debt Section**

Anamnagar, Kathmandu, Nepal

**Donorwise Outstanding external debt & Equivalent NPR**

As on 2072/03/31 (2015-Jul-16)

Fiscal Year: 2071/72 Month: Aashadh

| Donor                          | Commit. Currency | In Commitment Currency |                  |                   |                   | FX Rate | ClosingBalanceNPR         |
|--------------------------------|------------------|------------------------|------------------|-------------------|-------------------|---------|---------------------------|
|                                |                  | Opening Balance        | Disbursement     | Principal Payment | Closing Balance   |         |                           |
| <b>DonorType: Multilateral</b> |                  |                        |                  |                   |                   |         |                           |
| ADB                            | SDR              | 988,273,942.16         | 64,744,061.27    | 55,179,360.52     | 997,838,642.91    | 141.140 | 140,834,946,060.32        |
| EEC                            | GBP              | 676,440.00             |                  | 45,096.00         | 631,344.00        | 158.950 | 100,352,128.80            |
| EEC                            | EUR              | 2,421,935.20           |                  | 161,462.24        | 2,260,472.96      | 112.140 | 253,489,437.73            |
| EEC                            | DKK              | 687,600.00             |                  | 45,840.00         | 641,760.00        | 14.940  | 9,587,894.40              |
| IDA                            | USD              | 98,153,863.04          |                  | 7,503,411.50      | 90,650,451.54     | 101.740 | 9,222,776,939.68          |
| IDA                            | SDR              | 976,141,435.11         | 90,308,456.53    | 31,391,808.97     | 1,035,058,082.67  | 141.140 | 146,088,097,788.04        |
| IFAD                           | USD              | 4,175,761.74           |                  | 288,000.00        | 3,887,761.74      | 101.740 | 395,540,879.43            |
| IFAD                           | SDR              | 45,072,181.13          | 3,168,594.30     | 1,956,027.00      | 46,284,748.43     | 141.140 | 6,532,629,393.41          |
| NDF                            | EUR              | 19,928,106.05          | 972,307.90       | 669,756.84        | 20,230,657.11     | 112.140 | 2,268,665,888.32          |
| OFID                           | USD              | 27,501,403.53          | 6,800,676.46     | 2,763,356.24      | 31,538,723.75     | 101.740 | 3,208,749,754.33          |
| <b>Total of Multilateral</b>   |                  |                        |                  |                   |                   |         | <b>308,914,836,164.45</b> |
| <b>DonorType: Bilateral</b>    |                  |                        |                  |                   |                   |         |                           |
| Austria                        | EUR              | 1,227,540.14           |                  | 218,018.50        | 1,009,521.64      | 112.140 | 113,207,756.71            |
| Belgium                        | EUR              | 9,592,470.90           |                  | 831,938.05        | 8,760,532.85      | 112.140 | 982,406,153.80            |
| China                          | RMB              | 311,870,806.08         | 220,843,069.14   | 0.00              | 532,713,875.22    | 16.390  | 8,731,180,414.86          |
| France                         | EUR              | 9,456,304.82           |                  | 2,782,230.54      | 6,674,074.28      | 112.140 | 748,430,689.76            |
| India                          | USD              | 49,781,063.15          | 11,765,422.49    | 6,451,612.90      | 55,094,872.74     | 101.740 | 5,605,352,352.57          |
| Japan                          | JPY              | 14,512,333,849.00      | 1,295,725,503.00 | 1,868,559,000.00  | 13,939,500,352.00 | 0.823   | 11,472,208,789.70         |
| Korea                          | KRW              | 64,754,804,740.00      |                  | 619,950,000.00    | 64,134,854,740.00 | 0.089   | 5,708,002,071.86          |
| Kuwait                         | KUD              | 758,000.00             |                  | 74,000.00         | 684,000.00        | 334.895 | 229,068,466.80            |
| Russia                         | USD              | 1,103,459.44           | 60,010.26*       |                   | 1,163,469.70      | 101.74  | 118,371,407.28            |
| Saudi                          | SAR              | 26,126,258.97          | 1,165,683.68     | 3,750,000.00      | 23,541,942.65     | 27.130  | 638,692,904.09            |
| <b>Total of Bilateral</b>      |                  |                        |                  |                   |                   |         | <b>34,346,921,007.43</b>  |
| <b>Grand Total</b>             |                  |                        |                  |                   |                   |         | <b>343,261,757,171.88</b> |

Government of Nepal  
Ministry of Finance  
**Financial Comptroller General Office**  
**Debt Section**  
Anamnagar, Kathmandu, Nepal

**Donor wise Outstanding external debt (in commitment currency, NPR & USD)**

As on 2072/03/31 (2015-Jul-16)

Fiscal Year: 2071/72 Month: Aashadh

| <b>Donor:</b>                  | <b>Commitment</b> | <b>Amount</b>       | <b>NPR Amount</b>         | <b>USD Amount</b>       |
|--------------------------------|-------------------|---------------------|---------------------------|-------------------------|
| <b>Donor:</b>                  |                   | <b>(Commitment)</b> | <b>NPR Amount</b>         | <b>USD Amount</b>       |
| <b>DonorType: Multilateral</b> |                   |                     |                           |                         |
| ADB                            | SDR               | 997,838,642.91      | 140,834,946,060.32        | 1,384,263,279.54        |
| EEC                            | GBP               | 631,344.00          | 100,352,128.80            | 986,358.65              |
| EEC                            | EUR               | 2,260,472.96        | 253,489,437.73            | 2,491,541.55            |
| EEC                            | DKK               | 641,760.00          | 9,587,894.40              | 94,239.18               |
| IDA                            | USD               | 90,650,451.54       | 9,222,776,939.68          | 90,650,451.54           |
| IDA                            | SDR               | 1,035,058,082.67    | 146,088,097,788.04        | 1,435,896,380.85        |
| IFAD                           | USD               | 3,887,761.74        | 395,540,879.43            | 3,887,761.74            |
| IFAD                           | SDR               | 46,284,748.43       | 6,532,629,393.41          | 64,209,056.35           |
| NDF                            | EUR               | 20,230,657.11       | 2,268,665,888.32          | 22,298,662.16           |
| OFID                           | USD               | 31,538,723.75       | 3,208,749,754.33          | 31,538,723.75           |
| <b>Total of Multilateral</b>   |                   |                     | <b>308,914,836,164.45</b> | <b>3,036,316,455.32</b> |
| <b>DonorType: Bilateral</b>    |                   |                     |                           |                         |
| Austria                        | EUR               | 1,009,521.64        | 113,207,756.71            | 1,112,716.30            |
| Belgium                        | EUR               | 8,760,532.85        | 982,406,153.80            | 9,656,046.33            |
| China                          | RMB               | 532,713,875.22      | 8,731,180,414.86          | 85,818,561.18           |
| France                         | EUR               | 6,674,074.28        | 748,430,689.76            | 7,356,307.15            |
| India                          | USD               | 55,094,872.74       | 5,605,352,352.57          | 55,094,872.74           |
| Japan                          | JPY               | 13,939,500,352.00   | 11,472,208,789.70         | 112,760,062.80          |
| Korea                          | KRW               | 64,134,854,740.00   | 5,708,002,071.86          | 56,103,814.35           |
| Kuwait                         | KUD               | 684,000.00          | 229,068,466.80            | 2,251,508.42            |
| Russia                         | USD               | 1,163,469.70        | 118,371,407.28            | 1,163,469.70            |
| Saudi                          | SAR               | 23,541,942.65       | 638,692,904.09            | 6,277,697.11            |
| <b>Total of Bilateral</b>      |                   |                     | <b>34,346,921,007.42</b>  | <b>337,595,056.10</b>   |
| <b>Grand Total</b>             |                   |                     | <b>343,261,757,171.87</b> | <b>3,373,911,511.42</b> |

Government of Nepal  
Ministry of Finance  
**Financial Comptroller General Office**  
**Debt Section**  
Anamnagar, Kathmandu, Nepal  
**Outstanding external debt (currency wise summary)**  
As on 2072/03/31 (2015-Jul-16)

Fiscal Year: 2071/72      Month: Aashadh

| Currency     | Amount            | NPR Amount                | USD Amount              |
|--------------|-------------------|---------------------------|-------------------------|
| Currency     | (Commitment)      | NPR Amount                | USD Amount              |
| SDR          | 2,079,181,474.01  | 293,455,673,241.77        | 2,884,368,716.75        |
| USD          | 182,335,279.47    | 18,550,791,333.28         | 182,335,279.47          |
| DKK          | 641,760.00        | 9,587,894.40              | 94,239.18               |
| EUR          | 38,935,258.84     | 4,366,199,926.32          | 42,915,273.50           |
| JPY          | 13,939,500,352.00 | 11,472,208,789.70         | 112,760,062.80          |
| KRW          | 64,134,854,740.00 | 5,708,002,071.86          | 56,103,814.35           |
| KUD          | 684,000.00        | 229,068,466.80            | 2,251,508.42            |
| GBP          | 631,344.00        | 100,352,128.80            | 986,358.65              |
| RMB          | 532,713,875.22    | 8,731,180,414.86          | 85,818,561.18           |
| SAR          | 23,541,942.65     | 638,692,904.09            | 6,277,697.11            |
| <b>Total</b> |                   | <b>343,261,757,171.87</b> | <b>3,373,911,511.42</b> |

Government of Nepal  
Ministry of Finance  
**Financial Comptroller General Office**  
**Debt Section**  
Anamnagar, Kathmandu, Nepal  
**Monthly disbursement summary of external debt**  
As on 2072/03/31 (2015-Jul-16)

Fiscal Year: 2071/72      Month: Aashadh

*In NPR.*

| SN           | Donor: | Up to Previous<br>Month  | This Month              | Total up to this<br>month |
|--------------|--------|--------------------------|-------------------------|---------------------------|
| 1            | ADB    | 8,664,973,735.88         | 688,048,477.87          | 9,353,022,213.75          |
| 2            | China  | 3,029,237,883.53         | 459,958,144.41          | 3,489,196,027.94          |
| 3            | IDA    | 10,261,477,574.30        | 2,630,961,607.24        | 12,892,439,181.54         |
| 4            | IFAD   | 333,305,141.81           | 118,027,901.75          | 451,333,043.56            |
| 5            | India  | 1,015,900,515.88         | 155,487,267.99          | 1,171,387,783.87          |
| 6            | Japan  | 951,192,985.59           | 131,991,864.31          | 1,083,184,849.90          |
| 7            | NDF    | 114,256,214.62           | 0.00                    | 114,256,214.62            |
| 8            | OFID   | 641,906,492.49           | 36,893,238.30           | 678,799,730.79            |
| 9            | Russia |                          | 0.00                    | 0.00                      |
| 10           | Saudi  | 30,657,480.78            |                         | 30,657,480.78             |
| <b>Total</b> |        | <b>25,042,908,024.88</b> | <b>4,221,368,501.87</b> | <b>29,264,276,526.75</b>  |



Government of Nepal  
Ministry of Finance  
**Financial Comptroller General Office**  
**Debt Section**  
Anamnagar, Kathmandu, Nepal  
**Monthly principal repayment summary of external debt**  
As on 2072/03/31 (2015-Jul-16)

Fiscal Year: 2071/72      Month: Aashadh

*In NPR.*

| SN           | Donor:  | Upto Previous<br>Month   | This Month            | Total upto this<br>month |
|--------------|---------|--------------------------|-----------------------|--------------------------|
| 1            | ADB     | 7,663,003,255.34         | 395,825,274.46        | 8,058,828,529.80         |
| 2            | Austria | 26,816,275.50            |                       | 26,816,275.50            |
| 3            | Belgium | 102,919,056.17           |                       | 102,919,056.17           |
| 4            | China   | 0.00                     |                       | 0.00                     |
| 5            | EEC     | 27,506,625.43            | 0.00                  | 27,506,625.43            |
| 6            | France  | 272,137,082.35           | 56,540,224.44         | 328,677,306.79           |
| 7            | IDA     | 5,171,857,375.99         | 173,736,530.17        | 5,345,593,906.16         |
| 8            | IFAD    | 311,004,550.80           |                       | 311,004,550.80           |
| 9            | India   | 646,838,709.35           | 0.00                  | 646,838,709.35           |
| 10           | Japan   | 1,643,052,657.00         |                       | 1,643,052,657.00         |
| 11           | Korea   | 57,203,021.25            |                       | 57,203,021.25            |
| 12           | Kuwait  | 15,035,727.46            | 15,740,665.80         | 30,776,393.26            |
| 13           | NDF     | 79,486,741.78            |                       | 79,486,741.78            |
| 14           | OFID    | 253,303,354.00           | 23,771,660.40         | 277,075,014.40           |
| 15           | Saudi   | 106,028,330.84           |                       | 106,028,330.84           |
| <b>Total</b> |         | <b>16,376,192,763.26</b> | <b>665,614,355.27</b> | <b>17,041,807,118.53</b> |

Government of Nepal  
Ministry of Finance  
**Financial Comptroller General Office**  
**Debt Section**  
Anamnagar, Kathmandu, Nepal  
**Interest payment summary of external debt of FY 2014/15**  
As on 2072/03/31 (2015-Jul-16)

Fiscal Year: 2071/72 Month: Aashadh

*In NPR.*

| SN           | Donor:  | Up to Previous<br>Month | This Month            | Total u to this<br>month |
|--------------|---------|-------------------------|-----------------------|--------------------------|
| 1            | ADB     | 1,295,721,697.54        | 65,383,969.17         | 1,361,105,666.71         |
| 2            | Austria | 0.00                    |                       | 0.00                     |
| 3            | Belgium | 0.00                    |                       | 0.00                     |
| 4            | China   | 154,274,831.33          |                       | 154,274,831.33           |
| 5            | EEC     | 2,503,484.47            | 0.00                  | 2,503,484.47             |
| 6            | France  | 13,699,577.95           | 3,495,843.57          | 17,195,421.52            |
| 7            | IDA     | 1,051,173,548.75        | 30,348,579.12         | 1,081,522,127.87         |
| 8            | IFAD    | 59,839,309.60           |                       | 59,839,309.60            |
| 9            | India   | 59,551,191.68           | 44,640,597.54         | 104,191,789.22           |
| 10           | Japan   | 122,782,243.36          |                       | 122,782,243.36           |
| 11           | Korea   | 34,072,067.24           |                       | 34,072,067.24            |
| 12           | Kuwait  | 3,856,439.37            | 3,836,589.63          | 7,693,029.00             |
| 13           | NDF     | 18,112,746.61           |                       | 18,112,746.61            |
| 14           | OFID    | 55,428,709.93           | 3,121,056.10          | 58,549,766.03            |
| 15           | Saudi   | 14,233,295.49           |                       | 14,233,295.49            |
| <b>Total</b> |         | <b>2,885,249,143.32</b> | <b>150,826,635.13</b> | <b>3,036,075,778.45</b>  |

Government of Nepal  
Ministry of Finance  
**Financial Comptroller General Office**  
**Debt Section**  
Anamnagar, Kathmandu, Nepal  
**Loan ID-wise Outstanding external debt & Equivalent NPR**

As on 2072/03/31 (2015-Jul-16)

Fiscal Year: 2071/72 Month: Aashadh

In Commitment Currency

| Loan ID    | Commit. Currency | Opening Balance | Disbursement | Principal Payment | Closing Balance | FX Rate | Closing Balance NPR |
|------------|------------------|-----------------|--------------|-------------------|-----------------|---------|---------------------|
| Donor: ADB |                  |                 |              |                   |                 |         |                     |
| 182        | SDR              | 0.00            |              |                   | 0.00            | 141.140 | 0.00                |
| 232        | SDR              | 17,111.70       |              | 11,400.00         | 5,711.70        | 141.140 | 806,149.34          |
| 233        | SDR              | 581,236.65      |              | 387,600.00        | 193,636.65      | 141.140 | 27,329,876.78       |
| 249        | SDR              | 89,119.63       |              | 60,771.54         | 28,348.09       | 141.140 | 4,001,049.42        |
| 250        | SDR              | 167,398.01      |              | 111,400.00        | 55,998.01       | 141.140 | 7,903,559.13        |
| 274        | SDR              | 372,061.27      |              | 148,800.00        | 223,261.27      | 141.140 | 31,511,095.65       |
| 284        | SDR              | 4,996,950.79    |              | 1,998,800.00      | 2,998,150.79    | 141.140 | 423,159,002.50      |
| 295        | SDR              | 480,421.75      |              | 192,200.00        | 288,221.75      | 141.140 | 40,679,617.80       |
| 309        | SDR              | 422,827.52      |              | 120,600.00        | 302,227.52      | 141.140 | 42,656,392.17       |
| 310        | SDR              | 797,939.57      |              | 228,000.00        | 569,939.57      | 141.140 | 80,441,270.91       |
| 315        | SDR              | 886,318.88      |              | 253,200.00        | 633,118.88      | 141.140 | 89,358,398.72       |
| 334        | SDR              | 303,991.31      |              | 85,956.49         | 218,034.82      | 141.140 | 30,773,434.49       |
| 387        | SDR              | 3,394,285.99    |              | 754,400.00        | 2,639,885.99    | 141.140 | 372,593,508.63      |
| 388        | SDR              | 1,816,464.56    |              | 403,800.00        | 1,412,664.56    | 141.140 | 199,383,476.00      |
| 445        | SDR              | 2,813,086.96    |              | 511,400.00        | 2,301,686.96    | 141.140 | 324,860,097.53      |
| 447        | SDR              | 3,363,673.98    |              | 611,472.60        | 2,752,201.38    | 141.140 | 388,445,702.77      |
| 462        | SDR              | 2,826,638.62    |              | 434,800.00        | 2,391,838.62    | 141.140 | 337,584,102.83      |
| 489        | SDR              | 5,245,163.68    |              | 807,000.00        | 4,438,163.68    | 141.140 | 626,402,421.80      |
| 490        | SDR              | 2,681,115.21    |              | 412,400.00        | 2,268,715.21    | 141.140 | 320,206,464.74      |
| 512        | SDR              | 2,149,542.01    |              | 330,800.00        | 1,818,742.01    | 141.140 | 256,697,247.29      |
| 533        | SDR              | 2,987,313.18    |              | 426,800.00        | 2,560,513.18    | 141.140 | 361,390,830.23      |
| 560        | SDR              | 4,783,694.10    |              | 637,800.00        | 4,145,894.10    | 141.140 | 585,151,493.27      |
| 596        | SDR              | 2,517,323.55    |              | 314,600.00        | 2,202,723.55    | 141.140 | 310,892,401.85      |
| 599        | SDR              | 1,494,995.36    |              | 186,800.00        | 1,308,195.36    | 141.140 | 184,638,693.11      |
| 633        | SDR              | 961,856.20      |              | 107,000.00        | 854,856.20      | 141.140 | 120,654,404.07      |
| 651        | SDR              | 6,605,765.57    |              | 695,400.00        | 5,910,365.57    | 141.140 | 834,188,996.55      |
| 655        | SDR              | 3,743,712.57    |              | 394,000.00        | 3,349,712.57    | 141.140 | 472,778,432.13      |
| 659        | SDR              | 1,219,141.72    |              | 128,200.00        | 1,090,941.72    | 141.140 | 153,975,514.36      |
| 669        | SDR              | 5,696,728.18    |              | 599,600.00        | 5,097,128.18    | 141.140 | 719,408,671.33      |
| 670        | SDR              | 6,207,725.19    |              | 653,600.00        | 5,554,125.19    | 141.140 | 783,909,229.32      |
| 694        | SDR              | 1,841,490.96    |              | 184,000.00        | 1,657,490.96    | 141.140 | 233,938,274.09      |
| 708        | SDR              | 11,376,778.43   |              | 1,083,400.00      | 10,293,378.43   | 141.140 | 1,452,807,431.61    |
| 719        | SDR              | 3,157,770.25    |              | 300,800.00        | 2,856,970.25    | 141.140 | 403,232,781.09      |
| 721        | SDR              | 2,795,462.44    |              | 266,200.00        | 2,529,262.44    | 141.140 | 356,980,100.78      |
| 744        | SDR              | 1,645,007.38    |              | 149,400.00        | 1,495,607.38    | 141.140 | 211,090,025.61      |
| 745        | SDR              | 2,282,209.71    |              | 207,400.00        | 2,074,809.71    | 141.140 | 292,838,642.47      |
| 748        | SDR              | 5,070,066.64    |              | 461,000.00        | 4,609,066.64    | 141.140 | 650,523,665.57      |
| 749        | SDR              | 2,507,599.22    |              | 228,000.00        | 2,279,599.22    | 141.140 | 321,742,633.91      |
| 783        | SDR              | 4,229,855.42    |              | 352,600.00        | 3,877,255.42    | 141.140 | 547,235,829.98      |
| 792        | SDR              | 1,787,030.22    |              | 149,000.00        | 1,638,030.22    | 141.140 | 231,191,585.25      |
| 806        | SDR              | 11,457,156.41   |              | 916,600.00        | 10,540,556.41   | 141.140 | 1,487,694,131.71    |

Government of Nepal  
Ministry of Finance  
**Financial Comptroller General Office**  
**Debt Section**  
Anamnagar, Kathmandu, Nepal  
**Loan ID-wise Outstanding external debt & Equivalent**

As on 2072/03/31 (2015-Jul-16)

Fiscal Year: 2071/72 Month: Aashadh

| In Commitment Currency |                  |                 |              |                   |                 |         | Closing Balance NPR |
|------------------------|------------------|-----------------|--------------|-------------------|-----------------|---------|---------------------|
| Loan ID                | Commit. Currency | Opening Balance | Disbursement | Principal Payment | Closing Balance | FX Rate |                     |
| Donor: ADB             |                  |                 |              |                   |                 |         |                     |
| 831                    | SDR              | 10,831,436.16   |              | 866,600.00        | 9,964,836.16    | 141.140 | 1,406,436,975.62    |
| 859                    | SDR              | 977,169.57      |              | 72,400.00         | 904,769.57      | 141.140 | 127,699,177.11      |
| 867                    | SDR              | 3,713,555.21    |              | 285,800.00        | 3,427,755.21    | 141.140 | 483,793,370.34      |
| 923                    | SDR              | 10,569,394.21   |              | 729,000.00        | 9,840,394.21    | 141.140 | 1,388,873,238.80    |
| 924                    | SDR              | 25,903,987.81   |              | 1,786,600.00      | 24,117,387.81   | 141.140 | 3,403,928,115.50    |
| 936                    | SDR              | 1,817,177.42    |              | 125,400.00        | 1,691,777.42    | 141.140 | 238,777,465.06      |
| 949                    | SDR              | 5,389,839.29    |              | 371,800.00        | 5,018,039.29    | 141.140 | 708,246,065.39      |
| 964                    | SDR              | 2,272,078.50    |              | 156,800.00        | 2,115,278.50    | 141.140 | 298,550,407.49      |
| 974                    | SDR              | 5,712,675.25    |              | 368,600.00        | 5,344,075.25    | 141.140 | 754,262,780.79      |
| 982                    | SDR              | 24,744,895.87   |              | 1,596,400.00      | 23,148,495.87   | 141.140 | 3,267,178,707.09    |
| 987                    | SDR              | 4,640,258.66    |              | 299,400.00        | 4,340,858.66    | 141.140 | 612,668,791.27      |
| 1006                   | SDR              | 1,494,994.84    |              | 96,400.00         | 1,398,594.84    | 141.140 | 197,397,675.72      |
| 1011                   | SDR              | 25,128,430.21   |              | 1,621,200.00      | 23,507,230.21   | 141.140 | 3,317,810,471.84    |
| 1037                   | SDR              | 15,005,142.68   |              | 909,400.00        | 14,095,742.68   | 141.140 | 1,989,473,121.86    |
| 1040                   | SDR              | 11,864,355.04   |              | 719,000.00        | 11,145,355.04   | 141.140 | 1,573,055,410.35    |
| 1112                   | SDR              | 16,204,058.82   |              | 926,000.00        | 15,278,058.82   | 141.140 | 2,156,345,221.85    |
| 1113                   | SDR              | 9,180,530.97    |              | 524,600.00        | 8,655,930.97    | 141.140 | 1,221,698,097.11    |
| 1114                   | SDR              | 6,212,792.12    |              | 355,000.00        | 5,857,792.12    | 141.140 | 826,768,779.82      |
| 1141                   | SDR              | 7,793,049.08    |              | 458,400.00        | 7,334,649.08    | 141.140 | 1,035,212,371.15    |
| 1156                   | SDR              | 3,960,270.96    |              | 233,000.00        | 3,727,270.96    | 141.140 | 526,067,023.29      |
| 1165                   | SDR              | 10,958,889.59   |              | 608,800.00        | 10,350,089.59   | 141.140 | 1,460,811,644.73    |
| 1196                   | SDR              | 3,713,373.02    |              | 200,800.00        | 3,512,573.02    | 141.140 | 495,764,556.04      |
| 1229                   | SDR              | 12,359,650.34   |              | 668,000.00        | 11,691,650.34   | 141.140 | 1,650,159,528.99    |
| 1237                   | SDR              | 2,217,132.38    |              | 116,600.00        | 2,100,532.38    | 141.140 | 296,469,140.11      |
| 1240                   | SDR              | 4,365,402.17    |              | 229,800.00        | 4,135,602.17    | 141.140 | 583,698,890.27      |
| 1311                   | SDR              | 5,194,254.66    |              | 259,600.00        | 4,934,654.66    | 141.140 | 696,477,158.71      |
| 1377                   | SDR              | 22,720,025.23   |              | 554,200.00        | 22,165,825.23   | 141.140 | 3,128,484,572.96    |
| 1437                   | SDR              | 14,700,282.48   |              | 354,200.00        | 14,346,082.48   | 141.140 | 2,024,806,081.23    |
| 1450                   | SDR              | 7,013,171.41    |              | 167,000.00        | 6,846,171.41    | 141.140 | 966,268,632.81      |
| 1451                   | SDR              | 7,554,065.21    |              | 179,800.00        | 7,374,265.21    | 141.140 | 1,040,803,791.74    |
| 1452                   | SDR              | 94,655,737.87   |              | 2,253,800.00      | 92,401,937.87   | 141.140 | 13,041,609,510.97   |
| 1461                   | SDR              | 7,916,332.57    |              | 186,200.00        | 7,730,132.57    | 141.140 | 1,091,030,910.93    |
| 1464                   | SDR              | 13,217,129.76   |              | 307,400.00        | 12,909,729.76   | 141.140 | 1,822,079,258.33    |
| 1512                   | SDR              | 14,434,702.98   |              | 335,800.00        | 14,098,902.98   | 141.140 | 1,989,919,166.60    |
| 1604                   | SDR              | 34,382,203.73   |              | 790,400.00        | 33,591,803.73   | 141.140 | 4,741,147,178.45    |
| 1609                   | SDR              | 6,289,129.33    |              | 144,600.00        | 6,144,529.33    | 141.140 | 867,238,869.64      |
| 1640                   | SDR              | 3,150,351.75    |              | 70,800.00         | 3,079,551.75    | 141.140 | 434,647,934.00      |
| 1650                   | SDR              | 11,222,392.23   |              | 252,200.00        | 10,970,192.23   | 141.140 | 1,548,332,931.34    |
| 1732                   | SDR              | 18,677,380.77   |              | 1,067,278.00      | 17,610,102.77   | 141.140 | 2,485,489,904.96    |
| 1755                   | SDR              | 16,403,869.05   |              | 886,696.00        | 15,517,173.05   | 141.140 | 2,190,093,804.28    |
| 1778                   | SDR              | 5,654,984.29    |              | 305,676.00        | 5,349,308.29    | 141.140 | 755,001,372.05      |

Government of Nepal  
Ministry of Finance  
**Financial Comptroller General Office**  
**Debt Section**  
Anamnagar, Kathmandu, Nepal  
**Loan ID-wise Outstanding external debt & Equivalent**

As on 2072/03/31 (2015-Jul-16)

Fiscal Year: 2071/72 Month: Aashadh

| In Commitment Currency |          |                 |              |                   |                 |         | Closing Balance           |
|------------------------|----------|-----------------|--------------|-------------------|-----------------|---------|---------------------------|
| Commit.                |          |                 |              |                   |                 |         | NPR                       |
| Loan ID                | Currency | Opening Balance | Disbursement | Principal Payment | Closing Balance | FX Rate |                           |
| <b>Donor: ADB</b>      |          |                 |              |                   |                 |         |                           |
| 1811                   | SDR      | 1,450,746.84    |              | 78,418.00         | 1,372,328.84    | 141.140 | 193,690,492.48            |
| 1820                   | SDR      | 31,011,041.79   | 8,307,345.70 | 3,842,923.67      | 35,475,463.82   | 141.140 | 5,007,006,963.55          |
| 1840                   | SDR      | 8,434,349.03    |              | 432,530.00        | 8,001,819.03    | 141.140 | 1,129,376,737.89          |
| 1861                   | SDR      | 10,878,232.42   |              | 945,932.00        | 9,932,300.42    | 141.140 | 1,401,844,881.28          |
| 1876                   | SDR      | 24,760,370.45   |              | 1,269,762.00      | 23,490,608.45   | 141.140 | 3,315,464,476.63          |
| 1917                   | SDR      | 18,202,647.39   |              | 887,934.00        | 17,314,713.39   | 141.140 | 2,443,798,647.86          |
| 1966                   | SDR      | 14,117,468.32   |              | 688,658.00        | 13,428,810.32   | 141.140 | 1,895,342,288.56          |
| 2002                   | SDR      | 11,345,504.93   |              | 872,732.00        | 10,472,772.93   | 141.140 | 1,478,127,171.34          |
| 2008                   | SDR      | 14,026,977.77   |              | 652,418.00        | 13,374,559.77   | 141.140 | 1,887,685,365.94          |
| 2058                   | SDR      | 2,957,782.12    |              | 219,096.00        | 2,738,686.12    | 141.140 | 386,538,158.98            |
| 2059                   | SDR      | 1,536,376.61    | -102,665.75  | 291,082.70        | 1,142,628.16    | 141.140 | 161,270,538.50            |
| 2071                   | SDR      | 11,845,660.37   |              | 550,962.00        | 11,294,698.37   | 141.140 | 1,594,133,727.94          |
| 2092                   | SDR      | 23,336,831.34   |              | 1,060,764.00      | 22,276,067.34   | 141.140 | 3,144,044,144.37          |
| 2097                   | SDR      | 10,688,783.45   |              | 475,056.00        | 10,213,727.45   | 141.140 | 1,441,565,492.29          |
| 2102                   | SDR      | 9,109,822.70    | 553,583.40   | 510,469.52        | 9,152,936.58    | 141.140 | 1,291,845,468.90          |
| 2111                   | SDR      | 10,004,479.28   |              | 444,644.00        | 9,559,835.28    | 141.140 | 1,349,275,151.42          |
| 2143                   | SDR      | 4,497,811.77    |              | 199,902.00        | 4,297,909.77    | 141.140 | 606,606,984.94            |
| 2268                   | SDR      | 37,906,000.00   |              | 2,369,126.00      | 35,536,874.00   | 141.140 | 5,015,674,396.36          |
| 2277                   | SDR      | 20,432,000.00   |              | 638,500.00        | 19,793,500.00   | 141.140 | 2,793,654,590.00          |
| 2551                   | SDR      | 16,092,000.00   |              | 0.00              | 16,092,000.00   | 141.140 | 2,271,224,880.00          |
| 2581                   | SDR      | 11,510,529.68   | 2,609,904.53 |                   | 14,120,434.21   | 141.140 | 1,992,958,084.40          |
| 2587                   | SDR      | 21,181,453.18   | 3,723,194.33 |                   | 24,904,647.51   | 141.140 | 3,515,041,949.56          |
| 2641                   | SDR      | 19,515,000.00   |              | 0.00              | 19,515,000.00   | 141.140 | 2,754,347,100.00          |
| 2650                   | SDR      | 5,908,453.06    | 7,517,051.65 |                   | 13,425,504.71   | 141.140 | 1,894,875,734.77          |
| 2656                   | SDR      | 685,894.36      | 654,234.14   |                   | 1,340,128.50    | 141.140 | 189,145,736.49            |
| 2685                   | SDR      | 7,386,506.02    | 1,137,072.50 |                   | 8,523,578.52    | 141.140 | 1,203,017,872.31          |
| 2776                   | SDR      | 9,005,231.72    | 9,854,016.60 |                   | 18,859,248.32   | 141.140 | 2,661,794,307.88          |
| 2796                   | SDR      | 1,965,326.67    | 2,077,375.08 |                   | 4,042,701.75    | 141.140 | 570,586,925.00            |
| 2808                   | SDR      | 490,076.61      | 6,390,231.02 |                   | 6,880,307.63    | 141.140 | 971,086,618.90            |
| 3012                   | SDR      | 0.00            | 9,247,504.73 |                   | 9,247,504.73    | 141.140 | 1,305,192,817.59          |
| 3057                   | SDR      | 0.00            | 718,287.44   |                   | 718,287.44      | 141.140 | 101,379,089.28            |
| 3000                   | SDR      | 0.00            | 5,669,177.55 |                   | 5,669,177.55    | 141.140 | 800,147,719.41            |
| 3124                   | SDR      | 0.00            | 1,294,604.93 |                   | 1,294,604.93    | 141.140 | 182,720,539.82            |
| 2579                   | SDR      | 0.00            | 2,233,764.59 |                   | 2,233,764.59    | 141.140 | 315,273,534.23            |
| 2851                   | SDR      | 0.00            | 743,916.92   |                   | 743,916.92      | 141.140 | 104,996,434.09            |
| 3157                   | SDR      | 0.00            | 2,115,461.91 |                   | 2,115,461.91    | 141.140 | 298,576,293.98            |
| <b>Total of ADB</b>    |          |                 |              |                   |                 |         | <b>140,834,946,060.32</b> |
| <b>Donor: EEC</b>      |          |                 |              |                   |                 |         |                           |
| 9                      | DKK      | 204,300.00      |              | 13,620.00         | 190,680.00      | 14.940  | 2,848,759.20              |
| 9                      | GBP      | 200,925.00      |              | 13,395.00         | 187,530.00      | 158.950 | 29,807,893.50             |

Government of Nepal  
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**Debt Section**  
Anamnagar, Kathmandu, Nepal  
**Loan ID-wise Outstanding external debt & Equivalent**

As on 2072/03/31 (2015-Jul-16)

Fiscal Year: 2071/72 Month: Aashadh

| In Commitment Currency |          |                 |              |                   |                 |         | Closing Balance       |
|------------------------|----------|-----------------|--------------|-------------------|-----------------|---------|-----------------------|
| Commit.                |          |                 |              |                   |                 |         | NPR                   |
| Loan ID                | Currency | Opening Balance | Disbursement | Principal Payment | Closing Balance | FX Rate |                       |
| <b>Donor: EEC</b>      |          |                 |              |                   |                 |         |                       |
| 9                      | EUR      | 719,255.76      |              | 47,950.28         | 671,305.48      | 112.140 | 75,280,196.53         |
| 23                     | DKK      | 276,300.00      |              | 18,420.00         | 257,880.00      | 14.940  | 3,852,727.20          |
| 23                     | GBP      | 271,800.00      |              | 18,120.00         | 253,680.00      | 158.950 | 40,322,436.00         |
| 23                     | EUR      | 973,192.51      |              | 64,879.48         | 908,313.03      | 112.140 | 101,858,223.18        |
| 26                     | DKK      | 207,000.00      |              | 13,800.00         | 193,200.00      | 14.940  | 2,886,408.00          |
| 26                     | GBP      | 203,715.00      |              | 13,581.00         | 190,134.00      | 158.950 | 30,221,799.30         |
| 26                     | EUR      | 729,486.93      |              | 48,632.48         | 680,854.45      | 112.140 | 76,351,018.02         |
| <b>Total of EEC</b>    |          |                 |              |                   |                 |         | <b>363,429,460.93</b> |
| <b>Donor: IDA</b>      |          |                 |              |                   |                 |         |                       |
| 166                    | USD      | 267,237.80      |              | 53,447.56         | 213,790.24      | 101.740 | 21,751,019.02         |
| 223                    | USD      | 422,971.67      |              | 65,072.52         | 357,899.15      | 101.740 | 36,412,659.52         |
| 291                    | USD      | 767,499.36      |              | 95,937.42         | 671,561.94      | 101.740 | 68,324,711.78         |
| 373                    | USD      | 1,519,572.31    |              | 178,760.00        | 1,340,812.31    | 101.740 | 136,414,244.42        |
| 397                    | USD      | 1,485,000.00    |              | 165,000.00        | 1,320,000.00    | 101.740 | 134,296,800.00        |
| 470                    | USD      | 2,223,000.00    |              | 234,000.00        | 1,989,000.00    | 101.740 | 202,360,860.00        |
| 470.1                  | USD      | 819,488.36      |              | 86,256.00         | 733,232.36      | 101.740 | 74,599,060.31         |
| 505                    | USD      | 878,282.07      |              | 88,000.00         | 790,282.07      | 101.740 | 80,403,297.80         |
| 600                    | USD      | 8,970,000.00    |              | 780,000.00        | 8,190,000.00    | 101.740 | 833,250,600.00        |
| 600.1                  | USD      | 5,106,000.00    |              | 444,000.00        | 4,662,000.00    | 101.740 | 474,311,880.00        |
| 617                    | USD      | 2,760,000.00    |              | 240,000.00        | 2,520,000.00    | 101.740 | 256,384,800.00        |
| 654                    | USD      | 3,240,000.00    |              | 270,000.00        | 2,970,000.00    | 101.740 | 302,167,800.00        |
| 659                    | USD      | 1,074,956.57    |              | 89,576.00         | 985,380.57      | 101.740 | 100,252,619.19        |
| 704                    | USD      | 2,848,630.21    |              | 219,124.00        | 2,629,506.21    | 101.740 | 267,525,961.81        |
| 705                    | USD      | 1,297,422.56    |              | 99,796.00         | 1,197,626.56    | 101.740 | 121,846,526.21        |
| 730                    | USD      | 6,630,000.00    |              | 510,000.00        | 6,120,000.00    | 101.740 | 622,648,800.00        |
| 772                    | USD      | 1,897,864.28    |              | 140,580.00        | 1,757,284.28    | 101.740 | 178,786,102.65        |
| 799                    | USD      | 6,090,000.00    |              | 435,000.00        | 5,655,000.00    | 101.740 | 575,339,700.00        |
| 812                    | USD      | 12,600,000.00   |              | 900,000.00        | 11,700,000.00   | 101.740 | 1,190,358,000.00      |
| 856                    | USD      | 5,880,000.00    |              | 420,000.00        | 5,460,000.00    | 101.740 | 555,500,400.00        |
| 939                    | USD      | 2,864,981.65    |              | 190,994.00        | 2,673,987.65    | 101.740 | 272,051,503.51        |
| 1008                   | USD      | 7,905,000.00    |              | 510,000.00        | 7,395,000.00    | 101.740 | 752,367,300.00        |
| 1055                   | USD      | 7,667,045.02    |              | 479,188.00        | 7,187,857.02    | 101.740 | 731,292,573.21        |
| 1059                   | USD      | 12,938,911.18   |              | 808,680.00        | 12,130,231.18   | 101.740 | 1,234,129,720.25      |
| 1062                   | SDR      | 1,620,365.87    |              | 101,272.00        | 1,519,093.87    | 141.140 | 214,404,908.81        |
| 1093                   | SDR      | 1,375,102.89    |              | 83,336.00         | 1,291,766.89    | 141.140 | 182,319,978.85        |
| 1100                   | SDR      | 5,583,676.69    |              | 338,402.00        | 5,245,274.69    | 141.140 | 740,318,069.75        |
| 1101                   | SDR      | 2,187,908.17    |              | 132,598.00        | 2,055,310.17    | 141.140 | 290,086,477.39        |
| 1191                   | SDR      | 2,992,500.00    |              | 171,000.00        | 2,821,500.00    | 141.140 | 398,226,510.00        |
| 1198                   | SDR      | 5,202,278.21    |              | 297,270.00        | 4,905,008.21    | 141.140 | 692,292,858.76        |
| 1260                   | SDR      | 3,172,905.04    |              | 176,266.00        | 2,996,639.04    | 141.140 | 422,945,634.11        |

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**Debt Section**  
Anamnagar, Kathmandu, Nepal  
**Loan ID-wise Outstanding external debt & Equivalent**

As on 2072/03/31 (2015-Jul-16)

Fiscal Year: 2071/72 Month: Aashadh

| In Commitment Currency |          |                 |              |                   |                 |         | Closing Balance  |
|------------------------|----------|-----------------|--------------|-------------------|-----------------|---------|------------------|
| Commit.                |          |                 |              |                   |                 |         | NPR              |
| Loan ID                | Currency | Opening Balance | Disbursement | Principal Payment | Closing Balance | FX Rate |                  |
| Donor: IDA             |          |                 |              |                   |                 |         |                  |
| 1316                   | SDR      | 8,380,500.00    |              | 453,000.00        | 7,927,500.00    | 141.140 | 1,118,887,350.00 |
| 1339                   | SDR      | 2,289,188.39    |              | 123,736.00        | 2,165,452.39    | 141.140 | 305,631,950.32   |
| 1379                   | SDR      | 3,039,881.71    |              | 159,992.00        | 2,879,889.71    | 141.140 | 406,467,633.67   |
| 1400                   | SDR      | 1,934,670.05    |              | 101,824.00        | 1,832,846.05    | 141.140 | 258,687,891.50   |
| 1452                   | SDR      | 5,936,823.30    |              | 304,450.00        | 5,632,373.30    | 141.140 | 794,953,167.56   |
| 1463                   | SDR      | 3,912,413.82    |              | 200,634.00        | 3,711,779.82    | 141.140 | 523,880,603.79   |
| 1478                   | SDR      | 45,103,549.44   |              | 2,255,172.00      | 42,848,377.44   | 141.140 | 6,047,619,991.88 |
| 1515                   | SDR      | 24,710,824.31   |              | 1,235,540.00      | 23,475,284.31   | 141.140 | 3,313,301,627.51 |
| 1534                   | SDR      | 4,860,466.27    |              | 237,094.00        | 4,623,372.27    | 141.140 | 652,542,762.19   |
| 1535                   | SDR      | 4,268,545.17    |              | 208,220.00        | 4,060,325.17    | 141.140 | 573,074,294.49   |
| 1570                   | SDR      | 3,755,377.03    |              | 178,822.00        | 3,576,555.03    | 141.140 | 504,794,976.93   |
| 1588                   | SDR      | 11,968,211.19   |              | 583,814.00        | 11,384,397.19   | 141.140 | 1,606,793,819.40 |
| 1696                   | SDR      | 2,951,264.98    |              | 134,144.00        | 2,817,120.98    | 141.140 | 397,608,455.12   |
| 1715                   | SDR      | 8,248,590.85    |              | 374,930.00        | 7,873,660.85    | 141.140 | 1,111,288,492.37 |
| 1727                   | SDR      | 2,653,186.52    |              | 120,598.00        | 2,532,588.52    | 141.140 | 357,449,543.71   |
| 1769                   | SDR      | 27,607,500.00   |              | 1,227,000.00      | 26,380,500.00   | 141.140 | 3,723,343,770.00 |
| 1814                   | SDR      | 19,562,778.73   |              | 850,550.00        | 18,712,228.73   | 141.140 | 2,641,043,962.95 |
| 1902                   | SDR      | 5,658,244.03    |              | 419,126.00        | 5,239,118.03    | 141.140 | 739,449,118.75   |
| 1922                   | SDR      | 4,922,807.43    |              | 351,628.00        | 4,571,179.43    | 141.140 | 645,176,264.75   |
| 1924                   | SDR      | 16,744,000.00   |              | 1,196,000.00      | 15,548,000.00   | 141.140 | 2,194,444,720.00 |
| 1988                   | SDR      | 9,214,037.31    |              | 635,448.00        | 8,578,589.31    | 141.140 | 1,210,782,095.21 |
| 2028                   | SDR      | 3,888,572.11    |              | 259,232.00        | 3,629,340.11    | 141.140 | 512,245,063.13   |
| 2044                   | SDR      | 5,269,652.77    |              | 351,308.00        | 4,918,344.77    | 141.140 | 694,175,180.84   |
| 2046                   | SDR      | 27,720,000.00   |              | 1,848,000.00      | 25,872,000.00   | 141.140 | 3,651,574,080.00 |
| 2047                   | SDR      | 9,646,550.15    |              | 643,100.00        | 9,003,450.15    | 141.140 | 1,270,746,954.17 |
| 2144                   | SDR      | 23,384,200.00   |              | 1,461,510.00      | 21,922,690.00   | 141.140 | 3,094,168,466.60 |
| 2239                   | SDR      | 7,344,150.37    |              | 432,006.00        | 6,912,144.37    | 141.140 | 975,580,056.38   |
| 2347                   | SDR      | 27,936,513.52   |              | 1,596,372.00      | 26,340,141.52   | 141.140 | 3,717,647,574.13 |
| 2357                   | SDR      | 15,279,294.53   |              | 848,848.00        | 14,430,446.53   | 141.140 | 2,036,713,223.24 |
| 2364                   | SDR      | 23,550,041.52   |              | 1,308,334.00      | 22,241,707.52   | 141.140 | 3,139,194,599.37 |
| 2430                   | SDR      | 11,971,162.76   |              | 647,086.00        | 11,324,076.76   | 141.140 | 1,598,280,193.91 |
| 2560                   | SDR      | 9,925,093.91    |              | 508,974.00        | 9,416,119.91    | 141.140 | 1,328,991,164.10 |
| 2578                   | SDR      | 27,313,129.92   |              | 1,400,672.00      | 25,912,457.92   | 141.140 | 3,657,284,310.83 |
| 2600                   | SDR      | 14,228,861.29   |              | 711,442.00        | 13,517,419.29   | 141.140 | 1,907,848,558.59 |
| 2912                   | SDR      | 9,704,153.70    |              | 231,048.00        | 9,473,105.70    | 141.140 | 1,337,034,138.50 |
| 2977                   | SDR      | 11,513,437.55   |              | 267,750.00        | 11,245,687.55   | 141.140 | 1,587,216,340.81 |
| 3008                   | SDR      | 12,054,496.12   |              | 277,112.82        | 11,777,383.30   | 141.140 | 1,662,259,878.96 |
| 3009                   | SDR      | 44,862,611.57   |              | 1,031,320.00      | 43,831,291.57   | 141.140 | 6,186,348,492.19 |
| 3185                   | SDR      | 8,100,000.00    |              | 180,000.00        | 7,920,000.00    | 141.140 | 1,117,828,800.00 |
| 3215                   | SDR      | 3,215,321.64    |              | 71,450.00         | 3,143,871.64    | 141.140 | 443,726,043.27   |
| 3293                   | SDR      | 34,593,930.75   |              | 760,306.00        | 33,833,624.75   | 141.140 | 4,775,277,797.22 |

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Anamnagar, Kathmandu, Nepal  
**Loan ID-wise Outstanding external debt & Equivalent**

As on 2072/03/31 (2015-Jul-16)

