

# **Government of Nepal Consolidated Financial Statements**

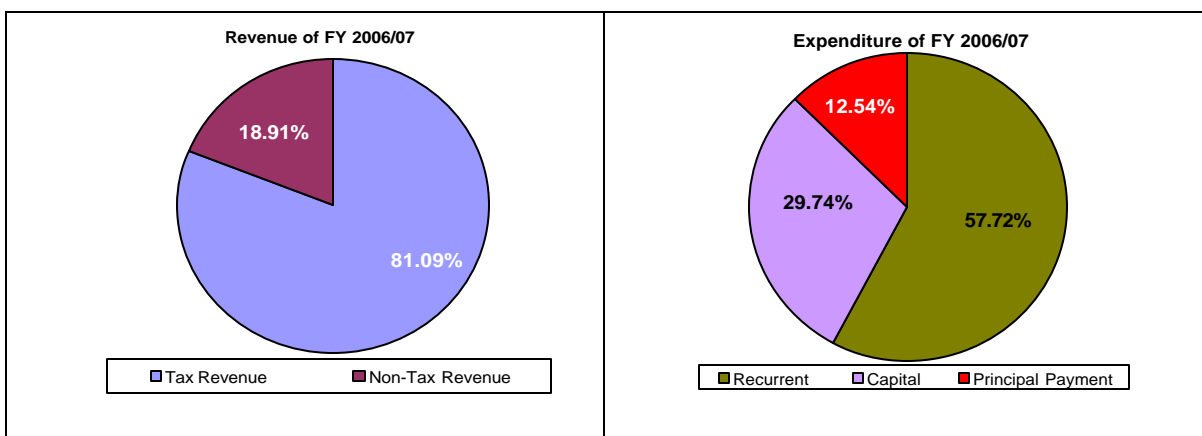
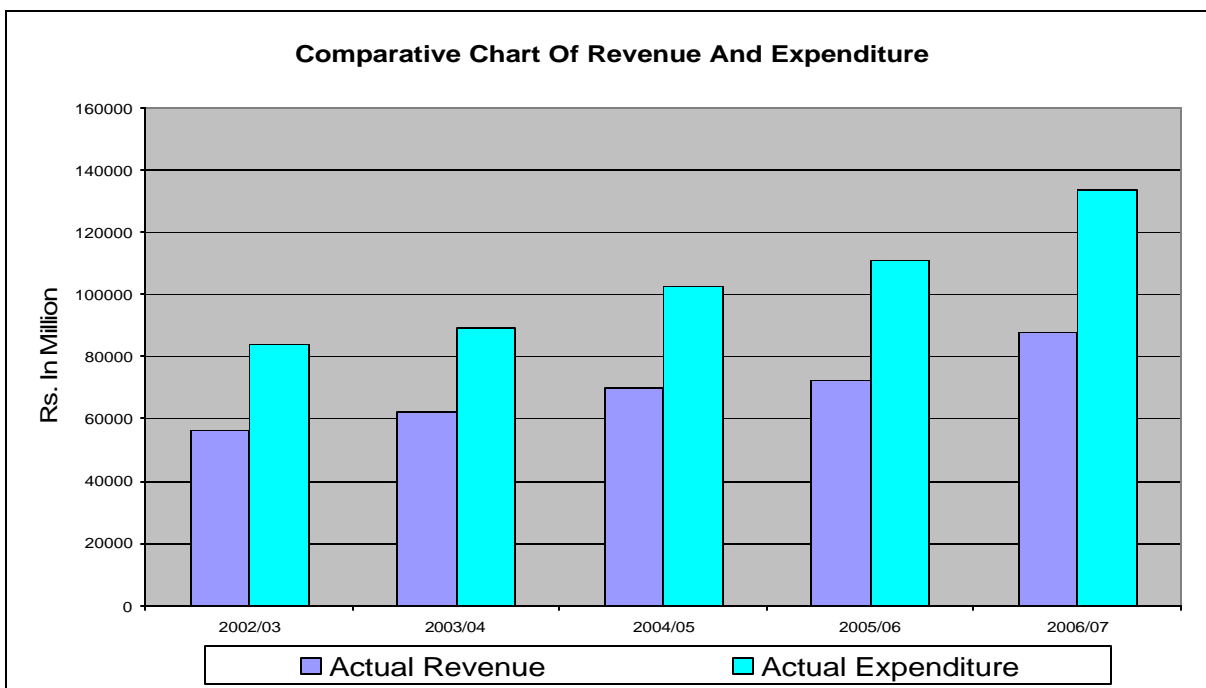
## **Fiscal Year 2006/07**



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## Fiscal Year 2006/2007



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## **ACKNOWLEDGEMENT**

*Consolidated Financial Statement of FY 2006/07* published by Financial Comptroller General Office briefly presents Macro Financial Scenario. This publication is a part of our sincere commitment in maintaining transparency, responsibility and accountability.

This is my pleasure and pride to thank Deputy Financial Comptroller General Mr. Shiva Prasad Pandit who as the chief of Statistical and Analysis Section has led the team of staff who worked hard in completing this report. This publication is an output of continuous endeavour of our dedicated officers of the section Mr. Nirmal Dahal, Mr. Deepak Shankar Malla, Mr. Pradip Bhandari and supporting staff Mr. Yubaraj Rai, Mr. Nabindra Shrestha, Mr. Gurudatta Sharma and Mr. Shyam Pd. Uprety. This has also been possible because of the use of computerized Financial Management Information System and justifies the need of computerization in financial management system as a whole.

May, 2008

Deep Basnyat  
Acting Financial Comptroller General

## Table of Content

<b>S.no.</b>	<b>Contents</b>	<b>Pg.</b>
A.	Acknowledgement	I
B.	Table of Contents	II
C.	Acronyms	III
D.	Highlights of Government Financial Statements	1
E.	Accounting Principles and Assumptions	6
F.	1 Comparative Summary of Income & Expenditure	8
	2 Summary of Actual Expenditure	12
	3 Overdraft Reconciliation	13
G.	Macro Financial Scenario	
	1 Macro Level Budget Operation	14
	2 Macro Scenario	16
	3 Allocative Efficiency	17
	4 Sources of Funds	19
	5 Expenditure Priority	20
	6 Ratio with Revenue	22
	7 Revenue and Expenditure of Development Regions	26
	8 Other Status	27
H.	Financial Operation	
	1 Statement of Revenue Collection	32
	2 Functional Classification Report	35
	3 Line Item Summary Report	39
	4 Release & Expenditure from Consolidated Fund-Recurrent.	41
	5 Release & Expenditure from Consolidated Fund-Capital.	43
	6 Source-wise Release Summary-Recurrent.	45
	7 Source-wise Expenditure Summary-Recurrent.	47
	8 Source-wise Release Summary-Capital.	49
	9 Source-wise Expenditure Summary-Capital.	51
	10 Line Item Summary Report (Ministry-wise of all Ministries) -Recurrent & Capital.	53
	11 District-wise Government Income & Expenditure.	129
	12 Comparative District-wise Government Expenditure.	132
	13 Comparative District-wise Government Revenue.	134
	14 Status of Investment in Public Enterprises	
	15 Summary of Internal Loan and Foreign Loan.	
	16 Position of Government Treasury	136
	17 Government Revenue and Expenditure Statement in GFS Format	147
	18 Performance Analysis Table	151



## Acronyms

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

# Highlights of Government Financial Operations

## FY 2006/07

### 1. Revenue and Other Incomes

- 1.1 The total revenue collection in FY 2006/07 is Rs. 87.71 billion, which represents a 21 percent growth over the immediately preceding year. The total revenue collection in FY 2005/06 was Rs.72.28 billion. In FY 2006/07 revenue collection is 102.73 percent of the targeted collection of Rs.85.38 billion. The revenue collection in the immediately preceding year was 88.34 percent of the target. In FY 2006/07 Tax revenue is Rs. 71.13 billion accounting for 81.09 percent of the total revenue. The share of tax revenue in total revenue in the last FY was 79.45 percent. Main revenue heads and their share (percent) in the total revenue are as follows:

Revenue Head	FY 2005/06	FY 2006/07
Import duties	16.25	15.54
Value Added Tax (Imports)	18.63	18.77
Dividend from Service oriented Institutions	2.87	1.68
Excise Duty Cigarettes	3.33	3.25
Income Tax from Public Limited Company	4.71	6.52

- 1.2 The government received Rs.1.66 billion in FY 2005/06 in the form of refund of advances as well as unutilized release amount given in earlier years or recovery of irregularities identified by audit. This amount is deposited in K.1.6 bank account. The collection in respect of these items was Rs. 548.9 million in the preceding fiscal year.