Fiscal Year: 2071/72 Month: Aashadh

| In Commitment Currency |          |                 |               |                   |                 |         | Closing Balance           |
|------------------------|----------|-----------------|---------------|-------------------|-----------------|---------|---------------------------|
| Commit.                |          |                 |               |                   |                 |         | NPR                       |
| Loan ID                | Currency | Opening Balance | Disbursement  | Principal Payment | Closing Balance | FX Rate |                           |
| <b>Donor: IDA</b>      |          |                 |               |                   |                 |         |                           |
| 3581                   | SDR      | 11,683,286.35   |               | 245,962.30        | 11,437,324.05   | 141.140 | 1,614,263,916.42          |
| 3727                   | SDR      | 6,373,146.52    |               | 131,405.08        | 6,241,741.44    | 141.140 | 880,959,386.84            |
| 3766                   | SDR      | 23,177,511.47   |               | 497,917.49        | 22,679,593.98   | 141.140 | 3,200,997,894.34          |
| 3808                   | SDR      | 3,526,426.51    |               | 71,967.88         | 3,454,458.63    | 141.140 | 487,562,291.04            |
| 3830                   | SDR      | 50,490,000.00   |               | 1,020,000.00      | 49,470,000.00   | 141.140 | 6,982,195,800.00          |
| 3864                   | SDR      | 38,440,970.03   |               | 768,819.40        | 37,672,150.63   | 141.140 | 5,317,047,339.92          |
| 3911                   | SDR      | 17,000,000.00   |               | 340,000.00        | 16,660,000.00   | 141.140 | 2,351,392,400.00          |
| 3956                   | SDR      | 34,500,000.00   |               | 690,000.00        | 33,810,000.00   | 141.140 | 4,771,943,400.00          |
| 3980                   | SDR      | 6,900,000.00    |               | 138,000.00        | 6,762,000.00    | 141.140 | 954,388,680.00            |
| 4510                   | SDR      | 701,420.53      | 743.04        | 0.00              | 702,163.57      | 141.140 | 99,103,366.27             |
| 4515                   | SDR      | 7,706,651.06    |               | 0.00              | 7,706,651.06    | 141.140 | 1,087,716,730.61          |
| 4603                   | SDR      | 0.00            |               |                   | 0.00            | 141.140 | 0.00                      |
| 4637                   | SDR      | 26,827,916.33   |               | 0.00              | 26,827,916.33   | 141.140 | 3,786,492,110.82          |
| 4664                   | SDR      | 13,615,875.05   |               | 0.00              | 13,615,875.05   | 141.140 | 1,921,744,604.56          |
| 4652                   | SDR      | 46,077,817.88   | -11,376.14    | 0.00              | 46,066,441.74   | 141.140 | 6,501,817,587.18          |
| 4707                   | SDR      | 25,822,122.98   | 14,728,562.34 | 0.00              | 40,550,685.32   | 141.140 | 5,723,323,726.06          |
| 4750                   | SDR      | 9,726,889.61    | 1,210,355.06  | 0.00              | 10,937,244.67   | 141.140 | 1,543,682,712.72          |
| 4832                   | SDR      | 26,313,821.24   | 286,178.76    | 0.00              | 26,600,000.00   | 141.140 | 3,754,324,000.00          |
| 4902                   | SDR      | 7,531,943.92    | 10,879,952.01 | 0.00              | 18,411,895.93   | 141.140 | 2,598,654,991.56          |
| 4932                   | SDR      | 4,699,780.90    | 1,340,674.18  | 0.00              | 6,040,455.08    | 141.140 | 852,549,829.99            |
| 5138                   | SDR      | 9,675,000.00    | 10,466,648.35 | 0.00              | 20,141,648.35   | 141.140 | 2,842,792,248.12          |
| 5282                   | SDR      | 19,900,000.00   |               | 0.00              | 19,900,000.00   | 141.140 | 2,808,686,000.00          |
| 4905                   | SDR      | 2,090,691.95    | 259,252.28    | 0.00              | 2,349,944.23    | 141.140 | 331,671,128.62            |
| 5263                   | SDR      | 4,438,098.35    | 8,931,967.76  | 0.00              | 13,370,066.11   | 141.140 | 1,887,051,130.77          |
| 5273                   | SDR      | 3,942,888.32    | 1,938,592.53  | 0.00              | 5,881,480.85    | 141.140 | 830,112,207.17            |
| 4924                   | SDR      | 335,817.97      | 4,881,657.27  | 0.00              | 5,217,475.24    | 141.140 | 736,394,455.37            |
| 5246                   | SDR      | 648,235.18      |               | 0.00              | 648,235.18      | 141.140 | 91,491,913.31             |
| 4981                   | SDR      | 2,636,351.38    | 1,343,059.07  | 0.00              | 3,979,410.45    | 141.140 | 561,653,990.91            |
| 5446                   | SDR      | 0.00            | 3,620,694.32  | 0.00              | 3,620,694.32    | 141.140 | 511,024,796.32            |
| 5002                   | SDR      | 0.00            | 5,337,454.60  | 0.00              | 5,337,454.60    | 141.140 | 753,328,342.24            |
| 5137                   | SDR      | 0.00            | 931,734.28    | 0.00              | 931,734.28      | 141.140 | 131,504,976.28            |
| 5250                   | SDR      | 0.00            | 18,012,953.72 |                   | 18,012,953.72   | 141.140 | 2,542,348,288.04          |
| 5344                   | SDR      | 0.00            | 6,149,353.10  |                   | 6,149,353.10    | 141.140 | 867,919,696.53            |
| <b>Total of IDA</b>    |          |                 |               |                   |                 |         | <b>155,310,874,727.72</b> |
| <b>Donor: IFAD</b>     |          |                 |               |                   |                 |         |                           |
| 10                     | USD      | 4,175,761.74    |               | 288,000.00        | 3,887,761.74    | 101.740 | 395,540,879.43            |
| 57                     | SDR      | 4,042,500.00    |               | 245,000.00        | 3,797,500.00    | 141.140 | 535,979,150.00            |
| 82                     | SDR      | 2,661,760.37    |               | 152,098.00        | 2,509,662.37    | 141.140 | 354,213,746.90            |
| 166                    | SDR      | 7,746,257.03    |               | 377,866.00        | 7,368,391.03    | 141.140 | 1,039,974,709.97          |
| 191                    | SDR      | 341,707.52      |               | 15,530.00         | 326,177.52      | 141.140 | 46,036,695.17             |



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As on 2072/03/31 (2015-Jul-16)

Fiscal Year: 2071/72 Month: Aashadh

| In Commitment Currency  |          |                 |              |                   |                 |         | Closing Balance         |
|-------------------------|----------|-----------------|--------------|-------------------|-----------------|---------|-------------------------|
| Commit.                 |          |                 |              |                   |                 |         | NPR                     |
| Loan ID                 | Currency | Opening Balance | Disbursement | Principal Payment | Closing Balance | FX Rate |                         |
| <b>Donor: IFAD</b>      |          |                 |              |                   |                 |         |                         |
| 208                     | SDR      | 2,731,250.00    |              | 118,750.00        | 2,612,500.00    | 141.140 | 368,728,250.00          |
| 250                     | SDR      | 2,342,346.43    |              | 91,860.00         | 2,250,486.43    | 141.140 | 317,633,654.73          |
| 352                     | SDR      | 2,005,953.74    |              | 102,870.00        | 1,903,083.74    | 141.140 | 268,601,239.06          |
| 452                     | SDR      | 4,896,365.86    |              | 212,886.00        | 4,683,479.86    | 141.140 | 661,026,347.44          |
| 576                     | SDR      | 8,489,199.37    | 1,484,535.12 | 520,000.00        | 9,453,734.49    | 141.140 | 1,334,300,085.92        |
| 646A                    | SDR      | 330,799.50      | 313,441.96   | 0.00              | 644,241.46      | 141.140 | 90,928,239.66           |
| 646                     | SDR      | 7,150,000.00    |              | 119,167.00        | 7,030,833.00    | 141.140 | 992,331,769.62          |
| 796                     | SDR      | 1,371,662.74    | 763,959.95   | 0.00              | 2,135,622.69    | 141.140 | 301,421,786.47          |
| 881                     | SDR      | 962,378.57      | 606,657.27   | 0.00              | 1,569,035.84    | 141.140 | 221,453,718.46          |
| <b>Total of IFAD</b>    |          |                 |              |                   |                 |         | <b>6,928,170,272.84</b> |
| <b>Donor: NDF</b>       |          |                 |              |                   |                 |         |                         |
| 37                      | EUR      | 3,559,028.55    |              | 203,373.06        | 3,355,655.49    | 112.140 | 376,303,206.65          |
| 76                      | EUR      | 4,370,948.07    |              | 230,049.90        | 4,140,898.17    | 112.140 | 464,360,320.78          |
| 129                     | EUR      | 4,388,265.87    |              | 107,030.88        | 4,281,234.99    | 112.140 | 480,097,691.78          |
| 223                     | EUR      | 1,452,239.45    |              | 33,773.02         | 1,418,466.43    | 112.140 | 159,066,825.46          |
| 265                     | EUR      | 6,157,624.11    | 972,307.90   | 95,529.98         | 7,034,402.03    | 112.140 | 788,837,843.64          |
| <b>Total of NDF</b>     |          |                 |              |                   |                 |         | <b>2,268,665,888.32</b> |
| <b>Donor: OFID</b>      |          |                 |              |                   |                 |         |                         |
| 698                     | USD      | 0.00            |              |                   | 0.00            | 101.740 | 0.00                    |
| 825                     | USD      | 168,391.35      |              | 48,100.00         | 120,291.35      | 101.740 | 12,238,441.95           |
| 838                     | USD      | 6,393,440.00    |              | 913,320.00        | 5,480,120.00    | 101.740 | 557,547,408.80          |
| 1060                    | USD      | 3,103,863.35    | 463,031.06   | 466,660.00        | 3,100,234.41    | 101.740 | 315,417,848.87          |
| 1155                    | USD      | 6,959,706.80    | 562,680.00   | 668,616.24        | 6,853,770.56    | 101.740 | 697,302,616.77          |
| 1185                    | USD      | 8,056,686.81    |              | 666,660.00        | 7,390,026.81    | 101.740 | 751,861,327.65          |
| 1346                    | USD      | 906,381.25      | 181,131.13   |                   | 1,087,512.38    | 101.740 | 110,643,509.54          |
| 1364                    | USD      | 0.00            | 1,792,242.52 | 0.00              | 1,792,242.52    | 101.740 | 182,342,753.98          |
| 1442                    | USD      | 1,912,933.97    | 3,801,591.75 | 0.00              | 5,714,525.72    | 101.740 | 581,395,846.75          |
| <b>Total of OFID</b>    |          |                 |              |                   |                 |         | <b>3,208,749,754.33</b> |
| <b>Donor: Austria</b>   |          |                 |              |                   |                 |         |                         |
| 1                       | EUR      | 1,227,540.14    |              | 218,018.50        | 1,009,521.64    | 112.140 | 113,207,756.71          |
| <b>Total of Austria</b> |          |                 |              |                   |                 |         | <b>113,207,756.71</b>   |
| <b>Donor: Belgium</b>   |          |                 |              |                   |                 |         |                         |
| 1985                    | EUR      | 247,902.68      |              | 123,946.00        | 123,956.68      | 112.140 | 13,900,502.10           |
| 1986                    | EUR      | 557,762.15      |              | 185,920.00        | 371,842.15      | 112.140 | 41,698,378.70           |
| 1994                    | EUR      | 1,239,475.25    |              | 123,946.00        | 1,115,529.25    | 112.140 | 125,095,450.10          |
| 1999                    | EUR      | 1,703,254.00    |              | 106,209.00        | 1,597,045.00    | 112.140 | 179,092,626.30          |
| 2000                    | EUR      | 2,128,490.00    |              | 122,703.00        | 2,005,787.00    | 112.140 | 224,928,954.18          |
| 2001                    | EUR      | 2,302,446.46    |              | 104,969.04        | 2,197,477.42    | 112.140 | 246,425,117.88          |

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Fiscal Year: 2071/72 Month: Aashadh

| In Commitment Currency  |          |                   |                  |                   |                   |         | Closing Balance          |
|-------------------------|----------|-------------------|------------------|-------------------|-------------------|---------|--------------------------|
| Commit.                 |          |                   |                  |                   |                   |         | NPR                      |
| Loan ID                 | Currency | Opening Balance   | Disbursement     | Principal Payment | Closing Balance   | FX Rate |                          |
| <b>Donor: Belgium</b>   |          |                   |                  |                   |                   |         |                          |
| 2003                    | EUR      | 1,413,140.36      |                  | 64,245.01         | 1,348,895.35      | 112.140 | 151,265,124.55           |
| <b>Total of Belgium</b> |          |                   |                  |                   |                   |         | <b>982,406,153.80</b>    |
| <b>Donor: China</b>     |          |                   |                  |                   |                   |         |                          |
| 359                     | RMB      | 276,944,907.46    | 89,565,559.14    | 0.00              | 366,510,466.60    | 16.390  | 6,007,106,547.57         |
| 383                     | RMB      | 34,925,898.62     |                  | 0.00              | 34,925,898.62     | 16.390  | 572,435,478.38           |
| 494                     | RMB      | 0.00              | 131,277,510.00   | 0.00              | 131,277,510.00    | 16.390  | 2,151,638,388.90         |
| <b>Total of China</b>   |          |                   |                  |                   |                   |         | <b>8,731,180,414.86</b>  |
| <b>Donor: France</b>    |          |                   |                  |                   |                   |         |                          |
| 298                     | EUR      | 9,895.00          |                  | 5,316.66          | 4,578.34          | 112.140 | 513,415.05               |
| 375                     | EUR      | 582,341.08        |                  | 145,585.50        | 436,755.58        | 112.140 | 48,977,770.74            |
| 447                     | EUR      | 1,559,114.60      |                  | 1,220,067.92      | 339,046.68        | 112.140 | 38,020,694.70            |
| 502                     | EUR      | 903,388.43        |                  | 371,578.76        | 531,809.67        | 112.140 | 59,637,136.39            |
| 503                     | EUR      | 539,437.28        |                  | 396,366.84        | 143,070.44        | 112.140 | 16,043,919.14            |
| 545                     | EUR      | 4,540,672.43      |                  | 560,742.86        | 3,979,929.57      | 112.140 | 446,309,301.98           |
| 897                     | EUR      | 1,321,456.00      |                  | 82,572.00         | 1,238,884.00      | 112.140 | 138,928,451.76           |
| <b>Total of France</b>  |          |                   |                  |                   |                   |         | <b>748,430,689.76</b>    |
| <b>Donor: India</b>     |          |                   |                  |                   |                   |         |                          |
| 00001984                | USD      | 49,781,063.15     | 6,504,213.82     | 6,451,612.90      | 49,833,664.07     | 101.740 | 5,070,076,982.48         |
| 00000903                | USD      | 0.00              | 5,261,208.67     | 0.00              | 5,261,208.67      | 101.740 | 535,275,370.09           |
| <b>Total of India</b>   |          |                   |                  |                   |                   |         | <b>5,605,352,352.57</b>  |
| <b>Donor: Japan</b>     |          |                   |                  |                   |                   |         |                          |
| 4                       | JPY      | 3,199,182,000.00  |                  | 914,052,000.00    | 2,285,130,000.00  | 0.823   | 1,880,661,990.00         |
| 5                       | JPY      | 833,911,000.00    |                  | 128,294,000.00    | 705,617,000.00    | 0.823   | 580,722,791.00           |
| 6                       | JPY      | 1,443,240,000.00  |                  | 120,270,000.00    | 1,322,970,000.00  | 0.823   | 1,088,804,310.00         |
| 7                       | JPY      | 8,151,875,000.00  |                  | 652,150,000.00    | 7,499,725,000.00  | 0.823   | 6,172,273,675.00         |
| 8                       | JPY      | 587,741,728.00    | 1,188,842,052.00 | 33,761,000.00     | 1,742,822,780.00  | 0.823   | 1,434,343,147.94         |
| 8A                      | JPY      | 296,384,121.00    | 106,883,451.00   | 20,032,000.00     | 383,235,572.00    | 0.823   | 315,402,875.76           |
| <b>Total of Japan</b>   |          |                   |                  |                   |                   |         | <b>11,472,208,789.70</b> |
| <b>Donor: Korea</b>     |          |                   |                  |                   |                   |         |                          |
| 1                       | KRW      | 8,369,325,000.00  |                  | 619,950,000.00    | 7,749,375,000.00  | 0.089   | 689,694,375.00           |
| 2                       | KRW      | 56,385,479,740.00 |                  | 0.00              | 56,385,479,740.00 | 0.089   | 5,018,307,696.86         |
| <b>Total of Korea</b>   |          |                   |                  |                   |                   |         | <b>5,708,002,071.86</b>  |
| <b>Donor: Kuwait</b>    |          |                   |                  |                   |                   |         |                          |
| 552                     | KUD      | 758,000.00        |                  | 74,000.00         | 684,000.00        | 334.895 | 229,068,466.80           |
| <b>Total of Kuwait</b>  |          |                   |                  |                   |                   |         | <b>229,068,466.80</b>    |
| <b>Donor: Russia</b>    |          |                   |                  |                   |                   |         |                          |

Government of Nepal  
Ministry of Finance  
**Financial Comptroller General Office**  
**Debt Section**  
Anamnagar, Kathmandu, Nepal  
**Loan ID-wise Outstanding external debt & Equivalent**

As on 2072/03/31 (2015-Jul-16)

Fiscal Year: 2071/72 Month: Aashadh

| Commit.                |          | In Commitment Currency |              |                   |                 |         | Closing Balance<br>NPR    |
|------------------------|----------|------------------------|--------------|-------------------|-----------------|---------|---------------------------|
| Loan ID                | Currency | Opening Balance        | Disbursement | Principal Payment | Closing Balance | FX Rate |                           |
| <b>Donor: Russia</b>   |          |                        |              |                   |                 |         |                           |
| 1                      | USD      | 1,103,459.44           | 60,010.26    |                   | 1,163,469.70    | 101.740 | 118,371,407.28            |
| <b>Total of Russia</b> |          |                        |              |                   |                 |         | <b>118,371,407.28</b>     |
| <b>Donor: Saudi</b>    |          |                        |              |                   |                 |         |                           |
| 465                    | SAR      | 26,126,258.97          | 1,165,683.68 | 3,750,000.00      | 23,541,942.65   | 27.130  | 638,692,904.09            |
| <b>Total of Saudi</b>  |          |                        |              |                   |                 |         | <b>638,692,904.09</b>     |
| <b>Grand Total</b>     |          |                        |              |                   |                 |         | <b>343,261,757,171.87</b> |

Government of Nepal  
Ministry of Finance  
Financial Comptroller General Office  
Anamnagar, Kathmandu

Annex - 29

**Statement of Annual Disbursement (Disbursing loans)**

FY: 2071/72

| LoanID | Donor              | ProjectName   | Amount (Rs.)     |
|--------|--------------------|---|------------------|
| 1820   | ADB                | Melamchi Water Supply   | 1,199,075,415.57 |
| 2059   | ADB                | Kathmandu Valley Water Services   | (14,516,603.42)  |
| 2102   | ADB                | Community Managed Irrigated Agriculture Sector Project                          | 80,592,701.39    |
| 2579   | ADB                | SOUTH ASIA TOURISM INFRASTRUCTURE DEV'T PROJ(BAN/IND/NEP)-NEPAL                 | 320,787,115.01   |
| 2581   | ADB                | Air Transport Capacity Enhancement Project                                      | 375,121,838.66   |
| 2587   | ADB                | Energy Access and Efficiency Improvement Project                                | 537,611,978.51   |
| 2650   | ADB                | Secondary Towns Integrated Urban Environmental Improvement Project              | 1,081,825,180.35 |
| 2656   | ADB                | Kathmandu Sustainable Urban Transport Project                                   | 94,701,201.58    |
| 2685   | ADB                | Subregional Transport Enhancement Project                                       | 166,266,647.81   |
| 2776   | ADB                | Kathmandu Valley Water Supply Improvement Project                               | 1,438,210,636.10 |
| 2796   | ADB                | Subregional Transport Enhancement Project                                       | 303,428,110.39   |
| 2808   | ADB                | Electricity Transmission  | 909,645,116.07   |
| 2851   | ADB                | INTEGRATED URBAN DEVELOPMENT PROJECT(SF)  | 103,457,187.44   |
| 3000   | ADB                | KATHMANDU VALLEY WASTEWATER MANAGEMENT PROJECT                                  | 813,516,684.68   |
| 3012   | ADB                | SASEC ROAD CON PROJ.  | 1,345,560,803.75 |
| 3057   | ADB                | BAGMATI RIVER BASIN IMPROVEMENT PROJECT   | 103,787,376.88   |
| 3124   | ADB                | COMMUNITY-MANAGED IRRIGATED AGRICULTURE SECTOR PROJ-ADDL FINANCIN               | 188,700,822.98   |
| 3157   | ADB                | THIRD SMALL TOWNS WATER SUPPLY AND SANITATION SECTOR PROJECT                    | 305,250,000.00   |
|        | <b>ADB Total</b>   |   | 9,353,022,213.75 |
| 359    | China              | Upper Trishuli 3A Hydroelectric Project   | 1,428,795,508.49 |
| 494    | China              | Acquisition of 1 MA60 and 3Y12E Aircrafts Project                               | 2,060,400,519.45 |
|        | <b>China Total</b> |   | 3,489,196,027.94 |
| 4510   | IDA                | Social Safety NetsProject   | 108,873.23       |
| 4652   | IDA                | School Sector Reform Program  | (1,610,394.03)   |
| 4707   | IDA                | Second HNP and HIV/AIDS Project   | 2,095,475,981.61 |
| 4750   | IDA                | Social Safety NetsProject   | 173,561,535.09   |
| 4832   | IDA                | Additional Financing for Road Sector Development Project                        | 41,182,203.26    |
| 4902   | IDA                | Nepal-India Electricity Transmission and Trade Project                          | 1,555,772,030.75 |
| 4905   | IDA                | Urban Governance and Development Program : Emerging Towns Project               | 37,102,892.43    |
| 4924   | IDA                | Enhanced Vocational Education and Training                                      | 705,414,073.49   |
| 4932   | IDA                | Kabeli Transmission Project   | 196,292,067.73   |
| 4981   | IDA                | Modernization of Rani Jamara Kulariya Irrigation Scheme - Phase 1               | 189,697,654.63   |
| 5002   | IDA                | Road Sector Development Project   | 771,302,128.00   |
| 5137   | IDA                | Community Action for Nutrition Project (Sunaula Hazar Din)                      | 128,380,415.97   |
| 5138   | IDA                | Bridges Improvement and Maintenance Project                                     | 1,496,283,453.90 |
| 5250   | IDA                | School Sector Reform Program  | 2,569,484,376.57 |
| 5263   | IDA                | Additional Financing for Nepal-India Electricity Transmission and Trade Project | 1,266,216,588.23 |
| 5273   | IDA                | Nepal-India Regional Trade and Transport Project                                | 277,799,948.50   |
| 5344   | IDA                | Irrigation & Water Resources Management Project                                 | 876,132,034.10   |

Government of Nepal  
Ministry of Finance  
Financial Comptroller General Office  
Anamnagar, Kathmandu  
**Statement of Annual Disbursement (Disbursing loans)**  
FY: 2071/72

Annex - 29

| LoanID   | Donor              | ProjectName   | Amount (Rs.)      |
|----------|--------------------|---|-------------------|
| 5446     | IDA                | Rural Water Supply and Sanitation Improvement Proj          | 513,843,318.08    |
|          | <b>IDA Total</b>   |   | 12,892,439,181.54 |
| 576      | IFAD               | WESTERN UPLANDS POVERTY ALLEVIATION                         | 210,239,220.43    |
| 796      | IFAD               | High Value Agricultural Project in Hill and Mountain Areas  | 108,455,562.70    |
| 881      | IFAD               | Improved Seeds for Farmers Programmes                       | 87,364,133.23     |
| 646A     | IFAD               | LEASEHOLD FORESTRY & LIVESTOCK                              | 45,274,127.20     |
|          | <b>IFAD Total</b>  |   | 451,333,043.56    |
| 00000903 | India              | EXIM Bank's Line of Credit                                  | 520,790,886.83    |
| 00001984 | India              | EXIM Bank's Line of Credit                                  | 650,596,897.04    |
|          | <b>India Total</b> |   | 1,171,387,783.87  |
| 8        | Japan              | Melamchi Water Supply Project Cnstrcn                       | 992,078,214.81    |
| 8A       | Japan              | Melamchi Water Supply Project                               | 91,106,635.09     |
|          | <b>Japan Total</b> |   | 1,083,184,849.90  |
| 265      | NDF                | Melamchi Water Supply                                       | 114,256,214.62    |
|          | <b>NDF Total</b>   |   | 114,256,214.62    |
| 1060     | OFID               | Community Managed Irrigated Agriculture Sector Project      | 46,955,979.79     |
| 1155     | OFID               | Road Connectivity Project                                   | 57,150,232.24     |
| 1346     | OFID               | Lumbini Connectivity and Infrastructure Improvement Project | 108,400,707.02    |
| 1364     | OFID               | Urban Infrastructure Improvement Project                    | 87,956,920.00     |
| 1442     | OFID               | Rural Connectivity and Community Development Project        | 378,335,891.74    |
|          | <b>OFID Total</b>  |   | 678,799,730.79    |
| 465      | Saudi              | Completion of Bagmati Irrigation                            | 30,657,480.78     |
|          | <b>Saudi Total</b> |   | 30,657,480.78     |
|          | <b>Grand Total</b> |   | 29,264,276,526.75 |

Government of Nepal  
Ministry of Finance  
**Financial Comptroller General Office**  
**Debt Section**  
**Anamnagar, Kathmandu, Nepal**  
**Disbursement Statement**

As on 2072/03/31 (2015-Jul-16)

Fiscal Year: 2071/72      Month: Aashadh

| SN                              | Loan ID | Value Date  | Commit. Currency | Disbursement (Commit Curr.) | Disburse. Currency | Disburse. Amount | FX Rate | Equivalent NPR          |
|---------------------------------|---------|-------------|------------------|-----------------------------|--------------------|------------------|---------|-------------------------|
| <b>Donor Type: Multilateral</b> |         |             |                  |                             |                    |                  |         |                         |
| <b>Donor: ADB</b>               |         |             |                  |                             |                    |                  |         |                         |
| 1                               | 1820    | 2014-Jul-23 | SDR              | 493,617.39                  | USD                | 760,733.50       | 96.090  | 73,098,882.02           |
| 2                               | 1820    | 2014-Sep-16 | SDR              | 1,092,421.69                | USD                | 1,638,119.09     | 97.520  | 159,749,373.66          |
| 3                               | 1820    | 2014-Oct-10 | SDR              | 276,719.71                  | USD                | 410,201.00       | 97.390  | 39,949,475.39           |
| 4                               | 1820    | 2014-Nov-14 | SDR              | 545,687.57                  | USD                | 799,737.87       | 98.190  | 78,526,261.46           |
| 5                               | 1820    | 2014-Nov-17 | SDR              | 33,135.02                   | USD                | 48,636.25        | 98.460  | 4,788,725.18            |
| 6                               | 1820    | 2014-Nov-17 | SDR              | 126,676.19                  | USD                | 185,937.85       | 98.460  | 18,307,440.71           |
| 7                               | 1820    | 2014-Nov-17 | SDR              | 228,099.37                  | USD                | 334,808.82       | 98.460  | 32,965,276.42           |
| 8                               | 1820    | 2014-Nov-28 | SDR              | 272,567.28                  | USD                | 398,626.92       | 98.710  | 39,348,463.27           |
| 9                               | 1820    | 2014-Nov-28 | SDR              | 2,051,296.08                | USD                | 3,000,000.00     | 98.710  | 296,130,000.00          |
| 10                              | 1820    | 2014-Dec-08 | SDR              | 111,713.31                  | USD                | 162,695.91       | 98.540  | 16,032,054.97           |
| 11                              | 1820    | 2014-Dec-15 | SDR              | 223,087.09                  | USD                | 325,506.37       | 99.370  | 32,345,567.99           |
| 12                              | 1820    | 2014-Dec-22 | SDR              | 629,811.35                  | USD                | 922,642.14       | 100.980 | 93,168,403.30           |
| 13                              | 1820    | 2014-Dec-22 | SDR              | 169,530.57                  | USD                | 248,353.81       | 100.980 | 25,078,767.73           |
| 14                              | 1820    | 2014-Dec-22 | SDR              | 66,029.40                   | USD                | 96,729.77        | 100.980 | 9,767,772.17            |
| 15                              | 1820    | 2015-Mar-05 | SDR              | 382,617.37                  | USD                | 538,269.94       | 99.310  | 53,455,587.74           |
| 16                              | 1820    | 2015-Mar-30 | SDR              | 58,996.45                   | USD                | 82,103.00        | 99.560  | 8,174,174.68            |
| 17                              | 1820    | 2015-Mar-31 | SDR              | 485,465.67                  | USD                | 676,108.04       | 99.980  | 67,597,281.84           |
| 18                              | 1820    | 2015-Jun-01 | SDR              | 495,427.92                  | USD                | 688,144.43       | 101.800 | 70,053,102.97           |
| 19                              | 1820    | 2015-Jun-15 | SDR              | 232,272.05                  | USD                | 326,056.54       | 102.200 | 33,322,978.39           |
| 20                              | 1820    | 2015-Jul-13 | SDR              | 37,052.55                   | USD                | 51,719.06        | 101.130 | 5,230,348.54            |
| 21                              | 1820    | 2015-Jul-15 | SDR              | 295,121.67                  | USD                | 414,548.55       | 101.280 | 41,985,477.14           |
| <b>Total of 1820</b>            |         |             |                  | <b>8,307,345.70</b>         |                    |                  |         | <b>1,199,075,415.57</b> |
| 1                               | 2059    | 2014-Oct-02 | SDR              | 27,742.71                   | USD                | 41,262.84        | 98.280  | 4,055,311.92            |
| 2                               | 2059    | 2014-Nov-15 | SDR              | 8,088.91                    | USD                | 11,854.79        | 98.460  | 1,167,222.62            |
| 3                               | 2059    | 2015-Jul-03 | SDR              | -138,497.37                 | USD                | -194,781.31      | 101.340 | -19,739,137.96          |
| <b>Total of 2059</b>            |         |             |                  | <b>-102,665.75</b>          |                    |                  |         | <b>-14,516,603.42</b>   |
| 1                               | 2102    | 2014-Aug-01 | SDR              | 68,200.31                   | USD                | 104,703.17       | 96.590  | 10,113,279.19           |
| 2                               | 2102    | 2014-Aug-04 | SDR              | 14,819.49                   | USD                | 22,720.95        | 97.600  | 2,217,564.72            |

Government of Nepal  
Ministry of Finance  
**Financial Comptroller General Office**  
**Debt Section**  
Anamnagar, Kathmandu, Nepal  
**Disbursement Statement**

Fiscal Year: 2071/72 Month: Aashadh

| SN                   | Loan ID | Value Date  | Commit.<br>Currency | Disbursement<br>(Commit Curr.) | Disburse.<br>Currency | Disburse.<br>Amount | FX Rate | Equivalent<br>NPR     |
|----------------------|---------|-------------|---------------------|--------------------------------|-----------------------|---------------------|---------|-----------------------|
| <b>Donor:ADB</b>     |         |             |                     |                                |                       |                     |         |                       |
| 3                    | 2102    | 2014-Sep-17 | SDR                 | 258,294.08                     | USD                   | 387,446.28          | 97.400  | 37,737,267.67         |
| 4                    | 2102    | 2014-Nov-19 | SDR                 | 194,972.80                     | USD                   | 285,459.68          | 98.490  | 28,114,923.88         |
| 5                    | 2102    | 2015-Feb-02 | SDR                 | 17,296.72                      | USD                   | 24,418.99           | 98.680  | 2,409,665.93          |
| <b>Total of 2102</b> |         |             |                     | <b>553,583.40</b>              |                       |                     |         | <b>80,592,701.39</b>  |
| 1                    | 2581    | 2014-Aug-04 | SDR                 | 10,384.66                      | USD                   | 15,921.56           | 97.600  | 1,553,944.26          |
| 2                    | 2581    | 2014-Aug-05 | SDR                 | 721,419.55                     | USD                   | 1,104,716.97        | 97.200  | 107,378,489.48        |
| 3                    | 2581    | 2014-Nov-15 | SDR                 | 58,034.58                      | USD                   | 85,053.16           | 98.460  | 8,374,334.13          |
| 4                    | 2581    | 2014-Dec-18 | SDR                 | 10,607.89                      | USD                   | 15,502.27           | 101.490 | 1,573,325.38          |
| 5                    | 2581    | 2014-Dec-19 | SDR                 | 414,902.90                     | USD                   | 609,832.58          | 100.680 | 61,397,944.15         |
| 6                    | 2581    | 2015-Apr-08 | SDR                 | 167,178.76                     | USD                   | 232,719.52          | 99.910  | 23,251,007.24         |
| 7                    | 2581    | 2015-Apr-09 | SDR                 | 945,101.79                     | USD                   | 1,316,772.52        | 99.890  | 131,532,407.02        |
| 8                    | 2581    | 2015-May-15 | SDR                 | 64,344.75                      | USD                   | 90,782.72           | 101.840 | 9,245,312.20          |
| 9                    | 2581    | 2015-Jun-01 | SDR                 | 52,366.08                      | USD                   | 72,735.96           | 101.800 | 7,404,520.73          |
| 10                   | 2581    | 2015-Jun-01 | SDR                 | 165,563.57                     | USD                   | 229,966.15          | 101.800 | 23,410,554.07         |
| <b>Total of 2581</b> |         |             |                     | <b>2,609,904.53</b>            |                       |                     |         | <b>375,121,838.66</b> |
| 1                    | 2587    | 2014-Jul-18 | SDR                 | 135,507.52                     | USD                   | 209,368.60          | 95.980  | 20,095,198.23         |
| 2                    | 2587    | 2014-Jul-18 | SDR                 | 116,950.85                     | USD                   | 180,697.25          | 95.980  | 17,343,322.06         |
| 3                    | 2587    | 2014-Jul-22 | SDR                 | 70,536.44                      | USD                   | 108,724.16          | 96.190  | 10,458,176.95         |
| 4                    | 2587    | 2014-Jul-23 | SDR                 | 4,981.47                       | USD                   | 7,677.15            | 96.090  | 737,697.34            |
| 5                    | 2587    | 2014-Jul-28 | SDR                 | 21,442.83                      | USD                   | 32,989.15           | 95.870  | 3,162,669.81          |
| 6                    | 2587    | 2014-Jul-29 | SDR                 | 27,237.50                      | USD                   | 41,888.00           | 95.910  | 4,017,478.08          |
| 7                    | 2587    | 2014-Jul-30 | SDR                 | 38,696.22                      | USD                   | 59,452.87           | 95.910  | 5,702,124.76          |
| 8                    | 2587    | 2014-Jul-30 | SDR                 | 23,263.18                      | USD                   | 35,741.55           | 95.910  | 3,427,972.06          |
| 9                    | 2587    | 2014-Jul-31 | SDR                 | 352,006.82                     | USD                   | 540,619.12          | 95.800  | 51,791,311.70         |
| 10                   | 2587    | 2014-Aug-06 | SDR                 | 35,947.31                      | USD                   | 55,037.49           | 97.060  | 5,341,938.78          |
| 11                   | 2587    | 2014-Sep-02 | SDR                 | 119,878.86                     | USD                   | 181,995.29          | 96.550  | 17,571,645.25         |
| 12                   | 2587    | 2014-Sep-03 | SDR                 | 140,735.66                     | USD                   | 213,690.21          | 96.800  | 20,685,212.33         |
| 13                   | 2587    | 2014-Sep-03 | SDR                 | 23,207.10                      | USD                   | 35,237.20           | 96.800  | 3,410,960.96          |
| 14                   | 2587    | 2014-Sep-11 | SDR                 | 6,281.30                       | USD                   | 9,431.63            | 97.210  | 916,848.75            |

Government of Nepal  
Ministry of Finance  
**Financial Comptroller General Office**  
**Debt Section**  
Anamnagar, Kathmandu, Nepal  
**Disbursement Statement**

Fiscal Year: 2071/72 Month: Aashadh

| SN               | Loan ID | Value Date  | Commit.<br>Currency | Disbursement<br>(Commit Curr.) | Disburse.<br>Currency | Disburse.<br>Amount | FX Rate | Equivalent<br>NPR |
|------------------|---------|-------------|---------------------|--------------------------------|-----------------------|---------------------|---------|-------------------|
| <b>Donor:ADB</b> |         |             |                     |                                |                       |                     |         |                   |
| 15               | 2587    | 2014-Sep-12 | SDR                 | 32,373.15                      | USD                   | 48,502.43           | 97.190  | 4,713,951.17      |
| 16               | 2587    | 2014-Sep-17 | SDR                 | 7,114.91                       | USD                   | 10,672.51           | 97.400  | 1,039,502.47      |
| 17               | 2587    | 2014-Sep-19 | SDR                 | 7,777.07                       | USD                   | 11,667.16           | 97.040  | 1,132,181.21      |
| 18               | 2587    | 2014-Oct-10 | SDR                 | 5,859.74                       | USD                   | 8,686.30            | 97.390  | 845,958.76        |
| 19               | 2587    | 2014-Oct-15 | SDR                 | 104,301.73                     | USD                   | 155,036.18          | 97.960  | 15,187,344.19     |
| 20               | 2587    | 2014-Nov-12 | SDR                 | 204,031.45                     | USD                   | 298,906.07          | 98.190  | 29,349,587.01     |
| 21               | 2587    | 2014-Nov-12 | SDR                 | 75,544.68                      | USD                   | 110,672.96          | 98.190  | 10,866,977.94     |
| 22               | 2587    | 2014-Nov-18 | SDR                 | 63,757.56                      | USD                   | 93,507.48           | 98.480  | 9,208,616.63      |
| 23               | 2587    | 2014-Nov-19 | SDR                 | 174,702.40                     | USD                   | 255,781.79          | 98.490  | 25,191,948.50     |
| 24               | 2587    | 2014-Nov-28 | SDR                 | 65,697.79                      | USD                   | 96,082.36           | 98.710  | 9,484,289.76      |
| 25               | 2587    | 2014-Dec-09 | SDR                 | 88,602.95                      | USD                   | 128,963.36          | 98.640  | 12,720,945.83     |
| 26               | 2587    | 2014-Dec-10 | SDR                 | 31,175.73                      | USD                   | 45,415.56           | 98.720  | 4,483,424.08      |
| 27               | 2587    | 2014-Dec-16 | SDR                 | 39,523.49                      | USD                   | 57,844.21           | 100.410 | 5,808,137.13      |
| 28               | 2587    | 2014-Dec-17 | SDR                 | 16,541.28                      | USD                   | 24,210.81           | 101.360 | 2,454,007.70      |
| 29               | 2587    | 2014-Dec-19 | SDR                 | 172,964.98                     | USD                   | 254,227.38          | 100.680 | 25,595,612.62     |
| 30               | 2587    | 2014-Dec-29 | SDR                 | 98,395.63                      | USD                   | 142,735.66          | 101.400 | 14,473,395.92     |
| 31               | 2587    | 2015-Jan-07 | SDR                 | 130,742.81                     | USD                   | 189,421.49          | 101.420 | 19,211,127.52     |
| 32               | 2587    | 2015-Jan-27 | SDR                 | 111,267.81                     | USD                   | 158,350.78          | 97.980  | 15,515,209.42     |
| 33               | 2587    | 2015-Feb-13 | SDR                 | 12,568.90                      | USD                   | 17,692.23           | 99.400  | 1,758,607.66      |
| 34               | 2587    | 2015-Feb-25 | SDR                 | 26,999.32                      | USD                   | 38,105.49           | 99.220  | 3,780,826.72      |
| 35               | 2587    | 2015-Mar-11 | SDR                 | 5,611.55                       | USD                   | 7,811.06            | 100.120 | 782,043.33        |
| 36               | 2587    | 2015-Apr-07 | SDR                 | 47,634.85                      | USD                   | 65,711.80           | 99.800  | 6,558,037.64      |
| 37               | 2587    | 2015-Apr-07 | SDR                 | 24,092.08                      | USD                   | 33,234.79           | 99.800  | 3,316,832.04      |
| 38               | 2587    | 2015-Apr-08 | SDR                 | 33,985.97                      | USD                   | 47,309.83           | 99.910  | 4,726,725.12      |
| 39               | 2587    | 2015-Apr-15 | SDR                 | 116,819.09                     | USD                   | 160,116.92          | 100.320 | 16,062,929.41     |
| 40               | 2587    | 2015-Apr-15 | SDR                 | 201,172.62                     | USD                   | 275,735.24          | 100.320 | 27,661,759.28     |
| 41               | 2587    | 2015-Apr-20 | SDR                 | 32,610.63                      | USD                   | 44,761.68           | 100.080 | 4,479,748.93      |
| 42               | 2587    | 2015-May-11 | SDR                 | 20,795.29                      | USD                   | 29,218.22           | 102.000 | 2,980,258.44      |
| 43               | 2587    | 2015-May-11 | SDR                 | 49,213.74                      | USD                   | 69,147.27           | 102.000 | 7,053,021.54      |



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Fiscal Year: 2071/72      Month: Aashadh

| SN                   | Loan ID | Value Date  | Commit.<br>Currency | Disbursement<br>(Commit Curr.) | Disburse.<br>Currency | Disburse.<br>Amount | FX Rate | Equivalent<br>NPR     |
|----------------------|---------|-------------|---------------------|--------------------------------|-----------------------|---------------------|---------|-----------------------|
| <b>Donor:</b>        |         | ADB         |                     |                                |                       |                     |         |                       |
| 44                   | 2587    | 2015-May-13 | SDR                 | 58,102.53                      | USD                   | 81,711.33           | 101.980 | 8,332,921.43          |
| 45                   | 2587    | 2015-May-14 | SDR                 | 9,901.39                       | USD                   | 13,907.40           | 102.160 | 1,420,779.98          |
| 46                   | 2587    | 2015-May-21 | SDR                 | 257,906.44                     | USD                   | 365,744.86          | 101.750 | 37,214,539.50         |
| 47                   | 2587    | 2015-Jun-18 | SDR                 | 24,161.49                      | USD                   | 33,932.39           | 102.320 | 3,471,962.14          |
| 48                   | 2587    | 2015-Jun-24 | SDR                 | 6,010.44                       | USD                   | 8,487.34            | 101.440 | 860,955.77            |
| 49                   | 2587    | 2015-Jul-06 | SDR                 | 48,595.60                      | USD                   | 68,138.81           | 101.210 | 6,896,328.96          |
| 50                   | 2587    | 2015-Jul-08 | SDR                 | 111,965.62                     | USD                   | 156,677.97          | 101.180 | 15,852,677.00         |
| 51                   | 2587    | 2015-Jul-08 | SDR                 | 59,349.37                      | USD                   | 83,049.95           | 101.180 | 8,402,993.94          |
| 52                   | 2587    | 2015-Jul-14 | SDR                 | 28,649.19                      | USD                   | 40,036.10           | 101.240 | 4,053,254.76          |
| <b>Total of 2587</b> |         |             |                     | <b>3,723,194.33</b>            |                       |                     |         | <b>537,611,978.51</b> |
| 1                    | 2650    | 2014-Jul-23 | SDR                 | 12,333.08                      | USD                   | 19,007.00           | 96.090  | 1,826,382.63          |
| 2                    | 2650    | 2014-Aug-13 | SDR                 | 135,447.80                     | USD                   | 207,495.19          | 97.440  | 20,218,331.31         |
| 3                    | 2650    | 2014-Aug-18 | SDR                 | 70,514.17                      | USD                   | 107,788.67          | 96.920  | 10,446,877.90         |
| 4                    | 2650    | 2014-Aug-19 | SDR                 | 123,486.62                     | USD                   | 188,812.27          | 96.920  | 18,299,685.21         |
| 5                    | 2650    | 2014-Aug-21 | SDR                 | 15,251.62                      | USD                   | 23,336.35           | 96.680  | 2,256,158.32          |
| 6                    | 2650    | 2014-Sep-18 | SDR                 | 61,177.41                      | USD                   | 91,750.21           | 97.180  | 8,916,285.41          |
| 7                    | 2650    | 2014-Sep-23 | SDR                 | 153,680.41                     | USD                   | 230,113.36          | 97.010  | 22,323,297.05         |
| 8                    | 2650    | 2014-Oct-15 | SDR                 | 78,915.31                      | USD                   | 117,301.29          | 97.960  | 11,490,834.37         |
| 9                    | 2650    | 2014-Oct-16 | SDR                 | 113,673.08                     | USD                   | 168,965.94          | 97.960  | 16,551,903.48         |
| 10                   | 2650    | 2014-Oct-22 | SDR                 | 68,301.44                      | USD                   | 102,072.40          | 97.800  | 9,982,680.72          |
| 11                   | 2650    | 2014-Nov-18 | SDR                 | 102,667.26                     | USD                   | 150,572.83          | 98.480  | 14,828,412.30         |
| 12                   | 2650    | 2014-Nov-20 | SDR                 | 80,590.16                      | USD                   | 118,143.56          | 98.840  | 11,677,309.47         |
| 13                   | 2650    | 2014-Nov-21 | SDR                 | 66,067.84                      | USD                   | 96,924.17           | 98.810  | 9,577,077.24          |
| 14                   | 2650    | 2014-Dec-03 | SDR                 | 2,048,844.45                   | USD                   | 3,000,000.00        | 98.720  | 296,160,000.00        |
| 15                   | 2650    | 2014-Dec-09 | SDR                 | 77,136.06                      | USD                   | 112,273.08          | 98.640  | 11,074,616.61         |
| 16                   | 2650    | 2014-Dec-12 | SDR                 | 142,590.91                     | USD                   | 207,703.62          | 99.440  | 20,654,047.97         |
| 17                   | 2650    | 2014-Dec-15 | SDR                 | 32,059.61                      | USD                   | 46,778.18           | 99.370  | 4,648,347.75          |
| 18                   | 2650    | 2014-Dec-22 | SDR                 | 521,747.36                     | USD                   | 764,333.79          | 100.980 | 77,182,426.11         |
| 19                   | 2650    | 2015-Mar-27 | SDR                 | 643,839.62                     | USD                   | 895,825.57          | 99.980  | 89,564,640.49         |