### 2. Analysis of Expenditure

- 2.1 The **total government expenditure** (excluding local government expenditures) in FY 2006/07 is Rs.133.60 billion, which works out to be 92.84 percent of the initial budget estimate and 101.33 percent of the revised estimate. The expenditure went up by 20.48 percent in comparison to immediately preceding year. The previous fiscal year expenditure was Rs. 110.89 billion.
- 2.2 The **Recurrent budget estimate** for FY 2006/07 was Rs.83.77 billion. The recurrent expenditure amounted to Rs.77.12 billion, which is 92.07 percent of the budget. The share of charged (Non-votable) expenditure in the total recurrent expenditure is 17.53 percent.
- 2.3 The Capital Expenditure in FY 2006/07 is Rs.56.48 billion, which is 93.91 percent of the initial budget estimate of Rs. 60.14 billion.
- 2.4 The Principal Payment expenditure in FY 2006/07 is Rs.16.75 billion, which is 110.4 percent of the initial budget estimate of Rs.15.17 billion.

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

Rs in Million

Source	Approved Initial Budget				Actual Expenditure			
	2005/06		2006/07		2005/06		2006/07	
	Amount	%	Amount	%	Amount	%	Amount	%
GON	93,666.60	73.82	103275.80	71.76	88,847.35	80.13	107750.24	80.65
Foreign Loan	14,531.60	11.45	16907.90	11.75	8,214.31	7.40	10053.52	7.52
Foreign Grant	18,868.90	14.73	23728.60	16.49	13,827.5	12.47	15800.85	11.83
Total	126,885.10	100.00	143912.30	100	110,889.16	100.00	133604.61	100

2.6 Out of the total expenditure 93.77 Percent was met from the cash released from the central treasury of the government. The remaining 6.23 percent was either paid directly by the foreign development partners (donors) or was provided by them as commodity & direct payment. The cash expenditure increased by 23.79 percent over the previous year while the Commodity/Direct Payment expenditures decreased by 13.67 percent. The budget performance analysis of the cash and non-cash (Commodity/Direct Payment) expenditures shows that the incidence of under-spending is high in non-cash segment.

Rs. in Million.

Type	FY 2005/06			FY 2006/06		
	Initial Budget	Actual Expenditure	Percent	Initial Budget	Actual Expenditure	Percent
Cash	111,847.80	101,202.06	90.48	128345.86	125,278.00	97.61
Non-cash	15,037.30	9,644.72	64.13	15566.44	8,326.60	53.49

2.7 Rs.4979 million of the total expenditure reported in the financial statements as incurred from out of foreign grant released from central treasury in the condition of reimbursements to be given by the development partners. During FY 2006/07, Rs 1645 million was received from development partners against the reimbursement of previous FY expenditure and some portion of FY 2006/07 expenditure.

2.8 Rs 4970 million of the total expenditure reported in the financial statements as incurred from out of foreign loan released from central treasury in the condition of reimbursements to be given by the foreign lenders. During FY 2006/07, Rs.3713 million was received from foreign lenders against the reimbursement of previous FY expenditure and some portion of FY 2006/07 expenditure.

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

Figure in Percentage

S.No	Expenditure Sector	FY 2004/05	FY 2005/06	FY 2006/07
1	Domestic and Foreign Loan Repayment	19.26	18.43	17.15
2	Education	16.79	17.45	16.01
3	Defense	10.69	10.18	8.33
4	Finance Ministry Miscellaneous	5.96	5.39	5.15
5	Home Affairs	7.83	7.85	7.14
6	Investment in Public Enterprises	7.87	7.07	0.20
7	Local Development	5.83	5.62	6.67
8	Electricity	7.04	5.74	4.14
9	Road Transport	4.36	4.07	5.20
10	Health	4.57	5.23	5.54

2.10 The following five sectors consumed more than 60 percent of the recurrent expenditure.

Figure in Percentage

S.No	Expenditure Sector	FY 2006/07
1	Education	25.65
2	Defense	13.13
3	Home Affairs	10.92
4	Domestic and Foreign Loan Repayment	7.99
5	Finance Ministry Miscellaneous	8.64

2.11 Major share of the **Capital expenditure** went to local development sector. The following sectors consumed more than 50 percent of the capital expenditure.

Figure in Percentage

S.No	Expenditure Sector	FY 2006/07
1	Electricity	9.65
2	Local Development	12.51
3	Road Transport	11.59
4	Irrigation	5.33
5	Drinking water	6.35
6	Education	2.84
7	Police	1.97
8	Communication	0.41
9	Health	2.10

2.12 From the miscellaneous account head of Ministry of Finance in FY 2004/05, 2005/06 and 2006/07, ministries whose expenditure crosses more than 75% are shown below. In the miscellaneous account head 95-3-905, expenditure for pension includes Rs. 1.99 billion and Rs.150 billion falls under Ministry of Finance and Ministry of Defense respectively.

Figure in Percentage

S. No.	Ministry Name	FY 2004/05	FY 2005/06	FY 2006/07
1	Ministry of Finance	44.21	41.78	35.64
2	Ministry of Defense	24.90	33.49	32.64
3	Ministry of Home Affairs	9.52	8.77	9.24
4	Ministry of Physical Planning & Works	-	2.19	3.36
5	Ministry of Health	1.34	1.81	2.75
6	Ministry of Industry	5.77	1.47	0.89
7	Ministry of Foreign Affairs	2.75	3.04	0.58

2.13 The total outstanding advance at the end of FY 2006/07 amounted to Rs. 4.67 billion. Out of this amount, Rs. 3.33 billion is for the FY 2006/07, (of which Rs.1.57 billion was from recurrent budget while Rs.1.76 billion was from capital budget). The total outstanding advance is about 2.49 percent of the total expenditure of Rs.133.60 billion.

2.14 More than 90 percent of the outstanding advance belonged to the following six ministries:

S.No	Ministry Name	Percent of the total outstanding Advance
1	Ministry of Home Affairs	30.67
2	Ministry of Health	25.07
3	Ministry of Physical Planning and Works	12.00
4	Ministry of Water Resources	23.27
5	Ministry of Industry	3.05
6	Ministry of Education & Sports	4.64

2.15 Internal audit conducted by District Treasury and Controller Office during FY 2006/07 reported an amount of Rs.154 billion as irregular expenditures (either not complying with the provisions of Financial Administration Regulations or the procedures not followed). This amount represents 1.22 percent of the total cash released from DTCO's.

2.16 The total accrued expenses at the end of FY 2006/07 amounted to Rs. 475.2 million both from recurrent and capital budget. More than 90% of the due payment belonged to the following 5 Ministries.