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Fiscal Year: 2071/72      Month: Aashadh

| SN                   | Loan ID | Value Date  | Commit.<br>Currency | Disbursement<br>(Commit Curr.) | Disburse.<br>Currency | Disburse.<br>Amount | FX Rate | Equivalent<br>NPR       |
|----------------------|---------|-------------|---------------------|--------------------------------|-----------------------|---------------------|---------|-------------------------|
| <b>Donor:ADB</b>     |         |             |                     |                                |                       |                     |         |                         |
| 20                   | 2650    | 2015-May-08 | SDR                 | 630,992.51                     | USD                   | 882,809.00          | 102.410 | 90,408,469.69           |
| 21                   | 2650    | 2015-May-26 | SDR                 | 1,097,101.45                   | USD                   | 1,542,985.42        | 101.450 | 156,535,870.86          |
| 22                   | 2650    | 2015-May-28 | SDR                 | 438,346.28                     | USD                   | 616,722.53          | 101.990 | 62,899,530.83           |
| 23                   | 2650    | 2015-Jun-11 | SDR                 | 121,506.91                     | USD                   | 169,688.05          | 101.840 | 17,281,031.01           |
| 24                   | 2650    | 2015-Jun-15 | SDR                 | 51,806.27                      | USD                   | 72,724.09           | 102.200 | 7,432,402.00            |
| 25                   | 2650    | 2015-Jun-25 | SDR                 | 272,032.54                     | USD                   | 384,539.76          | 101.480 | 39,023,094.84           |
| 26                   | 2650    | 2015-Jul-09 | SDR                 | 356,941.48                     | USD                   | 498,968.49          | 101.340 | 50,565,466.78           |
| <b>Total of 2650</b> |         |             |                     | <b>7,517,051.65</b>            |                       |                     |         | <b>1,081,825,180.35</b> |
| 1                    | 2656    | 2014-Sep-24 | SDR                 | 315,370.69                     | USD                   | 472,144.62          | 97.210  | 45,897,178.51           |
| 2                    | 2656    | 2014-Dec-16 | SDR                 | 70,318.39                      | USD                   | 102,913.77          | 100.410 | 10,333,571.65           |
| 3                    | 2656    | 2015-Jan-01 | SDR                 | 4,308.51                       | USD                   | 6,250.06            | 100.560 | 628,506.03              |
| 4                    | 2656    | 2015-May-12 | SDR                 | 146,659.65                     | USD                   | 206,853.17          | 101.980 | 21,094,886.28           |
| 5                    | 2656    | 2015-Jun-05 | SDR                 | 111,916.99                     | USD                   | 155,811.95          | 102.290 | 15,938,004.37           |
| 6                    | 2656    | 2015-Jul-01 | SDR                 | 5,659.91                       | USD                   | 7,961.57            | 101.620 | 809,054.74              |
| <b>Total of 2656</b> |         |             |                     | <b>654,234.14</b>              |                       |                     |         | <b>94,701,201.58</b>    |
| 1                    | 2685    | 2014-Jul-18 | SDR                 | 76,973.44                      | USD                   | 118,929.35          | 95.980  | 11,414,839.01           |
| 2                    | 2685    | 2014-Sep-05 | SDR                 | 570,666.11                     | USD                   | 863,823.00          | 96.280  | 83,168,878.44           |
| 3                    | 2685    | 2014-Sep-15 | SDR                 | 33,283.35                      | USD                   | 49,937.01           | 96.750  | 4,831,405.72            |
| 4                    | 2685    | 2014-Sep-17 | SDR                 | 180,765.09                     | USD                   | 271,151.25          | 97.400  | 26,410,131.75           |
| 5                    | 2685    | 2014-Dec-18 | SDR                 | 233,589.07                     | USD                   | 341,364.73          | 101.490 | 34,645,106.45           |
| 6                    | 2685    | 2015-Mar-15 | SDR                 | 41,795.44                      | USD                   | 57,703.20           | 100.450 | 5,796,286.44            |
| <b>Total of 2685</b> |         |             |                     | <b>1,137,072.50</b>            |                       |                     |         | <b>166,266,647.81</b>   |
| 1                    | 2776    | 2014-Jul-21 | SDR                 | 521,233.29                     | USD                   | 803,517.61          | 96.160  | 77,266,253.38           |
| 2                    | 2776    | 2014-Jul-30 | SDR                 | 324,581.05                     | USD                   | 498,686.32          | 95.910  | 47,829,004.95           |
| 3                    | 2776    | 2014-Aug-20 | SDR                 | 2,219,494.09                   | USD                   | 3,393,717.44        | 96.790  | 328,477,911.02          |
| 4                    | 2776    | 2014-Sep-03 | SDR                 | 196,928.79                     | USD                   | 299,012.74          | 96.800  | 28,944,433.23           |
| 5                    | 2776    | 2014-Sep-15 | SDR                 | 47,820.69                      | USD                   | 71,748.25           | 96.750  | 6,941,643.19            |
| 6                    | 2776    | 2014-Oct-22 | SDR                 | 766,343.19                     | USD                   | 1,145,253.91        | 97.800  | 112,005,832.40          |
| 7                    | 2776    | 2014-Dec-03 | SDR                 | 253,108.35                     | USD                   | 370,611.37          | 98.720  | 36,586,754.45           |
| 8                    | 2776    | 2014-Dec-15 | SDR                 | 438,997.80                     | USD                   | 640,541.69          | 99.370  | 63,650,627.74           |

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| SN                   | Loan ID | Value Date  | Commit.<br>Currency | Disbursement<br>(Commit Curr.) | Disburse.<br>Currency | Disburse.<br>Amount | FX Rate | Equivalent<br>NPR       |
|----------------------|---------|-------------|---------------------|--------------------------------|-----------------------|---------------------|---------|-------------------------|
| <b>Donor:ADB</b>     |         |             |                     |                                |                       |                     |         |                         |
| 9                    | 2776    | 2014-Dec-16 | SDR                 | 326,193.85                     | USD                   | 477,397.75          | 100.410 | 47,935,508.08           |
| 10                   | 2776    | 2014-Dec-19 | SDR                 | 461,329.72                     | USD                   | 678,071.65          | 100.680 | 68,268,253.72           |
| 11                   | 2776    | 2014-Dec-19 | SDR                 | 860,897.92                     | USD                   | 1,265,364.98        | 100.680 | 127,396,946.19          |
| 12                   | 2776    | 2014-Dec-22 | SDR                 | 662,823.67                     | USD                   | 971,003.54          | 100.980 | 98,051,937.47           |
| 13                   | 2776    | 2014-Dec-23 | SDR                 | 289,839.76                     | USD                   | 422,206.68          | 100.890 | 42,596,431.95           |
| 14                   | 2776    | 2015-Mar-15 | SDR                 | 72,588.62                      | USD                   | 100,216.58          | 100.450 | 10,066,755.46           |
| 15                   | 2776    | 2015-Mar-19 | SDR                 | 473,638.37                     | USD                   | 648,505.65          | 100.010 | 64,857,050.06           |
| 16                   | 2776    | 2015-Jun-29 | SDR                 | 543,437.39                     | USD                   | 764,279.48          | 101.530 | 77,597,295.60           |
| 17                   | 2776    | 2015-Jun-30 | SDR                 | 1,394,760.05                   | USD                   | 1,960,907.10        | 101.860 | 199,737,997.21          |
| <b>Total of 2776</b> |         |             |                     | <b>9,854,016.60</b>            |                       |                     |         | <b>1,438,210,636.10</b> |
| 1                    | 2796    | 2014-Sep-04 | SDR                 | 29,397.63                      | USD                   | 44,636.77           | 96.480  | 4,306,555.57            |
| 2                    | 2796    | 2014-Sep-11 | SDR                 | 65,214.64                      | USD                   | 97,922.39           | 97.210  | 9,519,035.53            |
| 3                    | 2796    | 2014-Sep-16 | SDR                 | 89,452.50                      | USD                   | 134,136.70          | 97.520  | 13,081,010.98           |
| 4                    | 2796    | 2014-Sep-23 | SDR                 | 118,133.34                     | USD                   | 176,886.96          | 97.010  | 17,159,803.99           |
| 5                    | 2796    | 2014-Sep-29 | SDR                 | 126,083.35                     | USD                   | 188,708.95          | 97.530  | 18,404,783.89           |
| 6                    | 2796    | 2014-Sep-30 | SDR                 | 101,132.45                     | USD                   | 150,682.29          | 98.160  | 14,790,973.59           |
| 7                    | 2796    | 2014-Sep-30 | SDR                 | 52,902.27                      | USD                   | 78,821.74           | 98.160  | 7,737,142.00            |
| 8                    | 2796    | 2014-Nov-04 | SDR                 | 241,062.14                     | USD                   | 359,023.49          | 97.950  | 35,166,350.85           |
| 9                    | 2796    | 2014-Nov-12 | SDR                 | 139,226.32                     | USD                   | 203,966.56          | 98.190  | 20,027,476.53           |
| 10                   | 2796    | 2014-Dec-09 | SDR                 | 143,905.55                     | USD                   | 209,457.41          | 98.640  | 20,660,878.92           |
| 11                   | 2796    | 2014-Dec-09 | SDR                 | 28,079.01                      | USD                   | 40,869.56           | 98.640  | 4,031,373.40            |
| 12                   | 2796    | 2014-Dec-15 | SDR                 | 11,507.46                      | USD                   | 16,790.54           | 99.370  | 1,668,475.96            |
| 13                   | 2796    | 2014-Dec-18 | SDR                 | 82,699.99                      | USD                   | 120,856.94          | 101.490 | 12,265,770.84           |
| 14                   | 2796    | 2014-Dec-18 | SDR                 | 173,958.05                     | USD                   | 254,220.55          | 101.490 | 25,800,843.62           |
| 15                   | 2796    | 2014-Dec-18 | SDR                 | 172,869.47                     | USD                   | 252,629.71          | 101.490 | 25,639,389.27           |
| 16                   | 2796    | 2014-Dec-19 | SDR                 | 75,045.18                      | USD                   | 110,302.91          | 100.680 | 11,105,296.98           |
| 17                   | 2796    | 2014-Dec-19 | SDR                 | 78,440.81                      | USD                   | 115,293.87          | 100.680 | 11,607,786.83           |
| 18                   | 2796    | 2014-Dec-22 | SDR                 | 184,208.25                     | USD                   | 269,855.88          | 100.980 | 27,250,046.76           |
| 19                   | 2796    | 2015-Feb-12 | SDR                 | 33,460.12                      | USD                   | 47,162.37           | 99.310  | 4,683,694.96            |

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Fiscal Year: 2071/72      Month: Aashadh

| SN                   | Loan ID | Value Date  | Commit.<br>Currency | Disbursement<br>(Commit Curr.) | Disburse.<br>Currency | Disburse.<br>Amount | FX Rate | Equivalent<br>NPR     |
|----------------------|---------|-------------|---------------------|--------------------------------|-----------------------|---------------------|---------|-----------------------|
| <b>Donor:ADB</b>     |         |             |                     |                                |                       |                     |         |                       |
| 20                   | 2796    | 2015-Jun-15 | SDR                 | 19,418.88                      | USD                   | 27,259.65           | 102.200 | 2,785,936.23          |
| 21                   | 2796    | 2015-Jul-08 | SDR                 | 54,571.05                      | USD                   | 76,363.45           | 101.180 | 7,726,453.87          |
| 22                   | 2796    | 2015-Jul-16 | SDR                 | 56,606.62                      | USD                   | 79,187.56           | 101.140 | 8,009,029.82          |
| <b>Total of 2796</b> |         |             |                     | <b>2,077,375.08</b>            |                       |                     |         | <b>303,428,110.39</b> |
| 1                    | 2808    | 2014-Aug-06 | SDR                 | 69,602.88                      | USD                   | 106,566.19          | 97.060  | 10,343,314.40         |
| 2                    | 2808    | 2014-Aug-14 | SDR                 | 10,712.35                      | USD                   | 16,403.61           | 97.650  | 1,601,812.52          |
| 3                    | 2808    | 2014-Aug-25 | SDR                 | 152,523.50                     | USD                   | 232,371.07          | 96.450  | 22,412,189.70         |
| 4                    | 2808    | 2014-Sep-30 | SDR                 | 159,936.16                     | USD                   | 238,296.88          | 98.160  | 23,391,221.74         |
| 5                    | 2808    | 2014-Oct-10 | SDR                 | 7,640.48                       | USD                   | 11,326.02           | 97.390  | 1,103,041.09          |
| 6                    | 2808    | 2014-Oct-10 | SDR                 | 88,553.96                      | USD                   | 131,269.74          | 97.390  | 12,784,359.98         |
| 7                    | 2808    | 2014-Oct-10 | SDR                 | 50,442.10                      | USD                   | 74,773.86           | 97.390  | 7,282,226.23          |
| 8                    | 2808    | 2014-Nov-15 | SDR                 | 2,589.40                       | USD                   | 3,794.92            | 98.460  | 373,647.82            |
| 9                    | 2808    | 2014-Nov-19 | SDR                 | 2,814.71                       | USD                   | 4,121.01            | 98.490  | 405,878.27            |
| 10                   | 2808    | 2014-Nov-28 | SDR                 | 81,160.49                      | USD                   | 118,696.40          | 98.710  | 11,716,521.64         |
| 11                   | 2808    | 2014-Dec-22 | SDR                 | 1,027,057.33                   | USD                   | 1,504,587.64        | 100.980 | 151,933,259.89        |
| 12                   | 2808    | 2015-Jan-14 | SDR                 | 634,784.51                     | USD                   | 907,227.67          | 99.130  | 89,933,478.93         |
| 13                   | 2808    | 2015-Feb-17 | SDR                 | 17,534.93                      | USD                   | 24,742.13           | 99.160  | 2,453,429.61          |
| 14                   | 2808    | 2015-Feb-20 | SDR                 | 475,940.77                     | USD                   | 674,184.38          | 99.450  | 67,047,636.59         |
| 15                   | 2808    | 2015-Feb-25 | SDR                 | 4,080.33                       | USD                   | 5,758.78            | 99.220  | 571,386.15            |
| 16                   | 2808    | 2015-Mar-13 | SDR                 | 655,112.73                     | USD                   | 904,455.19          | 99.710  | 90,183,226.99         |
| 17                   | 2808    | 2015-Mar-19 | SDR                 | 886,090.14                     | USD                   | 1,213,234.62        | 100.010 | 121,335,594.35        |
| 18                   | 2808    | 2015-Apr-30 | SDR                 | 18,672.10                      | USD                   | 25,920.23           | 101.410 | 2,628,570.52          |
| 19                   | 2808    | 2015-May-13 | SDR                 | 261,236.39                     | USD                   | 367,384.57          | 101.980 | 37,465,878.45         |
| 20                   | 2808    | 2015-May-15 | SDR                 | 15,468.51                      | USD                   | 21,824.21           | 101.840 | 2,222,577.55          |
| 21                   | 2808    | 2015-May-26 | SDR                 | 447,152.10                     | USD                   | 628,883.65          | 101.450 | 63,800,246.29         |
| 22                   | 2808    | 2015-May-27 | SDR                 | 25,553.54                      | USD                   | 35,952.04           | 101.990 | 3,666,748.56          |
| 23                   | 2808    | 2015-Jun-04 | SDR                 | 149,117.82                     | USD                   | 207,029.21          | 102.170 | 21,152,174.39         |
| 24                   | 2808    | 2015-Jun-09 | SDR                 | 213,025.33                     | USD                   | 300,220.86          | 102.250 | 30,697,582.94         |
| 25                   | 2808    | 2015-Jun-11 | SDR                 | 6,447.41                       | USD                   | 9,004.00            | 101.840 | 916,967.36            |

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Fiscal Year: 2071/72      Month: Aashadh

| SN                               | Loan ID | Value Date  | Commit.<br>Currency | Disbursement<br>(Commit Curr.) | Disburse.<br>Currency | Disburse.<br>Amount | FX Rate | Equivalent<br>NPR       |
|----------------------------------|---------|-------------|---------------------|--------------------------------|-----------------------|---------------------|---------|-------------------------|
| <b>Donor:ADB</b>                 |         |             |                     |                                |                       |                     |         |                         |
| 26                               | 2808    | 2015-Jun-17 | SDR                 | 574,660.18                     | USD                   | 806,208.00          | 102.240 | 82,426,705.92           |
| 27                               | 2808    | 2015-Jul-13 | SDR                 | 160,951.02                     | USD                   | 224,660.26          | 101.130 | 22,719,892.09           |
| 28                               | 2808    | 2015-Jul-13 | SDR                 | 135,496.16                     | USD                   | 189,129.60          | 101.130 | 19,126,676.45           |
| 29                               | 2808    | 2015-Jul-15 | SDR                 | 55,873.69                      | USD                   | 78,484.10           | 101.280 | 7,948,869.65            |
| <b>Total of 28086,390,231.02</b> |         |             |                     | <b>909,645,116.07</b>          |                       |                     |         |                         |
| 1                                | 3012    | 2014-Aug-22 | SDR                 | 4,910,723.05                   | USD                   | 7,500,000.00        | 96.780  | 725,850,000.00          |
| 2                                | 3012    | 2014-Sep-15 | SDR                 | 329,721.73                     | USD                   | 494,701.30          | 96.750  | 47,862,350.78           |
| 3                                | 3012    | 2014-Oct-10 | SDR                 | 331,204.66                     | USD                   | 490,967.85          | 97.390  | 47,815,358.91           |
| 4                                | 3012    | 2014-Dec-10 | SDR                 | 1,466,473.54                   | USD                   | 2,136,299.99        | 98.720  | 210,895,535.01          |
| 5                                | 3012    | 2015-Jan-01 | SDR                 | 20,168.26                      | USD                   | 29,256.68           | 100.560 | 2,942,051.74            |
| 6                                | 3012    | 2015-Feb-25 | SDR                 | 71,724.16                      | USD                   | 101,227.89          | 99.220  | 10,043,831.25           |
| 7                                | 3012    | 2015-May-07 | SDR                 | 1,617,713.04                   | USD                   | 2,264,555.60        | 101.360 | 229,535,355.62          |
| 8                                | 3012    | 2015-Jul-01 | SDR                 | 37,969.06                      | USD                   | 53,409.56           | 101.620 | 5,427,479.49            |
| 9                                | 3012    | 2015-Jul-13 | SDR                 | 461,807.23                     | USD                   | 644,604.38          | 101.130 | 65,188,840.95           |
| <b>Total of 3012</b>             |         |             |                     | <b>9,247,504.73</b>            |                       |                     |         | <b>1,345,560,803.75</b> |
| 1                                | 3057    | 2014-Nov-17 | SDR                 | 715,346.57                     | USD                   | 1,050,000.00        | 98.460  | 103,383,000.00          |
| 2                                | 3057    | 2015-Apr-15 | SDR                 | 2,940.87                       | USD                   | 4,030.87            | 100.320 | 404,376.88              |
| <b>Total of 3057</b>             |         |             |                     | <b>718,287.44</b>              |                       |                     |         | <b>103,787,376.88</b>   |
| 1                                | 3000    | 2014-Dec-08 | SDR                 | 5,487,171.53                   | USD                   | 7,991,352.00        | 98.540  | 787,467,826.08          |
| 2                                | 3000    | 2014-Dec-10 | SDR                 | 162,085.70                     | USD                   | 236,119.96          | 98.720  | 23,309,762.45           |
| 3                                | 3000    | 2015-Apr-15 | SDR                 | 19,920.32                      | USD                   | 27,303.59           | 100.320 | 2,739,096.15            |
| <b>Total of 3000</b>             |         |             |                     | <b>5,669,177.55</b>            |                       |                     |         | <b>813,516,684.68</b>   |
| 1                                | 3124    | 2014-Dec-19 | SDR                 | 816,426.50                     | USD                   | 1,200,000.00        | 100.680 | 120,816,000.00          |
| 2                                | 3124    | 2015-Apr-01 | SDR                 | 2,313.21                       | USD                   | 3,206.69            | 100.300 | 321,631.01              |
| 3                                | 3124    | 2015-Apr-23 | SDR                 | 25,574.52                      | USD                   | 35,316.11           | 100.820 | 3,560,570.21            |
| 4                                | 3124    | 2015-Jun-01 | SDR                 | 215,417.68                     | USD                   | 299,213.00          | 101.800 | 30,459,883.40           |
| 5                                | 3124    | 2015-Jun-03 | SDR                 | 67,262.95                      | USD                   | 93,529.13           | 102.000 | 9,539,971.26            |
| 6                                | 3124    | 2015-Jun-30 | SDR                 | 167,610.07                     | USD                   | 235,644.68          | 101.860 | 24,002,767.10           |
| <b>Total of 3124</b>             |         |             |                     | <b>1,294,604.93</b>            |                       |                     |         | <b>188,700,822.98</b>   |
| 1                                | 2579    | 2014-Dec-29 | SDR                 | 692,011.66                     | USD                   | 1,003,852.87        | 101.400 | 101,790,681.02          |

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As on 2072/03/31 (2015-Jul-16)

Fiscal Year: 2071/72      Month: Aashadh

| SN                   | Loan ID | Value Date  | Commit.<br>Currency | Disbursement<br>(Commit Curr.) | Disburse.<br>Currency | Disburse.<br>Amount | FX Rate | Equivalent<br>NPR       |
|----------------------|---------|-------------|---------------------|--------------------------------|-----------------------|---------------------|---------|-------------------------|
| <b>Donor:ADB</b>     |         |             |                     |                                |                       |                     |         |                         |
| 2                    | 2579    | 2015-Mar-02 | SDR                 | 308,856.03                     | USD                   | 436,620.51          | 98.640  | 43,068,247.11           |
| 3                    | 2579    | 2015-Jun-08 | SDR                 | 867,203.81                     | USD                   | 1,211,735.21        | 101.700 | 123,233,470.86          |
| 4                    | 2579    | 2015-Jun-09 | SDR                 | 361,389.62                     | USD                   | 509,313.62          | 102.250 | 52,077,317.64           |
| 5                    | 2579    | 2015-Jun-15 | SDR                 | 4,303.47                       | USD                   | 6,041.08            | 102.200 | 617,398.38              |
| <b>Total of 2579</b> |         |             |                     | <b>2,233,764.59</b>            |                       |                     |         | <b>320,787,115.01</b>   |
| 1                    | 2851    | 2015-Mar-30 | SDR                 | 620,108.19                     | USD                   | 862,979.76          | 99.560  | 85,918,264.91           |
| 2                    | 2851    | 2015-May-07 | SDR                 | 48,030.07                      | USD                   | 67,234.90           | 101.360 | 6,814,929.46            |
| 3                    | 2851    | 2015-Jul-01 | SDR                 | 1,639.54                       | USD                   | 2,306.28            | 101.620 | 234,364.17              |
| 4                    | 2851    | 2015-Jul-16 | SDR                 | 74,139.12                      | USD                   | 103,713.95          | 101.140 | 10,489,628.90           |
| <b>Total of 2851</b> |         |             |                     | <b>743,916.92</b>              |                       |                     |         | <b>103,457,187.44</b>   |
| 1                    | 3157    | 2015-May-21 | SDR                 | 2,115,461.91                   | USD                   | 3,000,000.00        | 101.750 | 305,250,000.00          |
| <b>Total of 3157</b> |         |             |                     | <b>2,115,461.91</b>            |                       |                     |         | <b>305,250,000.00</b>   |
| <b>Donor:IDA</b>     |         |             |                     |                                |                       |                     |         |                         |
| 1                    | 4510    | 2014-Aug-29 | SDR                 | 743.04                         | USD                   | 1,128.22            | 96.500  | 108,873.23              |
| <b>Total of 4510</b> |         |             |                     | <b>743.04</b>                  |                       |                     |         | <b>108,873.23</b>       |
| 1                    | 4652    | 2015-May-05 | SDR                 | -11,376.14                     | USD                   | -15,916.13          | 101.180 | -1,610,394.03           |
| <b>Total of 4652</b> |         |             |                     | <b>-11,376.14</b>              |                       |                     |         | <b>-1,610,394.03</b>    |
| 1                    | 4707    | 2015-Apr-28 | SDR                 | 5,020,440.36                   | USD                   | 7,000,000.00        | 101.880 | 713,160,000.00          |
| 2                    | 4707    | 2015-May-04 | SDR                 | 9,708,121.98                   | USD                   | 13,661,948.82       | 101.180 | 1,382,315,981.6         |
| <b>Total of 4707</b> |         |             |                     | <b>14,728,562.34</b>           |                       |                     |         | <b>2,095,475,981.61</b> |
| 1                    | 4750    | 2014-Aug-26 | SDR                 | 448,886.51                     | USD                   | 681,746.39          | 96.610  | 65,863,518.74           |
| 2                    | 4750    | 2014-Aug-26 | SDR                 | 196,533.03                     | USD                   | 298,484.54          | 96.610  | 28,836,591.41           |
| 3                    | 4750    | 2015-Feb-10 | SDR                 | 564,935.52                     | USD                   | 795,214.53          | 99.170  | 78,861,424.94           |
| <b>Total of 4750</b> |         |             |                     | <b>1,210,355.06</b>            |                       |                     |         | <b>173,561,535.09</b>   |
| 1                    | 4832    | 2014-Nov-13 | SDR                 | 286,178.76                     | USD                   | 419,712.63          | 98.120  | 41,182,203.26           |
| <b>Total of 4832</b> |         |             |                     | <b>286,178.76</b>              |                       |                     |         | <b>41,182,203.26</b>    |
| 1                    | 4902    | 2014-Aug-01 | SDR                 | 5,916.05                       | USD                   | 9,057.83            | 96.590  | 874,895.80              |
| 2                    | 4902    | 2014-Aug-13 | SDR                 | 489,088.57                     | USD                   | 747,625.68          | 97.440  | 72,848,646.26           |
| 3                    | 4902    | 2014-Aug-26 | SDR                 | 333,451.13                     | USD                   | 506,428.91          | 96.610  | 48,926,097.00           |
| 4                    | 4902    | 2014-Sep-11 | SDR                 | 851,232.72                     | USD                   | 1,276,448.94        | 97.210  | 124,083,601.46          |

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Fiscal Year: 2071/72 Month: Aashadh

| SN                   | Loan ID | Value Date  | Commit.<br>Currency | Disbursement<br>(Commit Curr.) | Disburse.<br>Currency | Disburse.<br>Amount | FX Rate | Equivalent<br>NPR       |
|----------------------|---------|-------------|---------------------|--------------------------------|-----------------------|---------------------|---------|-------------------------|
| <b>Donor:IDA</b>     |         |             |                     |                                |                       |                     |         |                         |
| 5                    | 4902    | 2014-Sep-12 | SDR                 | 152,921.52                     | USD                   | 229,385.33          | 97.190  | 22,293,960.22           |
| 6                    | 4902    | 2014-Nov-13 | SDR                 | 1,465,870.12                   | USD                   | 2,149,859.78        | 98.120  | 210,944,241.61          |
| 7                    | 4902    | 2014-Nov-17 | SDR                 | 806,287.37                     | USD                   | 1,182,001.17        | 98.460  | 116,379,835.20          |
| 8                    | 4902    | 2014-Dec-17 | SDR                 | 620,454.81                     | USD                   | 908,935.28          | 101.360 | 92,129,679.98           |
| 9                    | 4902    | 2015-Jan-12 | SDR                 | 658,087.10                     | USD                   | 940,169.56          | 99.430  | 93,481,059.35           |
| 10                   | 4902    | 2015-Jan-27 | SDR                 | 418,214.76                     | USD                   | 588,344.54          | 97.980  | 57,645,998.03           |
| 11                   | 4902    | 2015-Jan-28 | SDR                 | 288,825.36                     | USD                   | 407,754.99          | 97.940  | 39,935,523.72           |
| 12                   | 4902    | 2015-Feb-02 | SDR                 | 811,445.37                     | USD                   | 1,143,229.13        | 98.680  | 112,813,850.55          |
| 13                   | 4902    | 2015-Mar-16 | SDR                 | 464,033.85                     | USD                   | 635,355.13          | 100.450 | 63,821,422.81           |
| 14                   | 4902    | 2015-Mar-19 | SDR                 | 25,323.58                      | USD                   | 34,900.45           | 100.010 | 3,490,394.00            |
| 15                   | 4902    | 2015-Mar-31 | SDR                 | 514,538.74                     | USD                   | 709,801.05          | 99.980  | 70,965,908.98           |
| 16                   | 4902    | 2015-May-11 | SDR                 | 1,214,310.74                   | USD                   | 1,705,608.72        | 102.000 | 173,972,089.44          |
| 17                   | 4902    | 2015-May-15 | SDR                 | 422,082.04                     | USD                   | 597,659.73          | 101.840 | 60,865,666.90           |
| 18                   | 4902    | 2015-Jun-03 | SDR                 | 778,715.12                     | USD                   | 1,088,090.85        | 102.000 | 110,985,266.70          |
| 19                   | 4902    | 2015-Jun-25 | SDR                 | 187,640.44                     | USD                   | 263,805.57          | 101.480 | 26,770,989.24           |
| 20                   | 4902    | 2015-Jul-08 | SDR                 | 28,836.34                      | USD                   | 40,250.63           | 101.180 | 4,072,558.74            |
| 21                   | 4902    | 2015-Jul-14 | SDR                 | 342,676.28                     | USD                   | 478,766.74          | 101.240 | 48,470,344.76           |
| <b>Total of 4902</b> |         |             |                     | <b>10,879,952.01</b>           |                       |                     |         | <b>1,555,772,030.75</b> |
| 1                    | 4932    | 2014-Aug-05 | SDR                 | 60,286.12                      | USD                   | 92,331.20           | 97.200  | 8,974,592.64            |
| 2                    | 4932    | 2014-Aug-06 | SDR                 | 498,179.79                     | EUR                   | 571,098.54          | 129.940 | 74,208,544.29           |
| 3                    | 4932    | 2014-Sep-18 | SDR                 | 24,234.04                      | USD                   | 36,286.84           | 97.180  | 3,526,355.11            |
| 4                    | 4932    | 2014-Dec-05 | SDR                 | 39,226.30                      | USD                   | 57,143.31           | 98.790  | 5,645,187.59            |
| 5                    | 4932    | 2014-Dec-15 | SDR                 | 463,350.31                     | USD                   | 677,135.51          | 99.370  | 67,286,955.63           |
| 6                    | 4932    | 2015-Jan-05 | SDR                 | 99,989.26                      | USD                   | 143,335.60          | 100.960 | 14,471,162.18           |
| 7                    | 4932    | 2015-Jan-07 | SDR                 | 2,139.97                       | USD                   | 3,058.85            | 101.420 | 310,228.57              |
| 8                    | 4932    | 2015-Jan-14 | SDR                 | 57,218.15                      | USD                   | 81,785.33           | 99.130  | 8,107,379.76            |
| 9                    | 4932    | 2015-May-27 | SDR                 | 18,211.17                      | USD                   | 25,295.13           | 101.990 | 2,579,850.31            |
| 10                   | 4932    | 2015-Jun-19 | SDR                 | 77,839.07                      | USD                   | 109,916.56          | 101.730 | 11,181,811.65           |
| <b>Total of 4932</b> |         |             |                     | <b>1,340,674.18</b>            |                       |                     |         | <b>196,292,067.73</b>   |

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Fiscal Year: 2071/72      Month: Aashadh

| SN                   | Loan ID | Value Date  | Commit.<br>Currency | Disbursement<br>(Commit Curr.) | Disburse.<br>Currency | Disburse.<br>Amount | FX Rate | Equivalent<br>NPR       |
|----------------------|---------|-------------|---------------------|--------------------------------|-----------------------|---------------------|---------|-------------------------|
| <b>Donor:IDA</b>     |         |             |                     |                                |                       |                     |         |                         |
| 1                    | 5138    | 2014-Dec-05 | SDR                 | 3,626,312.00                   | USD                   | 5,282,666.27        | 98.790  | 521,874,600.81          |
| 2                    | 5138    | 2015-May-19 | SDR                 | 4,737,623.84                   | USD                   | 6,667,968.67        | 101.460 | 676,532,101.26          |
| 3                    | 5138    | 2015-May-27 | SDR                 | 2,102,712.51                   | USD                   | 2,920,646.65        | 101.990 | 297,876,751.83          |
| <b>Total of 5138</b> |         |             |                     | <b>10,466,648.35</b>           |                       |                     |         | <b>1,496,283,453.90</b> |
| 1                    | 4905    | 2014-Sep-26 | SDR                 | 75,740.25                      | USD                   | 112,937.05          | 97.850  | 11,050,890.34           |
| 2                    | 4905    | 2014-Dec-29 | SDR                 | 25,617.05                      | USD                   | 37,111.42           | 101.400 | 3,763,097.99            |
| 3                    | 4905    | 2015-Feb-05 | SDR                 | 26,328.27                      | USD                   | 37,271.09           | 98.510  | 3,671,575.08            |
| 4                    | 4905    | 2015-Apr-10 | SDR                 | 48,760.40                      | USD                   | 66,832.96           | 99.890  | 6,675,944.37            |
| 5                    | 4905    | 2015-May-15 | SDR                 | 82,809.31                      | USD                   | 117,256.33          | 101.840 | 11,941,384.65           |
| <b>Total of 4905</b> |         |             |                     | <b>259,255.28</b>              |                       |                     |         | <b>37,102,892.43</b>    |
| 1                    | 5263    | 2014-Jul-23 | SDR                 | 124,794.22                     | USD                   | 191,992.16          | 96.090  | 18,448,526.65           |
| 2                    | 5263    | 2014-Jul-24 | SDR                 | 21,235.12                      | USD                   | 32,657.06           | 95.860  | 3,130,505.77            |
| 3                    | 5263    | 2014-Sep-18 | SDR                 | 289,909.66                     | USD                   | 434,096.23          | 97.180  | 42,185,471.63           |
| 4                    | 5263    | 2014-Oct-30 | SDR                 | 287,922.85                     | USD                   | 426,350.40          | 97.870  | 41,726,913.65           |
| 5                    | 5263    | 2015-Jan-09 | SDR                 | 74,169.00                      | USD                   | 106,001.59          | 99.980  | 10,598,038.97           |
| 6                    | 5263    | 2015-Mar-25 | SDR                 | 51,020.30                      | USD                   | 71,002.90           | 99.320  | 7,052,008.03            |
| 7                    | 5263    | 2015-Apr-24 | SDR                 | 2,058,601.70                   | USD                   | 2,854,210.09        | 100.620 | 287,190,619.26          |
| 8                    | 5263    | 2015-May-15 | SDR                 | 16,740.25                      | USD                   | 23,703.86           | 101.840 | 2,414,001.10            |
| 9                    | 5263    | 2015-May-15 | SDR                 | 372,619.68                     | USD                   | 527,622.01          | 101.840 | 53,733,025.50           |
| 10                   | 5263    | 2015-May-21 | SDR                 | 2,024,643.71                   | USD                   | 2,847,499.40        | 101.750 | 289,733,063.95          |
| 11                   | 5263    | 2015-May-26 | SDR                 | 2,050,328.84                   | USD                   | 2,852,314.97        | 101.450 | 289,367,353.71          |
| 12                   | 5263    | 2015-Jun-29 | SDR                 | 231,067.66                     | USD                   | 324,241.07          | 101.530 | 32,920,195.84           |
| 13                   | 5263    | 2015-Jul-07 | SDR                 | 1,300,713.09                   | USD                   | 1,814,416.72        | 101.260 | 183,727,837.07          |
| 14                   | 5263    | 2015-Jul-14 | SDR                 | 28,201.68                      | USD                   | 39,401.69           | 101.240 | 3,989,027.10            |
| <b>Total of 5263</b> |         |             |                     | <b>8,931,967.76</b>            |                       |                     |         | <b>1,266,216,588.23</b> |
| 1                    | 5273    | 2014-Sep-04 | SDR                 | 112,190.39                     | USD                   | 169,769.87          | 96.480  | 16,379,397.06           |
| 2                    | 5273    | 2015-Jun-03 | SDR                 | 6,247.87                       | USD                   | 8,730.08            | 102.000 | 890,468.16              |
| 3                    | 5273    | 2015-Jun-08 | SDR                 | 93,320.51                      | USD                   | 130,324.89          | 101.700 | 13,254,041.31           |
| 4                    | 5273    | 2015-Jun-11 | SDR                 | 1,726,833.76                   | USD                   | 2,428,083.68        | 101.840 | 247,276,041.97          |
| <b>Total of 5273</b> |         |             |                     | <b>1,938,592.53</b>            |                       |                     |         | <b>277,799,948.50</b>   |



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Fiscal Year: 2071/72      Month: Aashadh

| SN                   | Loan ID | Value Date  | Commit.<br>Currency | Disbursement<br>(Commit Curr.) | Disburse.<br>Currency | Disburse.<br>Amount | FX Rate | Equivalent<br>NPR       |
|----------------------|---------|-------------|---------------------|--------------------------------|-----------------------|---------------------|---------|-------------------------|
| <b>Donor: IDA</b>    |         |             |                     |                                |                       |                     |         |                         |
| 1                    | 4924    | 2014-Sep-24 | SDR                 | 2,984,028.28                   | USD                   | 4,466,195.12        | 97.210  | 434,158,827.62          |
| 2                    | 4924    | 2014-Nov-26 | SDR                 | 307,326.67                     | USD                   | 450,000.00          | 98.690  | 44,410,500.00           |
| 3                    | 4924    | 2014-Dec-09 | SDR                 | 166,765.24                     | USD                   | 242,916.92          | 98.640  | 23,961,324.99           |
| 4                    | 4924    | 2015-May-28 | SDR                 | 5,242.05                       | USD                   | 7,284.40            | 101.990 | 742,935.96              |
| 5                    | 4924    | 2015-Jun-03 | SDR                 | 1,418,295.03                   | USD                   | 1,981,769.46        | 102.000 | 202,140,484.92          |
| <b>Total of 4924</b> |         |             |                     | <b>4,881,657.27</b>            |                       |                     |         | <b>705,414,073.49</b>   |
| 1                    | 4981    | 2014-Sep-02 | SDR                 | 379,895.08                     | USD                   | 575,050.98          | 96.550  | 55,521,172.12           |
| 2                    | 4981    | 2015-Apr-23 | SDR                 | 963,163.99                     | USD                   | 1,330,851.84        | 100.820 | 134,176,482.51          |
| <b>Total of 4981</b> |         |             |                     | <b>1,343,059.07</b>            |                       |                     |         | <b>189,697,654.63</b>   |
| 1                    | 5446    | 2015-May-28 | SDR                 | 2,748,173.96                   | USD                   | 3,818,890.01        | 101.990 | 389,488,592.12          |
| 2                    | 5446    | 2015-Jun-03 | SDR                 | 872,520.36                     | USD                   | 1,219,163.98        | 102.000 | 124,354,725.96          |
| <b>Total of 5446</b> |         |             |                     | <b>3,620,694.32</b>            |                       |                     |         | <b>513,843,318.08</b>   |
| 1                    | 5002    | 2014-Nov-19 | SDR                 | 5,337,454.60                   | USD                   | 7,831,273.51        | 98.490  | 771,302,128.00          |
| <b>Total of 5002</b> |         |             |                     | <b>5,337,454.60</b>            |                       |                     |         | <b>771,302,128.00</b>   |
| 1                    | 5137    | 2015-Mar-12 | SDR                 | 726,548.82                     | USD                   | 1,000,000.00        | 100.160 | 100,160,000.00          |
| 2                    | 5137    | 2015-Mar-16 | SDR                 | 205,185.46                     | USD                   | 280,939.93          | 100.450 | 28,220,415.97           |
| <b>Total of 5137</b> |         |             |                     | <b>931,734.28</b>              |                       |                     |         | <b>128,380,415.97</b>   |
| 1                    | 5250    | 2015-Apr-30 | SDR                 | 7,893,336.76                   | USD                   | 11,101,346.69       | 101.410 | 1,125,787,567.8         |
| 2                    | 5250    | 2015-Jun-24 | SDR                 | 10,119,616.96                  | USD                   | 14,232,026.90       | 101.440 | 1,443,696,808.7         |
| <b>Total of 5250</b> |         |             |                     | <b>18,012,953.72</b>           |                       |                     |         | <b>2,569,484,376.57</b> |
| 1                    | 5344    | 2015-Jun-25 | SDR                 | 168,754.55                     | USD                   | 237,253.71          | 101.480 | 24,076,506.49           |
| 2                    | 5344    | 2015-Jun-29 | SDR                 | 5,980,598.55                   | USD                   | 8,392,155.30        | 101.530 | 852,055,527.61          |
| <b>Total of 5344</b> |         |             |                     | <b>6,149,353.10</b>            |                       |                     |         | <b>876,132,034.10</b>   |
| <b>Donor: IFAD</b>   |         |             |                     |                                |                       |                     |         |                         |
| 1                    | 576     | 2014-Oct-09 | SDR                 | 72,099.37                      | USD                   | 107,589.56          | 97.940  | 10,537,321.51           |
| 2                    | 576     | 2014-Nov-14 | SDR                 | 499,482.69                     | USD                   | 731,292.60          | 98.190  | 71,805,620.39           |
| 3                    | 576     | 2015-Jan-22 | SDR                 | 624,932.08                     | USD                   | 889,372.09          | 98.320  | 87,443,063.89           |
| 4                    | 576     | 2015-Mar-20 | SDR                 | 113,437.98                     | USD                   | 156,225.65          | 99.730  | 15,580,384.07           |
| 5                    | 576     | 2015-Jun-29 | SDR                 | 174,583.00                     | USD                   | 244,980.11          | 101.530 | 24,872,830.57           |
| <b>Total of 576</b>  |         |             |                     | <b>1,484,535.12</b>            |                       |                     |         | <b>210,239,220.43</b>   |

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Fiscal Year: 2071/72 Month: Aashadh

| SN                   | Loan ID | Value Date  | Commit.<br>Currency | Disbursement<br>(Commit Curr.) | Disburse.<br>Currency | Disburse.<br>Amount | FX Rate | Equivalent<br>NPR     |
|----------------------|---------|-------------|---------------------|--------------------------------|-----------------------|---------------------|---------|-----------------------|
| <b>Donor: IFAD</b>   |         |             |                     |                                |                       |                     |         |                       |
| 1                    | 646A    | 2014-Nov-27 | SDR                 | 310,623.83                     | USD                   | 454,827.84          | 98.660  | 44,873,314.69         |
| 2                    | 646A    | 2015-May-20 | SDR                 | 2,818.13                       | USD                   | 3,949.67            | 101.480 | 400,812.51            |
| <b>Total of 646A</b> |         |             |                     | <b>313,441.96</b>              |                       |                     |         | <b>45,274,127.20</b>  |
| 1                    | 796     | 2014-Aug-07 | SDR                 | 43,744.45                      | USD                   | 66,984.56           | 98.100  | 6,571,185.34          |
| 2                    | 796     | 2015-Feb-13 | SDR                 | 223,169.02                     | USD                   | 315,895.75          | 99.400  | 31,400,037.55         |
| 3                    | 796     | 2015-Mar-02 | SDR                 | 55,249.37                      | USD                   | 77,725.37           | 98.640  | 7,666,830.50          |
| 4                    | 796     | 2015-Apr-28 | SDR                 | 29,399.13                      | USD                   | 40,991.21           | 101.880 | 4,176,184.47          |
| 5                    | 796     | 2015-Jun-24 | SDR                 | 171,737.81                     | USD                   | 241,528.62          | 101.440 | 24,500,663.21         |
| 6                    | 796     | 2015-Jul-10 | SDR                 | 203,842.74                     | USD                   | 286,331.78          | 101.140 | 28,959,596.23         |
| 7                    | 796     | 2015-Jul-16 | SDR                 | 36,817.43                      | USD                   | 51,226.67           | 101.140 | 5,181,065.40          |
| <b>Total of 796</b>  |         |             |                     | <b>763,959.95</b>              |                       |                     |         | <b>108,455,562.70</b> |
| 1                    | 881     | 2014-Nov-26 | SDR                 | 365,731.83                     | USD                   | 535,519.17          | 98.690  | 52,850,386.89         |
| 2                    | 881     | 2015-Jun-30 | SDR                 | 240,925.44                     | USD                   | 338,835.13          | 101.860 | 34,513,746.34         |
| <b>Total of 881</b>  |         |             |                     | <b>606,657.27</b>              |                       |                     |         | <b>87,364,133.23</b>  |
| <b>Donor: NDF</b>    |         |             |                     |                                |                       |                     |         |                       |
| 1                    | 265     | 2014-Aug-25 | EUR                 | 61,204.48                      | USD                   | 81,285.71           | 96.450  | 7,840,006.73          |
| 2                    | 265     | 2014-Aug-25 | EUR                 | 12,382.91                      | USD                   | 16,445.75           | 96.450  | 1,586,192.59          |
| 3                    | 265     | 2014-Sep-15 | EUR                 | 13,506.70                      | USD                   | 17,456.06           | 96.750  | 1,688,873.81          |
| 4                    | 265     | 2014-Sep-18 | EUR                 | 64,667.97                      | USD                   | 83,809.68           | 97.180  | 8,144,624.70          |
| 5                    | 265     | 2014-Nov-13 | EUR                 | 74,940.12                      | EUR                   | 74,940.12           | 122.450 | 9,176,417.69          |
| 7                    | 265     | 2014-Nov-21 | EUR                 | 88,088.00                      | USD                   | 110,585.66          | 98.810  | 10,926,969.06         |
| 8                    | 265     | 2014-Nov-27 | EUR                 | 13,956.57                      | USD                   | 17,410.83           | 98.660  | 1,717,752.49          |
| 9                    | 265     | 2015-Feb-13 | EUR                 | 163,035.73                     | USD                   | 184,817.38          | 99.400  | 18,370,847.57         |
| 10                   | 265     | 2015-Feb-13 | EUR                 | 37,997.07                      | USD                   | 43,073.50           | 99.400  | 4,281,505.90          |
| 11                   | 265     | 2015-May-04 | EUR                 | 160,311.63                     | USD                   | 178,394.80          | 101.180 | 18,049,985.86         |
| 12                   | 265     | 2015-May-07 | EUR                 | 53,745.23                      | USD                   | 59,904.42           | 101.360 | 6,071,912.01          |
| 13                   | 265     | 2015-May-26 | EUR                 | 136,445.89                     | USD                   | 150,295.14          | 101.450 | 15,247,441.95         |
| 14                   | 265     | 2015-May-26 | EUR                 | 12,803.64                      | USD                   | 14,103.21           | 101.450 | 1,430,770.65          |
| <b>Total of 265</b>  |         |             |                     | <b>972,307.92</b>              |                       |                     |         | <b>114,256,214.62</b> |

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| SN                           | Loan ID | Value Date  | Commit.<br>Currency | Disbursement<br>(Commit Curr.) | Disburse.<br>Currency | Disburse.<br>Amount | FX Rate | Equivalent<br>NPR        |
|------------------------------|---------|-------------|---------------------|--------------------------------|-----------------------|---------------------|---------|--------------------------|
| <b>Donor:</b>                |         | OFID        |                     |                                |                       |                     |         |                          |
| 1                            | 1060    | 2015-Apr-30 | USD                 | 463,031.06                     | USD                   | 463,031.06          | 101.410 | 46,955,979.79            |
| <b>Total of 1060</b>         |         |             |                     | <b>463,031.06</b>              |                       |                     |         | <b>46,955,979.79</b>     |
| 1                            | 1155    | 2015-Apr-16 | USD                 | 106,092.99                     | USD                   | 106,092.99          | 100.090 | 10,618,847.37            |
| 2                            | 1155    | 2015-Apr-20 | USD                 | 43,876.09                      | USD                   | 43,876.09           | 100.080 | 4,391,119.09             |
| 3                            | 1155    | 2015-May-26 | USD                 | 51,720.33                      | USD                   | 51,720.33           | 101.450 | 5,247,027.48             |
| 4                            | 1155    | 2015-Jun-16 | USD                 | 360,990.59                     | USD                   | 360,990.59          | 102.200 | 36,893,238.30            |
| <b>Total of 1155</b>         |         |             |                     | <b>562,680.00</b>              |                       |                     |         | <b>57,150,232.24</b>     |
| 1                            | 1346    | 2015-Apr-07 | USD                 | 754,941.12                     | USD                   | 754,941.12          | 99.800  | 75,343,123.78            |
| 2                            | 1346    | 2015-Apr-13 | USD                 | 332,571.26                     | USD                   | 332,571.26          | 99.400  | 33,057,583.24            |
| <b>Total of 1346</b>         |         |             |                     | <b>1,087,512.38</b>            |                       |                     |         | <b>108,400,707.02</b>    |
| 1                            | 1364    | 2014-Nov-03 | USD                 | 110,961.59                     | USD                   | 110,961.59          | 97.880  | 10,860,920.43            |
| 2                            | 1364    | 2014-Dec-09 | USD                 | 70,081.50                      | USD                   | 70,081.50           | 98.640  | 6,912,839.16             |
| 3                            | 1364    | 2014-Dec-29 | USD                 | 65,043.52                      | USD                   | 65,043.52           | 101.400 | 6,595,412.93             |
| 4                            | 1364    | 2015-Feb-13 | USD                 | 219,210.45                     | USD                   | 219,210.45          | 99.400  | 21,789,518.73            |
| 5                            | 1364    | 2015-Feb-23 | USD                 | 364,154.35                     | USD                   | 364,154.35          | 99.260  | 36,145,960.78            |
| 6                            | 1364    | 2015-Mar-17 | USD                 | 56,409.86                      | USD                   | 56,409.86           | 100.200 | 5,652,267.97             |
| <b>Total of 1364</b>         |         |             |                     | <b>885,861.27</b>              |                       |                     |         | <b>87,956,920.00</b>     |
| 1                            | 1442    | 2014-Nov-04 | USD                 | 698,199.80                     | USD                   | 698,199.80          | 97.950  | 68,388,670.41            |
| 2                            | 1442    | 2014-Nov-26 | USD                 | 327,697.66                     | USD                   | 327,697.66          | 98.690  | 32,340,482.07            |
| 3                            | 1442    | 2014-Dec-09 | USD                 | 267,232.67                     | USD                   | 267,232.67          | 98.640  | 26,359,830.57            |
| 4                            | 1442    | 2015-Mar-23 | USD                 | 2,212,455.60                   | USD                   | 2,212,455.60        | 100.240 | 221,776,549.34           |
| 5                            | 1442    | 2015-Mar-30 | USD                 | 296,006.02                     | USD                   | 296,006.02          | 99.560  | 29,470,359.35            |
| <b>Total of 1442</b>         |         |             |                     | <b>3,801,591.75</b>            |                       |                     |         | <b>378,335,891.74</b>    |
| <b>Total of Multilateral</b> |         |             |                     |                                |                       |                     |         | <b>23,489,850,384.26</b> |