S. No.	Ministry Name	Percent of the total due payment
1	Ministry of Defense	8.42
2	Ministry of Physical Planning & Works	55.41
3	Ministry of Home Affairs	8.08
4	Ministry of Water Resources	17.45
5	Ministry of Education & Sports	3.83

### **3. Cash Flow Position**

- 3.1 During the fiscal year 2006/07, the cash balance at Nepal Rastra Bank is Rs. 3.12 billion. The cash balance of the previous fiscal year was negative Rs. 1.07 billion.
- 3.2 After the introduction of Reimbursement Release System, the unspent cash balance remaining in accounting office's bank accounts has continuously been declining. At the end of FY 2006/07, the cash balance is Rs. 308.1 million, which is lower than Rs.490.1 million of fiscal year 2005/06.

## Accounting Principles and Assumptions

- 1 The revenue and expenditure of the government are recorded and reported using cash accounting principle. This principle assumes all cash receipts into the consolidated fund account as revenue and all cash payments against a budget head as expenditure.
- 2 The reported revenue and expenditure include only those that affect the consolidated fund account of the government and the heads that were approved by the Parliament through the Appropriation Act and the passage of Budget Speech.
- 3 The sum of expenditure also includes advance amount during the year that remained unsettled until the last day of the fiscal year.
- 4 The reported expenditure also includes payments for accrued expenses of the previous year.
- 5 The reported revenue is the amount of collection in the government bank accounts (the revenue is deposited into 127 different bank branches namely Nepal Rastra Bank, Rastriya Banijya Bank, Nepal Bank Ltd. and Nepal Bangladesh Bank. The revenue reported by the government offices totaled Rs. 87.71 billion. The difference between government office reporting and bank reporting is due to the fact the revenue deposits into the bank during the final week of the fiscal year by the taxpayers are reported to revenue-accounting office in the subsequent year.
- 6 In the case of block grant given to local bodies and public corporations, the release money is considered as expenditure, although the grant recipients may not have fully spent the amount.
- 7 The expenditure figures are obtained from two sources for consolidation, namely District Treasury and Controller Offices (DTCOs) and concerned Ministries are reconciled at the FCGO. Wherever the figures did not reconcile, FCGO relies on the DTCO figures because they record the expenditures and also carry out the internal audit. However, in the case of direct payments and Commodity Grants, FCGO relies on the concerned Ministries or the concerned Project.
- 8 In case of Direct Payments and Commodity grants, wherever the line-item of the expenditure was not clarified by the reporting entities, FCGO used the line-item shown in the Budget Statement (the Red Book).
- 9 Expenditure Line Item 0.00 is assigned to the expenditure for royal palace.
- 10 The non-cash expenditures (Direct Payments and Commodity Grants by the development partners) are not recorded in government accounts. FCGO does not have any means of verifying whether any item of expenditure was incurred but was not reported.
- 11 In case where ministries have reported different amount for release and expenditure from non-cash sources, the release amount is treated as expenditure.

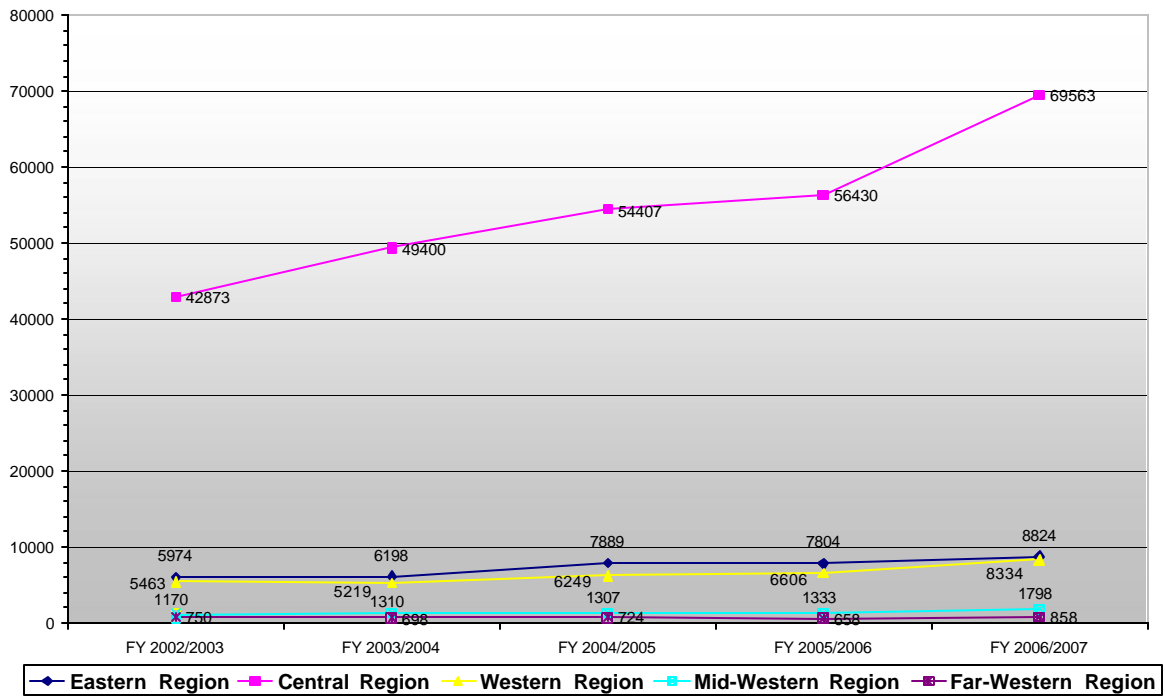
- 12 Although there is no provision in the rules, offices often lend money from one budget head to other budget head within the office or to other offices. In order to avoid the double accounting of the expenditure, cash balance has been shown in lending budget head and actual expenditure has been reported in the borrowing budget head.
- 13 For the expenditures incurred in foreign currency the conversion is done on the rates prevailing on the value date. Wherever the value date could not be ascertained, rate prevailing at the year-end has been taken as the basis.
- 14 Revenue collected by those offices whose budget was not directly released by DTCO(District Treasury Controller Office) was shown in their respective budget offices. For example, Revenue collected by Traffic Police Offices shown in their respective Regional or District Police Office.
- 15 Since FY 2004/05, appropriated budget in development programs of all districts of Karnali Zone cannot be returned to DTCO at the end of the fiscal year hence the record of release balance and freeze account are reported as per DTCO.
- 16 Due to the critical situation in Tarai, the financial records are maintained as utmost record provided by the concerned DTCOs.

## Comparative Summary of Income and Expenditure

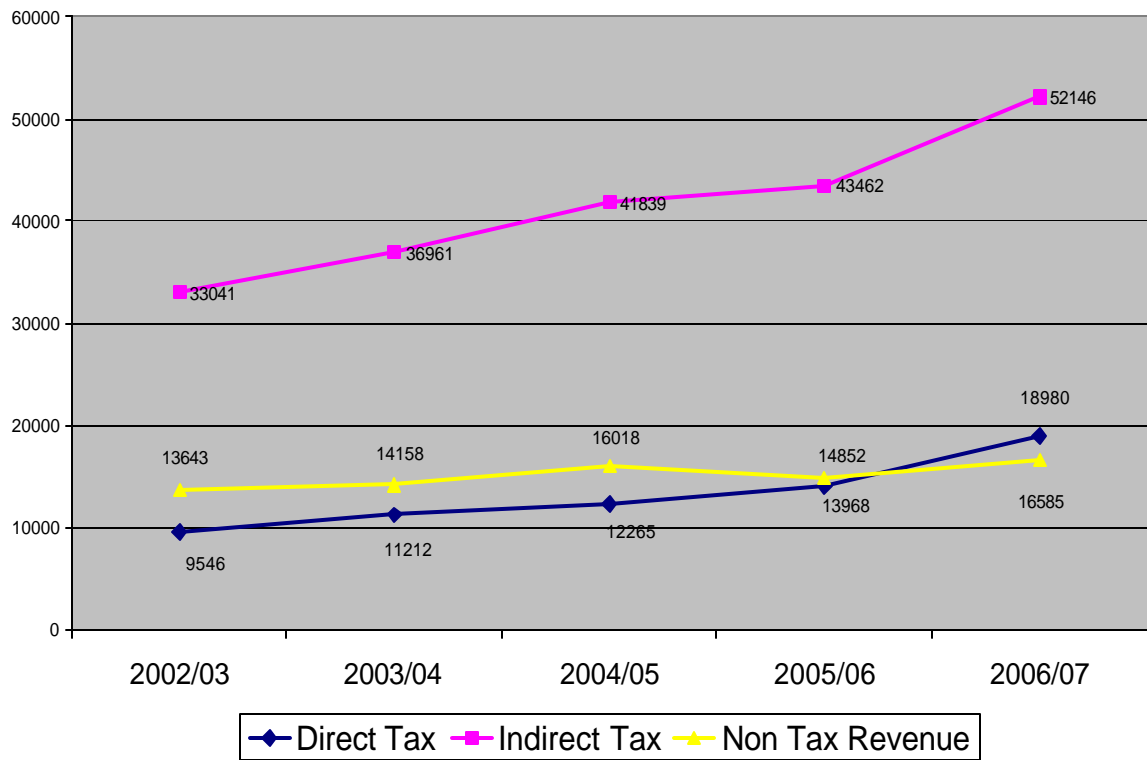
NPR in ' 000 '

Head	Actual of 2004/05	Actual of 2005/06	Actual of 2006/07
<b>Total Expenditure</b>	<b>102,560,471.86</b>	<b>110,889,158.26</b>	<b>133,604,605.93</b>
Recurrent	61,686,433.40	67,017,778.97	77,122,349.50
Capital	27,340,719.44	29,606,600.93	39,729,915.01
Principal Payment	13,533,319.02	14,264,778.36	16,752,341.43
<b>Source of Finance</b>	<b>84,513,913.49</b>	<b>86,109,584.56</b>	<b>103,512,931.52</b>
<b>Revenue</b>	<b>70,122,742.00</b>	<b>72,282,085.94</b>	<b>87,712,083.62</b>
Tax	54,104,779.05	57,430,543.19	71,126,728.20
Non-tax	16,017,962.95	14,851,542.75	16,585,355.41
<b>Foreign Grant</b>	<b>14,391,171.49</b>	<b>13,827,498.62</b>	<b>15,800,847.90</b>
Bilateral Grant	9,104,318.99	7,617,844.37	8,399,012.47
Multilateral Grant	5,286,852.50	6,209,654.25	7,401,835.43
<b>Surplus (+) Deficit (-)</b>	<b>-18,046,558.37</b>	<b>-24,779,573.70</b>	<b>-30,091,674.41</b>
<b>Sources of Deficit Finance</b>	<b>18,204,229.62</b>	<b>20,048,505.87</b>	<b>27,945,818.43</b>
<b>Foreign Loan</b>	<b>9,266,129.62</b>	<b>8,214,305.87</b>	<b>10,053,518.43</b>
Bilateral Loan	126,461.98	40,627.82	1,048,925.58
Multilateral Loan	9,139,667.64	8,173,678.05	9,004,592.85
<b>Domestic Borrowing</b>	<b>8,938,100.00</b>	<b>11,834,200.00</b>	<b>17,892,300.00</b>
<b>Cash Balance Surplus (+) Deficit (-)</b>	<b>-157,671.25</b>	<b>4,731,067.83</b>	<b>2,145,855.98</b>