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| SN                           | Loan ID  | Value Date  | Commit.<br>Currency | Disbursement<br>(Commit Curr.) | Disburse.<br>Currency | Disburse.<br>Amount | FX Rate | Equivalent<br>NPR       |
|------------------------------|----------|-------------|---------------------|--------------------------------|-----------------------|---------------------|---------|-------------------------|
| <b>Donor Type:</b> Bilateral |          |             |                     |                                |                       |                     |         |                         |
| <b>Donor:</b> China          |          |             |                     |                                |                       |                     |         |                         |
| 1                            | 359      | 2014-Jul-22 | RMB                 | 569,185.29                     | RMB                   | 569,185.29          | 15.490  | 8,816,680.14            |
| 2                            | 359      | 2014-Jul-25 | RMB                 | 18,802,059.23                  | RMB                   | 18,802,059.23       | 15.480  | 291,055,876.88          |
| 3                            | 359      | 2014-Aug-05 | RMB                 | 10,199,194.85                  | RMB                   | 10,199,194.85       | 15.730  | 160,433,334.99          |
| 4                            | 359      | 2014-Sep-13 | RMB                 | 5,070,884.48                   | RMB                   | 5,070,884.48        | 15.770  | 79,967,848.25           |
| 5                            | 359      | 2015-Jan-20 | RMB                 | 6,190,255.70                   | RMB                   | 6,190,255.70        | 15.830  | 97,991,747.73           |
| 6                            | 359      | 2015-Feb-16 | RMB                 | 16,294,846.80                  | RMB                   | 16,294,846.80       | 16.000  | 260,717,548.80          |
| 7                            | 359      | 2015-Mar-04 | RMB                 | 4,409,995.41                   | RMB                   | 4,409,995.41        | 15.840  | 69,854,327.29           |
| 8                            | 359      | 2015-Jun-30 | RMB                 | 28,029,137.38                  | RMB                   | 28,029,137.38       | 16.410  | 459,958,144.41          |
| <b>Total of 359</b>          |          |             |                     | <b>89,565,559.14</b>           |                       |                     |         | <b>1,428,795,508.49</b> |
| 1                            | 494      | 2014-Sep-01 | RMB                 | 65,638,755.00                  | RMB                   | 65,638,755.00       | 15.710  | 1,031,184,841.0         |
| 2                            | 494      | 2014-Sep-05 | RMB                 | 65,638,755.00                  | RMB                   | 65,638,755.00       | 15.680  | 1,029,215,678.4         |
| <b>Total of 494</b>          |          |             |                     | <b>131,277,510.00</b>          |                       |                     |         | <b>2,060,400,519.45</b> |
| <b>Donor:</b> India          |          |             |                     |                                |                       |                     |         |                         |
| 1                            | 00001984 | 2014-Jul-23 | USD                 | 61,857.33                      | USD                   | 61,857.33           | 96.090  | 5,943,870.84            |
| 2                            | 00001984 | 2014-Jul-24 | USD                 | 262,978.08                     | USD                   | 262,978.08          | 95.860  | 25,209,078.75           |
| 3                            | 00001984 | 2014-Aug-07 | USD                 | 82,350.33                      | USD                   | 82,350.33           | 98.100  | 8,078,567.37            |
| 4                            | 00001984 | 2014-Aug-14 | USD                 | 14,406.78                      | USD                   | 14,406.78           | 97.650  | 1,406,822.07            |
| 5                            | 00001984 | 2014-Sep-17 | USD                 | 19,306.89                      | USD                   | 19,306.89           | 97.400  | 1,880,491.09            |
| 6                            | 00001984 | 2014-Sep-25 | USD                 | 267,287.37                     | USD                   | 267,287.37          | 97.240  | 25,991,023.86           |
| 7                            | 00001984 | 2014-Sep-30 | USD                 | 114,910.71                     | USD                   | 114,910.71          | 98.160  | 11,279,635.29           |
| 8                            | 00001984 | 2014-Sep-30 | USD                 | 108,663.62                     | USD                   | 108,663.62          | 98.160  | 10,666,420.94           |
| 9                            | 00001984 | 2014-Oct-01 | USD                 | 25,709.25                      | USD                   | 25,709.25           | 98.500  | 2,532,361.12            |
| 10                           | 00001984 | 2014-Oct-01 | USD                 | 45,376.36                      | USD                   | 45,376.36           | 98.500  | 4,469,571.46            |
| 11                           | 00001984 | 2014-Oct-17 | USD                 | 23,833.33                      | USD                   | 23,833.33           | 98.640  | 2,350,919.67            |
| 12                           | 00001984 | 2014-Oct-21 | USD                 | 11,584.14                      | USD                   | 11,584.14           | 97.880  | 1,133,855.62            |
| 13                           | 00001984 | 2014-Nov-12 | USD                 | 436,890.94                     | USD                   | 436,890.94          | 98.190  | 42,898,321.40           |
| 14                           | 00001984 | 2014-Dec-26 | USD                 | 578,133.52                     | USD                   | 578,133.52          | 101.330 | 58,582,269.58           |
| 15                           | 00001984 | 2014-Dec-31 | USD                 | 69,347.17                      | USD                   | 69,347.17           | 101.120 | 7,012,385.83            |

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| SN                  | Loan ID  | Value Date  | Commit.<br>Currency | Disbursement<br>(Commit Curr.) | Disburse.<br>Currency | Disburse.<br>Amount | FX Rate | Equivalent<br>NPR |
|---------------------|----------|-------------|---------------------|--------------------------------|-----------------------|---------------------|---------|-------------------|
| <b>Donor: India</b> |          |             |                     |                                |                       |                     |         |                   |
| 16                  | 00001984 | 2014-Dec-31 | USD                 | 258,219.31                     | USD                   | 258,219.31          | 101.120 | 26,111,136.63     |
| 17                  | 00001984 | 2015-Jan-06 | USD                 | 262,134.56                     | USD                   | 262,134.56          | 101.160 | 26,517,532.09     |
| 18                  | 00001984 | 2015-Jan-06 | USD                 | 15,425.55                      | USD                   | 15,425.55           | 101.160 | 1,560,448.64      |
| 19                  | 00001984 | 2015-Jan-06 | USD                 | 16,135.35                      | USD                   | 16,135.35           | 101.160 | 1,632,252.01      |
| 20                  | 00001984 | 2015-Jan-06 | USD                 | 111,701.89                     | USD                   | 111,701.89          | 101.160 | 11,299,763.19     |
| 21                  | 00001984 | 2015-Jan-09 | USD                 | 87,246.11                      | USD                   | 87,246.11           | 99.980  | 8,722,866.08      |
| 22                  | 00001984 | 2015-Jan-09 | USD                 | 69,516.31                      | USD                   | 69,516.31           | 99.980  | 6,950,240.67      |
| 23                  | 00001984 | 2015-Jan-23 | USD                 | 1,041.83                       | USD                   | 1,041.83            | 98.420  | 102,536.91        |
| 24                  | 00001984 | 2015-Jan-23 | USD                 | 1,734.16                       | USD                   | 1,734.16            | 98.420  | 170,676.03        |
| 25                  | 00001984 | 2015-Feb-03 | USD                 | 52,150.74                      | USD                   | 52,150.74           | 98.580  | 5,141,019.95      |
| 26                  | 00001984 | 2015-Feb-03 | USD                 | 28,482.88                      | USD                   | 28,482.88           | 98.580  | 2,807,842.31      |
| 27                  | 00001984 | 2015-Feb-25 | USD                 | 87,491.31                      | USD                   | 87,491.31           | 99.220  | 8,680,887.78      |
| 28                  | 00001984 | 2015-Mar-04 | USD                 | 190,135.74                     | USD                   | 190,135.74          | 98.760  | 18,777,805.68     |
| 29                  | 00001984 | 2015-Mar-11 | USD                 | 368,650.53                     | USD                   | 368,650.53          | 100.120 | 36,909,291.06     |
| 30                  | 00001984 | 2015-Mar-11 | USD                 | 154,931.59                     | USD                   | 154,931.59          | 100.120 | 15,511,750.79     |
| 31                  | 00001984 | 2015-Mar-19 | USD                 | 444,689.02                     | USD                   | 444,689.02          | 100.010 | 44,473,348.89     |
| 32                  | 00001984 | 2015-Mar-20 | USD                 | 81,467.29                      | USD                   | 81,467.29           | 99.730  | 8,124,732.83      |
| 33                  | 00001984 | 2015-Mar-20 | USD                 | 98,459.36                      | USD                   | 98,459.36           | 99.730  | 9,819,351.97      |
| 34                  | 00001984 | 2015-Mar-20 | USD                 | 21,848.56                      | USD                   | 21,848.56           | 99.730  | 2,178,956.89      |
| 35                  | 00001984 | 2015-Mar-25 | USD                 | 13,778.14                      | USD                   | 13,778.14           | 99.320  | 1,368,444.86      |
| 36                  | 00001984 | 2015-Mar-30 | USD                 | 178,907.33                     | USD                   | 178,907.33          | 99.560  | 17,812,013.77     |
| 37                  | 00001984 | 2015-Mar-31 | USD                 | 166,792.29                     | USD                   | 166,792.29          | 99.980  | 16,675,893.15     |
| 38                  | 00001984 | 2015-May-14 | USD                 | 28,299.70                      | USD                   | 28,299.70           | 102.160 | 2,891,097.35      |
| 39                  | 00001984 | 2015-May-14 | USD                 | 129,513.33                     | USD                   | 129,513.33          | 102.160 | 13,231,081.79     |
| 40                  | 00001984 | 2015-May-14 | USD                 | 76,460.49                      | USD                   | 76,460.49           | 102.160 | 7,811,203.66      |
| 41                  | 00001984 | 2015-May-26 | USD                 | 82,130.15                      | USD                   | 82,130.15           | 101.450 | 8,332,103.72      |
| 42                  | 00001984 | 2015-May-28 | USD                 | 187,936.56                     | USD                   | 187,936.56          | 101.990 | 19,167,649.75     |
| 43                  | 00001984 | 2015-Jun-11 | USD                 | 109,010.00                     | USD                   | 109,010.00          | 101.840 | 11,101,578.40     |
| 44                  | 00001984 | 2015-Jun-29 | USD                 | 466,016.30                     | USD                   | 466,016.30          | 101.530 | 47,314,634.94     |

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| SN                       | Loan ID  | Value Date  | Commit.<br>Currency | Disbursement<br>(Commit Curr.) | Disburse.<br>Currency | Disburse.<br>Amount | FX Rate | Equivalent<br>NPR     |
|--------------------------|----------|-------------|---------------------|--------------------------------|-----------------------|---------------------|---------|-----------------------|
| <b>Donor:India</b>       |          |             |                     |                                |                       |                     |         |                       |
| 45                       | 00001984 | 2015-Jun-29 | USD                 | 73,716.68                      | USD                   | 73,716.68           | 101.530 | 7,484,454.52          |
| 46                       | 00001984 | 2015-Jun-29 | USD                 | 63,121.10                      | USD                   | 63,121.10           | 101.530 | 6,408,685.28          |
| 47                       | 00001984 | 2015-Jul-02 | USD                 | 221,190.32                     | USD                   | 221,190.32          | 101.420 | 22,433,122.25         |
| 48                       | 00001984 | 2015-Jul-09 | USD                 | 229,824.75                     | USD                   | 229,824.75          | 101.340 | 23,290,440.16         |
| 49                       | 00001984 | 2015-Jul-09 | USD                 | 3,418.77                       | USD                   | 3,418.77            | 101.340 | 346,458.15            |
| <b>Total of 00001984</b> |          |             |                     | <b>6,504,213.82</b>            |                       |                     |         | <b>650,596,897.04</b> |
| 1                        | 00000903 | 2014-Aug-26 | USD                 | 99,689.00                      | USD                   | 99,689.00           | 96.610  | 9,630,954.29          |
| 2                        | 00000903 | 2014-Sep-02 | USD                 | 319,004.14                     | USD                   | 319,004.14          | 96.550  | 30,799,849.72         |
| 3                        | 00000903 | 2014-Sep-29 | USD                 | 19,881.40                      | USD                   | 19,881.40           | 97.530  | 1,939,032.94          |
| 4                        | 00000903 | 2014-Sep-29 | USD                 | 26,518.49                      | USD                   | 26,518.49           | 97.530  | 2,586,348.33          |
| 5                        | 00000903 | 2014-Sep-29 | USD                 | 9,111.60                       | USD                   | 9,111.60            | 97.530  | 888,654.35            |
| 6                        | 00000903 | 2014-Nov-14 | USD                 | 256,598.85                     | USD                   | 256,598.85          | 98.190  | 25,195,441.08         |
| 7                        | 00000903 | 2014-Dec-01 | USD                 | 2,547.43                       | USD                   | 2,547.43            | 98.950  | 252,068.20            |
| 8                        | 0000903  | 2014-Dec-01 | USD                 | 43,213.85                      | USD                   | 43,213.85           | 98.950  | 4,276,010.46          |
| 9                        | 00000903 | 2014-Dec-05 | USD                 | 359,292.00                     | USD                   | 359,292.00          | 98.790  | 35,494,456.68         |
| 10                       | 00000903 | 2014-Dec-11 | USD                 | 175,885.00                     | USD                   | 175,885.00          | 98.940  | 17,402,061.90         |
| 11                       | 00000903 | 2015-Jan-09 | USD                 | 34,854.43                      | USD                   | 34,854.43           | 99.980  | 3,484,745.91          |
| 12                       | 00000903 | 2015-Jan-09 | USD                 | 26,758.05                      | USD                   | 26,758.05           | 99.980  | 2,675,269.84          |
| 13                       | 00000903 | 2015-Jan-09 | USD                 | 7,761.24                       | USD                   | 7,761.24            | 99.980  | 775,968.78            |
| 14                       | 00000903 | 2015-Jan-09 | USD                 | 128,433.35                     | USD                   | 128,433.35          | 99.980  | 12,840,766.33         |
| 15                       | 00000903 | 2015-Jan-09 | USD                 | 67,612.89                      | USD                   | 67,612.89           | 99.980  | 6,759,936.74          |
| 16                       | 00000903 | 2015-Jan-09 | USD                 | 11,452.94                      | USD                   | 11,452.94           | 99.980  | 1,145,064.94          |
| 17                       | 00000903 | 2015-Jan-20 | USD                 | 95,392.00                      | USD                   | 95,392.00           | 98.440  | 9,390,388.48          |
| 18                       | 00000903 | 2015-Jan-27 | USD                 | 137,077.00                     | USD                   | 137,077.00          | 97.980  | 13,430,804.46         |
| 19                       | 00000903 | 2015-Jan-27 | USD                 | 278,428.00                     | USD                   | 278,428.00          | 97.980  | 27,280,375.44         |
| 20                       | 00000903 | 2015-Jan-27 | USD                 | 273,035.00                     | USD                   | 273,035.00          | 97.980  | 26,751,969.30         |
| 21                       | 00000903 | 2015-Jan-29 | USD                 | 285,521.00                     | USD                   | 285,521.00          | 97.960  | 27,969,637.16         |
| 22                       | 00000903 | 2015-Feb-03 | USD                 | 660,000.00                     | USD                   | 660,000.00          | 98.580  | 65,062,800.00         |
| 23                       | 00000903 | 2015-Feb-06 | USD                 | 281,551.00                     | USD                   | 281,551.00          | 98.480  | 27,727,142.48         |

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**Anamnagar, Kathmandu, Nepal**  
**Disbursement Statement**

As on 2072/03/31 (2015-Jul-16)

Fiscal Year: 2071/72      Month: Aashadh

| SN                       | Loan ID  | Value Date  | Commit.<br>Currency | Disbursement<br>(Commit Curr.) | Disburse.<br>Currency | Disburse.<br>Amount | FX Rate | Equivalent<br>NPR     |
|--------------------------|----------|-------------|---------------------|--------------------------------|-----------------------|---------------------|---------|-----------------------|
| <b>Donor:India</b>       |          |             |                     |                                |                       |                     |         |                       |
| 24                       | 00000903 | 2015-Feb-10 | USD                 | 150,671.86                     | USD                   | 150,671.86          | 99.170  | 14,942,128.36         |
| 25                       | 00000903 | 2015-Feb-25 | USD                 | 22,997.58                      | USD                   | 22,997.58           | 99.220  | 2,281,819.89          |
| 26                       | 00000903 | 2015-Mar-05 | USD                 | 5,310.82                       | USD                   | 5,310.82            | 99.310  | 527,417.53            |
| 27                       | 00000903 | 2015-Mar-05 | USD                 | 3,844.74                       | USD                   | 3,844.74            | 99.310  | 381,821.13            |
| 28                       | 00000903 | 2015-Mar-16 | USD                 | 510,000.00                     | USD                   | 510,000.00          | 100.450 | 51,229,500.00         |
| 29                       | 00000903 | 2015-Mar-17 | USD                 | 179,645.66                     | USD                   | 179,645.66          | 100.200 | 18,000,495.13         |
| 30                       | 00000903 | 2015-Mar-31 | USD                 | 39,814.60                      | USD                   | 39,814.60           | 99.980  | 3,980,663.71          |
| 31                       | 00000903 | 2015-Mar-31 | USD                 | 43,884.19                      | USD                   | 43,884.19           | 99.980  | 4,387,541.32          |
| 32                       | 00000903 | 2015-Apr-09 | USD                 | 178,399.75                     | USD                   | 178,399.75          | 99.890  | 17,820,351.03         |
| 33                       | 00000903 | 2015-Apr-16 | USD                 | 8,416.43                       | USD                   | 8,416.43            | 100.090 | 842,400.48            |
| 34                       | 00000903 | 2015-Apr-30 | USD                 | 4,136.93                       | USD                   | 4,136.93            | 101.410 | 419,526.07            |
| 35                       | 00000903 | 2015-Jun-01 | USD                 | 32,550.18                      | USD                   | 32,550.18           | 101.800 | 3,313,608.32          |
| 36                       | 00000903 | 2015-Jun-08 | USD                 | 6,827.86                       | USD                   | 6,827.86            | 101.700 | 694,393.36            |
| 37                       | 00000903 | 2015-Jun-30 | USD                 | 159,340.08                     | USD                   | 159,340.08          | 101.860 | 16,230,380.55         |
| 38                       | 00000903 | 2015-Jul-15 | USD                 | 315,749.33                     | USD                   | 315,749.33          | 101.280 | 31,979,092.14         |
| <b>Total of 00000903</b> |          |             |                     | <b>5,261,208.67</b>            |                       |                     |         | <b>520,790,886.83</b> |
| <b>Donor:Japan</b>       |          |             |                     |                                |                       |                     |         |                       |
| 1                        | 8        | 2014-Oct-20 | JPY                 | 2,618,751.00                   | JPY                   | 2,618,751.00        | 0.917   | 2,401,394.67          |
| 2                        | 8        | 2014-Oct-22 | JPY                 | 1,000,000.00                   | JPY                   | 1,000,000.00        | 0.916   | 916,000.00            |
| 3                        | 8        | 2014-Nov-14 | JPY                 | 58,974,462.00                  | JPY                   | 58,974,462.00       | 0.849   | 50,069,318.24         |
| 4                        | 8        | 2014-Nov-14 | JPY                 | 12,655,976.00                  | JPY                   | 12,655,976.00       | 0.849   | 10,744,923.62         |
| 5                        | 8        | 2014-Nov-21 | JPY                 | 264,490,178.00                 | JPY                   | 264,490,178.00      | 0.836   | 221,113,788.81        |
| 6                        | 8        | 2014-Dec-18 | JPY                 | 55,986,211.00                  | JPY                   | 55,986,211.00       | 0.867   | 48,540,044.94         |
| 7                        | 8        | 2015-Jan-13 | JPY                 | 38,620,273.00                  | JPY                   | 38,620,273.00       | 0.832   | 32,132,067.14         |
| 8                        | 8        | 2015-Feb-06 | JPY                 | 27,813,414.00                  | JPY                   | 27,813,414.00       | 0.839   | 23,335,454.35         |
| 9                        | 8        | 2015-Feb-24 | JPY                 | 126,767,935.00                 | JPY                   | 126,767,935.00      | 0.835   | 105,851,225.72        |
| 10                       | 8        | 2015-Mar-17 | JPY                 | 251,727,605.00                 | JPY                   | 251,727,605.00      | 0.826   | 207,927,001.73        |
| 11                       | 8        | 2015-Mar-19 | JPY                 | 25,241,360.00                  | JPY                   | 25,241,360.00       | 0.825   | 20,824,122.00         |
| 12                       | 8        | 2015-Apr-14 | JPY                 | 118,039,703.00                 | JPY                   | 118,039,703.00      | 0.831   | 98,090,993.19         |

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**Disbursement Statement**

As on 2072/03/31 (2015-Jul-16)

Fiscal Year: 2071/72      Month: Aashadh

| SN                        | Loan ID | Value Date  | Commit.<br>Currency | Disbursement<br>(Commit Curr.) | Disburse.<br>Currency | Disburse.<br>Amount | FX Rate | Equivalent<br>NPR        |
|---------------------------|---------|-------------|---------------------|--------------------------------|-----------------------|---------------------|---------|--------------------------|
| <b>Donor: Japan</b>       |         |             |                     |                                |                       |                     |         |                          |
| 13                        | 8       | 2015-Apr-17 | JPY                 | 31,336,227.00                  | JPY                   | 31,336,227.00       | 0.835   | 26,165,749.54            |
| 14                        | 8       | 2015-Apr-20 | JPY                 | 4,307,239.00                   | JPY                   | 4,307,239.00        | 0.837   | 3,605,159.04             |
| 15                        | 8       | 2015-May-01 | JPY                 | 25,338,964.00                  | JPY                   | 25,338,964.00       | 0.853   | 21,614,136.29            |
| 16                        | 8       | 2015-Jun-19 | JPY                 | 25,610,373.00                  | JPY                   | 25,610,373.00       | 0.830   | 21,256,609.59            |
| 17                        | 8       | 2015-Jun-23 | JPY                 | 118,313,381.00                 | JPY                   | 118,313,381.00      | 0.824   | 97,490,225.94            |
| <b>Total of 8</b>         |         |             |                     | <b>1,188,842,052.00</b>        |                       |                     |         | <b>992,078,214.81</b>    |
| 1                         | 8A      | 2014-Oct-03 | JPY                 | 13,232,613.00                  | JPY                   | 13,232,613.00       | 0.904   | 11,962,282.15            |
| 2                         | 8A      | 2014-Oct-20 | JPY                 | 1,066,450.00                   | JPY                   | 1,066,450.00        | 0.917   | 977,934.65               |
| 3                         | 8A      | 2014-Nov-07 | JPY                 | 25,624,179.00                  | JPY                   | 25,624,179.00       | 0.855   | 21,908,673.04            |
| 4                         | 8A      | 2014-Nov-14 | JPY                 | 4,918,070.00                   | JPY                   | 4,918,070.00        | 0.849   | 4,175,441.43             |
| 5                         | 8A      | 2014-Dec-18 | JPY                 | 8,951,156.00                   | JPY                   | 8,951,156.00        | 0.867   | 7,760,652.25             |
| 6                         | 8A      | 2015-Feb-17 | JPY                 | 19,816,523.00                  | JPY                   | 19,816,523.00       | 0.836   | 16,566,613.23            |
| 7                         | 8A      | 2015-Mar-19 | JPY                 | 7,120,236.00                   | JPY                   | 7,120,236.00        | 0.825   | 5,874,194.70             |
| 8                         | 8A      | 2015-Mar-27 | JPY                 | 7,005,843.00                   | JPY                   | 7,005,843.00        | 0.847   | 5,933,949.02             |
| 9                         | 8A      | 2015-Apr-20 | JPY                 | 1,227,716.00                   | JPY                   | 1,227,716.00        | 0.837   | 1,027,598.29             |
| 10                        | 8A      | 2015-May-01 | JPY                 | 1,962,799.00                   | JPY                   | 1,962,799.00        | 0.853   | 1,674,267.55             |
| 11                        | 8A      | 2015-Jun-19 | JPY                 | 15,957,866.00                  | JPY                   | 15,957,866.00       | 0.830   | 13,245,028.78            |
| <b>Total of 8A</b>        |         |             |                     | <b>106,883,451.00</b>          |                       |                     |         | <b>91,106,635.09</b>     |
| <b>Donor: Saudi</b>       |         |             |                     |                                |                       |                     |         |                          |
| 1                         | 465     | 2014-Dec-03 | SAR                 | 1,165,683.68                   | SAR                   | 1,165,683.68        | 26.300  | 30,657,480.78            |
| <b>Total of 465</b>       |         |             |                     | <b>1,165,683.68</b>            |                       |                     |         | <b>30,657,480.78</b>     |
| <b>Total of Bilateral</b> |         |             |                     |                                |                       |                     |         | <b>5,774,426,142.49</b>  |
| <b>Grand Total</b>        |         |             |                     |                                |                       |                     |         | <b>29,264,276,526.75</b> |



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**Debt Section**  
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**Cumulative disbursements of external debt**  
As on 2072/03/31 (2015-Jul-16)  
Fiscal Year: 2071/72 Month: Aashadh

| SN                | Loan ID | Commitment<br>Currency | Opening Stock of<br>Disbursements | Disbursement This<br>Year | Disbursement upto<br>This year |
|-------------------|---------|------------------------|-----------------------------------|---------------------------|--------------------------------|
| <b>Donor: ADB</b> |         |                        |                                   |                           |                                |
| 1                 | 182     | SDR                    | 1,278,346.83                      |                           | 1,278,346.83                   |
| 2                 | 232     | SDR                    | 79,811.70                         |                           | 79,811.70                      |
| 3                 | 233     | SDR                    | 2,713,036.65                      |                           | 2,713,036.65                   |
| 4                 | 249     | SDR                    | 418,019.63                        |                           | 418,019.63                     |
| 5                 | 250     | SDR                    | 780,749.32                        |                           | 780,749.32                     |
| 6                 | 274     | SDR                    | 1,190,461.27                      |                           | 1,190,461.27                   |
| 7                 | 284     | SDR                    | 15,990,350.79                     |                           | 15,990,350.79                  |
| 8                 | 295     | SDR                    | 1,537,521.75                      |                           | 1,537,521.75                   |
| 9                 | 309     | SDR                    | 1,086,127.52                      |                           | 1,086,127.52                   |
| 10                | 310     | SDR                    | 2,051,939.57                      |                           | 2,051,939.57                   |
| 11                | 315     | SDR                    | 2,278,918.88                      |                           | 2,278,918.88                   |
| 12                | 334     | SDR                    | 781,391.31                        |                           | 781,391.31                     |
| 13                | 387     | SDR                    | 7,543,485.99                      |                           | 7,543,485.99                   |
| 14                | 388     | SDR                    | 4,037,364.56                      |                           | 4,037,364.56                   |
| 15                | 445     | SDR                    | 5,625,786.96                      |                           | 5,625,786.96                   |
| 16                | 447     | SDR                    | 6,727,473.98                      |                           | 6,727,473.98                   |
| 17                | 462     | SDR                    | 5,218,038.62                      |                           | 5,218,038.62                   |
| 18                | 489     | SDR                    | 9,683,663.68                      |                           | 9,683,663.68                   |
| 19                | 490     | SDR                    | 4,949,315.21                      |                           | 4,949,315.21                   |
| 20                | 512     | SDR                    | 3,968,942.01                      |                           | 3,968,942.01                   |
| 21                | 533     | SDR                    | 5,334,713.18                      |                           | 5,334,713.18                   |
| 22                | 560     | SDR                    | 8,291,594.10                      |                           | 8,291,594.10                   |
| 23                | 596     | SDR                    | 4,247,623.55                      |                           | 4,247,623.55                   |
| 24                | 599     | SDR                    | 2,522,395.36                      |                           | 2,522,395.36                   |
| 25                | 633     | SDR                    | 2,553,056.20                      |                           | 2,553,056.20                   |
| 26                | 651     | SDR                    | 17,385,905.57                     |                           | 17,385,905.57                  |
| 27                | 655     | SDR                    | 9,687,712.57                      |                           | 9,687,712.57                   |
| 28                | 659     | SDR                    | 3,148,241.72                      |                           | 3,148,241.72                   |
| 29                | 669     | SDR                    | 14,646,528.18                     |                           | 14,646,528.18                  |

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Fiscal Year: 2071/72      Month: Aashadh

| SN                | Loan ID | Commitment<br>Currency | Opening Stock of<br>Disbursements | Disbursement This<br>Year | Disbursement upto<br>This year |
|-------------------|---------|------------------------|-----------------------------------|---------------------------|--------------------------------|
| <b>Donor: ADB</b> |         |                        |                                   |                           |                                |
| 30                | 670     | SDR                    | 16,953,605.19                     |                           | 16,953,605.19                  |
| 31                | 694     | SDR                    | 4,445,690.96                      |                           | 4,445,690.96                   |
| 32                | 708     | SDR                    | 27,231,678.43                     |                           | 27,231,678.43                  |
| 33                | 719     | SDR                    | 7,772,170.25                      |                           | 7,772,170.25                   |
| 34                | 721     | SDR                    | 6,469,962.44                      |                           | 6,469,962.44                   |
| 35                | 744     | SDR                    | 3,687,307.38                      |                           | 3,687,307.38                   |
| 36                | 745     | SDR                    | 5,173,909.71                      |                           | 5,173,909.71                   |
| 37                | 748     | SDR                    | 11,192,566.64                     |                           | 11,192,566.64                  |
| 38                | 749     | SDR                    | 5,870,299.22                      |                           | 5,870,299.22                   |
| 39                | 783     | SDR                    | 8,784,655.42                      |                           | 8,784,655.42                   |
| 40                | 792     | SDR                    | 3,605,530.22                      |                           | 3,605,530.22                   |
| 41                | 806     | SDR                    | 22,773,656.41                     |                           | 22,773,656.41                  |
| 42                | 831     | SDR                    | 20,847,736.16                     |                           | 20,847,736.16                  |
| 43                | 859     | SDR                    | 1,780,769.57                      |                           | 1,780,769.57                   |
| 44                | 867     | SDR                    | 7,166,255.21                      |                           | 7,166,255.21                   |
| 45                | 923     | SDR                    | 18,318,894.21                     |                           | 18,318,894.21                  |
| 46                | 924     | SDR                    | 44,256,287.81                     |                           | 44,256,287.81                  |
| 47                | 936     | SDR                    | 3,126,877.42                      |                           | 3,126,877.42                   |
| 48                | 949     | SDR                    | 9,264,739.29                      |                           | 9,264,739.29                   |
| 49                | 964     | SDR                    | 3,892,478.50                      |                           | 3,892,478.50                   |
| 50                | 974     | SDR                    | 9,137,775.25                      |                           | 9,137,775.25                   |
| 51                | 982     | SDR                    | 39,273,495.87                     |                           | 39,273,495.87                  |
| 52                | 987     | SDR                    | 7,607,758.66                      |                           | 7,607,758.66                   |
| 53                | 1006    | SDR                    | 1,976,994.84                      |                           | 1,976,994.84                   |
| 54                | 1011    | SDR                    | 40,209,430.21                     |                           | 40,209,430.21                  |
| 55                | 1037    | SDR                    | 22,601,242.68                     |                           | 22,601,242.68                  |
| 56                | 1040    | SDR                    | 17,436,055.04                     |                           | 17,436,055.04                  |
| 57                | 1112    | SDR                    | 23,490,658.82                     |                           | 23,490,658.82                  |
| 58                | 1113    | SDR                    | 12,981,030.97                     |                           | 12,981,030.97                  |

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As on 2072/03/31 (2015-Jul-16)

Fiscal Year: 2071/72 Month: Aashadh

| SN                | Loan ID | Commitment<br>Currency | Opening Stock of<br>Disbursements | Disbursement This<br>Year | Disbursement upto<br>This year |
|-------------------|---------|------------------------|-----------------------------------|---------------------------|--------------------------------|
| <b>Donor:</b> ADB |         |                        |                                   |                           |                                |
| 59                | 1114    | SDR                    | 8,806,092.12                      |                           | 8,806,092.12                   |
| 60                | 1141    | SDR                    | 11,209,749.08                     |                           | 11,209,749.08                  |
| 61                | 1156    | SDR                    | 5,787,270.96                      |                           | 5,787,270.96                   |
| 62                | 1165    | SDR                    | 15,109,989.59                     |                           | 15,109,989.59                  |
| 63                | 1196    | SDR                    | 4,980,173.02                      |                           | 4,980,173.02                   |
| 64                | 1229    | SDR                    | 16,497,650.34                     |                           | 16,497,650.34                  |
| 65                | 1237    | SDR                    | 2,890,232.38                      |                           | 2,890,232.38                   |
| 66                | 1240    | SDR                    | 5,703,602.17                      |                           | 5,703,602.17                   |
| 67                | 1311    | SDR                    | 6,471,854.66                      |                           | 6,471,854.66                   |
| 68                | 1377    | SDR                    | 27,562,925.23                     |                           | 27,562,925.23                  |
| 69                | 1437    | SDR                    | 17,669,582.48                     |                           | 17,669,582.48                  |
| 70                | 1450    | SDR                    | 8,341,471.41                      |                           | 8,341,471.41                   |
| 71                | 1451    | SDR                    | 8,968,965.21                      |                           | 8,968,965.21                   |
| 72                | 1452    | SDR                    | 112,333,137.87                    |                           | 112,333,137.87                 |
| 73                | 1461    | SDR                    | 9,282,832.57                      |                           | 9,282,832.57                   |
| 74                | 1464    | SDR                    | 15,319,129.76                     |                           | 15,319,129.76                  |
| 75                | 1512    | SDR                    | 16,777,802.98                     |                           | 16,777,802.98                  |
| 76                | 1604    | SDR                    | 39,459,403.73                     |                           | 39,459,403.73                  |
| 77                | 1609    | SDR                    | 7,224,029.33                      |                           | 7,224,029.33                   |
| 78                | 1640    | SDR                    | 3,539,751.75                      |                           | 3,539,751.75                   |
| 79                | 1650    | SDR                    | 12,609,492.23                     |                           | 12,609,492.23                  |
| 80                | 1732    | SDR                    | 25,702,117.77                     |                           | 25,702,117.77                  |
| 81                | 1755    | SDR                    | 21,318,255.05                     |                           | 21,318,255.05                  |
| 82                | 1778    | SDR                    | 7,336,202.29                      |                           | 7,336,202.29                   |
| 83                | 1811    | SDR                    | 1,882,740.84                      |                           | 1,882,740.84                   |
| 84                | 1820    | SDR                    | 52,423,058.79                     | 8,307,345.70              | 60,730,404.49                  |
| 85                | 1840    | SDR                    | 10,380,734.03                     |                           | 10,380,734.03                  |
| 86                | 1861    | SDR                    | 15,134,926.42                     |                           | 15,134,926.42                  |
| 87                | 1876    | SDR                    | 30,474,299.45                     |                           | 30,474,299.45                  |

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Fiscal Year: 2071/72 Month: Aashadh

| SN               | Loan ID | Commitment<br>Currency | Opening Stock of<br>Disbursements | Disbursement This<br>Year | Disbursement upto<br>This year |
|------------------|---------|------------------------|-----------------------------------|---------------------------|--------------------------------|
| <b>Donor:ADB</b> |         |                        |                                   |                           |                                |
| 88               | 1917    | SDR                    | 21,310,416.39                     | 21,310,416.39             |                                |
| 89               | 1966    | SDR                    | 16,602,423.32                     |                           | 16,602,423.32                  |
| 90               | 2002    | SDR                    | 13,963,700.93                     |                           | 13,963,700.93                  |
| 91               | 2008    | SDR                    | 15,658,022.77                     |                           | 15,658,022.77                  |
| 92               | 2058    | SDR                    | 3,505,522.12                      |                           | 3,505,522.12                   |
| 93               | 2059    | SDR                    | 2,263,828.91                      | -102,665.75               | 2,161,163.16                   |
| 94               | 2071    | SDR                    | 13,223,065.37                     |                           | 13,223,065.37                  |
| 95               | 2092    | SDR                    | 25,458,359.34                     |                           | 25,458,359.34                  |
| 96               | 2097    | SDR                    | 11,401,367.45                     |                           | 11,401,367.45                  |
| 97               | 2102    | SDR                    | 9,930,958.18                      | 553,583.40                | 10,484,541.58                  |
| 98               | 2111    | SDR                    | 10,671,445.28                     |                           | 10,671,445.28                  |
| 99               | 2143    | SDR                    | 4,850,208.77                      |                           | 4,850,208.77                   |
| 100              | 2268    | SDR                    | 37,906,000.00                     |                           | 37,906,000.00                  |
| 101              | 2277    | SDR                    | 20,432,000.00                     |                           | 20,432,000.00                  |
| 102              | 2551    | SDR                    | 16,092,000.00                     |                           | 16,092,000.00                  |
| 103              | 2581    | SDR                    | 11,510,529.68                     | 2,609,904.53              | 14,120,434.21                  |
| 104              | 2587    | SDR                    | 21,181,453.18                     | 3,723,194.33              | 24,904,647.51                  |
| 105              | 2641    | SDR                    | 19,515,000.00                     |                           | 19,515,000.00                  |
| 106              | 2650    | SDR                    | 5,908,453.06                      | 7,517,051.65              | 13,425,504.71                  |
| 107              | 2656    | SDR                    | 685,894.36                        | 654,234.14                | 1,340,128.50                   |
| 108              | 2685    | SDR                    | 7,386,506.02                      | 1,137,072.50              | 8,523,578.52                   |
| 109              | 2776    | SDR                    | 9,005,231.72                      | 9,854,016.60              | 18,859,248.32                  |
| 110              | 2796    | SDR                    | 1,965,326.67                      | 2,077,375.08              | 4,042,701.75                   |
| 111              | 2808    | SDR                    | 490,076.61                        | 6,390,231.02              | 6,880,307.63                   |
| 112              | 3012    | SDR                    |                                   | 9,247,504.73              | 9,247,504.73                   |
| 113              | 3057    | SDR                    |                                   | 718,287.44                | 718,287.44                     |
| 114              | 3000    | SDR                    |                                   | 5,669,177.55              | 5,669,177.55                   |
| 115              | 3124    | SDR                    |                                   | 1,294,604.93              | 1,294,604.93                   |
| 116              | 2579    | SDR                    |                                   | 2,233,764.59              | 2,233,764.59                   |

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| SN                  | Loan ID | Commitment<br>Currency | Opening Stock of<br>Disbursements | Disbursement This<br>Year | Disbursement upto<br>This year |
|---------------------|---------|------------------------|-----------------------------------|---------------------------|--------------------------------|
| <b>Donor: ADB</b>   |         |                        |                                   |                           |                                |
| 117                 | 2851    | SDR                    |                                   | 743,916.92                | 743,916.92                     |
| 118                 | 3157    | SDR                    |                                   | 2,115,461.91              | 2,115,461.91                   |
| <b>Total of SDR</b> |         |                        | <b>1,375,203,293.08</b>           | <b>64,744,061.27</b>      | <b>1,439,947,354.35</b>        |
| <b>Donor: EEC</b>   |         |                        |                                   |                           |                                |
| 1                   | 9       | GBP                    | 446,500.00                        |                           | 446,500.00                     |
| 2                   | 23      | GBP                    | 604,000.00                        |                           | 604,000.00                     |
| 3                   | 26      | GBP                    | 452,700.00                        |                           | 452,700.00                     |
| <b>Total of GBP</b> |         |                        | <b>1,503,200.00</b>               |                           | <b>1,503,200.00</b>            |
| 1                   | 9       | EUR                    | 1,601,092.39                      |                           | 1,601,092.39                   |
| 2                   | 23      | EUR                    | 2,166,398.61                      |                           | 2,166,398.61                   |
| 3                   | 26      | EUR                    | 1,623,881.42                      |                           | 1,623,881.42                   |
| <b>Total of EUR</b> |         |                        | <b>5,391,372.42</b>               |                           | <b>5,391,372.42</b>            |
| 1                   | 9       | DKK                    | 454,000.00                        |                           | 454,000.00                     |
| 2                   | 23      | DKK                    | 614,000.00                        |                           | 614,000.00                     |
| 3                   | 26      | DKK                    | 460,000.00                        |                           | 460,000.00                     |
| <b>Total of DKK</b> |         |                        | <b>1,528,000.00</b>               |                           | <b>1,528,000.00</b>            |
| <b>Donor: IDA</b>   |         |                        |                                   |                           |                                |
| 1                   | 166     | USD                    | 1,775,287.81                      |                           | 1,775,287.81                   |
| 2                   | 223     | USD                    | 2,169,084.29                      |                           | 2,169,084.29                   |
| 3                   | 291     | USD                    | 3,197,914.20                      |                           | 3,197,914.20                   |
| 4                   | 373     | USD                    | 5,958,912.31                      |                           | 5,958,912.31                   |
| 5                   | 397     | USD                    | 5,500,000.00                      |                           | 5,500,000.00                   |
| 6                   | 470     | USD                    | 7,800,000.00                      |                           | 7,800,000.00                   |
| 7                   | 470.1   | USD                    | 2,886,504.36                      |                           | 2,886,504.36                   |
| 8                   | 505     | USD                    | 2,928,282.07                      |                           | 2,928,282.07                   |
| 9                   | 600     | USD                    | 26,000,000.00                     |                           | 26,000,000.00                  |
| 10                  | 600.1   | USD                    | 14,798,067.14                     |                           | 14,798,067.14                  |
| 11                  | 617     | USD                    | 8,000,000.00                      |                           | 8,000,000.00                   |
| 12                  | 654     | USD                    | 9,000,000.00                      |                           | 9,000,000.00                   |

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| SN                  | Loan ID | Commitment<br>Currency | Opening Stock of<br>Disbursements | Disbursement This<br>Year | Disbursement upto<br>This year |
|---------------------|---------|------------------------|-----------------------------------|---------------------------|--------------------------------|
| <b>Donor: IDA</b>   |         |                        |                                   |                           |                                |
| 13                  | 659     | USD                    | 2,985,904.57                      |                           | 2,985,904.57                   |
| 14                  | 704     | USD                    | 7,304,138.21                      |                           | 7,304,138.21                   |
| 15                  | 705     | USD                    | 3,326,594.56                      |                           | 3,326,594.56                   |
| 16                  | 730     | USD                    | 17,000,000.00                     |                           | 17,000,000.00                  |
| 17                  | 772     | USD                    | 4,686,034.28                      |                           | 4,686,034.28                   |
| 18                  | 799     | USD                    | 14,500,000.00                     |                           | 14,500,000.00                  |
| 19                  | 812     | USD                    | 29,993,295.90                     |                           | 29,993,295.90                  |
| 20                  | 856     | USD                    | 14,000,000.00                     |                           | 14,000,000.00                  |
| 21                  | 939     | USD                    | 6,366,531.65                      |                           | 6,366,531.65                   |
| 22                  | 1008    | USD                    | 17,000,000.00                     |                           | 17,000,000.00                  |
| 23                  | 1055    | USD                    | 15,972,957.02                     |                           | 15,972,957.02                  |
| 24                  | 1059    | USD                    | 26,956,031.18                     |                           | 26,956,031.18                  |
| <b>Total of USD</b> |         |                        | <b>250,105,539.55</b>             |                           | <b>250,105,539.55</b>          |
| 1                   | 1062    | SDR                    | 3,375,733.87                      |                           | 3,375,733.87                   |
| 2                   | 1093    | SDR                    | 2,777,918.89                      |                           | 2,777,918.89                   |
| 3                   | 1100    | SDR                    | 11,280,103.69                     |                           | 11,280,103.69                  |
| 4                   | 1101    | SDR                    | 4,419,961.17                      |                           | 4,419,961.17                   |
| 5                   | 1191    | SDR                    | 5,700,000.00                      |                           | 5,700,000.00                   |
| 6                   | 1198    | SDR                    | 9,934,963.21                      |                           | 9,934,963.21                   |
| 7                   | 1260    | SDR                    | 5,875,637.04                      |                           | 5,875,637.04                   |
| 8                   | 1316    | SDR                    | 15,100,000.00                     |                           | 15,100,000.00                  |
| 9                   | 1339    | SDR                    | 4,124,592.39                      |                           | 4,124,592.39                   |
| 10                  | 1379    | SDR                    | 5,333,093.71                      |                           | 5,333,093.71                   |
| 11                  | 1400    | SDR                    | 3,394,134.05                      |                           | 3,394,134.05                   |
| 12                  | 1452    | SDR                    | 10,148,368.30                     |                           | 10,148,368.30                  |
| 13                  | 1463    | SDR                    | 6,687,850.82                      |                           | 6,687,850.82                   |
| 14                  | 1478    | SDR                    | 75,311,093.44                     |                           | 75,311,093.44                  |
| 15                  | 1515    | SDR                    | 41,237,415.31                     |                           | 41,237,415.31                  |
| 16                  | 1534    | SDR                    | 7,909,129.27                      |                           | 7,909,129.27                   |

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|------------------|---------|------------------------|-----------------------------------|---------------------------|--------------------------------|
| <b>Donor:IDA</b> |         |                        |                                   |                           |                                |
| 17               | 1535    | SDR                    | 6,940,695.17                      |                           | 6,940,695.17                   |
| 18               | 1570    | SDR                    | 5,963,729.03                      |                           | 5,963,729.03                   |
| 19               | 1588    | SDR                    | 19,460,484.19                     |                           | 19,460,484.19                  |
| 20               | 1696    | SDR                    | 4,471,536.98                      |                           | 4,471,536.98                   |
| 21               | 1715    | SDR                    | 12,497,770.85                     |                           | 12,497,770.85                  |
| 22               | 1727    | SDR                    | 4,019,950.52                      |                           | 4,019,950.52                   |
| 23               | 1769    | SDR                    | 40,900,000.00                     |                           | 40,900,000.00                  |
| 24               | 1814    | SDR                    | 28,351,768.73                     |                           | 28,351,768.73                  |
| 25               | 1902    | SDR                    | 10,478,183.03                     |                           | 10,478,183.03                  |
| 26               | 1922    | SDR                    | 8,790,715.43                      |                           | 8,790,715.43                   |
| 27               | 1924    | SDR                    | 29,900,000.00                     |                           | 29,900,000.00                  |
| 28               | 1988    | SDR                    | 15,886,241.31                     |                           | 15,886,241.31                  |
| 29               | 2028    | SDR                    | 6,489,656.11                      |                           | 6,489,656.11                   |
| 30               | 2044    | SDR                    | 8,783,424.77                      |                           | 8,783,424.77                   |
| 31               | 2046    | SDR                    | 46,200,000.00                     |                           | 46,200,000.00                  |
| 32               | 2047    | SDR                    | 16,077,550.15                     |                           | 16,077,550.15                  |
| 33               | 2144    | SDR                    | 36,537,780.00                     |                           | 36,537,780.00                  |
| 34               | 2239    | SDR                    | 10,800,188.37                     |                           | 10,800,188.37                  |
| 35               | 2347    | SDR                    | 39,909,303.52                     |                           | 39,909,303.52                  |
| 36               | 2357    | SDR                    | 21,221,230.53                     |                           | 21,221,230.53                  |
| 37               | 2364    | SDR                    | 32,708,369.52                     |                           | 32,708,369.52                  |
| 38               | 2430    | SDR                    | 16,177,211.76                     |                           | 16,177,211.76                  |
| 39               | 2560    | SDR                    | 12,724,420.91                     |                           | 12,724,420.91                  |
| 40               | 2578    | SDR                    | 35,016,825.92                     |                           | 35,016,825.92                  |
| 41               | 2600    | SDR                    | 17,786,061.29                     |                           | 17,786,061.29                  |
| 42               | 2912    | SDR                    | 11,552,537.70                     |                           | 11,552,537.70                  |
| 43               | 2977    | SDR                    | 13,387,687.55                     |                           | 13,387,687.55                  |
| 44               | 3008    | SDR                    | 13,858,634.04                     |                           | 13,858,634.04                  |
| 45               | 3009    | SDR                    | 51,566,191.57                     |                           | 51,566,191.57                  |