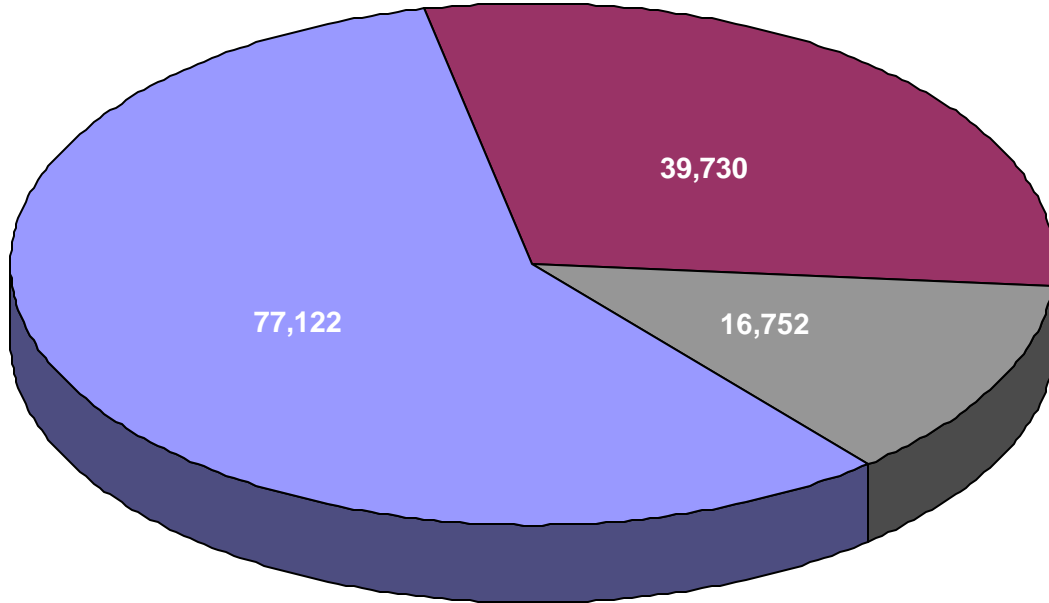
### Region wise Revenue Collection



### Trend of Revenue Collection

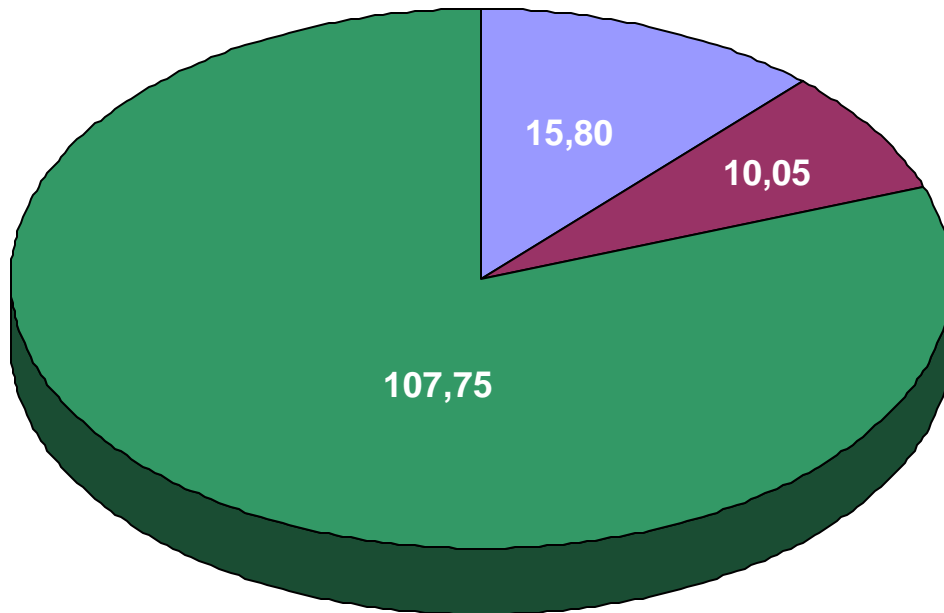


**Recurrent, Capital & Principal Payment  
FY 2006/07**



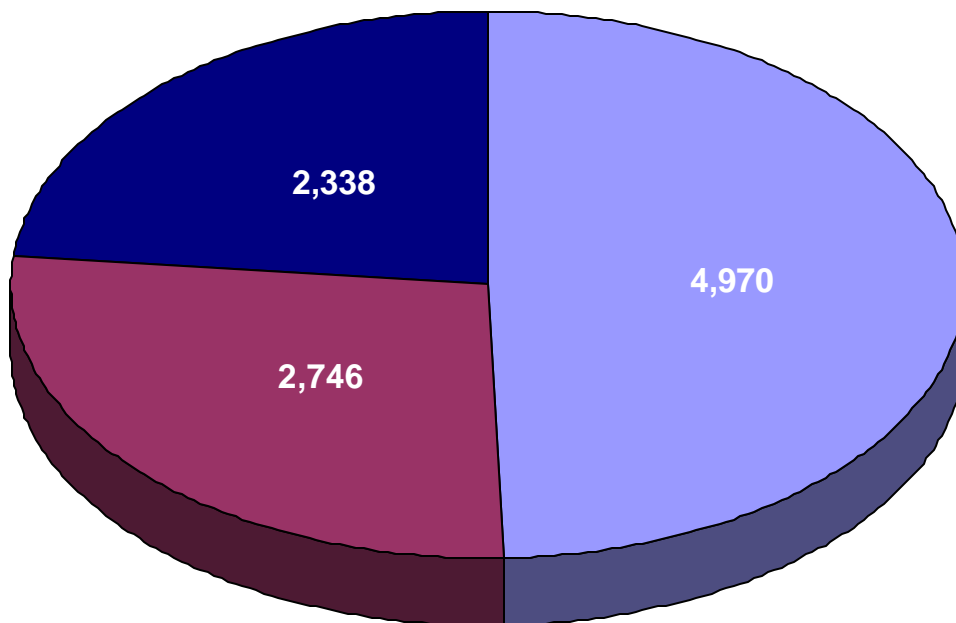
■ Recurrent    ■ Capital    ■ Principal Payment

**Source-wise Expenditure  
FY 2006/07**



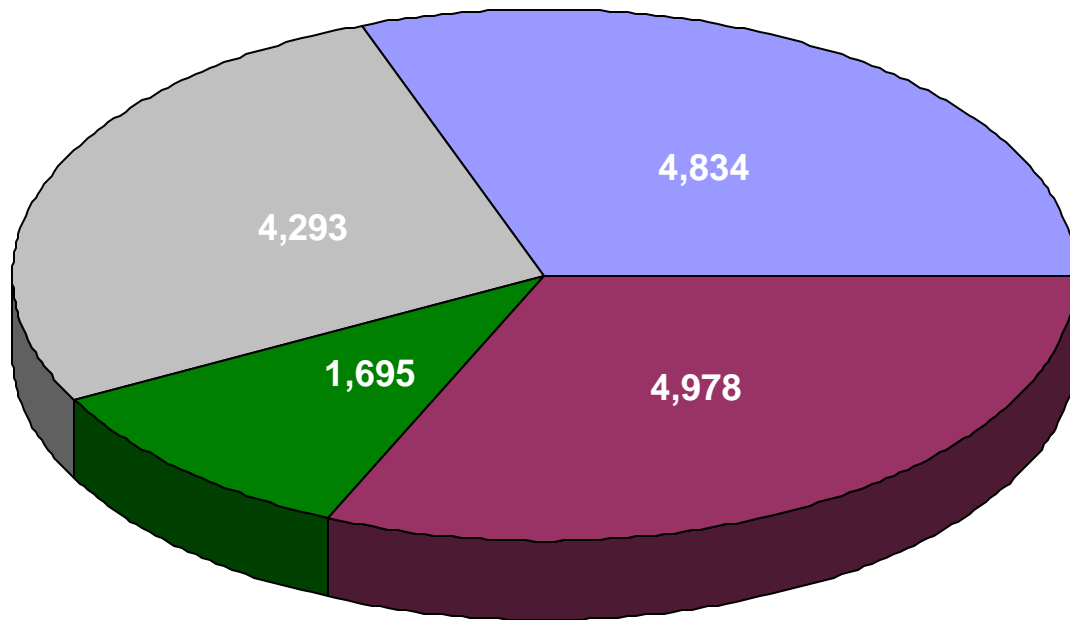
■ Foreign Grant    ■ Foreign Loan    ■ Nepal Gov.

**Expenditure in Foreign Loan  
FY 2006/07**



■ Reimbursable    ■ Cash    ■ Direct Payment

**Expenditure in Foreign Grant  
FY 2006/07**



■ Cash    ■ Reimbursable    ■ Commodity    ■ Direct Payment

**Government of Nepal**  
**Summary of Actual Expenditure of Fiscal Year 2063/64**

**Annex - 3 ( Budget Speech )**

Particular	Expenditure of 2063/64
<b>Grand Total</b>	<b>133,604,605,934.48</b>
<b>Recurrent</b>	77,122,349,499.93
<b>Capital</b>	39,729,915,008.84
<b>Principal Repayment</b>	16,752,341,425.71
Central Level Recurrent Expenditure	69,663,525,967.05
Central Level Capital Expenditure	29,612,155,199.33
Central Level Principal Repayment Expenditure	16,752,341,425.71
<b>Central Level Total</b>	<b>116,028,022,592.09</b>
District level Recurrent Expenditure	7,458,823,532.88
District level Capital Expenditure	10,117,759,809.51
<b>District level Total</b>	<b>17,576,583,342.39</b>
<b>Total Amount to be charged directly in consolidated Fund</b>	<b>23,424,328,804.85</b>
Recurrent Expenditure	6,663,362,268.09
Capital Expenditure	8,625,111.05
Principal Repayment Expenditure	16,752,341,425.71
<b>Total Amount to be appropriated in consolidated Fund</b>	<b>110,180,277,129.63</b>
Recurrent Expenditure	70,458,987,231.84
Capital Expenditure	39,721,289,897.79

## Overdraft Reconciliation

FY 2006/07

In Million

<b>Overdraft as per NRB</b>	<b>(3,123)</b>
<b><u>Add</u></b>	
K.1.6 Deposits (Non Budgetary Income)	1,665
Deposits in Imprest Accounts	2,785
Less Expenditure Reported by NRB	2,074
Less Foreign Grant expenditure reported by NRB	2,938
Deposits in Local Government Account	1,241
Kha.7 Accounts Balance Amount	25
Balance of Retention Money Accounts (Guarantee Deposits)	524
<b>Total</b>	<b>11,252</b>
<b>Bank Balance</b>	<b>-</b>
<b><u>Deduct</u></b>	
Payment of Last Year Check from Freeze Accounts	2,119
Value added Tax Refund Amount	139
Kha.8 Accounts Balance Amount	3
Foreign Loan Expenditure Reported by NRB	3,722
<b>Total</b>	<b>5,983</b>
<b>Actual Overdraft</b>	<b>2,146</b>
<b>Overdraft as per FCGO Accounts</b>	<b>2,146</b>