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|------------------|---------|------------------------|-----------------------------------|---------------------------|--------------------------------|
| <b>Donor:IDA</b> |         |                        |                                   |                           |                                |
| 46               | 3185    | SDR                    | 9,000,000.00                      |                           | 9,000,000.00                   |
| 47               | 3215    | SDR                    | 3,572,571.64                      |                           | 3,572,571.64                   |
| 48               | 3293    | SDR                    | 38,015,307.75                     |                           | 38,015,307.75                  |
| 49               | 3581    | SDR                    | 12,298,192.10                     |                           | 12,298,192.10                  |
| 50               | 3727    | SDR                    | 6,570,254.14                      |                           | 6,570,254.14                   |
| 51               | 3766    | SDR                    | 23,764,183.19                     |                           | 23,764,183.19                  |
| 52               | 3808    | SDR                    | 3,598,394.39                      |                           | 3,598,394.39                   |
| 53               | 3830    | SDR                    | 51,000,000.00                     |                           | 51,000,000.00                  |
| 54               | 3864    | SDR                    | 38,440,970.03                     |                           | 38,440,970.03                  |
| 55               | 3911    | SDR                    | 17,000,000.00                     |                           | 17,000,000.00                  |
| 56               | 3956    | SDR                    | 34,500,000.00                     |                           | 34,500,000.00                  |
| 57               | 3980    | SDR                    | 6,900,000.00                      |                           | 6,900,000.00                   |
| 58               | 4510    | SDR                    | 701,420.53                        | 743.04                    | 702,163.57                     |
| 59               | 4515    | SDR                    | 7,706,651.06                      |                           | 7,706,651.06                   |
| 60               | 4603    | SDR                    | 0.00                              |                           | 0.00                           |
| 61               | 4637    | SDR                    | 26,827,916.33                     |                           | 26,827,916.33                  |
| 62               | 4664    | SDR                    | 13,615,875.05                     |                           | 13,615,875.05                  |
| 63               | 4652    | SDR                    | 46,077,817.88                     | -11,376.14                | 46,066,441.74                  |
| 64               | 4707    | SDR                    | 25,822,122.98                     | 14,728,562.34             | 40,550,685.32                  |
| 65               | 4750    | SDR                    | 9,726,889.61                      | 1,210,355.06              | 10,937,244.67                  |
| 66               | 4832    | SDR                    | 26,313,821.24                     | 286,178.76                | 26,600,000.00                  |
| 67               | 4902    | SDR                    | 7,531,943.92                      | 10,879,952.01             | 18,411,895.93                  |
| 68               | 4932    | SDR                    | 4,699,780.90                      | 1,340,674.18              | 6,040,455.08                   |
| 69               | 5138    | SDR                    | 9,675,000.00                      | 10,466,648.35             | 20,141,648.35                  |
| 70               | 5282    | SDR                    | 19,900,000.00                     |                           | 19,900,000.00                  |
| 71               | 4905    | SDR                    | 2,090,691.95                      | 259,252.28                | 2,349,944.23                   |
| 72               | 5263    | SDR                    | 4,438,098.35                      | 8,931,967.76              | 13,370,066.11                  |
| 73               | 5273    | SDR                    | 3,942,888.32                      | 1,938,592.53              | 5,881,480.85                   |
| 74               | 4924    | SDR                    | 335,817.97                        | 4,881,657.27              | 5,217,475.24                   |



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|---------------------|---------|------------------------|-----------------------------------|---------------------------|--------------------------------|
| <b>Donor:IDA</b>    |         |                        |                                   |                           |                                |
| 75                  | 5246    | SDR                    | 648,235.18                        |                           | 648,235.18                     |
| 76                  | 4981    | SDR                    | 2,636,351.38                      | 1,343,059.07              | 3,979,410.45                   |
| 77                  | 5446    | SDR                    |                                   | 3,620,694.32              | 3,620,694.32                   |
| 78                  | 5002    | SDR                    |                                   | 5,337,454.60              | 5,337,454.60                   |
| 79                  | 5137    | SDR                    |                                   | 931,734.28                | 931,734.28                     |
| 80                  | 5250    | SDR                    |                                   | 18,012,953.72             | 18,012,953.72                  |
| 81                  | 5344    | SDR                    |                                   | 6,149,353.10              | 6,149,353.10                   |
| <b>Total of SDR</b> |         |                        | <b>1,248,419,340.00</b>           | <b>90,308,456.53</b>      | <b>1,338,727,796.53</b>        |
| <b>Donor: IFAD</b>  |         |                        |                                   |                           |                                |
| 1                   | 10      | USD                    | 11,538,261.74                     |                           | 11,538,261.74                  |
| <b>Total of USD</b> |         |                        | <b>11,538,261.74</b>              |                           | <b>11,538,261.74</b>           |
| 1                   | 57      | SDR                    | 9,800,000.00                      |                           | 9,800,000.00                   |
| 2                   | 82      | SDR                    | 6,083,965.37                      |                           | 6,083,965.37                   |
| 3                   | 166     | SDR                    | 15,114,644.03                     |                           | 15,114,644.03                  |
| 4                   | 191     | SDR                    | 621,247.52                        |                           | 621,247.52                     |
| 5                   | 208     | SDR                    | 4,750,000.00                      |                           | 4,750,000.00                   |
| 6                   | 250     | SDR                    | 3,834,766.43                      |                           | 3,834,766.43                   |
| 7                   | 352     | SDR                    | 3,220,700.74                      |                           | 3,220,700.74                   |
| 8                   | 452     | SDR                    | 6,386,567.86                      |                           | 6,386,567.86                   |
| 9                   | 576     | SDR                    | 9,789,199.37                      | 1,484,535.12              | 11,273,734.49                  |
| 10                  | 646A    | SDR                    | 330,799.50                        | 313,441.96                | 644,241.46                     |
| 11                  | 646     | SDR                    | 7,150,000.00                      |                           | 7,150,000.00                   |
| 12                  | 796     | SDR                    | 1,371,662.74                      | 763,959.95                | 2,135,622.69                   |
| 13                  | 881     | SDR                    | 962,378.57                        | 606,657.27                | 1,569,035.84                   |
| <b>Total of SDR</b> |         |                        | <b>69,415,932.13</b>              | <b>3,168,594.30</b>       | <b>72,584,526.43</b>           |
| <b>Donor: NDF</b>   |         |                        |                                   |                           |                                |
| 1                   | 37      | EUR                    | 5,084,326.43                      |                           | 5,084,326.43                   |
| 2                   | 76      | EUR                    | 5,751,247.55                      |                           | 5,751,247.55                   |
| 3                   | 129     | EUR                    | 5,351,543.79                      |                           | 5,351,543.79                   |

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|-----------------------|---------|------------------------|-----------------------------------|---------------------------|--------------------------------|
| <b>Donor: NDF</b>     |         |                        |                                   |                           |                                |
| 4                     | 223     | EUR                    | 1,688,650.59                      |                           | 1,688,650.59                   |
| 5                     | 265     | EUR                    | 6,410,581.68                      | 972,307.90                | 7,382,889.58                   |
| <b>Total of EUR</b>   |         |                        | <b>24,286,350.04</b>              | <b>972,307.90</b>         | <b>25,258,657.94</b>           |
| <b>Donor: OFID</b>    |         |                        |                                   |                           |                                |
| 1                     | 698     | USD                    | 9,575,604.33                      |                           | 9,575,604.33                   |
| 2                     | 825     | USD                    | 6,073,781.35                      |                           | 6,073,781.35                   |
| 3                     | 838     | USD                    | 13,700,000.00                     |                           | 13,700,000.00                  |
| 4                     | 1060    | USD                    | 4,970,503.35                      | 463,031.06                | 5,433,534.41                   |
| 5                     | 1155    | USD                    | 8,293,026.80                      | 562,680.00                | 8,855,706.80                   |
| 6                     | 1185    | USD                    | 9,056,676.81                      |                           | 9,056,676.81                   |
| 7                     | 1346    | USD                    | 906,381.25                        | 181,131.13                | 1,087,512.38                   |
| 8                     | 1364    | USD                    |                                   | 1,792,242.52              | 1,792,242.52                   |
| 9                     | 1442    | USD                    | 1,912,933.97                      | 3,801,591.75              | 5,714,525.72                   |
| <b>Total of USD</b>   |         |                        | <b>54,488,907.86</b>              | <b>6,800,676.46</b>       | <b>61,289,584.32</b>           |
| <b>Donor: Austria</b> |         |                        |                                   |                           |                                |
| 1                     | 1       | EUR                    | 4,279,799.14                      |                           | 4,279,799.14                   |
| <b>Total of EUR</b>   |         |                        | <b>4,279,799.14</b>               |                           | <b>4,279,799.14</b>            |
| <b>Donor: Belgium</b> |         |                        |                                   |                           |                                |
| 1                     | 1985    | EUR                    | 2,478,935.25                      |                           | 2,478,935.25                   |
| 2                     | 1986    | EUR                    | 3,718,402.87                      |                           | 3,718,402.87                   |
| 3                     | 1994    | EUR                    | 2,478,935.25                      |                           | 2,478,935.25                   |
| 4                     | 1999    | EUR                    | 2,124,244.00                      |                           | 2,124,244.00                   |
| 5                     | 2000    | EUR                    | 2,454,146.00                      |                           | 2,454,146.00                   |
| 6                     | 2001    | EUR                    | 2,478,940.00                      |                           | 2,478,940.00                   |
| 7                     | 2003    | EUR                    | 1,430,420.98                      |                           | 1,430,420.98                   |
| <b>Total of EUR</b>   |         |                        | <b>17,164,024.35</b>              |                           | <b>17,164,024.35</b>           |
| <b>Donor: China</b>   |         |                        |                                   |                           |                                |
| 1                     | 359     | RMB                    | 276,944,907.46                    | 89,565,559.14             | 366,510,466.60                 |
| 2                     | 383     | RMB                    | 34,925,898.62                     |                           | 34,925,898.62                  |

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|----------------------|----------|------------------------|-----------------------------------|---------------------------|--------------------------------|
| <b>Donor: China</b>  |          |                        |                                   |                           |                                |
| 3                    | 494      | RMB                    |                                   | 131,277,510.00            | 131,277,510.00                 |
| <b>Total of RMB</b>  |          |                        | <b>311,870,806.08</b>             | <b>220,843,069.14</b>     | <b>532,713,875.22</b>          |
| <b>Donor: France</b> |          |                        |                                   |                           |                                |
| 1                    | 298      | EUR                    | 109,009.88                        |                           | 109,009.88                     |
| 2                    | 375      | EUR                    | 2,620,558.05                      |                           | 2,620,558.05                   |
| 3                    | 447      | EUR                    | 21,023,366.29                     |                           | 21,023,366.29                  |
| 4                    | 502      | EUR                    | 5,614,502.00                      |                           | 5,614,502.00                   |
| 5                    | 503      | EUR                    | 5,945,509.94                      |                           | 5,945,509.94                   |
| 6                    | 545      | EUR                    | 11,214,961.45                     |                           | 11,214,961.45                  |
| 7                    | 897      | EUR                    | 1,981,837.22                      |                           | 1,981,837.22                   |
| <b>Total of EUR</b>  |          |                        | <b>48,509,744.83</b>              |                           | <b>48,509,744.83</b>           |
| <b>Donor: India</b>  |          |                        |                                   |                           |                                |
| 1                    | 00001984 | USD                    | 56,232,676.05                     | 6,504,213.82              | 62,736,889.87                  |
| 2                    | 00000903 | USD                    |                                   | 5,261,208.67              | 5,261,208.67                   |
| <b>Total of USD</b>  |          |                        | <b>56,232,676.05</b>              | <b>11,765,422.49</b>      | <b>67,998,098.54</b>           |
| <b>Donor: Japan</b>  |          |                        |                                   |                           |                                |
| 1                    | 4        | JPY                    | 18,738,132,382.00                 |                           | 18,738,132,382.00              |
| 2                    | 5        | JPY                    | 2,630,083,628.00                  |                           | 2,630,083,628.00               |
| 3                    | 6        | JPY                    | 2,465,568,827.00                  |                           | 2,465,568,827.00               |
| 4                    | 7        | JPY                    | 13,542,125,504.00                 |                           | 13,542,125,504.00              |
| 5                    | 8        | JPY                    | 598,196,728.00                    | 1,188,842,052.00          | 1,787,038,780.00               |
| 6                    | 8A       | JPY                    | 366,520,121.00                    | 106,883,451.00            | 473,403,572.00                 |
| <b>Total of JPY</b>  |          |                        | <b>38,340,627,190.00</b>          | <b>1,295,725,503.00</b>   | <b>39,636,352,693.00</b>       |
| <b>Donor: Korea</b>  |          |                        |                                   |                           |                                |
| 1                    | 1        | KRW                    | 12,399,024,240.00                 |                           | 12,399,024,240.00              |
| 2                    | 2        | KRW                    | 56,385,479,740.00                 |                           | 56,385,479,740.00              |
| <b>Total of KRW</b>  |          |                        | <b>68,784,503,980.00</b>          |                           | <b>68,784,503,980.00</b>       |
| <b>Donor: Kuwait</b> |          |                        |                                   |                           |                                |
| 1                    | 552      | KUD                    | 1,498,080.36                      |                           | 1,498,080.36                   |

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**Financial Comptroller General Office**  
**Debt Section**  
Anamnagar, Kathmandu, Nepal

**Cumulative disbursements of external debt**  
As on 2072/03/31 (2015-Jul-16)

Fiscal Year: 2071/72      Month: Aashadh

| SN                   | Loan ID | Commitment<br>Currency | Opening Stock of<br>Disbursements | Disbursement This<br>Year | Disbursement upto<br>This year |
|----------------------|---------|------------------------|-----------------------------------|---------------------------|--------------------------------|
| <b>Donor: Kuwait</b> |         |                        |                                   |                           |                                |
| <b>Total of KUD</b>  |         |                        | 1,498,080.36                      |                           | 1,498,080.36                   |
| <b>Donor: Russia</b> |         |                        |                                   |                           |                                |
| 1                    | 1       | USD                    | 3,426,729.94                      | 60,010.26                 | 3,486,740.20                   |
| <b>Total of USD</b>  |         |                        | 3,426,729.94                      | 60,010.26                 | 3,486,740.20                   |
| <b>Donor: Saudi</b>  |         |                        |                                   |                           |                                |
| 1                    | 465     | SAR                    | 31,751,258.97                     | 1,165,683.68              | 32,916,942.65                  |
| <b>Total of SAR</b>  |         |                        | 31,751,258.97                     | 1,165,683.68              | 32,916,942.65                  |

**Financial Comptroller General Office**  
**Debt Section**

Anamnagar, Kathmandu, Nepal

**Cumulative payment of external debt**

As on 2072/03/31 (2015-Jul-16)

Fiscal Year: 2071/72 Month: Aashadh

| SN                | Loan ID | Commitment<br>Currency | Opening Stock of<br>payment | Payment This Year | Total payment upto<br>this year |
|-------------------|---------|------------------------|-----------------------------|-------------------|---------------------------------|
| <b>Donor: ADB</b> |         |                        |                             |                   |                                 |
| 1                 | 182     | SDR                    | 1,278,346.83                |                   | 1,278,346.83                    |
| 2                 | 232     | SDR                    | 62,700.00                   | 11,400.00         | 74,100.00                       |
| 3                 | 233     | SDR                    | 2,131,800.00                | 387,600.00        | 2,519,400.00                    |
| 4                 | 249     | SDR                    | 328,900.00                  | 60,771.54         | 389,671.54                      |
| 5                 | 250     | SDR                    | 613,351.31                  | 111,400.00        | 724,751.31                      |
| 6                 | 274     | SDR                    | 818,400.00                  | 148,800.00        | 967,200.00                      |
| 7                 | 284     | SDR                    | 10,993,400.00               | 1,998,800.00      | 12,992,200.00                   |
| 8                 | 295     | SDR                    | 1,057,100.00                | 192,200.00        | 1,249,300.00                    |
| 9                 | 309     | SDR                    | 663,300.00                  | 120,600.00        | 783,900.00                      |
| 10                | 310     | SDR                    | 1,254,000.00                | 228,000.00        | 1,482,000.00                    |
| 11                | 315     | SDR                    | 1,392,600.00                | 253,200.00        | 1,645,800.00                    |
| 12                | 334     | SDR                    | 477,400.00                  | 85,956.49         | 563,356.49                      |
| 13                | 387     | SDR                    | 4,149,200.00                | 754,400.00        | 4,903,600.00                    |
| 14                | 388     | SDR                    | 2,220,900.00                | 403,800.00        | 2,624,700.00                    |
| 15                | 445     | SDR                    | 2,812,700.00                | 511,400.00        | 3,324,100.00                    |
| 16                | 447     | SDR                    | 3,363,800.00                | 611,472.60        | 3,975,272.60                    |
| 17                | 462     | SDR                    | 2,391,400.00                | 434,800.00        | 2,826,200.00                    |
| 18                | 489     | SDR                    | 4,438,500.00                | 807,000.00        | 5,245,500.00                    |
| 19                | 490     | SDR                    | 2,268,200.00                | 412,400.00        | 2,680,600.00                    |
| 20                | 512     | SDR                    | 1,819,400.00                | 330,800.00        | 2,150,200.00                    |
| 21                | 533     | SDR                    | 2,347,400.00                | 426,800.00        | 2,774,200.00                    |
| 22                | 560     | SDR                    | 3,507,900.00                | 637,800.00        | 4,145,700.00                    |
| 23                | 596     | SDR                    | 1,730,300.00                | 314,600.00        | 2,044,900.00                    |
| 24                | 599     | SDR                    | 1,027,400.00                | 186,800.00        | 1,214,200.00                    |
| 25                | 633     | SDR                    | 1,591,200.00                | 107,000.00        | 1,698,200.00                    |
| 26                | 651     | SDR                    | 10,780,140.00               | 695,400.00        | 11,475,540.00                   |
| 27                | 655     | SDR                    | 5,944,000.00                | 394,000.00        | 6,338,000.00                    |
| 28                | 659     | SDR                    | 1,929,100.00                | 128,200.00        | 2,057,300.00                    |
| 29                | 669     | SDR                    | 8,949,800.00                | 599,600.00        | 9,549,400.00                    |

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**Financial Comptroller General Office**  
**Debt Section**

Anamnagar, Kathmandu, Nepal

**Cumulative payment of external debt**

As on 2072/03/31 (2015-Jul-16)

Fiscal Year: 2071/72 Month: Aashadh

| SN                | Loan ID | Commitment<br>Currency | Opening Stock of<br>payment | Payment This Year | Total payment upto<br>this year |
|-------------------|---------|------------------------|-----------------------------|-------------------|---------------------------------|
| <b>Donor: ADB</b> |         |                        |                             |                   |                                 |
| 30                | 670     | SDR                    | 10,745,880.00               | 653,600.00        | 11,399,480.00                   |
| 31                | 694     | SDR                    | 2,604,200.00                | 184,000.00        | 2,788,200.00                    |
| 32                | 708     | SDR                    | 15,854,900.00               | 1,083,400.00      | 16,938,300.00                   |
| 33                | 719     | SDR                    | 4,614,400.00                | 300,800.00        | 4,915,200.00                    |
| 34                | 721     | SDR                    | 3,674,500.00                | 266,200.00        | 3,940,700.00                    |
| 35                | 744     | SDR                    | 2,042,300.00                | 149,400.00        | 2,191,700.00                    |
| 36                | 745     | SDR                    | 2,891,700.00                | 207,400.00        | 3,099,100.00                    |
| 37                | 748     | SDR                    | 6,122,500.00                | 461,000.00        | 6,583,500.00                    |
| 38                | 749     | SDR                    | 3,362,700.00                | 228,000.00        | 3,590,700.00                    |
| 39                | 783     | SDR                    | 4,554,800.00                | 352,600.00        | 4,907,400.00                    |
| 40                | 792     | SDR                    | 1,818,500.00                | 149,000.00        | 1,967,500.00                    |
| 41                | 806     | SDR                    | 11,316,500.00               | 916,600.00        | 12,233,100.00                   |
| 42                | 831     | SDR                    | 10,016,300.00               | 866,600.00        | 10,882,900.00                   |
| 43                | 859     | SDR                    | 803,600.00                  | 72,400.00         | 876,000.00                      |
| 44                | 867     | SDR                    | 3,452,700.00                | 285,800.00        | 3,738,500.00                    |
| 45                | 923     | SDR                    | 7,749,500.00                | 729,000.00        | 8,478,500.00                    |
| 46                | 924     | SDR                    | 18,352,300.00               | 1,786,600.00      | 20,138,900.00                   |
| 47                | 936     | SDR                    | 1,309,700.00                | 125,400.00        | 1,435,100.00                    |
| 48                | 949     | SDR                    | 3,874,900.00                | 371,800.00        | 4,246,700.00                    |
| 49                | 964     | SDR                    | 1,620,400.00                | 156,800.00        | 1,777,200.00                    |
| 50                | 974     | SDR                    | 3,425,100.00                | 368,600.00        | 3,793,700.00                    |
| 51                | 982     | SDR                    | 14,528,600.00               | 1,596,400.00      | 16,125,000.00                   |
| 52                | 987     | SDR                    | 2,967,500.00                | 299,400.00        | 3,266,900.00                    |
| 53                | 1006    | SDR                    | 482,000.00                  | 96,400.00         | 578,400.00                      |
| 54                | 1011    | SDR                    | 15,081,000.00               | 1,621,200.00      | 16,702,200.00                   |
| 55                | 1037    | SDR                    | 7,596,100.00                | 909,400.00        | 8,505,500.00                    |
| 56                | 1040    | SDR                    | 5,571,700.00                | 719,000.00        | 6,290,700.00                    |
| 57                | 1112    | SDR                    | 7,286,600.00                | 926,000.00        | 8,212,600.00                    |
| 58                | 1113    | SDR                    | 3,800,500.00                | 524,600.00        | 4,325,100.00                    |

**Financial Comptroller General Office**

**Debt Section**

Anamnagar, Kathmandu, Nepal

**Cumulative payment of external debt**

As on 2072/03/31 (2015-Jul-16)

Fiscal Year: 2071/72 Month: Aashadh

| SN                | Loan ID | Commitment<br>Currency | Opening Stock of<br>payment | Payment This Year | Total payment upto<br>this year |
|-------------------|---------|------------------------|-----------------------------|-------------------|---------------------------------|
| <b>Donor: ADB</b> |         |                        |                             |                   |                                 |
| 59                | 1114    | SDR                    | 2,593,300.00                | 355,000.00        | 2,948,300.00                    |
| 60                | 1141    | SDR                    | 3,416,700.00                | 458,400.00        | 3,875,100.00                    |
| 61                | 1156    | SDR                    | 1,827,000.00                | 233,000.00        | 2,060,000.00                    |
| 62                | 1165    | SDR                    | 4,151,100.00                | 608,800.00        | 4,759,900.00                    |
| 63                | 1196    | SDR                    | 1,266,800.00                | 200,800.00        | 1,467,600.00                    |
| 64                | 1229    | SDR                    | 4,138,000.00                | 668,000.00        | 4,806,000.00                    |
| 65                | 1237    | SDR                    | 673,100.00                  | 116,600.00        | 789,700.00                      |
| 66                | 1240    | SDR                    | 1,338,200.00                | 229,800.00        | 1,568,000.00                    |
| 67                | 1311    | SDR                    | 1,277,600.00                | 259,600.00        | 1,537,200.00                    |
| 68                | 1377    | SDR                    | 4,842,900.00                | 554,200.00        | 5,397,100.00                    |
| 69                | 1437    | SDR                    | 2,969,300.00                | 354,200.00        | 3,323,500.00                    |
| 70                | 1450    | SDR                    | 1,328,300.00                | 167,000.00        | 1,495,300.00                    |
| 71                | 1451    | SDR                    | 1,414,900.00                | 179,800.00        | 1,594,700.00                    |
| 72                | 1452    | SDR                    | 17,677,400.00               | 2,253,800.00      | 19,931,200.00                   |
| 73                | 1461    | SDR                    | 1,366,500.00                | 186,200.00        | 1,552,700.00                    |
| 74                | 1464    | SDR                    | 2,102,000.00                | 307,400.00        | 2,409,400.00                    |
| 75                | 1512    | SDR                    | 2,343,100.00                | 335,800.00        | 2,678,900.00                    |
| 76                | 1604    | SDR                    | 5,077,200.00                | 790,400.00        | 5,867,600.00                    |
| 77                | 1609    | SDR                    | 934,900.00                  | 144,600.00        | 1,079,500.00                    |
| 78                | 1640    | SDR                    | 389,400.00                  | 70,800.00         | 460,200.00                      |
| 79                | 1650    | SDR                    | 1,387,100.00                | 252,200.00        | 1,639,300.00                    |
| 80                | 1732    | SDR                    | 7,024,737.00                | 1,067,278.00      | 8,092,015.00                    |
| 81                | 1755    | SDR                    | 4,914,386.00                | 886,696.00        | 5,801,082.00                    |
| 82                | 1778    | SDR                    | 1,681,218.00                | 305,676.00        | 1,986,894.00                    |
| 83                | 1811    | SDR                    | 431,994.00                  | 78,418.00         | 510,412.00                      |
| 84                | 1820    | SDR                    | 21,412,017.00               | 3,842,923.67      | 25,254,940.67                   |
| 85                | 1840    | SDR                    | 1,946,385.00                | 432,530.00        | 2,378,915.00                    |
| 86                | 1861    | SDR                    | 4,256,694.00                | 945,932.00        | 5,202,626.00                    |
| 87                | 1876    | SDR                    | 5,713,929.00                | 1,269,762.00      | 6,983,691.00                    |

Government of Nepal

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**Financial Comptroller General Office****Debt Section**

Anamnagar, Kathmandu, Nepal

**Cumulative payment of external debt**

As on 2072/03/31 (2015-Jul-16)

Fiscal Year: 2071/72 Month: Aashadh

| SN                | Loan ID | Commitment<br>Currency | Opening Stock of<br>payment | Payment This Year | Total payment upto<br>this year |
|-------------------|---------|------------------------|-----------------------------|-------------------|---------------------------------|
| <b>Donor: ADB</b> |         |                        |                             |                   |                                 |
| 88                | 1917    | SDR                    | 3,107,769.00                | 887,934.00        | 3,995,703.00                    |
| 89                | 1966    | SDR                    | 2,484,955.00                | 688,658.00        | 3,173,613.00                    |
| 90                | 2002    | SDR                    | 2,618,196.00                | 872,732.00        | 3,490,928.00                    |
| 91                | 2008    | SDR                    | 1,631,045.00                | 652,418.00        | 2,283,463.00                    |
| 92                | 2058    | SDR                    | 547,740.00                  | 219,096.00        | 766,836.00                      |
| 93                | 2059    | SDR                    | 727,452.30                  | 291,082.70        | 1,018,535.00                    |
| 94                | 2071    | SDR                    | 1,377,405.00                | 550,962.00        | 1,928,367.00                    |
| 95                | 2092    | SDR                    | 2,121,528.00                | 1,060,764.00      | 3,182,292.00                    |
| 96                | 2097    | SDR                    | 712,584.00                  | 475,056.00        | 1,187,640.00                    |
| 97                | 2102    | SDR                    | 821,135.48                  | 510,469.52        | 1,331,605.00                    |
| 98                | 2111    | SDR                    | 666,966.00                  | 444,644.00        | 1,111,610.00                    |
| 99                | 2143    | SDR                    | 352,397.00                  | 199,902.00        | 552,299.00                      |
| 100               | 2268    | SDR                    | 0.00                        | 2,369,126.00      | 2,369,126.00                    |
| 101               | 2277    | SDR                    | 0.00                        | 638,500.00        | 638,500.00                      |
| 102               | 2551    | SDR                    | 0.00                        | 0.00              | 0.00                            |
| 103               | 2581    | SDR                    | 0.00                        |                   | 0.00                            |
| 104               | 2587    | SDR                    | 0.00                        |                   | 0.00                            |
| 105               | 2641    | SDR                    | 0.00                        | 0.00              | 0.00                            |
| 106               | 2650    | SDR                    | 0.00                        |                   | 0.00                            |
| 107               | 2656    | SDR                    | 0.00                        |                   | 0.00                            |
| 108               | 2685    | SDR                    | 0.00                        |                   | 0.00                            |
| 109               | 2776    | SDR                    | 0.00                        |                   | 0.00                            |
| 110               | 2796    | SDR                    | 0.00                        |                   | 0.00                            |
| 111               | 2808    | SDR                    | 0.00                        |                   | 0.00                            |
| 112               | 3012    | SDR                    |                             |                   | 0.00                            |
| 113               | 3057    | SDR                    |                             |                   | 0.00                            |
| 114               | 3000    | SDR                    |                             |                   | 0.00                            |
| 115               | 3124    | SDR                    |                             |                   | 0.00                            |
| 116               | 2579    | SDR                    |                             |                   | 0.00                            |



Government of Nepal  
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## Financial Comptroller General Office

### Debt Section

Anamnagar, Kathmandu, Nepal

### Cumulative payment of external debt

As on 2072/03/31 (2015-Jul-16)

Fiscal Year: 2071/72 Month: Aashadh

| SN                  | Loan ID | Commitment<br>Currency | Opening Stock of<br>payment | Payment This Year    | Total payment upto<br>this year |
|---------------------|---------|------------------------|-----------------------------|----------------------|---------------------------------|
| <b>Donor: ADB</b>   |         |                        |                             |                      |                                 |
| 117                 | 2851    | SDR                    |                             |                      | 0.00                            |
| 118                 | 3157    | SDR                    |                             |                      | 0.00                            |
| <b>Total of SDR</b> |         |                        | <b>386,929,350.92</b>       | <b>55,179,360.52</b> | <b>442,108,711.44</b>           |
| <b>Donor: EEC</b>   |         |                        |                             |                      |                                 |
| 1                   | 9       | GBP                    | 245,575.00                  | 13,395.00            | 258,970.00                      |
| 2                   | 23      | GBP                    | 332,200.00                  | 18,120.00            | 350,320.00                      |
| 3                   | 26      | GBP                    | 248,985.00                  | 13,581.00            | 262,566.00                      |
| <b>Total of GBP</b> |         |                        | <b>826,760.00</b>           | <b>45,096.00</b>     | <b>871,856.00</b>               |
| 1                   | 9       | EUR                    | 881,836.63                  | 47,950.28            | 929,786.91                      |
| 2                   | 23      | EUR                    | 1,193,206.10                | 64,879.48            | 1,258,085.58                    |
| 3                   | 26      | EUR                    | 894,394.49                  | 48,632.48            | 943,026.97                      |
| <b>Total of EUR</b> |         |                        | <b>2,969,437.22</b>         | <b>161,462.24</b>    | <b>3,130,899.46</b>             |
| 1                   | 9       | DKK                    | 249,700.00                  | 13,620.00            | 263,320.00                      |
| 2                   | 23      | DKK                    | 337,700.00                  | 18,420.00            | 356,120.00                      |
| 3                   | 26      | DKK                    | 253,000.00                  | 13,800.00            | 266,800.00                      |
| <b>Total of DKK</b> |         |                        | <b>840,400.00</b>           | <b>45,840.00</b>     | <b>886,240.00</b>               |
| <b>Donor: IDA</b>   |         |                        |                             |                      |                                 |
| 1                   | 166     | USD                    | 1,508,050.01                | 53,447.56            | 1,561,497.57                    |
| 2                   | 223     | USD                    | 1,746,112.62                | 65,072.52            | 1,811,185.14                    |
| 3                   | 291     | USD                    | 2,430,414.84                | 95,937.42            | 2,526,352.26                    |
| 4                   | 373     | USD                    | 4,439,340.00                | 178,760.00           | 4,618,100.00                    |
| 5                   | 397     | USD                    | 4,015,000.00                | 165,000.00           | 4,180,000.00                    |
| 6                   | 470     | USD                    | 5,577,000.00                | 234,000.00           | 5,811,000.00                    |
| 7                   | 470.1   | USD                    | 2,067,016.00                | 86,256.00            | 2,153,272.00                    |
| 8                   | 505     | USD                    | 2,050,000.00                | 88,000.00            | 2,138,000.00                    |
| 9                   | 600     | USD                    | 17,030,000.00               | 780,000.00           | 17,810,000.00                   |
| 10                  | 600.1   | USD                    | 9,692,067.14                | 444,000.00           | 10,136,067.14                   |
| 11                  | 617     | USD                    | 5,240,000.00                | 240,000.00           | 5,480,000.00                    |
| 12                  | 654     | USD                    | 5,760,000.00                | 270,000.00           | 6,030,000.00                    |

Government of Nepal

Ministry of Finance

**Financial Comptroller General Office****Debt Section**

Anamnagar, Kathmandu, Nepal

**Cumulative payment of external debt**

As on 2072/03/31 (2015-Jul-16)

Fiscal Year: 2071/72 Month: Aashadh

| SN                  | Loan ID | Commitment<br>Currency | Opening Stock of<br>payment | Payment This Year   | Total payment upto<br>this year |
|---------------------|---------|------------------------|-----------------------------|---------------------|---------------------------------|
| <b>Donor: IDA</b>   |         |                        |                             |                     |                                 |
| 13                  | 659     | USD                    | 1,910,948.00                | 89,576.00           | 2,000,524.00                    |
| 14                  | 704     | USD                    | 4,455,508.00                | 219,124.00          | 4,674,632.00                    |
| 15                  | 705     | USD                    | 2,029,172.00                | 99,796.00           | 2,128,968.00                    |
| 16                  | 730     | USD                    | 10,370,000.00               | 510,000.00          | 10,880,000.00                   |
| 17                  | 772     | USD                    | 2,788,170.00                | 140,580.00          | 2,928,750.00                    |
| 18                  | 799     | USD                    | 8,410,000.00                | 435,000.00          | 8,845,000.00                    |
| 19                  | 812     | USD                    | 17,393,295.90               | 900,000.00          | 18,293,295.90                   |
| 20                  | 856     | USD                    | 8,120,000.00                | 420,000.00          | 8,540,000.00                    |
| 21                  | 939     | USD                    | 3,501,550.00                | 190,994.00          | 3,692,544.00                    |
| 22                  | 1008    | USD                    | 9,095,000.00                | 510,000.00          | 9,605,000.00                    |
| 23                  | 1055    | USD                    | 8,305,912.00                | 479,188.00          | 8,785,100.00                    |
| 24                  | 1059    | USD                    | 14,017,120.00               | 808,680.00          | 14,825,800.00                   |
| <b>Total of USD</b> |         |                        | <b>151,951,676.51</b>       | <b>7,503,411.50</b> | <b>159,455,088.01</b>           |
| 1                   | 1062    | SDR                    | 1,755,368.00                | 101,272.00          | 1,856,640.00                    |
| 2                   | 1093    | SDR                    | 1,402,816.00                | 83,336.00           | 1,486,152.00                    |
| 3                   | 1100    | SDR                    | 5,696,427.00                | 338,402.00          | 6,034,829.00                    |
| 4                   | 1101    | SDR                    | 2,232,053.00                | 132,598.00          | 2,364,651.00                    |
| 5                   | 1191    | SDR                    | 2,707,500.00                | 171,000.00          | 2,878,500.00                    |
| 6                   | 1198    | SDR                    | 4,732,685.00                | 297,270.00          | 5,029,955.00                    |
| 7                   | 1260    | SDR                    | 2,702,732.00                | 176,266.00          | 2,878,998.00                    |
| 8                   | 1316    | SDR                    | 6,719,500.00                | 453,000.00          | 7,172,500.00                    |
| 9                   | 1339    | SDR                    | 1,835,404.00                | 123,736.00          | 1,959,140.00                    |
| 10                  | 1379    | SDR                    | 2,293,212.00                | 159,992.00          | 2,453,204.00                    |
| 11                  | 1400    | SDR                    | 1,459,464.00                | 101,824.00          | 1,561,288.00                    |
| 12                  | 1452    | SDR                    | 4,211,545.00                | 304,450.00          | 4,515,995.00                    |
| 13                  | 1463    | SDR                    | 2,775,437.00                | 200,634.00          | 2,976,071.00                    |
| 14                  | 1478    | SDR                    | 30,207,544.00               | 2,255,172.00        | 32,462,716.00                   |
| 15                  | 1515    | SDR                    | 16,526,591.00               | 1,235,540.00        | 17,762,131.00                   |
| 16                  | 1534    | SDR                    | 3,048,663.00                | 237,094.00          | 3,285,757.00                    |

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Anamnagar, Kathmandu, Nepal

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As on 2072/03/31 (2015-Jul-16)

Fiscal Year: 2071/72 Month: Aashadh

| SN                | Loan ID | Commitment<br>Currency | Opening Stock of<br>payment | Payment This Year | Total payment upto<br>this year |
|-------------------|---------|------------------------|-----------------------------|-------------------|---------------------------------|
| <b>Donor: IDA</b> |         |                        |                             |                   |                                 |
| 17                | 1535    | SDR                    | 2,672,150.00                | 208,220.00        | 2,880,370.00                    |
| 18                | 1570    | SDR                    | 2,208,352.00                | 178,822.00        | 2,387,174.00                    |
| 19                | 1588    | SDR                    | 7,492,273.00                | 583,814.00        | 8,076,087.00                    |
| 20                | 1696    | SDR                    | 1,520,272.00                | 134,144.00        | 1,654,416.00                    |
| 21                | 1715    | SDR                    | 4,249,180.00                | 374,930.00        | 4,624,110.00                    |
| 22                | 1727    | SDR                    | 1,366,764.00                | 120,598.00        | 1,487,362.00                    |
| 23                | 1769    | SDR                    | 13,292,500.00               | 1,227,000.00      | 14,519,500.00                   |
| 24                | 1814    | SDR                    | 8,788,990.00                | 850,550.00        | 9,639,540.00                    |
| 25                | 1902    | SDR                    | 4,819,939.00                | 419,126.00        | 5,239,065.00                    |
| 26                | 1922    | SDR                    | 3,867,908.00                | 351,628.00        | 4,219,536.00                    |
| 27                | 1924    | SDR                    | 13,156,000.00               | 1,196,000.00      | 14,352,000.00                   |
| 28                | 1988    | SDR                    | 6,672,204.00                | 635,448.00        | 7,307,652.00                    |
| 29                | 2028    | SDR                    | 2,601,084.00                | 259,232.00        | 2,860,316.00                    |
| 30                | 2044    | SDR                    | 3,513,772.00                | 351,308.00        | 3,865,080.00                    |
| 31                | 2046    | SDR                    | 18,480,000.00               | 1,848,000.00      | 20,328,000.00                   |
| 32                | 2047    | SDR                    | 6,431,000.00                | 643,100.00        | 7,074,100.00                    |
| 33                | 2144    | SDR                    | 13,153,580.00               | 1,461,510.00      | 14,615,090.00                   |
| 34                | 2239    | SDR                    | 3,456,038.00                | 432,006.00        | 3,888,044.00                    |
| 35                | 2347    | SDR                    | 11,972,790.00               | 1,596,372.00      | 13,569,162.00                   |
| 36                | 2357    | SDR                    | 5,941,936.00                | 848,848.00        | 6,790,784.00                    |
| 37                | 2364    | SDR                    | 9,158,328.00                | 1,308,334.00      | 10,466,662.00                   |
| 38                | 2430    | SDR                    | 4,206,049.00                | 647,086.00        | 4,853,135.00                    |
| 39                | 2560    | SDR                    | 2,799,327.00                | 508,974.00        | 3,308,301.00                    |
| 40                | 2578    | SDR                    | 7,703,696.00                | 1,400,672.00      | 9,104,368.00                    |
| 41                | 2600    | SDR                    | 3,557,200.00                | 711,442.00        | 4,268,642.00                    |
| 42                | 2912    | SDR                    | 1,848,384.00                | 231,048.00        | 2,079,432.00                    |
| 43                | 2977    | SDR                    | 1,874,250.00                | 267,750.00        | 2,142,000.00                    |
| 44                | 3008    | SDR                    | 1,804,137.92                | 277,112.82        | 2,081,250.74                    |
| 45                | 3009    | SDR                    | 6,703,580.00                | 1,031,320.00      | 7,734,900.00                    |

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Anamnagar, Kathmandu, Nepal

**Cumulative payment of external debt**

As on 2072/03/31 (2015-Jul-16)

Fiscal Year: 2071/72 Month: Aashadh

| SN                | Loan ID | Commitment<br>Currency | Opening Stock of<br>payment | Payment This Year | Total payment upto<br>this year |
|-------------------|---------|------------------------|-----------------------------|-------------------|---------------------------------|
| <b>Donor: IDA</b> |         |                        |                             |                   |                                 |
| 46                | 3185    | SDR                    | 900,000.00                  | 180,000.00        | 1,080,000.00                    |
| 47                | 3215    | SDR                    | 357,250.00                  | 71,450.00         | 428,700.00                      |
| 48                | 3293    | SDR                    | 3,421,377.00                | 760,306.00        | 4,181,683.00                    |
| 49                | 3581    | SDR                    | 614,905.75                  | 245,962.30        | 860,868.05                      |
| 50                | 3727    | SDR                    | 197,107.62                  | 131,405.08        | 328,512.70                      |
| 51                | 3766    | SDR                    | 586,671.72                  | 497,917.49        | 1,084,589.21                    |
| 52                | 3808    | SDR                    | 71,967.88                   | 71,967.88         | 143,935.76                      |
| 53                | 3830    | SDR                    | 510,000.00                  | 1,020,000.00      | 1,530,000.00                    |
| 54                | 3864    | SDR                    | 0.00                        | 768,819.40        | 768,819.40                      |
| 55                | 3911    | SDR                    | 0.00                        | 340,000.00        | 340,000.00                      |
| 56                | 3956    | SDR                    | 0.00                        | 690,000.00        | 690,000.00                      |
| 57                | 3980    | SDR                    | 0.00                        | 138,000.00        | 138,000.00                      |
| 58                | 4510    | SDR                    | 0.00                        | 0.00              | 0.00                            |
| 59                | 4515    | SDR                    | 0.00                        | 0.00              | 0.00                            |
| 60                | 4603    | SDR                    | 0.00                        |                   | 0.00                            |
| 61                | 4637    | SDR                    | 0.00                        | 0.00              | 0.00                            |
| 62                | 4664    | SDR                    | 0.00                        | 0.00              | 0.00                            |
| 63                | 4652    | SDR                    | 0.00                        | 0.00              | 0.00                            |
| 64                | 4707    | SDR                    | 0.00                        | 0.00              | 0.00                            |
| 65                | 4750    | SDR                    | 0.00                        | 0.00              | 0.00                            |
| 66                | 4832    | SDR                    | 0.00                        | 0.00              | 0.00                            |
| 67                | 4902    | SDR                    | 0.00                        | 0.00              | 0.00                            |
| 68                | 4932    | SDR                    | 0.00                        | 0.00              | 0.00                            |
| 69                | 5138    | SDR                    | 0.00                        | 0.00              | 0.00                            |
| 70                | 5282    | SDR                    | 0.00                        | 0.00              | 0.00                            |
| 71                | 4905    | SDR                    | 0.00                        | 0.00              | 0.00                            |
| 72                | 5263    | SDR                    | 0.00                        | 0.00              | 0.00                            |
| 73                | 5273    | SDR                    | 0.00                        | 0.00              | 0.00                            |
| 74                | 4924    | SDR                    |                             | 0.00              | 0.00                            |

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As on 2072/03/31 (2015-Jul-16)

Fiscal Year: 2071/72 Month: Aashadh

| SN                  | Loan ID | Commitment<br>Currency | Opening Stock of<br>payment | Payment This Year    | Total payment upto<br>this year |
|---------------------|---------|------------------------|-----------------------------|----------------------|---------------------------------|
| <b>Donor: IDA</b>   |         |                        |                             |                      |                                 |
| 75                  | 5246    | SDR                    |                             | 0.00                 | 0.00                            |
| 76                  | 4981    | SDR                    |                             | 0.00                 | 0.00                            |
| 77                  | 5446    | SDR                    |                             | 0.00                 | 0.00                            |
| 78                  | 5002    | SDR                    |                             | 0.00                 | 0.00                            |
| 79                  | 5137    | SDR                    |                             | 0.00                 | 0.00                            |
| 80                  | 5250    | SDR                    |                             |                      | 0.00                            |
| 81                  | 5344    | SDR                    |                             |                      | 0.00                            |
| <b>Total of SDR</b> |         |                        | <b>272,277,904.89</b>       | <b>31,391,808.97</b> | <b>303,669,713.86</b>           |
| <b>Donor: IFAD</b>  |         |                        |                             |                      |                                 |
| 1                   | 10      | USD                    | 7,362,500.00                | 288,000.00           | 7,650,500.00                    |
| <b>Total of USD</b> |         |                        | <b>7,362,500.00</b>         | <b>288,000.00</b>    | <b>7,650,500.00</b>             |
| 1                   | 57      | SDR                    | 5,757,500.00                | 245,000.00           | 6,002,500.00                    |
| 2                   | 82      | SDR                    | 3,422,205.00                | 152,098.00           | 3,574,303.00                    |
| 3                   | 166     | SDR                    | 7,368,387.00                | 377,866.00           | 7,746,253.00                    |
| 4                   | 191     | SDR                    | 279,540.00                  | 15,530.00            | 295,070.00                      |
| 5                   | 208     | SDR                    | 2,018,750.00                | 118,750.00           | 2,137,500.00                    |
| 6                   | 250     | SDR                    | 1,492,420.00                | 91,860.00            | 1,584,280.00                    |
| 7                   | 352     | SDR                    | 1,214,747.00                | 102,870.00           | 1,317,617.00                    |
| 8                   | 452     | SDR                    | 1,490,202.00                | 212,886.00           | 1,703,088.00                    |
| 9                   | 576     | SDR                    | 1,300,000.00                | 520,000.00           | 1,820,000.00                    |
| 10                  | 646A    | SDR                    | 0.00                        | 0.00                 | 0.00                            |
| 11                  | 646     | SDR                    | 0.00                        | 119,167.00           | 119,167.00                      |
| 12                  | 796     | SDR                    | 0.00                        | 0.00                 | 0.00                            |
| 13                  | 881     | SDR                    | 0.00                        | 0.00                 | 0.00                            |
| <b>Total of SDR</b> |         |                        | <b>24,343,751.00</b>        | <b>1,956,027.00</b>  | <b>26,299,778.00</b>            |
| <b>Donor: NDF</b>   |         |                        |                             |                      |                                 |
| 1                   | 37      | EUR                    | 1,525,297.88                | 203,373.06           | 1,728,670.94                    |
| 2                   | 76      | EUR                    | 1,380,299.48                | 230,049.90           | 1,610,349.38                    |
| 3                   | 129     | EUR                    | 963,277.92                  | 107,030.88           | 1,070,308.80                    |

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**Cumulative payment of external debt**

As on 2072/03/31 (2015-Jul-16)