# Statement of Revenue Collection

Fiscal Year : 2063/64

Upto ASHAD

Annex-5

Code No.	Head	Target	Actual Collection
1.1.01.00	Commodity Tax based on Foreign Trade	18,328,000,000.00	16,707,644,751.54
1.1.01.10	Import Duties	14,347,000,000.00	13,626,096,854.71
1.1.01.20	Equalizing Duties	0.00	5,477,013.00
1.1.01.30	Indian Excise Duties	2,640,000,000.00	1,896,565,745.60
1.1.01.40	Export Duties	700,000,000.00	698,636,768.12
1.1.01.50	Export Service Charge	0.00	10,051,840.60
1.1.01.60	Others	90,000,000.00	64,694,858.51
1.1.01.70	Agriculture Reform Fee	550,000,000.00	406,055,677.00
1.1.01.90	Other Duties	1,000,000.00	65,994.00
1.1.02.00	Internal Commodity Tax on Goods and Services	35,010,500,000.00	35,438,793,424.28
1.1.02.10	Sales Tax / Value Added Tax	26,423,000,000.00	26,095,598,962.91
1.1.02.11	Production	3,134,231,000.00	3,267,240,671.07
1.1.02.12	Imports	16,401,000,000.00	16,464,269,317.91
1.1.02.13	Sales and Distribution	1,703,821,000.00	1,645,808,180.50
1.1.02.14	Services	1,465,070,000.00	1,243,553,771.71
1.1.02.15	Tourism Industries	572,779,000.00	603,609,188.13
1.1.02.19	Other Services	3,146,099,000.00	2,871,117,833.59
1.1.02.20	Excise Duties	8,587,500,000.00	9,343,187,711.37
1.1.02.21	Cigarettes	3,045,383,000.00	2,851,730,186.45
1.1.02.22	Bidi	3,516,000.00	4,833,696.60
1.1.02.23	High Quality Liquor	1,832,150,000.00	1,956,038,692.28
1.1.02.25	Beer	1,488,873,000.00	1,478,116,323.25
1.1.02.26	Other Industrial Production	359,468,000.00	973,604,808.89
1.1.02.27	Import Excise	1,728,110,000.00	1,970,343,336.07
1.1.02.28	Foreign Employment Supply Service	50,000,000.00	43,759,543.53
1.1.02.29	Health Service	80,000,000.00	64,761,124.30
1.1.02.50	Vehicle Tax	0.00	6,750.00
<b>Indirect Tax Total</b>		<b>53,338,500,000.00</b>	<b>52,146,438,175.82</b>
1.1.03.00	Income Tax	12,682,000,000.00	15,731,802,600.11
1.1.03.10	Corporate Income Tax	8,964,900,000.00	11,605,599,439.95
1.1.03.11	Government Corporations	1,582,500,000.00	1,019,677,475.61
1.1.03.12	Public Limited Companies	2,739,600,000.00	5,717,055,798.75
1.1.03.13	Private Limited Companies	2,026,000,000.00	2,306,975,524.35
1.1.03.14	Personal or Sole Trading Firm	2,471,600,000.00	2,306,645,334.87
1.1.03.19	Other Institutions	145,200,000.00	255,245,306.37
1.1.03.20	Individual Income Tax	1,934,000,000.00	2,007,930,372.73
1.1.03.21	Remuneration Tax	1,934,000,000.00	0.00
1.1.03.50	Income Tax in Investment	1,762,800,000.00	2,080,022,728.47
1.1.03.51	Lease or Rent	560,400,000.00	594,181,176.41
1.1.03.52	Interest	967,770,000.00	1,054,940,641.10
1.1.03.53	Capital Gain	8,815,000.00	1,127,429.07
1.1.03.54	Bonus	224,757,000.00	429,501,834.82
1.1.03.59	Other Income from Investment	1,058,000.00	271,647.07
1.1.03.60	Contingencies Income	9,640,000.00	11,696,647.00
1.1.03.90	Others	10,660,000.00	26,553,411.96
1.1.04.00	Tax on House, Land and Other Property	3,911,000,000.00	3,248,487,429.00

# Statement of Revenue Collection

Fiscal Year : 2063/64

Upto ASHAD

Annex-5

Code No.	Head	Target	Actual Collection
1.1.04.30	House and Land Registration	2,905,000,000.00	2,253,462,480.04
1.1.04.40	House and Land tax	0.00	3,500.00
1.1.04.50	Vehicle Tax	1,006,000,000.00	995,021,448.96
<b>Direct Tax Total</b>		<b>16,593,000,000.00</b>	<b>18,980,290,029.11</b>
<b>Tax Revenue Total</b>		<b>69,931,500,000.00</b>	<b>71,126,728,204.93</b>
1.1.05.00	Duty and Fees	4,124,300,000.00	5,176,185,626.73
1.1.05.10	Firm Registration	150,000,000.00	192,777,998.06
1.1.05.20	Agency Registration	4,000,000.00	11,457,721.40
1.1.05.30	Arms Registration	3,300,000.00	4,496,632.50
1.1.05.40	Vehicle Licence Fees	720,000,000.00	850,240,827.20
1.1.05.41	Vehicle Licence fee	310,000,000.00	333,955,669.20
1.1.05.42	Road Improvement Fee	255,000,000.00	255,149,333.00
1.1.05.43	Urban Road Construction and Maintenance Fee	155,000,000.00	261,135,825.00
1.1.05.50	Export Import Licence Fees	26,000,000.00	85,765,892.00
1.1.05.60	Examination Fees	90,000,000.00	31,162,360.14
1.1.05.70	Passport Fees	1,960,000,000.00	2,713,753,935.72
1.1.05.80	Tourism Fees	781,000,000.00	765,419,405.51
1.1.05.81	Visa Fees	600,000,000.00	547,049,344.49
1.1.05.82	Mountaineering and Trekking Fees	180,000,000.00	216,502,611.02
1.1.05.83	Other Fees	1,000,000.00	1,867,450.00
1.1.05.90	Other Administrative Fees	390,000,000.00	521,110,854.20
1.1.05.95	Telephone Ownership Fees	200,000,000.00	322,053,870.88
1.1.05.99	Others	190,000,000.00	199,056,983.32
1.1.06.00	Penalty, Fines and Forfeitures	595,000,000.00	248,338,830.98
1.1.06.10	Judicial Duties, Penalty, Fines and Forfeiture	550,000,000.00	196,033,804.98
1.1.06.20	Administrative Penalty, Fines and Forfeiture	45,000,000.00	52,305,026.00
1.1.07.00	Receipt from Sales and Rent of Government Property, Services and S	1,380,000,000.00	1,297,583,066.52
1.1.07.10	Receipt From Water Resources	7,000,000.00	5,095,356.59
1.1.07.11	Drinking Water	6,000,000.00	3,787,801.67
1.1.07.12	Irrigation	800,000.00	1,304,569.92
1.1.07.13	Electricity	200,000.00	2,985.00
1.1.07.20	Postal Services	355,000,000.00	226,781,001.21
1.1.07.30	Food and Agriculture	78,000,000.00	48,196,740.51
1.1.07.40	Education	195,000,000.00	219,784,974.10
1.1.07.50	Forest	470,000,000.00	510,268,236.51
1.1.07.60	Transport	155,000,000.00	102,577,037.00
1.1.07.70	Others	120,000,000.00	184,879,720.60
1.1.08.00	Dividends	3,960,000,000.00	4,937,709,240.46
1.1.08.10	Financial Institutions	2,199,000,000.00	3,430,522,607.22
1.1.08.20	Trading Concerns	3,000,000.00	579,000.00
1.1.08.30	Industrial Undertakings	27,000,000.00	30,034,242.24
1.1.08.40	Service oriented Institutions	1,730,000,000.00	1,476,573,391.00
1.1.08.50	Others	1,000,000.00	0.00
1.1.09.00	Interests	925,000,000.00	1,059,603,582.03
1.1.09.10	Financial Institutions	45,000,000.00	82,324,213.70
1.1.09.20	Trading Concerns	200,000.00	999,821.00

# Statement of Revenue Collection

Fiscal Year : 2063/64

Upto ASHAD

Annex-5

Code No.	Head	Target	Actual Collection
1.1.09.30	Industrial Undertakings	100,000,000.00	539,192,386.45
1.1.09.40	Services Oriented Institutions	771,000,000.00	434,728,259.58
1.1.09.50	Others	8,800,000.00	2,358,901.30
1.1.10.00	Royalty and Sales of Government Property	3,350,000,000.00	1,091,802,237.97
1.1.10.10	Royalty	1,310,000,000.00	1,019,714,938.08
1.1.10.11	Royalty From Mining	50,000,000.00	16,665,799.36
1.1.10.12	Royalty Related to Water Resource	810,000,000.00	473,814,956.23
1.1.10.13	Other Royalties	100,000,000.00	113,145,674.83
1.1.10.19	Other Royalties	350,000,000.00	416,088,507.66
1.1.10.20	Sales	2,040,000,000.00	72,087,299.89
1.1.10.21	Sales of Government Land and Buildings	1,978,000,000.00	9,248,031.93
1.1.10.22	Sales of Government Goods	12,000,000.00	13,495,178.57
1.1.10.23	Other Sales	50,000,000.00	49,344,089.39
1.1.12.00	Donation, and Miscellaneous Income	200,000,000.00	1,748,053,482.29
1.1.12.10	Donations	1,000,000.00	902,947.25
1.1.12.20	Miscellaneous	199,000,000.00	1,747,150,535.04
<b>Non Tax Revenue Total</b>		<b>14,534,300,000.00</b>	<b>15,559,276,066.98</b>
1.1.11.00	Principal Repayment	910,000,000.00	1,026,079,346.96
1.1.11.10	Financial Institutions	30,000,000.00	31,063,013.31
1.1.11.20	Trading Concerns	3,000,000.00	1,375,142.81
1.1.11.30	Industrial Undertakings	100,000,000.00	175,950,106.34
1.1.11.40	Service Oriented Institutions	776,000,000.00	801,308,129.99
1.1.11.50	Others	1,000,000.00	16,382,954.51
<b>Principal Refund</b>		<b>910,000,000.00</b>	<b>1,026,079,346.96</b>
<b>Revenue Total</b>		<b>85,375,800,000.00</b>	<b>87,712,083,618.87</b>

# Government of Nepal

## Details for fiscal year 2063/64

### Annex - 7 (Budget Speech )

Details	Total Expenses	Total %	Recurrent Expenses	Recurrent %	Capital/Principle Expenses	Capital %
Royal Palace	199,538,218.27	0.15	199,538,218.27	0.26	0.00	0.00
101 Royal Palace	199,538,218.27	0.15	199,538,218.27	0.26	0.00	0.00
11 Royal Palace	199,538,218.27	0.15	199,538,218.27	0.26	0.00	0.00
Constitutional Bodies	1,702,530,298.69	1.27	1,418,092,400.47	1.84	284,437,898.22	0.50
102 Constitutional Bodies	1,702,530,298.69	1.27	1,418,092,400.47	1.84	284,437,898.22	0.50
13 Parliament	261,142,720.68	0.20	250,347,313.36	0.32	10,795,407.32	0.02
14 Court	790,411,654.39	0.59	551,049,291.46	0.71	239,362,362.93	0.42
15 Commission for Investigation of Abuse of Authority	53,276,378.70	0.04	50,265,961.09	0.07	3,010,417.61	0.01
16 Office of the Auditor General	90,232,095.09	0.07	79,360,300.69	0.10	10,871,794.40	0.02
17 Public Service Commission	58,929,294.88	0.04	54,164,435.98	0.07	4,764,858.90	0.01
18 Election Commission	323,133,730.20	0.24	314,508,619.15	0.41	8,625,111.05	0.02
19 Office of the Attorney General	120,527,086.78	0.09	113,718,811.77	0.15	6,808,275.01	0.01
20 Council of Justice	4,877,337.97	0.00	4,677,666.97	0.01	199,671.00	0.00
General Administration	18,137,860,807.96	13.58	13,391,246,532.78	17.36	4,746,614,275.18	8.40
103 General Administration	7,093,829,602.15	5.31	3,561,748,079.76	4.62	3,532,081,522.39	6.25
14 Court	30,787,408.55	0.02	30,067,258.95	0.04	720,149.60	0.00
26 Deputy Prime Minister's Office	1,276,568.00	0.00	1,015,506.00	0.00	261,062.00	0.00
27 National Vigilance Center	21,969,287.16	0.02	21,307,068.70	0.03	662,218.46	0.00
30 Prime Minister and Council of Minister's Office	288,564,044.89	0.22	283,157,856.72	0.37	5,406,188.17	0.01
35 Ministry of Finance	1,485,253,436.19	1.11	85,805,402.36	0.11	1,399,448,033.83	2.48
38 Ministry of Industry, Commerce & Supply	1,533,254,825.40	1.15	33,068,501.16	0.04	1,500,186,324.24	2.66
39 Ministry of Law, Justice and Parliamentary Affairs	38,099,011.16	0.03	28,834,016.16	0.04	9,264,995.00	0.02
40 Ministry of Agriculture & Cooperatives	21,429,467.80	0.02	21,110,746.15	0.03	318,721.65	0.00
45 Ministry of Home	1,679,830,444.08	1.26	1,482,552,171.47	1.92	197,278,272.61	0.35
47 Ministry of Water Resources	26,480,953.18	0.02	11,228,590.28	0.01	15,252,362.90	0.03
48 Ministry of Physical Planning and Works	227,233,973.69	0.17	21,952,979.58	0.03	205,280,994.11	0.36
49 Ministry of Culture, Tourism and Civil Aviation	56,036,693.96	0.04	46,261,693.96	0.06	9,775,000.00	0.02
50 Ministry of Foreign Affairs	1,089,655,456.77	0.82	969,008,126.28	1.26	120,647,330.49	0.21
55 Ministry of Land Reform and Management	16,347,720.67	0.01	14,994,787.08	0.02	1,352,933.59	0.00
56 Ministry of Women, Children & Social Welfare	29,327,364.75	0.02	26,038,637.75	0.03	3,288,727.00	0.01
58 Ministry of Defence	6,397,362.99	0.00	6,298,362.99	0.01	99,000.00	0.00
59 Ministry of Forest and Soil Conservation	44,162,778.19	0.03	18,626,266.19	0.02	25,536,512.00	0.05
61 Ministry of Environment, Science & Technology	40,344,060.28	0.03	35,921,660.46	0.05	4,422,399.82	0.01
65 Ministry of Education & Sports	155,667,785.33	0.12	143,700,781.82	0.19	11,967,003.51	0.02
66 Ministry of General Administration	92,373,410.88	0.07	87,695,989.03	0.11	4,677,421.85	0.01
67 Ministry of Information and Communications	33,252,709.80	0.02	17,340,230.68	0.02	15,912,479.12	0.03
69 Ministry of Local Development	33,131,031.37	0.02	32,807,638.93	0.04	323,392.44	0.00
70 Ministry of Health and Population	94,008,693.00	0.07	94,008,693.00	0.12	0.00	0.00