Fiscal Year: 2071/72 Month: Aashadh

| SN                    | Loan ID | Commitment<br>Currency | Opening Stock of<br>payment | Payment This Year   | Total payment upto<br>this year |
|-----------------------|---------|------------------------|-----------------------------|---------------------|---------------------------------|
| <b>Donor: NDF</b>     |         |                        |                             |                     |                                 |
| 4                     | 223     | EUR                    | 236,411.14                  | 33,773.02           | 270,184.16                      |
| 5                     | 265     | EUR                    | 252,957.57                  | 95,529.98           | 348,487.55                      |
| <b>Total of EUR</b>   |         |                        | <b>4,358,243.99</b>         | <b>669,756.84</b>   | <b>5,028,000.83</b>             |
| <b>Donor: OFID</b>    |         |                        |                             |                     |                                 |
| 1                     | 698     | USD                    | 9,575,604.33                |                     | 9,575,604.33                    |
| 2                     | 825     | USD                    | 5,905,390.00                | 48,100.00           | 5,953,490.00                    |
| 3                     | 838     | USD                    | 7,306,560.00                | 913,320.00          | 8,219,880.00                    |
| 4                     | 1060    | USD                    | 1,866,640.00                | 466,660.00          | 2,333,300.00                    |
| 5                     | 1155    | USD                    | 1,333,320.00                | 668,616.24          | 2,001,936.24                    |
| 6                     | 1185    | USD                    | 999,990.00                  | 666,660.00          | 1,666,650.00                    |
| 7                     | 1346    | USD                    |                             |                     | 0.00                            |
| 8                     | 1364    | USD                    |                             | 0.00                | 0.00                            |
| 9                     | 1442    | USD                    | 0.00                        | 0.00                | 0.00                            |
| <b>Total of USD</b>   |         |                        | <b>26,987,504.33</b>        | <b>2,763,356.24</b> | <b>29,750,860.57</b>            |
| <b>Donor: Austria</b> |         |                        |                             |                     |                                 |
| 1                     | 1       | EUR                    | 3,052,259.00                | 218,018.50          | 3,270,277.50                    |
| <b>Total of EUR</b>   |         |                        | <b>3,052,259.00</b>         | <b>218,018.50</b>   | <b>3,270,277.50</b>             |
| <b>Donor: Belgium</b> |         |                        |                             |                     |                                 |
| 1                     | 1985    | EUR                    | 2,231,032.57                | 123,946.00          | 2,354,978.57                    |
| 2                     | 1986    | EUR                    | 3,160,640.72                | 185,920.00          | 3,346,560.72                    |
| 3                     | 1994    | EUR                    | 1,239,460.00                | 123,946.00          | 1,363,406.00                    |
| 4                     | 1999    | EUR                    | 420,990.00                  | 106,209.00          | 527,199.00                      |
| 5                     | 2000    | EUR                    | 325,656.00                  | 122,703.00          | 448,359.00                      |
| 6                     | 2001    | EUR                    | 176,493.54                  | 104,969.04          | 281,462.58                      |
| 7                     | 2003    | EUR                    | 17,280.62                   | 64,245.01           | 81,525.63                       |
| <b>Total of EUR</b>   |         |                        | <b>7,571,553.45</b>         | <b>831,938.05</b>   | <b>8,403,491.50</b>             |
| <b>Donor: China</b>   |         |                        |                             |                     |                                 |
| 1                     | 359     | RMB                    | 0.00                        | 0.00                | 0.00                            |
| 2                     | 383     | RMB                    | 0.00                        | 0.00                | 0.00                            |

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Fiscal Year: 2071/72 Month: Aashadh

| SN                   | Loan ID  | Commitment<br>Currency | Opening Stock of<br>payment | Payment This Year       | Total payment upto<br>this year |
|----------------------|----------|------------------------|-----------------------------|-------------------------|---------------------------------|
| <b>Donor: China</b>  |          |                        |                             |                         |                                 |
| 3                    | 494      | RMB                    |                             | 0.00                    | 0.00                            |
| <b>Total of RMB</b>  |          |                        | <b>0.00</b>                 | <b>0.00</b>             | <b>0.00</b>                     |
| <b>Donor: France</b> |          |                        |                             |                         |                                 |
| 1                    | 298      | EUR                    | 99,114.88                   | 5,316.66                | 104,431.54                      |
| 2                    | 375      | EUR                    | 2,038,216.97                | 145,585.50              | 2,183,802.47                    |
| 3                    | 447      | EUR                    | 19,464,251.69               | 1,220,067.92            | 20,684,319.61                   |
| 4                    | 502      | EUR                    | 4,711,113.57                | 371,578.76              | 5,082,692.33                    |
| 5                    | 503      | EUR                    | 5,406,072.66                | 396,366.84              | 5,802,439.50                    |
| 6                    | 545      | EUR                    | 6,674,289.02                | 560,742.86              | 7,235,031.88                    |
| 7                    | 897      | EUR                    | 660,381.22                  | 82,572.00               | 742,953.22                      |
| <b>Total of EUR</b>  |          |                        | <b>39,053,440.01</b>        | <b>2,782,230.54</b>     | <b>41,835,670.55</b>            |
| <b>Donor: India</b>  |          |                        |                             |                         |                                 |
| 1                    | 00001984 | USD                    | 6,451,612.90                | 6,451,612.90            | 12,903,225.80                   |
| 2                    | 00000903 | USD                    |                             | 0.00                    | 0.00                            |
| <b>Total of USD</b>  |          |                        | <b>6,451,612.90</b>         | <b>6,451,612.90</b>     | <b>12,903,225.80</b>            |
| <b>Donor: Japan</b>  |          |                        |                             |                         |                                 |
| 1                    | 4        | JPY                    | 15,538,950,382.00           | 914,052,000.00          | 16,453,002,382.00               |
| 2                    | 5        | JPY                    | 1,796,172,628.00            | 128,294,000.00          | 1,924,466,628.00                |
| 3                    | 6        | JPY                    | 1,022,328,827.00            | 120,270,000.00          | 1,142,598,827.00                |
| 4                    | 7        | JPY                    | 5,390,250,504.00            | 652,150,000.00          | 6,042,400,504.00                |
| 5                    | 8        | JPY                    | 10,455,000.00               | 33,761,000.00           | 44,216,000.00                   |
| 6                    | 8A       | JPY                    | 70,136,000.00               | 20,032,000.00           | 90,168,000.00                   |
| <b>Total of JPY</b>  |          |                        | <b>23,828,293,341.00</b>    | <b>1,868,559,000.00</b> | <b>25,696,852,341.00</b>        |
| <b>Donor: Korea</b>  |          |                        |                             |                         |                                 |
| 1                    | 1        | KRW                    | 4,029,699,240.00            | 619,950,000.00          | 4,649,649,240.00                |
| 2                    | 2        | KRW                    | 0.00                        | 0.00                    | 0.00                            |
| <b>Total of KRW</b>  |          |                        | <b>4,029,699,240.00</b>     | <b>619,950,000.00</b>   | <b>4,649,649,240.00</b>         |
| <b>Donor: Kuwait</b> |          |                        |                             |                         |                                 |
| 1                    | 552      | KUD                    | 740,080.36                  | 74,000.00               | 814,080.36                      |

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**Cumulative payment of external debt**

As on 2072/03/31 (2015-Jul-16)

Fiscal Year: 2071/72 Month: Aashadh

| SN                   | Loan ID | Commitment<br>Currency | Opening Stock of<br>payment | Payment This Year   | Total payment upto<br>this year |
|----------------------|---------|------------------------|-----------------------------|---------------------|---------------------------------|
| <b>Donor:</b> Kuwait |         |                        |                             |                     |                                 |
| <b>Total of KUD</b>  |         |                        | <b>740,080.36</b>           | <b>74,000.00</b>    | <b>814,080.36</b>               |
| <b>Donor:</b> Russia |         |                        |                             |                     |                                 |
| 1                    | 1       | USD                    | 2,323,270.50                |                     | 2,323,270.50                    |
| <b>Total of USD</b>  |         |                        | <b>2,323,270.50</b>         |                     | <b>2,323,270.50</b>             |
| <b>Donor:</b> Saudi  |         |                        |                             |                     |                                 |
| 1                    | 465     | SAR                    | 5,625,000.00                | 3,750,000.00        | 9,375,000.00                    |
| <b>Total of SAR</b>  |         |                        | <b>5,625,000.00</b>         | <b>3,750,000.00</b> | <b>9,375,000.00</b>             |



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**Summary of Domestic Borrowing (Loan Typewise)**

Fiscal Year: 2071/72

| S.N. | LoanSub TypeDescEN                       | Opening Loan Balance      | New loan issue in current fiscal year | Total Loan                | Amount paid during current fiscal year |                          | Adjustment*           | Outstanding Domestic Borrowings |
|------|--|---------------------------|---------------------------------------|---------------------------|--|--------------------------|-----------------------|---------------------------------|
|      |  |                           |                                       |                           | Interest                               | Principal                |                       |                                 |
|      |  |                           |                                       | Total Expenditure         |  |                          |                       |                                 |
| 1    | Rastriya Bachat Patra                    | 16,586,480,000.00         |                                       | 16,586,480,000.00         | 1,580,518,400.00                       | 1,580,518,400.00         | 0                     | 16,586,480,000.00               |
|      | <b>Total of Rastriya Bachat Patra</b>    | <b>16,586,480,000.00</b>  | <b>0.00</b>                           | <b>16,586,480,000.00</b>  | <b>1,580,518,400.00</b>                | <b>1,580,518,400.00</b>  | <b>0.00</b>           | <b>16,586,480,000.00</b>        |
| 2    | Nagarik Bachat Patra                     | 1,516,746,000.00          | 2,339,430,000.00                      | 3,856,176,000.00          | 80,849,656.67                          | 80,849,656.67            | 0                     | 3,056,176,000.00                |
|      | <b>Total of Nagarkik Bachat Patra</b>    | <b>1,516,746,000.00</b>   | <b>2,339,430,000.00</b>               | <b>3,856,176,000.00</b>   | <b>80,849,656.67</b>                   | <b>80,849,656.67</b>     | <b>0.00</b>           | <b>3,056,176,000.00</b>         |
| 3    | Development Bond                         | 47,110,900,000.00         | 30,000,000,000.00                     | 77,110,900,000.00         | 3,335,181,000.00                       | 20,040,900,000.00        | 0                     | 57,070,000,000.00               |
|      | <b>Total of Development Bond</b>         | <b>47,110,900,000.00</b>  | <b>30,000,000,000.00</b>              | <b>77,110,900,000.00</b>  | <b>3,335,181,000.00</b>                | <b>23,376,081,000.00</b> | <b>0.00</b>           | <b>57,070,000,000.00</b>        |
| 4    | Special Loan (RBB Building)              | 0.00                      | 0.00                                  | 0.00                      | 0.00                                   | 0.00                     | 0                     | 0.00                            |
| 5    | Special Loan (Duty)                      | 0.00                      | 0.00                                  | 0.00                      | 0.00                                   | 0.00                     | 0                     | 0.00                            |
|      | <b>Total of Special Loan</b>             | <b>0.00</b>               | <b>0.00</b>                           | <b>0.00</b>               | <b>0.00</b>                            | <b>0.00</b>              | <b>0.00</b>           | <b>0.00</b>                     |
| 6    | Foreign Employment Bond                  | 135,310,000.00            | 83,715,000.00                         | 219,025,000.00            | 12,988,025.00                          | 4,000,000.00             | 0                     | 215,025,000.00                  |
|      | <b>Total of Foreign Employment Bond</b>  | <b>135,310,000.00</b>     | <b>83,715,000.00</b>                  | <b>219,025,000.00</b>     | <b>12,988,025.00</b>                   | <b>4,000,000.00</b>      | <b>0.00</b>           | <b>215,025,000.00</b>           |
| 7    | IMF Value Adjustment                     | 4,871,051,042.58          |                                       | 4,871,051,042.58          |  |                          | 0                     | 4,871,051,042.58                |
|      | <b>Total of IMF Value Adjustment</b>     | <b>4,871,051,042.58</b>   | <b>0.00</b>                           | <b>4,871,051,042.58</b>   | <b>0.00</b>                            | <b>0.00</b>              | <b>0.00</b>           | <b>4,871,051,042.58</b>         |
| 8    | Treasury Bills-364 days interest based   | 21,468,932,510.25         | 0.00                                  | 21,468,932,510.25         | 580,305,244.78                         | 0.00                     | 0                     | 21,468,932,510.25               |
| 9    | Treasury Bills-364 days discount based   | 46,611,800,000.00         | 0.00                                  | 46,611,800,000.00         | 351,840,962.18                         | 1,487,470,410.00         | -1,252,959.00         | 45,111,800,000.00               |
| 10   | Treasury Bills-182 days discount based   | 19,659,175,000.00         | 0.00                                  | 19,659,175,000.00         | 67,844,953.31                          | 6,987,751,470.00         | 7,055,596,423.31      | -1,224,853.00                   |
| 11   | Treasury Bills-91 days discount based    | 45,238,200,000.00         | 10,000,000,000.00                     | 55,238,200,000.00         | 158,729,755.75                         | 14,610,000,000.00        | 0                     | 40,618,200,000.00               |
| 12   | Treasury Bills-28 days discount based    | 3,500,000,000.00          | 0.00                                  | 3,500,000,000.00          | 2,104,583.20                           | 3,499,863,340.01         | -13,665,999.99        | 0.00                            |
|      | <b>Total of Treasury Bills</b>           | <b>136,468,107,510.25</b> | <b>10,000,000,000.00</b>              | <b>146,468,107,510.25</b> | <b>1,160,825,479.22</b>                | <b>26,585,085,220.01</b> | <b>-24,914,779.99</b> | <b>119,858,107,510.25</b>       |
| 13   | National Loan Commission                 | 0.00                      | 0.00                                  | 0.00                      | 58,660,623.32                          | 58,660,623.32            | 0                     | 0.00                            |
|      | <b>Total of National Loan Commission</b> | <b>0.00</b>               | <b>0.00</b>                           | <b>0.00</b>               | <b>58,660,623.32</b>                   | <b>58,660,623.32</b>     | <b>0.00</b>           | <b>0.00</b>                     |
|      | <b>Grand Total</b>                       | <b>206,688,594,552.83</b> | <b>42,423,145,000.00</b>              | <b>249,111,739,552.83</b> | <b>6,229,223,184.21</b>                | <b>47,429,985,220.01</b> | <b>-24,914,779.99</b> | <b>201,656,839,552.83</b>       |

\*For principal adjustment of Treasury Bills when principal is repaid.

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**Financial Statement of Domestic Borrowing (Loanwise)**

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**Rastriya Bachat Patra**

| S.N.  | Loan Code | Date Of Issue | Date Of Payment | Interest Rate % | Opening loan balance | New loan issue in current Fiscal Year | Total Loan        | Payment during current fiscal year |                  | Adjustment | Outstanding loan upto the end of current Fiscal Year |
|-------|-----------|---------------|-----------------|-----------------|----------------------|---------------------------------------|-------------------|------------------------------------|------------------|------------|--|
|       |           |               |                 |                 |                      |                                       |                   | Interest                           | Principal        |            |  |
| 1     | 2072      | 2067/10/06    | 2072/10/06      | 9.75            | 4,000,000,000.00     |                                       | 4,000,000,000.00  | 390,000,000.00                     | 390,000,000.00   | 0          | 4,000,000,000.00                                     |
| 2     | 2073      | 2068/03/26    | 2073/03/26      | 10              | 6,680,000,000.00     |                                       | 6,680,000,000.00  | 668,000,000.00                     | 668,000,000.00   | 0          | 6,680,000,000.00                                     |
| 3     | 2072ka    | 2068/12/29    | 2072/12/29      | 9               | 1,500,000,000.00     |                                       | 1,500,000,000.00  | 135,000,000.00                     | 135,000,000.00   | 0          | 1,500,000,000.00                                     |
| 4     | 2073ka    | 2069/03/20    | 2073/03/20      | 9               | 3,500,000,000.00     |                                       | 3,500,000,000.00  | 315,000,000.00                     | 315,000,000.00   | 0          | 3,500,000,000.00                                     |
| 5     | 2075      | 2070/09/18    | 2075/09/18      | 8               | 906,480,000.00       |                                       | 906,480,000.00    | 72,518,400.00                      | 72,518,400.00    | 0          | 906,480,000.00                                       |
| Total |           |               |                 |                 |                      |                                       | 16,586,480,000.00 | 1,580,518,400.00                   | 1,580,518,400.00 | 0          | 16,586,480,000.00                                    |

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Fiscal Year: 2071/72

**Nagarik Bachat Patra**

| S.N. | Loan Code | Date Of Issue | Date Of Payment | Interest Rate % | Opening loan balance | New loan issue in current Fiscal Year | Total Loan       | Payment during current fiscal year |                | Adjustment | Outstanding loan upto the end of current Fiscal Year |
|------|-----------|---------------|-----------------|-----------------|----------------------|---------------------------------------|------------------|------------------------------------|----------------|------------|--|
|      |           |               |                 |                 |                      |                                       |                  | Interest                           | Principal      |            |  |
| 1    | 2072      | 2062/11/23    | 2072/11/23      | 6               | 250,000,000.00       |                                       | 250,000,000.00   | 15,000,000.00                      | 15,000,000.00  | 0          | 250,000,000.00                                       |
| 2    | 2075      | 2063/10/03    | 2075/10/03      | 6               | 340,180,000.00       |                                       | 340,180,000.00   | 20,410,800.00                      | 20,410,800.00  | 0          | 340,180,000.00                                       |
| 3    | 2071      | 2064/07/21    | 2071/07/21      | 6.5             | 300,000,000.00       |                                       | 300,000,000.00   | 9,750,000.00                       | 309,750,000.00 | 0          | 0.00   |
| 4    | 2071ka    | 2064/09/09    | 2071/09/09      | 6.5             | 500,000,000.00       |                                       | 500,000,000.00   | 16,250,000.00                      | 516,250,000.00 | 0          | 0.00   |
| 5    | 2069      | 2065/03/15    | 2069/03/15      | 7.75            | 0.00                 |                                       | 0.00             | 0.00                               | 0.00           | 0          | 0.00   |
| 6    | 2070      | 2065/09/28    | 2070/09/28      | 8               | 0.00                 |                                       | 0.00             | 0.00                               | 0.00           | 0          | 0.00   |
| 7    | 2071Kha   | 2066/03/24    | 2071/03/24      | 9               | 0.00                 |                                       | 0.00             | 0.00                               | 0.00           | 0          | 0.00   |
| 8    | 2069ka    | 2066/11/20    | 2069/11/20      | 9.5             | 0.00                 |                                       | 0.00             | 0.00                               | 0.00           | 0          | 0.00   |
| 9    | 2070 ka   | 2067/02/20    | 2070/02/20      | 9.5             | 0.00                 |                                       | 0.00             | 0.00                               | 0.00           | 0          | 0.00   |
| 10   | 2074      | 2069/01/28    | 2074/01/28      | 9.5             | 126,566,000.00       |                                       | 126,566,000.00   | 12,023,770.00                      | 12,023,770.00  | 0          | 126,566,000.00                                       |
| 11   | 2077      | 2072/03/01    | 2077/03/01      | 8               |                      | 2,339,430,000.00                      | 2,339,430,000.00 | 7,415,086.67                       | 7,415,086.67   | 0          | 2,339,430,000.00                                     |
|      |           |               |                 | Total           | 1,516,746,000.00     | 2,339,430,000.00                      | 3,856,176,000.00 | 80,849,656.67                      | 880,849,656.67 | 0          | 3,056,176,000.00                                     |

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**Development Bond**

| S.N. | Loan Code | Date Of Issue | Date Of Payment | Interest Rate % | Opening loan balance | New loan issue in current Fiscal Year | Total Loan       | Payment during current fiscal year |                  | Adjustment       | Outstanding loan upto the end of current Fiscal Year |
|------|-----------|---------------|-----------------|-----------------|----------------------|---------------------------------------|------------------|------------------------------------|------------------|------------------|--|
|      |           |               |                 |                 |                      |                                       |                  | Interest                           | Principal        |                  |  |
| 1    | 2070      | 2060/03/20    | 2070/03/20      | 6.75            | 0.00                 | 0.00                                  | 0.00             | 0.00                               | 0.00             | 0                | 0.00   |
| 2    | 2071      | 2061/03/24    | 2071/03/24      | 5               | 0.00                 | 0.00                                  | 0.00             | 0.00                               | 0.00             | 0                | 0.00   |
| 3    | 2072      | 2062/11/09    | 2072/11/09      | 6               | 750,000,000.00       | 750,000,000.00                        | 45,000,000.00    | 45,000,000.00                      | 0                | 0                | 750,000,000.00                                       |
| 4    | 2075      | 2063/08/12    | 2075/08/12      | 6.5             | 1,200,000,000.00     | 1,200,000,000.00                      | 78,000,000.00    | 78,000,000.00                      | 0                | 0                | 1,200,000,000.00                                     |
| 5    | 2075ka    | 2063/11/29    | 2075/11/29      | 6.5             | 2,100,000,000.00     | 2,100,000,000.00                      | 136,500,000.00   | 136,500,000.00                     | 0                | 0                | 2,100,000,000.00                                     |
| 6    | 2076      | 2064/03/21    | 2076/03/21      | 6.5             | 2,200,000,000.00     | 2,200,000,000.00                      | 143,000,000.00   | 143,000,000.00                     | 0                | 0                | 2,200,000,000.00                                     |
| 7    | 2076ka    | 2064/07/29    | 2076/07/29      | 6.5             | 900,000,000.00       | 900,000,000.00                        | 58,500,000.00    | 58,500,000.00                      | 0                | 0                | 900,000,000.00                                       |
| 8    | 2076kha   | 2064/09/03    | 2076/09/03      | 6.5             | 1,040,000,000.00     | 1,040,000,000.00                      | 67,600,000.00    | 67,600,000.00                      | 0                | 0                | 1,040,000,000.00                                     |
| 9    | 2076ga    | 2064/09/23    | 2076/09/23      | 6.5             | 460,000,000.00       | 460,000,000.00                        | 29,900,000.00    | 29,900,000.00                      | 0                | 0                | 460,000,000.00                                       |
| 10   | 2072ka    | 2064/12/19    | 2072/12/19      | 7.5             | 1,500,000,000.00     | 1,500,000,000.00                      | 112,500,000.00   | 112,500,000.00                     | 0                | 0                | 1,500,000,000.00                                     |
| 11   | 2073      | 2065/03/30    | 2073/03/30      | 8               | 2,170,000,000.00     | 2,170,000,000.00                      | 173,600,000.00   | 173,600,000.00                     | 0                | 0                | 2,170,000,000.00                                     |
| 12   | 2071ka    | 2065/09/20    | 2071/09/20      | 8               | 2,000,000,000.00     | 2,000,000,000.00                      | 2,080,000,000.00 | 2,080,000,000.00                   | 0                | 0                | 0.00   |
| 13   | 2071kha   | 2066/03/16    | 2071/03/16      | 9               | 0.00                 | 0.00                                  | 0.00             | 0.00                               | 0.00             | 0                | 0.00   |
| 14   | 2073ka    | 2066/03/28    | 2073/03/28      | 9               | 2,750,000,000.00     | 2,750,000,000.00                      | 247,500,000.00   | 247,500,000.00                     | 0                | 0                | 2,750,000,000.00                                     |
| 15   | 2069      | 2066/10/28    | 2069/10/28      | 9               | 0.00                 | 0.00                                  | 0.00             | 0.00                               | 0.00             | 0                | 0.00   |
| 16   | 2072kha   | 2067/02/27    | 2072/02/27      | 9               | 2,550,000,000.00     | 2,550,000,000.00                      | 229,500,000.00   | 229,500,000.00                     | 2,550,000,000.00 | 2,779,500,000.00 | 0  |

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**Development Bond**

| S.N. | Loan Code | Date Of Issue | Date Of Payment | Interest Rate % | Opening loan balance | New loan issue in current Fiscal Year | Total Loan        | Payment during current fiscal year |                  | Adjustment        | Outstanding loan upto the end of current Fiscal Year |                   |                   |
|------|-----------|---------------|-----------------|-----------------|----------------------|---------------------------------------|-------------------|------------------------------------|------------------|-------------------|--|-------------------|-------------------|
|      |           |               |                 |                 |                      |                                       |                   | Interest                           | Principal        |                   |  | Total             |                   |
| 17   | 2072ga    | 2067/03/17    | 2072/03/17      | 9               | 4,990,900,000.00     |                                       | 4,990,900,000.00  | 449,181,000.00                     | 4,990,900,000.00 | 5,440,081,000.00  | 0  | 0.00              |                   |
| 18   | 2072gha   | 2067/09/16    | 2072/09/16      | 9.5             | 3,000,000,000.00     |                                       | 3,000,000,000.00  | 285,000,000.00                     |                  | 2,85,000,000.00   | 0  | 3,000,000,000.00  |                   |
| 19   | 2071ga    | 2068/02/19    | 2071/02/19      | 9.5             | 0.00                 |                                       | 0.00              |                                    |                  | 0.00              | 0  | 0.00              |                   |
| 20   | 2070ka    | 2068/09/28    | 2070/09/28      | 8               | 0.00                 |                                       | 0.00              |                                    |                  | 0.00              | 0  | 0.00              |                   |
| 21   | 2071gha   | 2068/12/22    | 2071/12/22      | 8.5             | 6,500,000,000.00     |                                       | 6,500,000,000.00  | 552,500,000.00                     | 6,500,000,000.00 | 7,052,500,000.00  | 0  | 0.00              |                   |
| 22   | 2072 Nga  | 2069/02/24    | 2072/02/24      | 8.5             | 4,000,000,000.00     |                                       | 4,000,000,000.00  | 340,000,000.00                     | 4,000,000,000.00 | 4,340,000,000.00  | 0  | 0.00              |                   |
| 23   | 2075 Kha  | 2070/08/06    | 2075/08/06      | 3.25            | 3,000,000,000.00     |                                       | 3,000,000,000.00  | 97,500,000.00                      |                  | 97,500,000.00     | 0  | 3,000,000,000.00  |                   |
| 24   | 2077      | 2070/09/08    | 2077/09/08      | 3.49            | 6,000,000,000.00     |                                       | 6,000,000,000.00  | 209,400,000.00                     |                  | 209,400,000.00    | 0  | 6,000,000,000.00  |                   |
| 25   | 2077ka    | 2072/02/17    | 2077/02/17      | 4               |                      | 5,000,000,000.00                      | 5,000,000,000.00  |                                    |                  | 0.00              | 0  | 5,000,000,000.00  |                   |
| 26   | 2079      | 2072/02/22    | 2079/02/22      | 3.44            |                      | 5,000,000,000.00                      | 5,000,000,000.00  |                                    |                  | 0.00              | 0  | 5,000,000,000.00  |                   |
| 27   | 2081      | 2072/02/29    | 2081/02/29      | 3.08            |                      | 5,000,000,000.00                      | 5,000,000,000.00  |                                    |                  | 0.00              | 0  | 5,000,000,000.00  |                   |
| 28   | 2082      | 2072/03/11    | 2082/03/11      | 2.99            |                      | 10,000,000,000.00                     | 10,000,000,000.00 |                                    |                  | 0.00              | 0  | 10,000,000,000.00 |                   |
| 29   | 2087      | 2072/03/18    | 2087/03/18      | 2.65            |                      | 5,000,000,000.00                      | 5,000,000,000.00  |                                    |                  | 0.00              | 0  | 5,000,000,000.00  |                   |
|      |           |               |                 |                 | Total                | 47,110,900,000.00                     | 30,000,000,000.00 | 77,110,900,000.00                  | 3,335,181,000.00 | 20,040,900,000.00 | 23,376,081,000.00                                    | 0                 | 57,070,000,000.00 |

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**Financial Statement of Domestic Borrowing (Loanwise)**

Fiscal Year: 2071/72

*Special Loan*

| S.N.  | Loan Code | Date Of Issue | Date Of Payment | Interest Rate % | Opening loan balance | New loan issue in current Fiscal Year | Total Loan | Payment during current fiscal year |           | Adjustment | Outstanding loan upto the end of current Fiscal Year |
|-------|-----------|---------------|-----------------|-----------------|----------------------|---------------------------------------|------------|------------------------------------|-----------|------------|--|
|       |           |               |                 |                 |                      |                                       |            | Interest                           | Principal |            |  |
| 1     | 2069      | 2059/09/09    | 2069/08/09      | 7               | 0.00                 | 0.00                                  | 0.00       | 0.00                               | 0.00      | 0          | 0.00   |
| 2     | 2068Ka    | 2063/01/04    | 2068/01/04      | 5               | 0.00                 | 0.00                                  | 0.00       | 0.00                               | 0.00      | 0          | 0.00   |
| Total |           |               |                 |                 |                      |                                       | 0.00       | 0.00                               | 0.00      | 0          | 0.00   |

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**Foreign Employment Bond**

| S.N. | Loan Code   | Date Of Issue | Date Of Payment | Interest Rate % | Opening loan balance | New loan issue in current Fiscal Year | Total Loan     |               | Payment during current fiscal year |               | Adjustment | Outstanding loan upto the end of current Fiscal Year |
|------|-------------|---------------|-----------------|-----------------|----------------------|---------------------------------------|----------------|---------------|------------------------------------|---------------|------------|--|
|      |             |               |                 |                 |                      |                                       | Interest       | Principal     | Interest                           | Principal     |            |  |
| 1    | FESB2072    | 2067/03/32    | 2072/03/31      | 9.75            | 4,000,000.00         |                                       | 4,000,000.00   | 390,000.00    | 4,000,000.00                       | 4,390,000.00  | 0          | 0.00   |
| 2    | FESB2073    | 2068/03/12    | 2073/03/12      | 10.5            | 3,380,000.00         |                                       | 3,380,000.00   | 354,900.00    | 354,900.00                         | 354,900.00    | 0          | 3,380,000.00   |
| 3    | FESB2074    | 2069/03/28    | 2074/03/28      | 10              | 8,660,000.00         |                                       | 8,660,000.00   | 866,000.00    | 866,000.00                         | 866,000.00    | 0          | 8,660,000.00   |
| 4    | FESB2075    | 2070/03/30    | 2075/03/30      | 10.5            | 42,855,000.00        |                                       | 42,855,000.00  | 4,499,775.00  | 4,499,775.00                       | 4,499,775.00  | 0          | 42,855,000.00  |
| 5    | FESB 2075ka | 2070/09/28    | 2075/09/28      | 9               | 26,405,000.00        |                                       | 26,405,000.00  | 2,376,450.00  | 2,376,450.00                       | 2,376,450.00  | 0          | 26,405,000.00  |
| 6    | FESB 2075kh | 2070/12/30    | 2075/12/30      | 9               | 50,010,000.00        |                                       | 50,010,000.00  | 4,500,900.00  | 4,500,900.00                       | 4,500,900.00  | 0          | 50,010,000.00  |
| 7    | FESB 2077   | 2072/03/24    | 2077/03/24      | 9               | 83,715,000.00        | 83,715,000.00                         | 83,715,000.00  | 0.00          | 0.00                               | 0.00          | 0          | 83,715,000.00  |
|      |             |               |                 | Total           | 135,310,000.00       | 83,715,000.00                         | 219,025,000.00 | 12,988,025.00 | 4,000,000.00                       | 16,988,025.00 | 0          | 215,025,000.00                                       |

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**IMF Value Adjustment**

| S.N. | Loan Code  | Date Of Issue | Date Of Payment | Interest Rate % | Opening loan balance | New loan issue in current Fiscal Year | Total Loan       | Payment during current fiscal year |           | Adjustment | Outstanding loan upto the end of current Fiscal Year |
|------|------------|---------------|-----------------|-----------------|----------------------|---------------------------------------|------------------|------------------------------------|-----------|------------|--|
|      |            |               |                 |                 |                      |                                       |                  | Interest                           | Principal |            |  |
| 1    | NRB 2008AD | 2065/03/12    | 2070/03/11      |                 | 328,207,209.46       |                                       | 328,207,209.46   | 0.00                               | 0.00      | 0          | 328,207,209.46                                       |
| 2    | NRB 2009AD | 2066/04/16    | 2071/04/16      | 0               | 1,097,637,120.86     |                                       | 1,097,637,120.86 | 0.00                               | 0.00      | 0          | 1,097,637,120.86                                     |
| 3    | NRB 2058   | 2066/05/16    | 2071/05/16      | 0               | 247,084,988.76       |                                       | 247,084,988.76   | 0.00                               | 0.00      | 0          | 247,084,988.76                                       |
| 4    | NRB 2065   | 2066/05/16    | 2071/05/16      | 0               | 455,387,298.51       |                                       | 455,387,298.51   | 0.00                               | 0.00      | 0          | 455,387,298.51                                       |
| 5    | NRB 2060   | 2066/05/16    | 2071/05/16      | 0               | 550,603,667.23       |                                       | 550,603,667.23   | 0.00                               | 0.00      | 0          | 550,603,667.23                                       |
| 6    | NRB 2060   | 2066/05/16    | 2071/05/16      | 0               | 411,949,524.44       |                                       | 411,949,524.44   | 0.00                               | 0.00      | 0          | 411,949,524.44                                       |
| 7    | NRB 2060   | 2066/05/16    | 2071/05/16      | 0               | 511,626,557.21       |                                       | 511,626,557.21   | 0.00                               | 0.00      | 0          | 511,626,557.21                                       |
| 8    | NRB 2059   | 2066/05/16    | 2071/05/16      | 0               | 403,430,688.50       |                                       | 403,430,688.50   | 0.00                               | 0.00      | 0          | 403,430,688.50                                       |
| 9    | NRB 2055   | 2066/05/16    | 2071/05/16      | 0               | 97,942,234.92        |                                       | 97,942,234.92    | 0.00                               | 0.00      | 0          | 97,942,234.92  |
| 10   | NRB 2049   | 2066/05/16    | 2071/05/16      | 0               | 214,946,219.58       |                                       | 214,946,219.58   | 0.00                               | 0.00      | 0          | 214,946,219.58                                       |
| 11   | NRB 2060   | 2066/05/16    | 2071/05/16      | 0               | 552,235,533.11       |                                       | 552,235,533.11   | 0.00                               | 0.00      | 0          | 552,235,533.11                                       |
|      |            |               |                 | <b>Total</b>    | 4,871,051,042.58     |                                       | 4,871,051,042.58 | 0.00                               | 0.00      | 0          | 4,871,051,042.58                                     |



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**Financial Statement of Domestic Borrowing (Loanwise)**

Fiscal Year: 2071/72

*National Loan Commission*

| S.N. | Loan Code | Date Of Issue | Date Of Payment | Interest Rate % | Opening loan balance | New loan issue in current Fiscal Year | Total Loan | Payment during current fiscal year |               | Adjustment | Outstanding loan upto the end of current Fiscal Year |
|------|-----------|---------------|-----------------|-----------------|----------------------|---------------------------------------|------------|------------------------------------|---------------|------------|--|
|      |           |               |                 |                 |                      |                                       |            | Interest                           | Principal     |            |  |
| I    | NLC       |               |                 | 0               | 0.00                 | 0.00                                  | 0.00       | 58,660,623.32                      | 58,660,623.32 | 0          | 0.00   |
|      |           |               |                 | Total           | 0.00                 | 0.00                                  | 0.00       | 58,660,623.32                      | 58,660,623.32 | 0          | 0.00   |

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**Financial Statement of Domestic Borrowing (Loanwise)**

Fiscal Year: 2071/72

**Treasury Bills**

| S.N.   | LoanCode | Date Of Issue | Date Of Payment | Interest Rate %  | Opening loan balance    | New loan issue in current Fiscal Year | Total Loan              | Discount/Interest     | Adjustment  | Payment during current fiscal year |             | Outstanding loan upto the end of current Fiscal Year |                       |             |                       |                          |
|--|----------|---------------|-----------------|------------------|-------------------------|---------------------------------------|-------------------------|-----------------------|-------------|------------------------------------|-------------|--|-----------------------|-------------|-----------------------|--------------------------|
|  |          |               |                 |                  |                         |                                       |                         |                       |             | Interest                           | Principal   |  | Total                 |             |                       |                          |
| <b>Treasury Bills-364 days interest based</b>          |          |               |                 |                  |                         |                                       |                         |                       |             |                                    |             |  |                       |             |                       |                          |
| 1  | 1168ka   | 2070/05/25    | 2071/05/24      | 2.703            | 3,785,148,462.09        | 0.00                                  | 3,785,148,462.09        | 102,312,561.96        | 0.00        | 102,312,561.96                     | 0.00        | 3,785,148,462.09                                     |                       |             |                       |                          |
|  | 1220ka   | 2071/05/24    | 2072/05/22      | 0.7612           | 3,785,148,462.09        | 0.00                                  | 3,785,148,462.09        | 28,812,550.09         | 0.00        | 28,812,550.09                      | 0.00        | 3,785,148,462.09                                     |                       |             |                       |                          |
|  |          |               |                 | <b>Sub-total</b> | <b>3,785,148,462.09</b> | <b>0.00</b>                           | <b>3,785,148,462.09</b> | <b>131,125,113.02</b> | <b>0.00</b> | <b>131,125,113.02</b>              | <b>0.00</b> | <b>3,785,148,462.09</b>                              |                       |             |                       |                          |
| 2  | 1169kha  | 2070/06/01    | 2071/05/31      | 2.703            | 5,449,000,000.00        | 0.00                                  | 5,449,000,000.00        | 147,286,470.00        | 0.00        | 147,286,470.00                     | 0.00        | 5,449,000,000.00                                     |                       |             |                       |                          |
|  | 1221kha  | 2071/05/31    | 2072/05/29      | 0.7612           | 5,449,000,000.00        | 0.00                                  | 5,449,000,000.00        | 41,477,788.00         | 0.00        | 41,477,788.00                      | 0.00        | 5,449,000,000.00                                     |                       |             |                       |                          |
|  |          |               |                 | <b>Sub-total</b> | <b>5,449,000,000.00</b> | <b>0.00</b>                           | <b>5,449,000,000.00</b> | <b>188,764,258.00</b> | <b>0.00</b> | <b>188,764,258.00</b>              | <b>0.00</b> | <b>5,449,000,000.00</b>                              |                       |             |                       |                          |
| 3  | 1193ka   | 2070/11/20    | 2071/11/19      | 2.703            | 2,224,057,338.61        | 0.00                                  | 2,224,057,338.61        | 60,116,269.86         | 0.00        | 60,116,269.86                      | 0.00        | 2,224,057,338.61                                     |                       |             |                       |                          |
|  | 1245ka   | 2071/11/19    | 2072/11/18      | 0.7612           | 2,224,057,338.61        | 0.00                                  | 2,224,057,338.61        | 16,929,524.46         | 0.00        | 16,929,524.46                      | 0.00        | 2,224,057,338.61                                     |                       |             |                       |                          |
|  |          |               |                 | <b>Sub-total</b> | <b>2,224,057,338.61</b> | <b>0.00</b>                           | <b>2,224,057,338.61</b> | <b>77,045,794.32</b>  | <b>0.00</b> | <b>77,045,794.32</b>               | <b>0.00</b> | <b>2,224,057,338.61</b>                              |                       |             |                       |                          |
| 4  | 1201ka   | 2071/01/16    | 2072/01/15      | 2.703            | 2,552,994.60            | 0.00                                  | 2,552,994.60            | 69,007.44             | 0.00        | 69,007.44                          | 0.00        | 2,552,994.60   |                       |             |                       |                          |
|  | 1253ka   | 2072/01/15    | 2073/01/14      | 0.7612           | 2,552,994.60            | 0.00                                  | 2,552,994.60            | 19,433.39             | 0.00        | 19,433.39                          | 0.00        | 2,552,994.60   |                       |             |                       |                          |
|  |          |               |                 | <b>Sub-total</b> | <b>2,552,994.60</b>     | <b>0.00</b>                           | <b>2,552,994.60</b>     | <b>88,440.84</b>      | <b>0.00</b> | <b>88,440.84</b>                   | <b>0.00</b> | <b>2,552,994.60</b>                                  |                       |             |                       |                          |
| 5  | 1174ka   | 2070/05/05    | 2071/07/04      | 2.703            | 8,835,795,124.95        | 0.00                                  | 8,835,795,124.95        | 238,831,542.23        | 0.00        | 238,831,542.23                     | 0.00        | 8,835,795,124.95                                     |                       |             |                       |                          |
|  | 1226ka   | 2071/07/04    | 2072/07/03      | 0.7612           | 8,835,795,124.95        | 0.00                                  | 8,835,795,124.95        | 67,238,072.49         | 0.00        | 67,238,072.49                      | 0.00        | 8,835,795,124.95                                     |                       |             |                       |                          |
|  |          |               |                 | <b>Sub-total</b> | <b>8,835,795,124.95</b> | <b>0.00</b>                           | <b>8,835,795,124.95</b> | <b>306,069,614.72</b> | <b>0.00</b> | <b>306,069,614.72</b>              | <b>0.00</b> | <b>8,835,795,124.95</b>                              |                       |             |                       |                          |
| 6  | 1175kha  | 2070/07/12    | 2071/07/11      | 2.703            | 1,172,378,590.00        | 0.00                                  | 1,172,378,590.00        | 31,689,393.29         | 0.00        | 31,689,393.29                      | 0.00        | 1,172,378,590.00                                     |                       |             |                       |                          |
|  | 1227kha  | 2071/07/11    | 2072/07/10      | 0.7612           | 1,172,378,590.00        | 0.00                                  | 1,172,378,590.00        | 8,924,145.83          | 0.00        | 8,924,145.83                       | 0.00        | 1,172,378,590.00                                     |                       |             |                       |                          |
|  |          |               |                 | <b>Sub-total</b> | <b>1,172,378,590.00</b> | <b>0.00</b>                           | <b>1,172,378,590.00</b> | <b>40,613,539.11</b>  | <b>0.00</b> | <b>40,613,539.11</b>               | <b>0.00</b> | <b>1,172,378,590.00</b>                              |                       |             |                       |                          |
| <b>Total of Treasury Bills-364 days interest based</b> |          |               |                 |                  |                         |                                       |                         |                       |             |                                    | <b>0.00</b> | <b>21,468,932,510.25</b>                             | <b>743,726,760.02</b> | <b>0.00</b> | <b>580,305,244.78</b> | <b>21,468,932,510.25</b> |

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**Treasury Bills**

| S.N.  | LoanCode | Date Of Issue | Date Of Payment | Interest Rate % | Opening loan balance | New loan issue in current Fiscal Year | Total Loan              | Discount/ Interest   | Adjustment  | Payment during current fiscal year |             | Outstanding loan upto the end of current Fiscal Year |
|---|----------|---------------|-----------------|-----------------|----------------------|---------------------------------------|-------------------------|----------------------|-------------|------------------------------------|-------------|--|
|   |          |               |                 |                 |                      |                                       |                         |                      |             | Interest                           | Principal   |  |
| <b>Treasury Bills-364 days discount based</b> |          |               |                 |                 |                      |                                       |                         |                      |             |                                    |             |  |
| 7   | 1169ka   | 2070/06/01    | 2071/05/31      | 0               | 875,000,000.00       |                                       | 875,000,000.00          | 7,350,705.00         | 0.00        | 7,350,705.00                       | 0.00        | 875,000,000.00                                       |
|   | 1221ka   | 2071/05/31    | 2072/05/29      | 0               | 875,000,000.00       |                                       | 875,000,000.00          | 4,999,185.00         | 0.00        | 4,999,185.00                       | 0.00        | 875,000,000.00                                       |
|   |          |               |                 |                 | <b>Sub-total</b>     | <b>0.00</b>                           | <b>875,000,000.00</b>   | <b>12,349,890.00</b> | <b>0.00</b> | <b>12,349,890.00</b>               | <b>0.00</b> | <b>875,000,000.00</b>                                |
| 8   | 1170ka   | 2070/06/08    | 2071/06/07      | 0               | 1,185,000,000.00     |                                       | 1,185,000,000.00        | 9,167,190.00         | 0.00        | 9,167,190.00                       | 0.00        | 1,185,000,000.00                                     |
|   | 1222ka   | 2071/06/05    | 2072/06/05      | 0               | 1,185,000,000.00     |                                       | 1,185,000,000.00        | 0.00                 | 0.00        | 0.00                               | 0.00        | 1,185,000,000.00                                     |
|   |          |               |                 |                 | <b>Sub-total</b>     | <b>0.00</b>                           | <b>1,185,000,000.00</b> | <b>9,167,190.00</b>  | <b>0.00</b> | <b>9,167,190.00</b>                | <b>0.00</b> | <b>1,185,000,000.00</b>                              |
| 9   | 1171ka   | 2070/06/15    | 2071/06/14      | 0               | 400,000,000.00       |                                       | 400,000,000.00          | 2,684,560.00         | 0.00        | 2,684,560.00                       | 0.00        | 400,000,000.00                                       |
|   | 1223ka   | 2071/06/14    | 2072/06/12      | 0               | 400,000,000.00       |                                       | 400,000,000.00          | 5,944,160.00         | 0.00        | 5,944,160.00                       | 0.00        | 400,000,000.00                                       |
|   |          |               |                 |                 | <b>Sub-total</b>     | <b>0.00</b>                           | <b>400,000,000.00</b>   | <b>8,628,720.00</b>  | <b>0.00</b> | <b>8,628,720.00</b>                | <b>0.00</b> | <b>400,000,000.00</b>                                |
| 10  | 1175ka   | 2070/07/12    | 2071/07/11      | 0               | 1,000,000,000.00     |                                       | 1,000,000,000.00        | 5,517,190.00         | 0.00        | 5,517,190.00                       | 0.00        | 1,000,000,000.00                                     |
|   | 1227ka   | 2071/07/11    | 2072/07/10      | 0               | 1,000,000,000.00     |                                       | 1,000,000,000.00        | 9,514,310.00         | 0.00        | 9,514,310.00                       | 0.00        | 1,000,000,000.00                                     |
|   |          |               |                 |                 | <b>Sub-total</b>     | <b>0.00</b>                           | <b>1,000,000,000.00</b> | <b>15,031,500.00</b> | <b>0.00</b> | <b>15,031,500.00</b>               | <b>0.00</b> | <b>1,000,000,000.00</b>                              |
| 11  | 1176ka   | 2070/07/19    | 2071/07/18      | 0               | 500,000,000.00       |                                       | 500,000,000.00          | 2,485,450.00         | 0.00        | 2,485,450.00                       | 0.00        | 500,000,000.00                                       |
|   | 1228ka   | 2071/07/18    | 2072/07/17      | 0               | 500,000,000.00       |                                       | 500,000,000.00          | 4,266,780.00         | 0.00        | 4,266,780.00                       | 0.00        | 500,000,000.00                                       |
|   |          |               |                 |                 | <b>Sub-total</b>     | <b>0.00</b>                           | <b>500,000,000.00</b>   | <b>6,752,230.00</b>  | <b>0.00</b> | <b>6,752,230.00</b>                | <b>0.00</b> | <b>500,000,000.00</b>                                |
| 12  | 1177ka   | 2070/07/26    | 2071/07/25      | 0               | 400,000,000.00       |                                       | 400,000,000.00          | 1,386,300.00         | 0.00        | 1,386,300.00                       | 0.00        | 400,000,000.00                                       |
|   | 1229ka   | 2071/07/25    | 2072/07/24      | 0               | 400,000,000.00       |                                       | 400,000,000.00          | 2,651,200.00         | 0.00        | 2,651,200.00                       | 0.00        | 400,000,000.00                                       |
|   |          |               |                 |                 | <b>Sub-total</b>     | <b>0.00</b>                           | <b>400,000,000.00</b>   | <b>4,037,500.00</b>  | <b>0.00</b> | <b>4,037,500.00</b>                | <b>0.00</b> | <b>400,000,000.00</b>                                |

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**Treasury Bills**

| S.N.  | LoanCode | Date Of Issue | Date Of Payment | Interest Rate % | Opening loan balance    | New loan issue in current Fiscal Year | Total Loan              | Discount/ Interest   | Adjustment            | Payment during current fiscal year |                         | Outstanding loan upto the end of current Fiscal Year |
|---|----------|---------------|-----------------|-----------------|-------------------------|---------------------------------------|-------------------------|----------------------|-----------------------|------------------------------------|-------------------------|--|
|   |          |               |                 |                 |                         |                                       |                         |                      |                       | Interest                           | Principal               |  |
| <b>Treasury Bills-364 days discount based</b> |          |               |                 |                 |                         |                                       |                         |                      |                       |                                    |                         |  |
| 13  | 1178ka   | 2070/08/04    | 2071/08/02      | 0               | 2,000,000,000.00        |                                       | 2,000,000,000.00        | 13,790,570.00        | 0.00                  | 13,790,570.00                      | 0.00                    | 13,790,570.00  |
|   | 1230ka   | 2071/08/02    | 2072/08/01      | 0               | 2,000,000,000.00        |                                       | 2,000,000,000.00        | 11,665,280.00        | 0.00                  | 0.00                               | 0.00                    | 2,000,000,000.00                                     |
|   |          |               |                 |                 | <b>2,000,000,000.00</b> |                                       | <b>2,000,000,000.00</b> | <b>25,455,850.00</b> | <b>0.00</b>           | <b>13,790,570.00</b>               | <b>0.00</b>             | <b>2,000,000,000.00</b>                              |
| 14  | 1180ka   | 2070/08/18    | 2071/08/16      | 0               | 110,000,000.00          |                                       | 110,000,000.00          | 441,140.00           | 0.00                  | 441,140.00                         | 0.00                    | 110,000,000.00                                       |
|   | 1232ka   | 2071/08/16    | 2072/08/15      | 0               | 110,000,000.00          |                                       | 110,000,000.00          | 507,180.00           | 0.00                  | 0.00                               | 0.00                    | 110,000,000.00                                       |
|   |          |               |                 |                 | <b>110,000,000.00</b>   |                                       | <b>110,000,000.00</b>   | <b>948,320.00</b>    | <b>0.00</b>           | <b>441,140.00</b>                  | <b>0.00</b>             | <b>110,000,000.00</b>                                |
| 15  | 1181ka   | 2070/08/25    | 2071/08/23      | 0               | 1,500,000,000.00        |                                       | 1,500,000,000.00        | 25,059,180.00        | -12,529,590.00        | 1,487,470,410.00                   | 1,487,470,410.00        | 1,500,000,000.00                                     |
|   |          |               |                 |                 | <b>1,500,000,000.00</b> |                                       | <b>1,500,000,000.00</b> | <b>25,059,180.00</b> | <b>-12,529,590.00</b> | <b>1,487,470,410.00</b>            | <b>1,487,470,410.00</b> | <b>1,500,000,000.00</b>                              |
| 16  | 1182ka   | 2070/09/02    | 2071/09/01      | 0               | 1,500,000,000.00        |                                       | 1,500,000,000.00        | 15,303,940.00        | 0.00                  | 15,303,940.00                      | 0.00                    | 1,500,000,000.00                                     |
|   | 1234ka   | 2071/09/01    | 2072/08/29      | 0               | 1,500,000,000.00        |                                       | 1,500,000,000.00        | 6,773,600.00         | 0.00                  | 0.00                               | 0.00                    | 1,500,000,000.00                                     |
|   |          |               |                 |                 | <b>1,500,000,000.00</b> |                                       | <b>1,500,000,000.00</b> | <b>22,077,540.00</b> | <b>0.00</b>           | <b>15,303,940.00</b>               | <b>0.00</b>             | <b>1,500,000,000.00</b>                              |
| 17  | 1183ka   | 2070/09/09    | 2071/09/08      | 0               | 1,625,000,000.00        |                                       | 1,625,000,000.00        | 17,246,270.00        | 0.00                  | 17,246,270.00                      | 0.00                    | 1,625,000,000.00                                     |
|   | 1235ka   | 2071/09/08    | 2072/09/07      | 0               | 1,625,000,000.00        |                                       | 1,625,000,000.00        | 6,314,790.00         | 0.00                  | 0.00                               | 0.00                    | 1,625,000,000.00                                     |
|   |          |               |                 |                 | <b>1,625,000,000.00</b> |                                       | <b>1,625,000,000.00</b> | <b>23,561,060.00</b> | <b>0.00</b>           | <b>17,246,270.00</b>               | <b>0.00</b>             | <b>1,625,000,000.00</b>                              |
| 18  | 1184ka   | 2070/09/16    | 2071/09/15      | 0               | 1,450,000,000.00        |                                       | 1,450,000,000.00        | 15,568,650.00        | 0.00                  | 15,568,650.00                      | 0.00                    | 1,450,000,000.00                                     |
|   | 1236ka   | 2071/09/16    | 2072/09/14      | 0               | 1,450,000,000.00        |                                       | 1,450,000,000.00        | 4,497,400.00         | 0.00                  | 0.00                               | 0.00                    | 1,450,000,000.00                                     |
|   |          |               |                 |                 | <b>1,450,000,000.00</b> |                                       | <b>1,450,000,000.00</b> | <b>20,066,050.00</b> | <b>0.00</b>           | <b>15,568,650.00</b>               | <b>0.00</b>             | <b>1,450,000,000.00</b>                              |
| 19  | 1194ka   | 2070/11/27    | 2071/11/26      | 0               | 700,000,000.00          |                                       | 700,000,000.00          | 4,478,700.00         | 0.00                  | 4,478,700.00                       | 0.00                    | 700,000,000.00                                       |
|   | 1246ka   | 2071/11/26    | 2072/11/25      | 0               | 700,000,000.00          |                                       | 700,000,000.00          | 7,867,890.00         | 0.00                  | 0.00                               | 0.00                    | 700,000,000.00                                       |
|   |          |               |                 |                 | <b>700,000,000.00</b>   |                                       | <b>700,000,000.00</b>   | <b>12,346,590.00</b> | <b>0.00</b>           | <b>4,478,700.00</b>                | <b>0.00</b>             | <b>700,000,000.00</b>                                |

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Fiscal Year: 2071/72

**Treasury Bills**

| S.N.  | LoanCode | Date Of Issue | Date Of Payment | Interest Rate % | Opening loan balance | New loan issue in current Fiscal Year | Total Loan               | Discount/ Interest    | Adjustment  | Payment during current fiscal year |             | Outstanding loan upto the end of current Fiscal Year |                          |
|---|----------|---------------|-----------------|-----------------|----------------------|---------------------------------------|--------------------------|-----------------------|-------------|------------------------------------|-------------|--|--------------------------|
|   |          |               |                 |                 |                      |                                       |                          |                       |             | Interest                           | Principal   |  | Total                    |
| <b>Treasury Bills-364 days discount based</b> |          |               |                 |                 |                      |                                       |                          |                       |             |                                    |             |  |                          |
| 20  | 1195ka   | 2070/12/04    | 2071/12/03      | 0               | 1,000,000,000.00     | 0.00                                  | 1,000,000,000.00         | 6,867,590.00          | 0.00        | 6,867,590.00                       | 0.00        | 6,867,590.00   | 1,000,000,000.00         |
|   |          |               |                 |                 | <b>Sub-total</b>     |                                       | <b>1,000,000,000.00</b>  | <b>6,867,590.00</b>   | <b>0.00</b> | <b>6,867,590.00</b>                | <b>0.00</b> | <b>6,867,590.00</b>                                  | <b>1,000,000,000.00</b>  |
| 21  | 1196ka   | 2070/12/11    | 2071/12/10      | 0               | 1,800,000,000.00     | 0.00                                  | 1,800,000,000.00         | 12,316,430.00         | 0.00        | 12,316,430.00                      | 0.00        | 12,316,430.00  | 1,800,000,000.00         |
|   | 1248ka   | 2071/12/10    | 2072/12/09      | 0               | 1,800,000,000.00     | 0.00                                  | 1,800,000,000.00         | 20,838,260.00         | 0.00        | 0.00                               | 0.00        | 0.00   | 1,800,000,000.00         |
|   |          |               |                 |                 | <b>Sub-total</b>     |                                       | <b>1,800,000,000.00</b>  | <b>33,154,690.00</b>  | <b>0.00</b> | <b>12,316,430.00</b>               | <b>0.00</b> | <b>12,316,430.00</b>                                 | <b>1,800,000,000.00</b>  |
| 22  | 1197ka   | 2070/12/18    | 2071/12/17      | 0               | 1,962,500,000.00     | 0.00                                  | 1,962,500,000.00         | 13,030,592.50         | 0.00        | 13,030,592.50                      | 0.00        | 13,030,592.50  | 1,962,500,000.00         |
|   | 1249ka   | 2071/12/17    | 2072/12/16      | 0               | 1,962,500,000.00     | 0.00                                  | 1,962,500,000.00         | 23,179,525.00         | 0.00        | 0.00                               | 0.00        | 0.00   | 1,962,500,000.00         |
|   |          |               |                 |                 | <b>Sub-total</b>     |                                       | <b>1,962,500,000.00</b>  | <b>36,210,117.50</b>  | <b>0.00</b> | <b>13,030,592.50</b>               | <b>0.00</b> | <b>13,030,592.50</b>                                 | <b>1,962,500,000.00</b>  |
| 23  | 1198ka   | 2070/12/25    | 2071/12/24      | 0               | 360,000,000.00       | 0.00                                  | 360,000,000.00           | 2,357,140.00          | 0.00        | 2,357,140.00                       | 0.00        | 2,357,140.00   | 360,000,000.00           |
|   | 1250ka   | 2071/12/24    | 2072/12/23      | 0               | 360,000,000.00       | 0.00                                  | 360,000,000.00           | 3,844,830.00          | 0.00        | 0.00                               | 0.00        | 0.00   | 360,000,000.00           |
|   |          |               |                 |                 | <b>Sub-total</b>     |                                       | <b>360,000,000.00</b>    | <b>6,201,970.00</b>   | <b>0.00</b> | <b>2,357,140.00</b>                | <b>0.00</b> | <b>2,357,140.00</b>                                  | <b>360,000,000.00</b>    |
| 24  | 1203ka   | 2071/01/30    | 2072/01/29      | 0               | 1,290,000,000.00     | 0.00                                  | 1,290,000,000.00         | 8,257,979.99          | 0.00        | 8,257,979.99                       | 0.00        | 8,257,979.99   | 1,290,000,000.00         |
|   | 1255ka   | 2072/01/29    | 2073/01/28      | 0               | 1,290,000,000.00     | 0.00                                  | 1,290,000,000.00         | 12,552,530.00         | 0.00        | 0.00                               | 0.00        | 0.00   | 1,290,000,000.00         |
|   |          |               |                 |                 | <b>Sub-total</b>     |                                       | <b>1,290,000,000.00</b>  | <b>20,810,509.99</b>  | <b>0.00</b> | <b>8,257,979.99</b>                | <b>0.00</b> | <b>8,257,979.99</b>                                  | <b>1,290,000,000.00</b>  |
| 25  | 1208ka   | 2071/03/03    | 2072/03/01      | 0               | 3,300,000,000.00     | 0.00                                  | 3,300,000,000.00         | 23,945,139.99         | 0.00        | 23,945,139.99                      | 0.00        | 23,945,139.99  | 3,300,000,000.00         |
|   |          |               |                 |                 | <b>Sub-total</b>     |                                       | <b>3,300,000,000.00</b>  | <b>23,945,139.99</b>  | <b>0.00</b> | <b>23,945,139.99</b>               | <b>0.00</b> | <b>23,945,139.99</b>                                 | <b>3,300,000,000.00</b>  |
| 26  | 1209ka   | 2071/03/10    | 2072/03/08      | 0               | 3,756,700,000.00     | 0.00                                  | 3,756,700,000.00         | 28,494,894.40         | 0.00        | 28,494,894.40                      | 0.00        | 28,494,894.40  | 3,756,700,000.00         |
|   |          |               |                 |                 | <b>Sub-total</b>     |                                       | <b>3,756,700,000.00</b>  | <b>28,494,894.40</b>  | <b>0.00</b> | <b>28,494,894.40</b>               | <b>0.00</b> | <b>28,494,894.40</b>                                 | <b>3,756,700,000.00</b>  |
| 27  | 1210ka   | 2071/03/17    | 2072/03/15      | 0               | 12,917,600,000.00    | 0.00                                  | 12,917,600,000.00        | 100,427,870.30        | 0.00        | 100,427,870.30                     | 0.00        | 100,427,870.30                                       | 12,917,600,000.00        |
|   |          |               |                 |                 | <b>Sub-total</b>     |                                       | <b>12,917,600,000.00</b> | <b>100,427,870.30</b> | <b>0.00</b> | <b>100,427,870.30</b>              | <b>0.00</b> | <b>100,427,870.30</b>                                | <b>12,917,600,000.00</b> |

Government of Nepal  
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**Financial Statement of Domestic Borrowing (Loanwise)**

Fiscal Year: 2071/72

**Treasury Bills**

| S.N.   | LoanCode | Date Of Issue | Date Of Payment | Interest Rate %  | Opening loan balance     | New loan issue in current Fiscal Year | Total Loan               | Discount/ Interest      | Adjustment            | Payment during current fiscal year |                         | Outstanding loan upto the end of current Fiscal Year |
|--|----------|---------------|-----------------|------------------|--------------------------|---------------------------------------|--------------------------|-------------------------|-----------------------|------------------------------------|-------------------------|--|
|  |          |               |                 |                  |                          |                                       |                          |                         |                       | Interest                           | Principal               |  |
| <b>Treasury Bills-364 days discount based</b>          |          |               |                 |                  |                          |                                       |                          |                         |                       |                                    |                         |  |
| 28   | 1185ka   | 2070/09/23    | 2071/09/22      | 0                | 1,000,000,000.00         | 0                                     | 1,000,000,000.00         | 10,394,830.00           | 0.00                  | 0                                  | 10,394,830.00           | 1,000,000,000.00                                     |
|  | 1237ka   | 2071/09/22    | 2072/09/21      | 0                | 1,000,000,000.00         | 0                                     | 1,000,000,000.00         | 2,894,070.00            | 0.00                  | 0                                  | 0.00                    | 1,000,000,000.00                                     |
|  |          |               |                 | <b>Sub-total</b> | <b>1,000,000,000.00</b>  | <b>0.00</b>                           | <b>1,000,000,000.00</b>  | <b>13,288,900.00</b>    | <b>0.00</b>           | <b>0.00</b>                        | <b>10,394,830.00</b>    | <b>1,000,000,000.00</b>                              |
| 29   | 1211ka   | 2071/03/24    | 2072/03/22      | 0                | 4,000,000,000.00         | 0                                     | 4,000,000,000.00         | 18,307,600.00           | 0.00                  | 0                                  | 18,307,600.00           | 4,000,000,000.00                                     |
|  |          |               |                 | <b>Sub-total</b> | <b>4,000,000,000.00</b>  | <b>0.00</b>                           | <b>4,000,000,000.00</b>  | <b>18,307,600.00</b>    | <b>0.00</b>           | <b>0.00</b>                        | <b>18,307,600.00</b>    | <b>4,000,000,000.00</b>                              |
| 30   | 1167ka   | 2070/05/18    | 2071/05/17      | 0                | 1,000,000,000.00         | 0                                     | 1,000,000,000.00         | 9,918,640.00            | 0.00                  | 0                                  | 9,918,640.00            | 1,000,000,000.00                                     |
|  | 1219ka   | 2071/05/18    | 2072/05/15      | 0                | 1,000,000,000.00         | 0                                     | 1,000,000,000.00         | 5,060,220.00            | 0.00                  | 0                                  | 0.00                    | 1,000,000,000.00                                     |
|  |          |               |                 | <b>Sub-total</b> | <b>1,000,000,000.00</b>  | <b>0.00</b>                           | <b>1,000,000,000.00</b>  | <b>14,978,860.00</b>    | <b>0.00</b>           | <b>0.00</b>                        | <b>9,918,640.00</b>     | <b>1,000,000,000.00</b>                              |
| 31   | 1191ka   | 2070/11/06    | 2071/11/05      | 0                | 1,000,000,000.00         | 0                                     | 1,000,000,000.00         | 9,572,000.00            | 0.00                  | 0                                  | 9,572,000.00            | 1,000,000,000.00                                     |
|  | 1243ka   | 2071/11/06    | 2072/11/04      | 0                | 1,000,000,000.00         | 0                                     | 1,000,000,000.00         | 15,148,165.00           | 0.00                  | 0                                  | 0.00                    | 1,000,000,000.00                                     |
|  |          |               |                 | <b>Sub-total</b> | <b>1,000,000,000.00</b>  | <b>0.00</b>                           | <b>1,000,000,000.00</b>  | <b>24,720,165.00</b>    | <b>0.00</b>           | <b>0.00</b>                        | <b>9,572,000.00</b>     | <b>1,000,000,000.00</b>                              |
| <b>Total of Treasury Bills-364 days discount based</b> |          |               |                 |                  |                          |                                       |                          |                         |                       |                                    |                         |  |
|  |          |               |                 |                  | <b>46,611,800,000.00</b> | <b>0.00</b>                           | <b>46,611,800,000.00</b> | <b>512,899,927.18</b>   | <b>-12,529,590.00</b> | <b>0.00</b>                        | <b>1,487,470,410.00</b> | <b>45,111,800,000.00</b>                             |
| <b>Total of 364 days treasury bills</b>                |          |               |                 |                  |                          |                                       |                          |                         |                       |                                    |                         |  |
|  |          |               |                 |                  | <b>68,080,732,510.25</b> | <b>0.00</b>                           | <b>68,080,732,510.25</b> | <b>1,256,616,687.20</b> | <b>-12,529,590.00</b> | <b>0.00</b>                        | <b>1,487,470,410.00</b> | <b>66,580,732,510.25</b>                             |
| <b>Treasury Bills-182 days discount based</b>          |          |               |                 |                  |                          |                                       |                          |                         |                       |                                    |                         |  |
| 32   | 176ka    | 2070/11/27    | 2071/05/24      | 0                | 525,000,000.00           | 0                                     | 525,000,000.00           | 816,350.00              | 0.00                  | 0                                  | 816,350.00              | 525,000,000.00                                       |
|  | 187ka    | 2071/05/24    | 2071/11/26      | 0                | 525,000,000.00           | 0                                     | 525,000,000.00           | 610,960.00              | 0.00                  | 0                                  | 610,960.00              | 525,000,000.00                                       |
|  | 197ka    | 2071/11/26    | 2072/05/22      | 0                | 525,000,000.00           | 0                                     | 525,000,000.00           | 2,453,555.00            | 0.00                  | 0                                  | 0.00                    | 525,000,000.00                                       |
|  |          |               |                 | <b>Sub-total</b> | <b>525,000,000.00</b>    | <b>0.00</b>                           | <b>525,000,000.00</b>    | <b>3,880,865.00</b>     | <b>0.00</b>           | <b>0.00</b>                        | <b>1,427,310.00</b>     | <b>525,000,000.00</b>                                |

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**Financial Statement of Domestic Borrowing (Loanwise)**

Fiscal Year: 2071/72

**Treasury Bills**

| S.N.  | LoanCode | Date Of Issue | Date Of Payment | Interest Rate % | Opening loan balance | New loan issue in current Fiscal Year | Total Loan              | Discount/ Interest   | Adjustment           | Payment during current fiscal year |                          | Outstanding loan upto the end of current Fiscal Year |
|---|----------|---------------|-----------------|-----------------|----------------------|---------------------------------------|-------------------------|----------------------|----------------------|------------------------------------|--------------------------|--|
|   |          |               |                 |                 |                      |                                       |                         |                      |                      | Interest                           | Principal                |  |
| <b>Treasury Bills-182 days discount based</b> |          |               |                 |                 |                      |                                       |                         |                      |                      |                                    |                          |  |
| 33  | 177ka    | 2070/12/04    | 2071/05/31      | 0               | 500,000,000.00       |                                       | 500,000,000.00          | 929,760.00           | 0.00                 | 929,760.00                         |                          | 500,000,000.00                                       |
|   | 188ka    | 2071/05/31    | 2071/12/03      | 0               | 500,000,000.00       |                                       | 500,000,000.00          | 818,750.00           | 0.00                 | 818,750.00                         |                          | 500,000,000.00                                       |
|   | 198ka    | 2071/12/03    | 2072/05/29      | 0               | 500,000,000.00       |                                       | 500,000,000.00          | 2,147,620.00         | 0.00                 | 2,147,620.00                       |                          | 500,000,000.00                                       |
|   |          |               |                 |                 | <b>Sub-total</b>     |                                       | <b>500,000,000.00</b>   | <b>3,896,130.00</b>  | <b>0.00</b>          | <b>1,748,510.00</b>                | <b>0.00</b>              | <b>500,000,000.00</b>                                |
| 34  | 178ka    | 2070/12/11    | 2071/06/07      | 0               | 500,000,000.00       |                                       | 500,000,000.00          | 476,600.00           | 0.00                 | 476,600.00                         |                          | 500,000,000.00                                       |
|   | 189ka    | 2071/06/07    | 2071/12/10      | 0               | 500,000,000.00       |                                       | 500,000,000.00          | 1,677,165.00         | 0.00                 | 1,677,165.00                       |                          | 500,000,000.00                                       |
|   | 199ka    | 2071/12/10    | 2072/06/05      | 0               | 500,000,000.00       |                                       | 500,000,000.00          | 2,147,850.00         | 0.00                 | 2,147,850.00                       |                          | 500,000,000.00                                       |
|   |          |               |                 |                 | <b>Sub-total</b>     |                                       | <b>500,000,000.00</b>   | <b>4,301,615.00</b>  | <b>0.00</b>          | <b>2,153,765.00</b>                | <b>0.00</b>              | <b>500,000,000.00</b>                                |
| 35  | 179ka    | 2070/12/18    | 2071/06/14      | 0               | 300,000,000.00       |                                       | 300,000,000.00          | 299,199.99           | 0.00                 | 299,199.99                         |                          | 300,000,000.00                                       |
|   | 190ka    | 2071/06/14    | 2071/12/17      | 0               | 300,000,000.00       |                                       | 300,000,000.00          | 1,904,260.00         | 0.00                 | 1,904,260.00                       |                          | 300,000,000.00                                       |
|   | 200ka    | 2071/12/17    | 2072/06/12      | 0               | 300,000,000.00       |                                       | 300,000,000.00          | 1,334,940.00         | 0.00                 | 1,334,940.00                       |                          | 300,000,000.00                                       |
|   |          |               |                 |                 | <b>Sub-total</b>     |                                       | <b>300,000,000.00</b>   | <b>3,538,399.99</b>  | <b>0.00</b>          | <b>2,203,459.99</b>                | <b>0.00</b>              | <b>300,000,000.00</b>                                |
| 36  | 182ka    | 2071/02/20    | 2071/08/16      | 0               | 4,500,000,000.00     |                                       | 4,500,000,000.00        | 18,320,540.00        | -9,160,270.00        | 9,160,270.00                       | -4,490,839,730.00        | 0.00   |
|   |          |               |                 |                 | <b>Sub-total</b>     |                                       | <b>4,500,000,000.00</b> | <b>18,320,540.00</b> | <b>-9,160,270.00</b> | <b>9,160,270.00</b>                | <b>-4,490,839,730.00</b> | <b>0.00</b>  |
| 37  | 183ka    | 2071/02/27    | 2071/08/23      | 0               | 2,500,000,000.00     |                                       | 2,500,000,000.00        | 5,033,770.00         | 0.00                 | 5,033,770.00                       |                          | 2,500,000,000.00                                     |
|   | 193ka    | 2071/08/23    | 2072/02/26      | 0               | 2,500,000,000.00     |                                       | 2,500,000,000.00        | 6,176,520.00         | -3,088,260.00        | 3,088,260.00                       | -2,496,911,740.00        | 0.00   |
|   |          |               |                 |                 | <b>Sub-total</b>     |                                       | <b>2,500,000,000.00</b> | <b>11,210,290.00</b> | <b>-3,088,260.00</b> | <b>8,122,030.00</b>                | <b>-2,496,911,740.00</b> | <b>0.00</b>  |
| 38  | 184ka    | 2071/03/03    | 2071/09/01      | 0               | 3,150,000,000.00     |                                       | 3,150,000,000.00        | 6,500,500.00         | 0.00                 | 6,500,500.00                       |                          | 3,150,000,000.00                                     |
|   | 194ka    | 2071/09/01    | 2072/03/01      | 0               | 3,150,000,000.00     |                                       | 3,150,000,000.00        | 3,722,865.00         | 0.00                 | 3,722,865.00                       |                          | 3,150,000,000.00                                     |
|   |          |               |                 |                 | <b>Sub-total</b>     |                                       | <b>3,150,000,000.00</b> | <b>10,223,365.00</b> | <b>0.00</b>          | <b>10,223,365.00</b>               | <b>0.00</b>              | <b>3,150,000,000.00</b>                              |

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**Financial Statement of Domestic Borrowing (Loanwise)**

Fiscal Year: 2071/72

**Treasury Bills**

| S.N.  | LoanCode | Date Of Issue | Date Of Payment | Interest Rate % | Opening loan balance     | New loan issue in current Fiscal Year | Total Loan               | Discount/Interest     | Adjustment            | Payment during current fiscal year |                         | Outstanding loan upto the end of current Fiscal Year |
|---|----------|---------------|-----------------|-----------------|--------------------------|---------------------------------------|--------------------------|-----------------------|-----------------------|------------------------------------|-------------------------|--|
|   |          |               |                 |                 |                          |                                       |                          |                       |                       | Interest                           | Principal               |  |
| <b>Treasury Bills-182 days discount based</b> |          |               |                 |                 |                          |                                       |                          |                       |                       |                                    |                         |  |
| 39  | 183ka    | 2071/03/10    | 2071/09/08      | 0               | 2,650,750,000.00         | 0.00                                  | 2,650,750,000.00         | 5,611,853.75          | 0.00                  | 5,611,853.75                       | 0.00                    | 2,650,750,000.00                                     |
|   | 195ka    | 2071/09/08    | 2072/03/08      | 0               | 2,650,750,000.00         | 0.00                                  | 2,650,750,000.00         | 2,903,948.50          | 0.00                  | 2,903,948.50                       | 0.00                    | 2,650,750,000.00                                     |
|   |          |               |                 |                 | <b>2,650,750,000.00</b>  | <b>0.00</b>                           | <b>2,650,750,000.00</b>  | <b>8,515,802.25</b>   | <b>0.00</b>           | <b>8,515,802.25</b>                | <b>0.00</b>             | <b>2,650,750,000.00</b>                              |
| 40  | 175ka    | 2070/11/06    | 2071/05/03      | 0               | 1,500,000,000.00         | 0.00                                  | 1,500,000,000.00         | 4,495,710.00          | 0.00                  | 4,495,710.00                       | 0.00                    | 1,500,000,000.00                                     |
|   | 186ka    | 2071/05/03    | 2071/11/05      | 0               | 1,500,000,000.00         | 0.00                                  | 1,500,000,000.00         | 548,660.00            | 0.00                  | 548,660.00                         | 0.00                    | 1,500,000,000.00                                     |
|   | 196ka    | 2071/11/06    | 2072/05/01      | 0               | 1,500,000,000.00         | 0.00                                  | 1,500,000,000.00         | 10,091,680.00         | 0.00                  | 10,091,680.00                      | 0.00                    | 1,500,000,000.00                                     |
|   |          |               |                 |                 | <b>1,500,000,000.00</b>  | <b>0.00</b>                           | <b>1,500,000,000.00</b>  | <b>15,136,050.00</b>  | <b>0.00</b>           | <b>15,136,050.00</b>               | <b>0.00</b>             | <b>1,500,000,000.00</b>                              |
| 41  | 180ka    | 2071/01/09    | 2071/07/04      | 0               | 2,250,000,000.00         | 0.00                                  | 2,250,000,000.00         | 1,415,690.00          | 0.00                  | 1,415,690.00                       | 0.00                    | 2,250,000,000.00                                     |
|   | 191ka    | 2071/07/04    | 2072/01/08      | 0               | 2,250,000,000.00         | 0.00                                  | 2,250,000,000.00         | 13,499,270.00         | 0.00                  | 13,499,270.00                      | 0.00                    | 2,250,000,000.00                                     |
|   | 201ka    | 2072/01/08    | 2072/07/03      | 0               | 2,250,000,000.00         | 0.00                                  | 2,250,000,000.00         | 10,129,744.00         | 0.00                  | 10,129,744.00                      | 0.00                    | 2,250,000,000.00                                     |
|   |          |               |                 |                 | <b>2,250,000,000.00</b>  | <b>0.00</b>                           | <b>2,250,000,000.00</b>  | <b>25,044,704.00</b>  | <b>0.00</b>           | <b>25,044,704.00</b>               | <b>0.00</b>             | <b>2,250,000,000.00</b>                              |
| 42  | 181ka    | 2071/02/06    | 2071/08/02      | 0               | 1,283,425,000.00         | 0.00                                  | 1,283,425,000.00         | 1,699,751.95          | 0.00                  | 1,699,751.95                       | 0.00                    | 1,283,425,000.00                                     |
|   | 192ka    | 2071/08/02    | 2072/02/05      | 0               | 1,283,425,000.00         | 0.00                                  | 1,283,425,000.00         | 2,631,359.12          | 0.00                  | 2,631,359.12                       | 0.00                    | 1,283,425,000.00                                     |
|   | 202ka    | 2072/02/05    | 2072/08/01      | 0               | 1,283,425,000.00         | 0.00                                  | 1,283,425,000.00         | 4,365,389.17          | 0.00                  | 4,365,389.17                       | 0.00                    | 1,283,425,000.00                                     |
|   |          |               |                 |                 | <b>1,283,425,000.00</b>  | <b>0.00</b>                           | <b>1,283,425,000.00</b>  | <b>8,696,700.24</b>   | <b>0.00</b>           | <b>8,696,700.24</b>                | <b>0.00</b>             | <b>1,283,425,000.00</b>                              |
|   |          |               |                 |                 | <b>19,659,175,000.00</b> | <b>0.00</b>                           | <b>19,659,175,000.00</b> | <b>112,764,441.48</b> | <b>-12,248,530.00</b> | <b>67,844,953.31</b>               | <b>6,987,751,470.00</b> | <b>12,659,175,000.00</b>                             |
|   |          |               |                 |                 | <b>19,659,175,000.00</b> | <b>0.00</b>                           | <b>19,659,175,000.00</b> | <b>112,764,441.48</b> | <b>-12,248,530.00</b> | <b>67,844,953.31</b>               | <b>6,987,751,470.00</b> | <b>12,659,175,000.00</b>                             |



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**Financial Statement of Domestic Borrowing (Loanwise)**

Fiscal Year: 2071/72

**Treasury Bills**

| S.N.   | LoanCode | Date Of Issue | Date Of Payment  | Interest Rate % | Opening loan balance     | New loan issue in current Fiscal Year | Total Loan               | Discount/ Interest   | Adjustment  | Payment during current fiscal year |                          | Outstanding loan upto the end of current Fiscal Year |
|--|----------|---------------|------------------|-----------------|--------------------------|---------------------------------------|--------------------------|----------------------|-------------|------------------------------------|--------------------------|--|
|  |          |               |                  |                 |                          |                                       |                          |                      |             | Interest                           | Principal                |  |
| <b>Treasury Bills-91 days discount based</b> |          |               |                  |                 |                          |                                       |                          |                      |             |                                    |                          |  |
| 43   | 1212     | 2071/03/31    | 2071/06/28       | 0               | 10,500,000,000.00        |                                       | 10,500,000,000.00        | 10,499.99            | 0.00        | 10,499.99                          | 10,499.99                | 10,500,000,000.00                                    |
|  | 1225     | 2071/06/28    | 2071/09/29       | 0               | 10,500,000,000.00        |                                       | 10,500,000,000.00        | 21,952,542.50        | 0.00        | 21,952,542.50                      | 21,952,542.50            | 10,500,000,000.00                                    |
|  | 1238     | 2071/09/29    | 2072/01/01       | 0               | 10,500,000,000.00        |                                       | 10,500,000,000.00        | 15,657,470.00        | 0.00        | 7,828,735.00                       | 5,500,000,000.00         | 5,000,000,000.00                                     |
|  | 1251     | 2072/01/01    | 2072/03/29       | 0               | 5,000,000,000.00         |                                       | 5,000,000,000.00         | 14,978,399.96        | 0.00        | 7,489,199.98                       | 4,900,000,000.00         | 100,000,000.00                                       |
|  |          |               | <b>Sub-total</b> |                 | <b>10,500,000,000.00</b> |                                       | <b>10,500,000,000.00</b> | <b>52,598,912.45</b> | <b>0.00</b> | <b>37,280,977.47</b>               | <b>10,437,280,977.47</b> | <b>100,000,000.00</b>                                |
| 44   | 1200     | 2071/01/09    | 2071/04/06       | 0               | 3,000,000,000.00         |                                       | 3,000,000,000.00         | 335,020.00           | 0.00        | 335,020.00                         | 335,020.00               | 3,000,000,000.00                                     |
|  | 1213     | 2071/04/06    | 2071/07/04       | 0               | 3,000,000,000.00         |                                       | 3,000,000,000.00         | 41,680.00            | 0.00        | 41,680.00                          | 41,680.00                | 3,000,000,000.00                                     |
|  | 1226     | 2071/07/04    | 2071/10/06       | 0               | 3,000,000,000.00         |                                       | 3,000,000,000.00         | 4,802,274.00         | 0.00        | 4,802,274.00                       | 4,802,274.00             | 3,000,000,000.00                                     |
|  | 1239     | 2071/10/06    | 2072/01/08       | 0               | 3,000,000,000.00         |                                       | 3,000,000,000.00         | 5,808,550.00         | 0.00        | 5,808,550.00                       | 5,808,550.00             | 3,000,000,000.00                                     |
|  | 1252     | 2072/01/08    | 2072/04/05       | 0               | 3,000,000,000.00         |                                       | 3,000,000,000.00         | 4,462,726.00         | 0.00        | 0.00                               | 0.00                     | 3,000,000,000.00                                     |
|  |          |               | <b>Sub-total</b> |                 | <b>3,000,000,000.00</b>  |                                       | <b>3,000,000,000.00</b>  | <b>15,450,250.00</b> | <b>0.00</b> | <b>10,987,524.00</b>               | <b>10,987,524.00</b>     | <b>3,000,000,000.00</b>                              |
| 45   | 1201     | 2071/01/16    | 2071/04/13       | 0               | 500,000,000.00           |                                       | 500,000,000.00           | 46,902.50            | 0.00        | 46,902.50                          | 46,902.50                | 500,000,000.00                                       |
|  | 1214     | 2071/04/13    | 2071/07/11       | 0               | 500,000,000.00           |                                       | 500,000,000.00           | 6,540.00             | 0.00        | 6,540.00                           | 6,540.00                 | 500,000,000.00                                       |
|  | 1227     | 2071/07/11    | 2071/10/13       | 0               | 500,000,000.00           |                                       | 500,000,000.00           | 644,779.50           | 0.00        | 644,779.50                         | 644,779.50               | 500,000,000.00                                       |
|  | 1240     | 2071/10/13    | 2072/01/15       | 0               | 500,000,000.00           |                                       | 500,000,000.00           | 900.00               | 0.00        | 900.00                             | 900.00                   | 500,000,000.00                                       |
|  | 1253     | 2072/01/15    | 2072/04/12       | 0               | 500,000,000.00           |                                       | 500,000,000.00           | 743,787.67           | 0.00        | 0.00                               | 0.00                     | 500,000,000.00                                       |
|  |          |               | <b>Sub-total</b> |                 | <b>500,000,000.00</b>    |                                       | <b>500,000,000.00</b>    | <b>1,442,819.67</b>  | <b>0.00</b> | <b>698,722.00</b>                  | <b>698,722.00</b>        | <b>500,000,000.00</b>                                |

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Fiscal Year: 2071/72

**Treasury Bills**

| S.N.   | LoanCode | Date Of Issue | Date Of Payment | Interest Rate % | Opening loan balance | New loan issue in current Fiscal Year | Total Loan              | Discount/ Interest   | Adjustment  | Payment during current fiscal year |                         | Outstanding loan upto the end of current Fiscal Year |
|--|----------|---------------|-----------------|-----------------|----------------------|---------------------------------------|-------------------------|----------------------|-------------|------------------------------------|-------------------------|--|
|  |          |               |                 |                 |                      |                                       |                         |                      |             | Interest                           | Principal               |  |
| <b>Treasury Bills-91 days discount based</b> |          |               |                 |                 |                      |                                       |                         |                      |             |                                    |                         |  |
| 46   | 1202     | 2071/01/23    | 2071/04/20      | 0               | 2,000,000,000.00     |                                       | 2,000,000,000.00        | 197,190.00           | 0.00        | 197,190.00                         | 197,190.00              | 2,000,000,000.00                                     |
|  | 1215     | 2071/04/20    | 2071/07/18      | 0               | 2,000,000,000.00     |                                       | 2,000,000,000.00        | 20,950.00            | 0.00        | 20,950.00                          | 20,950.00               | 2,000,000,000.00                                     |
|  | 1228     | 2071/07/18    | 2071/10/20      | 0               | 2,000,000,000.00     |                                       | 2,000,000,000.00        | 2,319,918.00         | 0.00        | 2,319,918.00                       | 2,319,918.00            | 2,000,000,000.00                                     |
|  | 1241     | 2071/10/20    | 2072/01/22      | 0               | 2,000,000,000.00     |                                       | 2,000,000,000.00        | 4,156,960.00         | 0.00        | 4,156,960.00                       | 4,156,960.00            | 2,000,000,000.00                                     |
|  | 1254     | 2072/01/22    | 2072/04/19      | 0               | 2,000,000,000.00     |                                       | 2,000,000,000.00        | 2,975,150.67         | 0.00        | 2,975,150.67                       | 2,975,150.67            | 2,000,000,000.00                                     |
|  |          |               |                 |                 | <b>Sub-total</b>     |                                       | <b>2,000,000,000.00</b> | <b>9,670,168.67</b>  | <b>0.00</b> | <b>6,695,018.00</b>                | <b>0.00</b>             | <b>2,000,000,000.00</b>                              |
| 47   | 1203     | 2071/01/30    | 2071/04/27      | 0               | 850,000,000.00       |                                       | 850,000,000.00          | 73,432.49            | 0.00        | 73,432.49                          | 73,432.49               | 850,000,000.00                                       |
|  | 1216     | 2071/04/27    | 2071/07/25      | 0               | 850,000,000.00       |                                       | 850,000,000.00          | 850.00               | 0.00        | 850.00                             | 850.00                  | 850,000,000.00                                       |
|  | 1229     | 2071/07/25    | 2071/10/27      | 0               | 850,000,000.00       |                                       | 850,000,000.00          | 531,050.00           | 0.00        | 531,050.00                         | 531,050.00              | 850,000,000.00                                       |
|  | 1242     | 2071/10/27    | 2072/01/29      | 0               | 850,000,000.00       |                                       | 850,000,000.00          | 1,771,460.00         | 0.00        | 1,771,460.00                       | 1,771,460.00            | 850,000,000.00                                       |
|  | 1255     | 2072/01/29    | 2072/04/26      | 0               | 850,000,000.00       |                                       | 850,000,000.00          | 975,000.00           | 0.00        | 975,000.00                         | 975,000.00              | 850,000,000.00                                       |
|  |          |               |                 |                 | <b>Sub-total</b>     |                                       | <b>850,000,000.00</b>   | <b>3,551,792.49</b>  | <b>0.00</b> | <b>2,576,792.49</b>                | <b>0.00</b>             | <b>850,000,000.00</b>                                |
| 48   | 1204     | 2071/02/06    | 2071/05/03      | 0               | 4,980,000,000.00     |                                       | 4,980,000,000.00        | 3,071,802.65         | 0.00        | 3,071,802.65                       | 3,071,802.65            | 4,980,000,000.00                                     |
|  | 1217     | 2071/05/03    | 2071/08/02      | 0               | 4,980,000,000.00     |                                       | 4,980,000,000.00        | 156,555.00           | 0.00        | 156,555.00                         | 156,555.00              | 4,980,000,000.00                                     |
|  | 1230     | 2071/08/02    | 2071/11/05      | 0               | 4,980,000,000.00     |                                       | 4,980,000,000.00        | 2,889,855.00         | 0.00        | 2,889,855.00                       | 2,889,855.00            | 4,980,000,000.00                                     |
|  | 1243     | 2071/11/05    | 2071/02/05      | 0               | 4,980,000,000.00     |                                       | 4,980,000,000.00        | 38,468,879.98        | 0.00        | 38,468,879.98                      | 38,468,879.98           | 4,980,000,000.00                                     |
|  | 1256     | 2071/02/05    | 2072/05/01      | 0               | 2,770,000,000.00     |                                       | 2,770,000,000.00        | 0.00                 | 0.00        | 0.00                               | 0.00                    | 2,770,000,000.00                                     |
|  |          |               |                 |                 | <b>Sub-total</b>     |                                       | <b>4,980,000,000.00</b> | <b>44,587,092.63</b> | <b>0.00</b> | <b>25,352,652.64</b>               | <b>2,210,000,000.00</b> | <b>2,770,000,000.00</b>                              |

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**Treasury Bills**

| S.N.   | LoanCode | Date Of Issue | Date Of Payment  | Interest Rate % | Opening loan balance    | New loan issue in current Fiscal Year | Total Loan              | Discount/ Interest   | Adjustment  | Payment during current fiscal year |                         | Outstanding loan upto the end of current Fiscal Year |
|--|----------|---------------|------------------|-----------------|-------------------------|---------------------------------------|-------------------------|----------------------|-------------|------------------------------------|-------------------------|--|
|  |          |               |                  |                 |                         |                                       |                         |                      |             | Interest                           | Principal               |  |
| <b>Treasury Bills-91 days discount based</b> |          |               |                  |                 |                         |                                       |                         |                      |             |                                    |                         |  |
| 49   | 1205     | 2071/02/13    | 2071/05/10       | 0               | 2,250,000,000.00        |                                       | 2,250,000,000.00        | 243,460.00           | 0.00        | 243,460.00                         | 243,460.00              | 2,250,000,000.00                                     |
|  | 1218     | 2071/05/10    | 2071/08/09       | 0               | 2,250,000,000.00        |                                       | 2,250,000,000.00        | 239,640.00           | 0.00        | 239,640.00                         | 239,640.00              | 2,250,000,000.00                                     |
|  | 1231     | 2071/08/09    | 2071/11/12       | 0               | 2,250,000,000.00        |                                       | 2,250,000,000.00        | 4,500.00             | 0.00        | 2,250.00                           | 2,000,000,000.00        | 250,000,000.00                                       |
|  | 1244     | 2071/11/12    | 2072/02/12       | 0               | 250,000,000.00          |                                       | 250,000,000.00          | 250.00               | 0.00        | 250.00                             | 250.00                  | 250,000,000.00                                       |
|  | 1257     | 2072/02/12    | 2072/05/08       | 0               | 250,000,000.00          |                                       | 250,000,000.00          | 246,220.00           | 0.00        |                                    | 0.00                    | 250,000,000.00                                       |
|  |          |               | <b>Sub-total</b> |                 | <b>2,250,000,000.00</b> |                                       | <b>2,250,000,000.00</b> | <b>734,070.00</b>    | <b>0.00</b> | <b>485,600.00</b>                  | <b>2,000,000,000.00</b> | <b>250,000,000.00</b>                                |
| 50   | 1207     | 2071/02/27    | 2071/05/24       | 0               | 4,130,000,000.00        |                                       | 4,130,000,000.00        | 492,841.00           | 0.00        | 492,841.00                         | 492,841.00              | 4,130,000,000.00                                     |
|  | 1220     | 2071/05/24    | 2071/08/23       | 0               | 4,130,000,000.00        |                                       | 4,130,000,000.00        | 167,990.00           | 0.00        | 167,990.00                         | 167,990.00              | 4,130,000,000.00                                     |
|  | 1233     | 2071/08/23    | 2071/11/26       | 0               | 4,130,000,000.00        |                                       | 4,130,000,000.00        | 814,150.00           | 0.00        | 814,150.00                         | 814,150.00              | 4,130,000,000.00                                     |
|  | 1246     | 2071/11/26    | 2072/02/26       | 0               | 4,130,000,000.00        |                                       | 4,130,000,000.00        | 7,506,690.00         | 0.00        | 7,506,690.00                       | 7,506,690.00            | 4,130,000,000.00                                     |
|  | 1259     | 2072/02/26    | 2072/05/22       | 0               | 4,130,000,000.00        |                                       | 4,130,000,000.00        | 3,554,880.00         | 0.00        |                                    | 0.00                    | 4,130,000,000.00                                     |
|  |          |               | <b>Sub-total</b> |                 | <b>4,130,000,000.00</b> |                                       | <b>4,130,000,000.00</b> | <b>12,516,551.00</b> | <b>0.00</b> | <b>8,981,671.00</b>                | <b>0.00</b>             | <b>4,130,000,000.00</b>                              |
| 51   | 1208     | 2071/03/03    | 2071/05/31       | 0               | 4,500,000,000.00        |                                       | 4,500,000,000.00        | 541,440.00           | 0.00        | 541,440.00                         | 541,440.00              | 4,500,000,000.00                                     |
|  | 1221     | 2071/05/31    | 2071/09/01       | 0               | 4,500,000,000.00        |                                       | 4,500,000,000.00        | 2,060,420.00         | 0.00        | 2,060,420.00                       | 2,060,420.00            | 4,500,000,000.00                                     |
|  | 1234     | 2071/09/01    | 2071/12/03       | 0               | 4,500,000,000.00        |                                       | 4,500,000,000.00        | 1,280,990.00         | 0.00        | 1,280,990.00                       | 1,280,990.00            | 4,500,000,000.00                                     |
|  | 1247     | 2071/12/03    | 2072/03/01       | 0               | 4,500,000,000.00        |                                       | 4,500,000,000.00        | 9,124,165.00         | 0.00        | 9,124,165.00                       | 9,124,165.00            | 4,500,000,000.00                                     |
|  |          |               | <b>Sub-total</b> |                 | <b>4,500,000,000.00</b> |                                       | <b>4,500,000,000.00</b> | <b>13,007,015.00</b> | <b>0.00</b> | <b>13,007,015.00</b>               | <b>0.00</b>             | <b>4,500,000,000.00</b>                              |

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**Treasury Bills**

| S.N.   | LoanCode | Date Of Issue | Date Of Payment  | Interest Rate % | Opening loan balance    | New loan issue in current Fiscal Year | Total Loan              | Discount/ Interest   | Adjustment  | Payment during current fiscal year |             | Outstanding loan upto the end of current Fiscal Year |
|--|----------|---------------|------------------|-----------------|-------------------------|---------------------------------------|-------------------------|----------------------|-------------|------------------------------------|-------------|--|
|  |          |               |                  |                 |                         |                                       |                         |                      |             | Interest                           | Principal   |  |
| <b>Treasury Bills-91 days discount based</b> |          |               |                  |                 |                         |                                       |                         |                      |             |                                    |             |  |
| 52   | 1209     | 2071/03/10    | 2071/06/07       | 0               | 3,230,000,000.00        | 3,230,000,000.00                      | 3,230,000,000.00        | 374,293.00           | 0.00        | 374,293.00                         | 0.00        | 3,230,000,000.00                                     |
|  | 1222     | 2071/06/07    | 2071/09/08       | 0               | 3,230,000,000.00        | 3,230,000,000.00                      | 3,230,000,000.00        | 2,267,470.00         | 0.00        | 2,267,470.00                       | 0.00        | 3,230,000,000.00                                     |
|  | 1235     | 2071/09/08    | 2071/12/10       | 0               | 3,230,000,000.00        | 3,230,000,000.00                      | 3,230,000,000.00        | 620,250.00           | 0.00        | 620,250.00                         | 0.00        | 3,230,000,000.00                                     |
|  | 1248     | 2071/12/10    | 2072/03/08       | 0               | 3,230,000,000.00        | 3,230,000,000.00                      | 3,230,000,000.00        | 5,030,999.99         | 0.00        | 5,030,999.99                       | 0.00        | 3,230,000,000.00                                     |
|  | 1261     | 2072/03/08    | 2072/06/05       | 0               | 3,230,000,000.00        | 5,000,000,000.00                      | 8,230,000,000.00        | 4,907,419.99         | 0.00        | 4,907,419.99                       | 0.00        | 8,230,000,000.00                                     |
|  |          |               | <b>Sub-total</b> |                 | <b>3,230,000,000.00</b> | <b>5,000,000,000.00</b>               | <b>8,230,000,000.00</b> | <b>13,199,532.98</b> | <b>0.00</b> | <b>8,292,112.99</b>                | <b>0.00</b> | <b>8,292,112.99</b>                                  |
| 53   | 1211     | 2071/03/24    | 2071/06/21       | 0               | 3,060,000,000.00        | 3,060,000,000.00                      | 3,060,000,000.00        | 70,170.00            | 0.00        | 70,170.00                          | 0.00        | 3,060,000,000.00                                     |
|  | 1224     | 2071/06/21    | 2071/09/22       | 0               | 3,060,000,000.00        | 3,060,000,000.00                      | 3,060,000,000.00        | 9,785,050.00         | 0.00        | 9,785,050.00                       | 0.00        | 3,060,000,000.00                                     |
|  | 1237     | 2071/09/22    | 2071/12/24       | 0               | 3,060,000,000.00        | 3,060,000,000.00                      | 3,060,000,000.00        | 316,399.98           | 0.00        | 316,399.98                         | 0.00        | 3,060,000,000.00                                     |
|  | 1250     | 2071/12/24    | 2072/03/22       | 0               | 3,060,000,000.00        | 3,060,000,000.00                      | 3,060,000,000.00        | 3,606,720.00         | 0.00        | 3,606,720.00                       | 0.00        | 3,060,000,000.00                                     |
|  |          |               | <b>Sub-total</b> |                 | <b>3,060,000,000.00</b> | <b>0.00</b>                           | <b>3,060,000,000.00</b> | <b>13,778,339.98</b> | <b>0.00</b> | <b>13,778,339.98</b>               | <b>0.00</b> | <b>3,060,000,000.00</b>                              |
| 54   | 1206     | 2071/02/20    | 2071/05/17       | 0               | 228,200,000.00          | 228,200,000.00                        | 228,200,000.00          | 26,654.99            | 0.00        | 26,654.99                          | 0.00        | 228,200,000.00                                       |
|  | 1219     | 2071/05/17    | 2071/08/16       | 0               | 228,200,000.00          | 228,200,000.00                        | 228,200,000.00          | 9,836.80             | 0.00        | 9,836.80                           | 0.00        | 228,200,000.00                                       |
|  | 1232     | 2071/08/16    | 2071/11/19       | 0               | 228,200,000.00          | 228,200,000.00                        | 228,200,000.00          | 228.19               | 0.00        | 228.19                             | 0.00        | 228,200,000.00                                       |
|  | 1245     | 2071/11/19    | 2072/02/19       | 0               | 228,200,000.00          | 228,200,000.00                        | 228,200,000.00          | 228.20               | 0.00        | 228.20                             | 0.00        | 228,200,000.00                                       |
|  | 1258     | 2072/02/19    | 2072/05/15       | 0               | 228,200,000.00          | 228,200,000.00                        | 228,200,000.00          | 223,471.80           | 0.00        | 223,471.80                         | 0.00        | 228,200,000.00                                       |
|  |          |               | <b>Sub-total</b> |                 | <b>228,200,000.00</b>   | <b>0.00</b>                           | <b>228,200,000.00</b>   | <b>260,419.98</b>    | <b>0.00</b> | <b>36,948.18</b>                   | <b>0.00</b> | <b>228,200,000.00</b>                                |

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**Financial Statement of Domestic Borrowing (Loanwise)**

Fiscal Year: 2071/72

**Treasury Bills**

| S.N.   | LoanCode | Date Of Issue | Date Of Payment                                       | Interest Rate % | Opening loan balance     | New loan issue in current Fiscal Year | Total Loan               | Discount/ Interest    | Adjustment     | Payment during current fiscal year |                          | Outstanding loan upto the end of current Fiscal Year |
|--|----------|---------------|---|-----------------|--------------------------|---------------------------------------|--------------------------|-----------------------|----------------|------------------------------------|--------------------------|--|
|  |          |               |   |                 |                          |                                       |                          |                       |                | Interest                           | Principal                |  |
| <b>Treasury Bills-91 days discount based</b> |          |               |   |                 |                          |                                       |                          |                       |                |                                    |                          |  |
| 55   | 1210     | 2071/03/17    | 2071/06/14  | 0               | 6,000,000,000.00         |                                       | 6,000,000,000.00         | 684,772.00            | 0.00           | 684,772.00                         |                          | 6,000,000,000.00                                     |
|  | 1223     | 2071/06/14    | 2071/09/08  | 0               | 6,000,000,000.00         |                                       | 6,000,000,000.00         | 2,267,470.00          | 0.00           | 18,538,580.00                      |                          | 6,000,000,000.00                                     |
|  | 1236     | 2071/09/16    | 2071/12/17  | 0               | 6,000,000,000.00         |                                       | 6,000,000,000.00         | 517,410.00            | 0.00           | 517,410.00                         |                          | 6,000,000,000.00                                     |
|  | 1249     | 2071/12/17    | 2072/03/15  | 0               | 6,000,000,000.00         |                                       | 6,000,000,000.00         | 11,015,600.00         | 0.00           | 11,015,600.00                      |                          | 6,000,000,000.00                                     |
|  | 1262     | 2072/03/15    | 2072/06/12  | 0               | 6,000,000,000.00         | 5,000,000,000.00                      | 11,000,000,000.00        | 4,613,300.00          | 0.00           | 0.00                               |                          | 11,000,000,000.00                                    |
|  |          |               | <b>Sub-total</b>                                      |                 | <b>6,000,000,000.00</b>  | <b>5,000,000,000.00</b>               | <b>11,000,000,000.00</b> | <b>19,098,552.00</b>  | <b>0.00</b>    | <b>30,756,362.00</b>               | <b>0.00</b>              | <b>11,000,000,000.00</b>                             |
|  |          |               | <b>Total of Treasury Bills-91 days discount based</b> |                 | <b>45,228,200,000.00</b> | <b>10,000,000,000.00</b>              | <b>55,228,200,000.00</b> | <b>199,715,206.85</b> | <b>0.00</b>    | <b>158,729,735.75</b>              | <b>14,610,000,000.00</b> | <b>40,618,200,000.00</b>                             |
|  |          |               | <b>Total of 91 days treasury bills</b>                |                 | <b>45,228,200,000.00</b> | <b>10,000,000,000.00</b>              | <b>55,228,200,000.00</b> | <b>199,715,206.85</b> | <b>0.00</b>    | <b>158,729,735.75</b>              | <b>14,610,000,000.00</b> | <b>40,618,200,000.00</b>                             |
| <b>Treasury Bills-38 days discount based</b> |          |               |   |                 |                          |                                       |                          |                       |                |                                    |                          |  |
| 56   | 227      | 2071/03/10    | 2071/04/06  | 0               | 500,000,000.00           |                                       | 500,000,000.00           | 4,000.00              | 0.00           | 4,000.00                           |                          | 500,000,000.00                                       |
|  | 229      | 2071/04/06    | 2071/05/03  | 0               | 500,000,000.00           |                                       | 500,000,000.00           | 500.00                | 0.00           | 500.00                             |                          | 500,000,000.00                                       |
|  | 231      | 2071/05/03    | 2071/05/31  | 0               | 500,000,000.00           |                                       | 500,000,000.00           | 499.99                | 0.00           | 499.99                             |                          | 500,000,000.00                                       |
|  | 233      | 2071/05/31    | 2071/06/28  | 0               | 500,000,000.00           |                                       | 500,000,000.00           | 3,100.00              | 0.00           | 3,100.00                           |                          | 500,000,000.00                                       |
|  | 235      | 2071/06/28    | 2071/07/25  | 0               | 500,000,000.00           |                                       | 500,000,000.00           | 194,900.00            | 0.00           | 194,900.00                         |                          | 500,000,000.00                                       |
|  | 237      | 2071/07/25    | 2071/08/23  | 0               | 500,000,000.00           |                                       | 500,000,000.00           | 1,000.00              | -500.00        | 500.00                             | 499,999,500.00           | 500,000,000.00                                       |
|  |          |               | <b>Sub-total</b>                                      |                 | <b>500,000,000.00</b>    | <b>0.00</b>                           | <b>500,000,000.00</b>    | <b>203,999.99</b>     | <b>-500.00</b> | <b>203,499.99</b>                  | <b>499,999,500.00</b>    | <b>500,202,999.99</b>                                |
|  |          |               | <b>Total of 38 days treasury bills</b>                |                 | <b>500,000,000.00</b>    | <b>0.00</b>                           | <b>500,000,000.00</b>    | <b>203,999.99</b>     | <b>-500.00</b> | <b>203,499.99</b>                  | <b>499,999,500.00</b>    | <b>500,202,999.99</b>                                |

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**Financial Statement of Domestic Borrowing (Loanwise)**

Fiscal Year: 2071/72

**Treasury Bills**

| S.N.   | LoanCode | Date Of Issue | Date Of Payment | Interest Rate %                                       | Opening loan balance      | New loan issue in current Fiscal Year | Total Loan                | Discount/ Interest      | Adjustment            | Payment during current fiscal year |                          | Outstanding loan upto the end of current Fiscal Year |                           |
|--|----------|---------------|-----------------|---|---------------------------|---------------------------------------|---------------------------|-------------------------|-----------------------|------------------------------------|--------------------------|--|---------------------------|
|  |          |               |                 |   |                           |                                       |                           |                         |                       | Interest                           | Principal                |  | Total                     |
| <b>Treasury Bills-28 days discount based</b> |          |               |                 |   |                           |                                       |                           |                         |                       |                                    |                          |  |                           |
| 57   | 228      | 2071/03/17    | 2071/04/13      | 0   | 3,000,000,000.00          | 0.00                                  | 3,000,000,000.00          | 20,250.00               | 0.00                  | 20,250.00                          | 0.00                     | 20,250.00  | 3,000,000,000.00          |
|  | 230      | 2071/04/13    | 2071/05/10      | 0   | 3,000,000,000.00          | 0.00                                  | 3,000,000,000.00          | 3,700.00                | 0.00                  | 3,700.00                           | 0.00                     | 3,700.00   | 3,000,000,000.00          |
|  | 232      | 2071/05/10    | 2071/06/07      | 0   | 3,000,000,000.00          | 0.00                                  | 3,000,000,000.00          | 6,250.00                | 0.00                  | 6,250.00                           | 0.00                     | 6,250.00   | 3,000,000,000.00          |
|  | 234      | 2071/06/07    | 2071/07/04      | 0   | 3,000,000,000.00          | 0.00                                  | 3,000,000,000.00          | 681,193.22              | 0.00                  | 681,193.22                         | 0.00                     | 681,193.22   | 3,000,000,000.00          |
|  | 236      | 2071/07/04    | 2071/08/02      | 0   | 3,000,000,000.00          | 0.00                                  | 3,000,000,000.00          | 1,053,530.00            | 0.00                  | 1,053,530.00                       | 0.00                     | 1,053,530.00   | 3,000,000,000.00          |
|  | 238      | 2071/08/02    | 2071/09/01      | 0   | 3,000,000,000.00          | 0.00                                  | 3,000,000,000.00          | 272,319.98              | -136,159.99           | 136,159.99                         | 2,999,863,840.01         | 3,000,000,000.00                                     | 0.00                      |
|  |          |               |                 | <b>Sub-total</b>                                      | <b>3,000,000,000.00</b>   | <b>0.00</b>                           | <b>3,000,000,000.00</b>   | <b>2,037,248.20</b>     | <b>-136,159.99</b>    | <b>1,901,088.21</b>                | <b>2,999,863,840.01</b>  | <b>3,001,764,923.22</b>                              | <b>0.00</b>               |
|  |          |               |                 | <b>Total of Treasury Bills-28 days discount based</b> | <b>3,500,000,000.00</b>   | <b>0.00</b>                           | <b>3,500,000,000.00</b>   | <b>2,241,243.19</b>     | <b>-136,659.99</b>    | <b>2,104,583.20</b>                | <b>3,499,863,340.01</b>  | <b>3,501,967,923.21</b>                              | <b>0.00</b>               |
|  |          |               |                 | <b>Total of 28 days treasury bills</b>                | <b>3,500,000,000.00</b>   | <b>0.00</b>                           | <b>3,500,000,000.00</b>   | <b>2,241,243.19</b>     | <b>-136,659.99</b>    | <b>2,104,583.20</b>                | <b>3,499,863,340.01</b>  | <b>3,501,967,923.21</b>                              | <b>0.00</b>               |
|  |          |               |                 | <b>Grand Total</b>                                    | <b>136,468,107,510.25</b> | <b>10,000,000,000.00</b>              | <b>146,468,107,510.25</b> | <b>1,571,337,578.72</b> | <b>-24,914,779.99</b> | <b>1,600,825,479.22</b>            | <b>26,585,085,220.01</b> | <b>277,459,10,699.23</b>                             | <b>119,858,107,510.25</b> |

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### Status of Share Investment as of FY 2014/15

#### a. Share investment as of Share Type

(Rs in Millions)

| S.N. | Type of Share                        | Up To FY 012/13 | FY 2013/14 | FY 2014/15 | Up to FY 2014/15 | Percentage |
|------|--------------------------------------|-----------------|------------|------------|------------------|------------|
| 1    | Primary Share                        | 110,056.19      | 113,841.66 | 14,886.53  | 128,728.18       | 90.08      |
| 2    | Preference Share                     | 10,576.75       | 10,576.75  | (787.00)   | 9,789.75         | 6.85       |
| 3    | Share in International Organizations | -               | 2,402.91   | 1,986.41   | 4,389.32         | 3.07       |
|      | Total                                | 120,632.94      | 126,821.32 | 16,085.94  | 142,907.26       | 100.00     |

\* Note: Share invested on international share is of primary type.

#### b. Share investment as of Organization formulation Acts

(Rs in Millions)

| S.N. | Act                                    | No. of Org. | FY 2013/14 | FY 2014/15 | Up to FY 2014/15 | Percentage |
|------|--|-------------|------------|------------|------------------|------------|
| 1    | Communication Act                      | 2           | 2,082.15   | 250.00     | 2,332.15         | 1.63       |
| 2    | Company Act                            | 68          | 29,262.77  | 1,413.80   | 30,676.58        | 21.47      |
| 3    | Cooperative Act                        | 2           | 11.14      | -          | 11.14            | 0.01       |
| 4    | Public Enterprises Act                 | 6           | 2,922.13   | -          | 2,922.13         | 2.04       |
| 5    | Industrial Development provisioned Act | 2           | 123.34     | -          | 123.34           | 0.09       |
| 6    | Special Acts                           | 20          | 89,919.64  | 12,468.05  | 102,387.68       | 71.65      |
| 7    | Other Various Acts                     | 7           | 97.24      | (32.32)    | 64.91            | 0.05       |
| 8    | International Organizations Share      | 2           | 2,402.91   | 1,986.41   | 4,389.32         | 3.07       |
|      | Total                                  | 107         | 126,821.32 | 16,085.94  | 142,907.26       | 100.00     |

Note: Share investment on IMF and SAARC Development Fund is included in International Organizations Share.

#### c. Share investment on the basis of Organizations Existence

(Rs in Millions)

| S.N. | Particulars                | No. of Org. | FY 2013/14 | FY 2014/15 | Up to FY 2014/15 | Percentage |
|------|----------------------------|-------------|------------|------------|------------------|------------|
| 1    | Existing Organizations     | 78          | 126,166.62 | 16,085.94  | 142,252.56       | 99.54      |
| 2    | Non-Existing Organizations | 29          | 654.70     | -          | 654.70           | 0.46       |
|      | Total                      | 107         | 126,821.32 | 16,085.94  | 142,907.26       | 100.00     |

#### d. Ten Organizations Having Higher Share Investment

(Rs in Millions)

|     | Organization                           | Share    | Percentage |
|-----|--|----------|------------|
| 1.  | Nepal Electricity Authority            | 59174.48 | 41.41      |
| 2.  | Civil Aviation Authority of Nepal      | 17362.47 | 12.15      |
| 3.  | Nepal Telecom                          | 13724.21 | 9.60       |
| 4.  | Rastriya Banijya Bank                  | 8588.97  | 6.01       |
| 5.  | Agriculture Development Bank           | 8069.80  | 5.65       |
| 6.  | Hydro-Electricity Invest & Dev company | 5000.00  | 3.50       |
| 7.  | Nepal Bank Limited                     | 4043.60  | 2.83       |
| 8.  | Udayapur Cement Factory                | 3648.10  | 2.55       |
| 9.  | Nepal Rastra Bank                      | 3350.00  | 2.34       |
| 10. | SAARC Development Fund                 | 2688.39  | 1.88       |

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### Status of Loan Investment As of FY 2014/15

#### a. Total Loan investment Status

(Rs in Millions)

| S.N. | particulars    | Up to FY 2012/13  | Up to FY 2013/14  | Of FY 2014/15    | Up to FY 2014/15  | Percentage    |
|------|----------------|-------------------|-------------------|------------------|-------------------|---------------|
| 1    | Internal Loan  | 41,693.40         | 48,814.33         | 16,542.88        | 65,357.21         | 40.88         |
| 2    | External Loan  | 85,850.11         | 80,254.08         | 1,109.68         | 81,363.76         | 50.89         |
|      | Direct payment | -                 | 4,901.11          | 8,252.53         | 13,153.64         | 8.23          |
|      | <b>Total</b>   | <b>127,543.51</b> | <b>133,969.52</b> | <b>25,905.09</b> | <b>159,874.61</b> | <b>100.00</b> |

#### b. Status of Principal and Interest Repayment

(Rs in Millions)

| Type of Loan       | Type of Repayment   | Up to FY 2012/13  | Up to FY 2013/14  | Of FY 2014/15    | Up to FY 2014/15  | Percentage   |
|--------------------|---------------------|-------------------|-------------------|------------------|-------------------|--------------|
| Internal Loan      | Principal Repayment | 3,401.94          | 3,638.37          | 613.58           | 4,251.95          | 5.93         |
|                    | Interest Received   | 1,942.82          | 2,133.71          | 860.55           | 2,994.26          | 4.18         |
|                    | <b>Total</b>        | <b>5,344.76</b>   | <b>5,772.07</b>   | <b>1,474.13</b>  | <b>7,246.21</b>   | <b>10.11</b> |
| External Loan      | Principal Repayment | 33,190.25         | 32,670.63         | 1,468.00         | 34,138.63         | 47.64        |
|                    | Interest Received   | 28,648.58         | 29,194.23         | 1,080.13         | 30,274.36         | 42.25        |
|                    | <b>Total</b>        | <b>61,838.83</b>  | <b>61,864.86</b>  | <b>2,548.13</b>  | <b>64,412.99</b>  | <b>89.89</b> |
| <b>Total</b>       | Principal Repayment | 36,592.19         | 36,309.00         | 2,081.58         | 38,390.58         | 53.57        |
|                    | Interest Received   | 30,591.40         | 31,327.94         | 1,940.68         | 33,268.62         | 46.43        |
| <b>Grand Total</b> |                     | <b>201,550.77</b> | <b>202,910.81</b> | <b>12,066.78</b> | <b>214,977.60</b> | <b>100</b>   |

#### c. Status of Loan on the basis of organizations existence

(Rs in Millions)

| S.N. | Particulars       | Extising Organizations |                   | Non Existing Organizations |                 | Total             |
|------|-------------------|------------------------|-------------------|----------------------------|-----------------|-------------------|
|      |                   | No.                    | Amount            | No.                        | Amount          |                   |
| 1    | Internal Loan     | 67                     | 63,591.09         | 17                         | 1,766.12        | 65,357.21         |
| 2    | External Loan     | 47                     | 94,350.78         | 6                          | 166.62          | 94,517.40         |
|      | <b>Total</b>      | <b>114</b>             | <b>157,941.87</b> | <b>23</b>                  | <b>1,932.74</b> | <b>159,874.61</b> |
|      | <b>Percentage</b> |                        | <b>98.79</b>      |                            | <b>1.21</b>     |                   |

#### d. Status of Default Principal and Interest

(Rs in Millions)

| S.N. | Particulars       | Default principal | Default Interest | Total            | Percentage    |
|------|-------------------|-------------------|------------------|------------------|---------------|
| 1    | Internal Loan     | 21,518.63         | 10,947.96        | 32,466.59        | 46.00         |
| 2    | External Loan     | 9,011.90          | 29,105.59        | 38,117.49        | 54.00         |
|      | <b>Total</b>      | <b>30,530.53</b>  | <b>40,053.55</b> | <b>70,584.08</b> | <b>100.00</b> |
|      | <b>Percentage</b> | <b>43.25</b>      | <b>56.75</b>     | <b>100.00</b>    |               |



## e. Ten Organizations Having Higher Loan Investment

*(Rs. in Millions)*

| S.N. | Organizations                       | Loan      | Percentage |
|------|-------------------------------------|-----------|------------|
| 1.   | Nepal Electricity Authority         | 98,156.49 | 61.40      |
| 2.   | Nepal Oil Corporation               | 12,641.00 | 7.91       |
| 3.   | Kathmandu Upateka Khane Pani Board. | 6,689.05  | 4.18       |
| 4.   | Nepal Water Supply Corporation      | 5,160.08  | 3.23       |
| 5.   | Nepal Rastra Bank                   | 4,315.96  | 2.70       |
| 6.   | Ktm Water Board                     | 3,241.42  | 2.03       |
| 7.   | Nagar Bikash Kosh                   | 3,044.78  | 1.90       |
| 8.   | Small Farmer and Cooperative Bank   | 2,550.00  | 1.59       |
| 9.   | Agriculture Development Bank        | 2,525.31  | 1.58       |
| 10.  | Janakpur Cigarette Factory          | 2,388.00  | 1.49       |

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**Status of Repayment from Investment FY2014/15**

**a. Overall Status of Bonus (Dividend) from Share, Principal Repayment and Interest Received in last 10 years**

*(Rs in Millions)*

| S.N. | Fiscal year        | Principal        | Interest         | Bonus            | Total            |
|------|--------------------|------------------|------------------|------------------|------------------|
| 1    | 2005/06            | 1,511.91         | 1,434.54         | 3,694.71         | 6,641.16         |
| 2    | 2006/07            | 1,031.33         | 1,049.78         | 4,934.11         | 7,015.22         |
| 3    | 2007/08            | 1,489.06         | 746.57           | 5,025.77         | 7,261.40         |
| 4    | 2008/09            | 3,528.82         | 1,086.19         | 7,197.36         | 11,812.37        |
| 5    | 2009/10            | 1,953.54         | 446.60           | 7,350.78         | 9,750.92         |
| 6    | 2010/11            | 1,279.51         | 1,199.06         | 8,624.63         | 11,103.19        |
| 7    | 2011/12            | 187.00           | 1,735.39         | 6,206.55         | 8,128.95         |
| 8    | 2012/13            | 755.31           | 526.38           | 6,614.44         | 7,896.12         |
| 9    | 2013/14            | 569.81           | 1,651.94         | 6,639.07         | 8,860.82         |
| 10   | 2014/15            | 2,081.58         | 1,940.68         | 13,531.57        | 17,553.83        |
|      | <b>Grand Total</b> | <b>14,387.87</b> | <b>11,817.12</b> | <b>69,819.00</b> | <b>96,023.99</b> |

**b. Organization-wise Details of Principal, Interest and Dividend Received in FY 2014/15** *(Rs in Millions)*

| S.N | Organizations Name                           | Principal       | Interest        | Dividend         | Total            |
|-----|--|-----------------|-----------------|------------------|------------------|
| 1   | Nepal Rastra Bank ( Micro Finance Promotion) | 36.88           | 8.82            | -                | 45.70            |
| 2   | Nepal Civil Aviation Authority               | 836.25          | 408.07          | -                | 1,244.32         |
| 3   | Town Development Fund                        | 4.99            | 4.03            | -                | 9.02             |
| 4   | Hydro Electricity Invest & Dev company       | -               | -               | 50.00            | 50.00            |
| 5   | Nepal Housing Dev.& Finance Co.              | -               | -               | 0.06             | 0.06             |
| 6   | Small Farmer and Cooperative Bank            | 150.00          | 21.06           | -                | 171.06           |
| 7   | Rural Micro Finance Development Center       | 123.71          | 29.17           | -                | 152.87           |
| 8   | National Housing Co Ltd.                     | -               | -               | 7.09             | 7.09             |
| 9   | Agriculture Dev Bank                         | 461.77          | 135.91          | -                | 597.68           |
| 10  | Butwal Power Company                         | -               | -               | 23.07            | 23.07            |
| 11  | Sajha Sewa                                   | -               | -               | 0.00             | 0.00             |
| 12  | Nepal Telecom                                | -               | -               | 6,450.28         | 6,450.28         |
| 13  | Nepal Grameen Bikash Bank Ltd                | -               | 1.83            | -                | 1.83             |
| 14  | Industrial District Development              | -               | -               | 1.06             | 1.06             |
| 15  | Nepal Electricity Authority                  | 467.99          | 631.34          | -                | 1,099.32         |
| 16  | Nepal Rastra Bank                            | -               | -               | 7,000.00         | 7,000.00         |
| 17  | Nepal Oil Corporation                        | -               | 700.00          | -                | 700.00           |
| 18  | Gorkhapatra Sansthan                         | -               | 0.45            | -                | 0.45             |
|     | <b>Total</b>                                 | <b>2,081.58</b> | <b>1,940.68</b> | <b>13,531.57</b> | <b>17,553.83</b> |

Government of Nepal  
Ministry of Finance  
Financial Comptroller General Office  
**Overall Status of Share and Loan Investment**

**a. Organization-wise Details of Share and Loan Investment in FY 2014/15**  
*Millions)*

*(Rs in*

| S.N | Organizations Name                              | Debt Amount      | Share Amount     | Total            |
|-----|---|------------------|------------------|------------------|
| 1   | Nepal Electricity Authority (Red Book)          | 9,543.00         | 4,331.21         | 13,874.21        |
|     | Nepal Electricity Authority (Direct Payment)    | 7,006.06         | -                | 7,006.06         |
| 2   | Kathmandu Upateka Khane Pani Board.             | 3,917.79         | -                | 3,917.79         |
| 3   | Town Development Fund                           | 1,109.68         | -                | 1,109.68         |
| 4   | Small Farmer and Cooperative Bank               | 1,000.00         | -                | 1,000.00         |
| 5   | National Trading Limited                        | 500.00           | -                | 500.00           |
| 6   | Janak Education Material Centre                 | 500.00           | -                | 500.00           |
| 7   | Kathmandu Upatyaka Bikas Pradikaran             | 423.09           | -                | 423.09           |
| 8   | Nepal Ausadhi Limited                           | 366.60           | -                | 366.60           |
| 9   | Nepal Water Supply Corporation                  | 301.20           | -                | 301.20           |
| 10  | Janakpur Cigarette Factory                      | 219.39           | -                | 219.39           |
| 11  | Nepal Grameen Bikash Bank Ltd                   | 199.57           | 150.43           | 350.00           |
| 12  | Nepal Railway Company Ltd.                      | 109.66           | -                | 109.66           |
| 13  | Nepal Airlines Corporation                      | 100.00           | -                | 100.00           |
| 14  | Saja Prakashan Ltd.                             | 40.00            | -                | 40.00            |
| 15  | Nepal Oriend Magnesite Company                  | 11.65            | -                | 11.65            |
| 16  | National Construction Company Nepal Ltd.        | 10.57            | -                | 10.57            |
| 17  | National Productivity & Eco. Dev.               | 10.40            | -                | 10.40            |
| 18  | Nepal Metal Company                             | 3.55             | -                | 3.55             |
| 19  | Civial Aviation Authority Nepal (Red Book)      | -                | 2,531.00         | 2,531.00         |
|     | Civial Aviation Authority Nepal(Direct Payment) | 1,246.47         | -                | 1,246.47         |
| 20  | International Money Fund                        | -                | 1,331.38         | 1,331.38         |
| 21  | Nepal Purnabima Co.Ltd                          | -                | 1,229.11         | 1,229.11         |
| 22  | Saarc Development Fund                          | -                | 655.04           | 655.04           |
| 23  | Nepal Television                                | -                | 250.00           | 250.00           |
|     | <b>Total</b>                                    | <b>26,618.67</b> | <b>10,478.17</b> | <b>37,096.84</b> |

## Annex: 45

Government of Nepal

Ministry of Finance

Financial Comptroller General Office

b. Overall Investment in Various Organization as of the End of FY 2014/15

(Rs in Millions)

| S.N. | Organizations                         | Share     | Internal Loan | External Loan | Total     | Remarks        |
|------|---------------------------------------|-----------|---------------|---------------|-----------|----------------|
| 1    | Aakashmik Bima Kosh                   | 50.00     | -             | -             | 50.00     |                |
| 2    | Agriculture Development Bank          | 8,069.80  | 1,859.79      | 665.52        | 10,595.11 |                |
| 3    | Agriculture Input Company             | 414.37    | -             | -             | 414.37    |                |
| 4    | Agriculture Lime Industry             | 6.23      | 78.25         | -             | 84.48     | Dissolved      |
| 5    | Agriculture Project Service Centre    | 2.05      | -             | -             | 2.05      | Dissolved      |
| 6    | Agriculture Tools Factory             | 23.52     | 72.36         | -             | 95.88     |                |
| 7    | Asian Development Bank(ADB)           | 369.55    | -             | -             | 369.55    |                |
| 8    | Bajhang DDC                           | -         | -             | 0.50          | 0.50      |                |
| 9    | Banepa Municipality                   | -         | -             | 91.30         | 91.30     |                |
| 10   | Bansbari Leather Factory              | 42.02     | -             | -             | 42.02     | Sold           |
| 11   | Bhadrapur Municipality                | 0.00      | 2.17          | -             | 2.17      |                |
| 12   | Bhaktapur Brick Factory               | 31.43     | 182.78        | 30.00         | 244.21    | Sold and lease |
| 13   | Bharatpur Municipality                | -         | -             | 195.32        | 195.32    |                |
| 14   | Bhrikuti Paper Industry               | 84.50     | -             | -             | 84.50     | Sold           |
| 15   | Bidur Municipality                    | -         | -             | 10.50         | 10.50     |                |
| 16   | Biratnagar Jute Mills                 | 7.25      | 1,137.70      | 36.91         | 1,181.85  |                |
| 17   | Birgung sugar Mill                    | 75.22     | 250.00        | 34.54         | 359.76    | Dissolved      |
| 18   | Birgunj Cotton Mill                   | 0.18      | -             | -             | 0.18      | Not existed    |
| 19   | Butawal Power Company                 | 153.82    | -             | -             | 153.82    |                |
| 20   | Butawal Spinning Mill                 | 335.12    | 1,120.09      | -             | 1,455.21  |                |
| 21   | Civial Aviation Authority Nepal       | 17,362.47 | 31.04         | 2,262.25      | 19,655.76 |                |
| 22   | Cottage & Small Indust Dev.           | -         | 12.70         | -             | 12.70     |                |
| 23   | Cottage Handicrafts                   | 23.20     | 47.25         | -             | 70.46     | Dissolved      |
| 24   | Cotton Development Committee          | 12.41     | -             | -             | 12.41     |                |
| 25   | Credit Guarantee Corporation          | 1,783.49  | -             | -             | 1,783.49  |                |
| 26   | Cultural Corporation                  | 13.21     | 237.53        | -             | 250.74    |                |
| 27   | Dairy Development Corporation         | 346.49    | -             | -             | 346.49    |                |
| 28   | Dhankuta Cotton Industry              | 0.30      | -             | -             | 0.30      | Not Existed    |
| 29   | Dhulikhel Municipality                | -         | -             | 49.07         | 49.07     |                |
| 30   | Dipayal Town Dev. Committee           | -         | 0.50          | -             | 0.50      |                |
| 31   | Far-Western Paddy Ex. & Imp.Co.       | 0.88      | 119.42        | -             | 120.30    | Liquidized     |
| 32   | Gorakh Kali Rubber Industry           | 218.29    | 770.64        | -             | 988.93    |                |
| 33   | Gorkhapatra Sansthan                  | 11.52     | 70.00         | -             | 81.52     |                |
| 34   | Harisiddhi Brick Tile Factory         | 11.03     | 78.34         | -             | 89.37     | Sold           |
| 35   | Herbal Prodn & Refining centre        | 39.65     | 24.25         | 49.35         | 113.25    |                |
| 36   | Hetauda Cement Factory                | 900.69    | -             | 120.00        | 1,020.69  |                |
| 37   | Hetauda Municipality                  | -         | -             | 161.78        | 161.78    |                |
| 38   | Hetauda textaile Industry             | 178.23    | 427.41        | -             | 605.64    |                |
| 39   | Himal Cement Company                  | 100.00    | 311.85        | 60.29         | 472.14    |                |
| 40   | Himal Hydro Electric Company          | 25.55     | -             | -             | 25.55     |                |
| 41   | Home Ministry                         | -         | 0.06          | -             | 0.06      |                |
| 42   | Hosiyari Industry Pokhara             | 0.50      | 0.12          | -             | 0.62      | Dissolved      |
| 43   | Hydro Lab Pvt. Ltd.                   | 17.58     | -             | -             | 17.58     |                |
| 44   | HydroElectricity Invest & Dev company | 5,000.00  | -             | -             | 5,000.00  |                |
| 45   | Industrial District Development       | 121.44    | -             | -             | 121.44    |                |
| 46   | International Money Fund              | 1,331.38  | -             | -             | 1,331.38  |                |
| 47   | Jaleshwar Town Dev. Committee         | -         | 5.00          | -             | 5.00      |                |
| 48   | Janak Education Material Centre       | 456.38    | 700.00        | -             | 1,156.38  |                |
| 49   | Janakpur Paddy Ex. & Imp. Co.         | 1.09      | 100.81        | -             | 101.90    | Liquidized     |
| 50   | Janakpur Cigarette Factory            | 40.84     | 2,388.00      | -             | 2,428.84  |                |
| 51   | Juddha Match Factory                  | 0.0045    | -             | -             | 0.0045    | Dissolved      |
| 52   | Jute Dev. & Trade Corporation         | 37.46     | 111.39        | -             | 148.85    | Dissolved      |
| 53   | Kalimati Phalful & Tarkari            | -         | 18.69         | -             | 18.69     |                |
| 54   | Kamala mai Muncipalty                 | -         | -             | 38.76         | 38.76     |                |

## Annex: 45

|     |   |           |           |           |            |                |
|-----|---|-----------|-----------|-----------|------------|----------------|
| 55  | Kathmandu Metropolitan City               | -         | -         | 375.91    | 375.91     |                |
| 56  | Kathmandu Upateka Khane Pani Board.       | -         | 6,689.05  | -         | 6,689.05   |                |
| 57  | Kathmandu Upateka Khane Pani Limited      | -         | 116.63    | 165.73    | 282.36     |                |
| 58  | kathmandu Upatyaka Bikas Pradhikaran      | -         | 1,000.29  | -         | 1,000.29   |                |
| 59  | Kathmandu Water Board                     | -         | -         | 3,241.42  | 3,241.42   |                |
| 60  | Lahan town Dev.Committee                  | -         | 7.00      | -         | 7.00       |                |
| 61  | Lumbini Paddy Ex. & Imp. Co.              | 0.25      | 42.12     | -         | 42.38      | Liquidized     |
| 62  | Lumbini Biks kosh                         | -         | 24.10     | -         | 24.10      |                |
| 63  | Lumbini Sugar Mill                        | 282.42    | 8.80      | -         | 291.22     | Sold and Lease |
| 64  | Mechi Paddy Exp. & Import Co.             | 1.31      | 209.17    | -         | 210.48     | Liquidized     |
| 65  | Melemchi Water Limited                    | 50.70     | -         | -         | 50.70      |                |
| 66  | Morang Sugar Mills                        | 0.01      | -         | -         | 0.01       |                |
| 67  | Nagar Bikash Kosh                         | 958.37    | -         | 3,044.78  | 4,003.14   |                |
| 68  | Nagarik Lagani Kosh                       | 45.00     | -         | -         | 45.00      |                |
| 69  | National Computer Centre                  | 2.50      | 21.48     | -         | 23.98      | Dissolved      |
| 70  | National Construction Company             | 62.07     | 11.57     | -         | 73.64      |                |
| 71  | National Co-operative Bank                | -         | 10.00     | -         | 10.00      |                |
| 72  | National Drilling Company                 | 8.00      | -         | -         | 8.00       | Liquidized     |
| 73  | National Seed Company                     | 110.08    | -         | -         | 110.08     |                |
| 74  | National Trading Limited                  | 169.34    | 835.20    | -         | 1,004.54   |                |
| 75  | Nepal Water Supply Corporation            | 1,407.65  | -         | -         | 1,407.65   |                |
| 76  | Nepal Airlines Corporation                | 379.27    | 560.54    | 0.86      | 940.67     |                |
| 77  | Nepal Ausadhi Limited                     | 74.80     | 903.32    | -         | 978.12     |                |
| 78  | Nepal Bank Limited                        | 4,043.60  | -         | -         | 4,043.60   |                |
| 79  | Nepal Cheuri Ghee Industry                | 0.25      | -         | -         | 0.25       | Dissolved      |
| 80  | Nepal Cigarette Factory                   | 0.20      | -         | -         | 0.20       | Dissolved      |
| 81  | Nepal Coal Limited                        | -         | -         | 5.41      | 5.41       |                |
| 82  | Nepal Electricity Authority               | 59,174.48 | 24,427.00 | 73,729.49 | 157,330.98 |                |
| 83  | Nepal Engineering Consultancy             | 3.80      | -         | -         | 3.80       |                |
| 84  | Nepal Food Corporation                    | 999.26    | 4.24      | -         | 1,003.50   |                |
| 85  | Nepal Gramteen Bikash Bank Ltd            | 182.76    | 149.57    | -         | 332.32     |                |
| 86  | Nepal Housing Dev.& Finance Co.           | 21.03     | -         | -         | 21.03      |                |
| 87  | Nepal Industrial Development Corporation  | 349.18    | 6.53      | 6.66      | 362.36     |                |
| 88  | Nepal Metal Company                       | 122.90    | 52.04     | -         | 174.95     |                |
| 89  | Nepal Oil Corporation                     | 290.82    | 12,641.00 | -         | 12,931.82  |                |
| 90  | Nepal Oriend Magnesite Company            | 375.00    | 755.40    | -         | 1,130.40   |                |
| 91  | Nepal Purnabima Co.Ltd                    | 1,229.11  | -         | -         | 1,229.11   |                |
| 92  | Nepal Railway Company Ltd.                | 9.98      | 194.88    | -         | 204.86     |                |
| 93  | Nepal Rastra Bank                         | 3,350.00  | -         | 4,315.96  | 7,665.96   |                |
| 94  | Nepal Rosin & Turpentine Industry         | 27.75     | -         | 4.30      | 32.05      | Sold and Lease |
| 95  | Nepal Shipping Corporation                | 2.60      | -         | -         | 2.60       | Liquidized     |
| 96  | Nepal Solid Waste Mgmt. & Resource Centre | 10.00     | -         | -         | 10.00      |                |
| 97  | Nepal Stock Exchange Ltd.                 | 117.32    | -         | -         | 117.32     |                |
| 98  | Nepal Tea Dev. Corporation                | 70.41     | -         | -         | 70.41      |                |
| 99  | Nepal Telecom                             | 13,724.21 | -         | 104.26    | 13,828.48  |                |
| 100 | Nepal Telecommunication Authority         | -         | -         | 10.75     | 10.75      |                |
| 101 | Nepal Television                          | 2,318.94  | -         | -         | 2,318.94   |                |
| 102 | Nepal Trade Co. (Narayani) Ltd.           | 1.30      | -         | -         | 1.30       |                |
| 103 | Nepal Trade Company (Koshi) Ltd.          | 0.58      | -         | -         | 0.58       |                |
| 104 | Nepal Transport & Godham Mgmt             | 12.24     | 122.50    | -         | 134.74     |                |
| 105 | Nepal yatayat Sansthan                    | 121.27    | 78.54     | 9.60      | 209.41     | Dissolved      |
| 106 | Nepal Waster Supply Corporation           | -         | 2,859.46  | 2,300.62  | 5,160.08   |                |
| 107 | Panauti Municipality                      | -         | -         | 44.84     | 44.84      |                |
| 108 | Pokhara Sub Metropolitan City             | -         | 31.53     | 104.78    | 136.32     |                |
| 109 | Raghupati Jute Mill                       | 14.71     | 137.34    | 20.33     | 172.38     |                |
| 110 | Rastriya Banijya Bank                     | 8,588.97  | -         | -         | 8,588.97   |                |
| 111 | Rastriya Beema Sansthan                   | 49.87     | -         | -         | 49.87      |                |
| 112 | Rastriya Samachar Samiti                  | 5.16      | -         | -         | 5.16       |                |

Annex: 45

|     |  |            |           |           |            |            |
|-----|--|------------|-----------|-----------|------------|------------|
| 113 | Rastriya utapadakatwa arthik bikash kendra | 1.90       | 17.55     | -         | 19.45      |            |
| 114 | Ratnanagar Municipality                    | -          | -         | 79.73     | 79.73      |            |
| 115 | Rural Housing & Settlement Dev. Co.        | 52.00      | -         | -         | 52.00      |            |
| 116 | Rural Micro Finance Development Center     | -          | 118.63    | 891.37    | 1,010.00   |            |
| 117 | Saarc Development Fund                     | 2,688.39   | -         | -         | 2,688.39   |            |
| 118 | Sagarmath Paddy & Rice Ex.Co.              | 1.16       | 148.74    | -         | 149.89     | Liquidized |
| 119 | Saja Prakashan Ltd.                        | -          | 40.00     | -         | 40.00      |            |
| 120 | Sajha Pasal Sewa                           | 0.01       | -         | -         | 0.01       |            |
| 121 | Sajha Yatayat                              | 11.13      | 135.94    | 39.32     | 186.39     |            |
| 122 | Salt Trading Corporation                   | 8.26       | -         | -         | 8.26       |            |
| 123 | Seti Mahakal Paddy Exp. Import c.          | 1.40       | 287.40    | -         | 288.80     | Liquidized |
| 124 | Small Farmer and Cooperative Bank          | -          | 2,550.00  | -         | 2,550.00   |            |
| 125 | Surkhet Kasth Industry                     | 0.76       | -         | -         | 0.76       | Dissolved  |
| 126 | Timber Corporation of Nepal                | 15.48      | -         | 3.03      | 18.52      |            |
| 127 | Tobaco Development Company                 | 10.00      | -         | 2.15      | 12.15      | Liquidized |
| 128 | Udayapur Cement Factory                    | 3,648.10   | -         | 2,210.00  | 5,858.10   |            |
| 129 | Vegetables Oil Industry                    | 0.05       | -         | -         | 0.05       |            |
| 130 | Women Skill Dev. Centre                    | -          | 1.50      | -         | 1.50       |            |
|     | Total                                      | 142,907.26 | 65,357.21 | 94,517.40 | 302,781.87 |            |

**IMF Table 28. Nepal: Summary of Government Operations**

| Fiscal Year                          | 2011/12   | 2012/13   | 2013/14   | 2014/15   |
|--------------------------------------|-----------|-----------|-----------|-----------|
| <b>Total Revenue and Grants</b>      | 274350.91 | 332734.91 | 400303.80 | 442240.74 |
| <b>Total Revenue</b>                 | 244374.10 | 296021.15 | 356620.78 | 405866.51 |
| <i>Tax revenue</i>                   | 211722.61 | 259214.94 | 312441.26 | 355955.77 |
| <i>Other Revenue /Non Tax</i>        | 32651.49  | 36806.21  | 44179.52  | 49910.74  |
| <b>Foreign Grant</b>                 | 29976.81  | 36713.76  | 43683.02  | 36374.23  |
| <b>Total Expenditure</b>             | 294850.72 | 302053.90 | 370226.48 | 428251.11 |
| <i>Recurrent Expenditure</i>         | 243460.00 | 247455.47 | 303531.75 | 339407.60 |
| <i>Capital Expenditure</i>           | 51390.72  | 54598.43  | 66694.73  | 88843.51  |
| <b>Overall Balance Before Grants</b> | -50476.62 | -6032.75  | -13605.70 | -22384.60 |
| <b>Overall Balance After Grants</b>  | -20499.81 | 30681.01  | 30077.32  | 13989.63  |
| <b>Financing</b>                     | -809.82   | 4287.14   | 9567.29   | 17243.25  |
| <b>Net Foreign Loans</b>             | 2168.36   | 2389.42   | 4407.73   | 12236.41  |
| Gross Disbursements                  | 15700.79  | 16579.50  | 21132.37  | 29264.28  |
| Amortization                         | 13532.43  | 14190.08  | 16724.64  | 17027.87  |
| <b>Net Domestic Financing</b>        | -2978.18  | 1897.72   | 5159.56   | 5006.84   |

**IMF Table 29. Nepal: Government Revenue**  
**2011/12-2014/15**

| Fiscal Year  | Rs. In millions |           |           |           |
|--|-----------------|-----------|-----------|-----------|
|  | 2011/12         | 2012/13   | 2013/14   | 2014/15   |
| Total Revenue  | 244374.10       | 296021.15 | 356620.78 | 405866.51 |
| Tax revenue  | 211722.61       | 259214.94 | 312441.26 | 355955.77 |
| Taxes on income, profits and capital gains           | 51303.23        | 64186.69  | 75613.64  | 86165.66  |
| Taxes on property                                    | 3588.46         | 5340.38   | 6671.10   | 9399.41   |
| Annual Property Tax                                  | 29.44           | 3.74      | 28.46     | 21.87     |
| House and Land Registration                          | 3559.02         | 5336.64   | 6642.64   | 9377.54   |
| Taxes on goods and services                          | 110561.21       | 129270.48 | 157718.39 | 180025.21 |
| VAT  | 70930.44        | 83418.37  | 101104.60 | 112521.79 |
| Excise   | 30016.14        | 36234.66  | 45412.57  | 53538.19  |
| Taxes on specific services                           | 490.29          | 655.33    | 873.52    | 1031.89   |
| Taxes on use of goods and on permission to use goods | 9124.34         | 8962.12   | 10327.70  | 12933.34  |
| Taxes on international trade                         | 43390.80        | 56931.81  | 67980.49  | 74841.17  |
| Customs and other import duties                      | 40905.97        | 54327.89  | 64125.36  | 70526.68  |
| Taxes on exports                                     | 861.57          | 439.09    | 1066.51   | 314.50    |
| Other taxes on international trade and transactions  | 1623.26         | 2164.83   | 2788.62   | 3999.99   |
| Non tax revenue                                      | 32651.48        | 36806.21  | 44179.50  | 49910.75  |
| Interest   | 1750.25         | 527.86    | 1655.53   | 1930.01   |
| Dividends  | 9429.76         | 10843.66  | 12992.14  | 13731.72  |
| Rent & Royalty                                       | 6472.56         | 6236.88   | 6027.50   | 7046.97   |
| Sales of Goods                                       | 4604.30         | 5374.14   | 6297.86   | 7295.21   |
| Administrative Fees                                  | 2308.81         | 5872.91   | 5347.48   | 4935.43   |
| Penalties Fines & Forfeiture                         | 315.65          | 338.15    | 452.76    | 1254.29   |
| Voluntary Transfers other than Grants                | 0.82            | 5.14      | 2.37      | 4.98      |
| Administrative Fee - Immigration and Tourism         | 5481.91         | 6764.23   | 10527.87  | 12434.79  |
| Other Revenue  | 2280.13         | 832.29    | 870.56    | 1273.34   |
| Capital Revenue                                      | 7.29            | 10.95     | 5.43      | 4.01      |



## Appendix - I

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

| <b>S.N.</b> | <b>Name</b>           | <b>Designation</b>  | <b>Division/Section</b>                        |
|-------------|-----------------------|---------------------|--|
| 1.          | Mr. Jagannath Devkota | Joint FCG           | Monitoring Evaluation and Analysis<br>Division |
| 2.          | Mr. Hemraj Poudel     | Deputy FCG          | Statistics and Analysis Section                |
| 3.          | Mr. Ramchandra Sharma | Account Officer     | Statistics and Analysis Section                |
| 4.          | Mr. Rabin Kumar Rai   | Account Officer     | „  |
| 5.          | Mr. Sanat Kumar Joshi | Account Officer     | „  |
| 6.          | Mrs. Sunita Joshi     | Computer Officer    | „  |
| 7.          | Mr. Shyam Upreti      | Computer Technician | „  |