# Government of Nepal

## Details for fiscal year 2063/64

### Annex - 7 (Budget Speech )

Details	Total Expenses	Total %	Recurrent Expenses	Recurrent %	Capital/Principle Expenses	Capital %
71 Ministry of Labour & Transport Management	19,372,929.19	0.01	19,372,929.19	0.03	0.00	0.00
72 National Planning Commission Secretariat	29,572,184.87	0.02	29,572,184.87	0.04	0.00	0.00
104 Police	9,533,964,994.82	7.14	8,422,768,234.93	10.92	1,111,196,759.89	1.97
45 Ministry of Home	9,533,964,994.82	7.14	8,422,768,234.93	10.92	1,111,196,759.89	1.97
105 Revenue & Financial Administration	1,395,960,070.95	1.04	1,300,314,661.52	1.69	95,645,409.43	0.17
35 Ministry of Finance	1,395,960,070.95	1.04	1,300,314,661.52	1.69	95,645,409.43	0.17
106 Planning & Statistics	114,106,140.04	0.09	106,415,556.57	0.14	7,690,583.47	0.01
72 National Planning Commission Secretariat	114,106,140.04	0.09	106,415,556.57	0.14	7,690,583.47	0.01
Defence	11,129,724,589.90	8.33	10,128,907,640.63	13.13	1,000,816,949.27	1.77
107 Defence	11,129,724,589.90	8.33	10,128,907,640.63	13.13	1,000,816,949.27	1.77
58 Ministry of Defence	11,129,724,589.90	8.33	10,128,907,640.63	13.13	1,000,816,949.27	1.77
Social Services	45,834,573,821.41	34.31	30,523,785,350.43	39.58	15,310,788,470.98	27.11
108 Education	21,388,154,817.37	16.01	19,783,275,515.25	25.65	1,604,879,302.12	2.84
65 Ministry of Education & Sports	21,345,295,817.37	15.98	19,747,451,515.25	25.61	1,597,844,302.12	2.83
69 Ministry of Local Development	42,859,000.00	0.03	35,824,000.00	0.05	7,035,000.00	0.01
109 Health	7,404,047,691.85	5.54	6,218,540,662.79	8.06	1,185,507,029.06	2.10
38 Ministry of Industry, Commerce & Supply	46,581,208.00	0.03	46,581,208.00	0.06	0.00	0.00
69 Ministry of Local Development	13,818,000.00	0.01	13,818,000.00	0.02	0.00	0.00
70 Ministry of Health and Population	7,343,648,483.85	5.50	6,158,141,454.79	7.98	1,185,507,029.06	2.10
110 Drinking Water	4,059,010,605.25	3.04	473,536,881.23	0.61	3,585,473,724.02	6.35
48 Ministry of Physical Planning and Works	3,301,220,756.95	2.47	471,908,846.81	0.61	2,829,311,910.14	5.01
69 Ministry of Local Development	388,992,848.30	0.29	1,628,034.42	0.00	387,364,813.88	0.69
87 Ministry of Finance - Investments - Public Enterprises	368,797,000.00	0.28	0.00	0.00	368,797,000.00	0.65
111 Local Development	8,913,234,908.14	6.67	1,847,638,477.97	2.40	7,065,596,430.17	12.51
69 Ministry of Local Development	8,872,070,551.63	6.64	1,847,638,477.97	2.40	7,024,432,073.66	12.44
95 Ministry of Finance - Miscellaneous	41,164,356.51	0.03	0.00	0.00	41,164,356.51	0.07
Other Social Services	4,070,125,798.80	3.05	2,200,793,813.19	2.85	1,869,331,985.61	3.31
112 Population & Environment	3,063,724.75	0.00	2,963,724.75	0.00	100,000.00	0.00
70 Ministry of Health and Population	3,063,724.75	0.00	2,963,724.75	0.00	100,000.00	0.00
113 Women, Children & Social Welfare	284,697,608.47	0.21	277,141,467.90	0.36	7,556,140.57	0.01
56 Ministry of Women, Children & Social Welfare	284,697,608.47	0.21	277,141,467.90	0.36	7,556,140.57	0.01
114 Youth, Sports & Culture	608,385,433.52	0.46	371,022,674.09	0.48	237,362,759.43	0.42
49 Ministry of Culture, Tourism and Civil Aviation	390,924,739.94	0.29	153,561,980.51	0.20	237,362,759.43	0.42
65 Ministry of Education & Sports	217,460,693.58	0.16	217,460,693.58	0.28	0.00	0.00
115 Housing	806,341,493.23	0.60	381,418,065.74	0.49	424,923,427.49	0.75
45 Ministry of Home	135,069,232.70	0.10	135,069,232.70	0.18	0.00	0.00
48 Ministry of Physical Planning and Works	661,572,260.53	0.50	240,948,833.04	0.31	420,623,427.49	0.74
49 Ministry of Culture, Tourism and Civil Aviation	9,700,000.00	0.01	5,400,000.00	0.01	4,300,000.00	0.01

# Government of Nepal

## Details for fiscal year 2063/64

### Annex - 7 (Budget Speech )

Details	Total Expenses	Total %	Recurrent Expenses	Recurrent %	Capital/Principle Expenses	Capital %
116 Others - Social	2,367,637,538.83	1.77	1,168,247,880.71	1.51	1,199,389,658.12	2.12
30 Prime Minister and Council of Minister's Office	1,210,296,384.99	0.91	25,506,726.87	0.03	1,184,789,658.12	2.10
45 Ministry of Home	6,821,212.90	0.01	6,821,212.90	0.01	0.00	0.00
61 Ministry of Environment, Science & Technology	72,689,431.61	0.05	58,089,431.61	0.08	14,600,000.00	0.03
69 Ministry of Local Development	1,038,249,654.69	0.78	1,038,249,654.69	1.35	0.00	0.00
72 National Planning Commission Secretariat	39,580,854.64	0.03	39,580,854.64	0.05	0.00	0.00
Economic Services	26,798,152,633.09	20.06	8,633,970,672.02	11.20	18,164,181,961.07	32.16
117 Agriculture	4,177,983,463.89	3.13	2,762,034,211.97	3.58	1,415,949,251.92	2.51
35 Ministry of Finance	73,000,000.00	0.05	0.00	0.00	73,000,000.00	0.13
40 Ministry of Agriculture & Cooperatives	3,054,983,463.89	2.29	2,762,034,211.97	3.58	292,949,251.92	0.52
87 Ministry of Finance - Investments - Public Enterprises	1,050,000,000.00	0.79	0.00	0.00	1,050,000,000.00	1.86
118 Irrigation	3,463,868,892.96	2.59	451,314,629.13	0.59	3,012,554,263.83	5.33
35 Ministry of Finance	5,411,000.00	0.00	0.00	0.00	5,411,000.00	0.01
40 Ministry of Agriculture & Cooperatives	155,272,561.73	0.12	46,564,141.31	0.06	108,708,420.42	0.19
47 Ministry of Water Resources	3,303,185,331.23	2.47	404,750,487.82	0.52	2,898,434,843.41	5.13
119 Land Reform & Survey	731,527,470.36	0.55	662,352,181.92	0.86	69,175,288.44	0.12
55 Ministry of Land Reform and Management	731,527,470.36	0.55	662,352,181.92	0.86	69,175,288.44	0.12
120 Forest	1,865,013,959.56	1.40	1,712,561,028.80	2.22	152,452,930.76	0.27
59 Ministry of Forest and Soil Conservation	1,865,013,959.56	1.40	1,712,561,028.80	2.22	152,452,930.76	0.27
121 Industry	591,439,830.33	0.44	494,391,963.22	0.64	97,047,867.11	0.17
38 Ministry of Industry, Commerce & Supply	570,587,070.40	0.43	479,761,430.52	0.62	90,825,639.88	0.16
61 Ministry of Environment, Science & Technology	20,852,759.93	0.02	14,630,532.70	0.02	6,222,227.23	0.01
122 Communications	1,386,204,495.32	1.04	1,157,311,568.53	1.50	228,892,926.79	0.41
61 Ministry of Environment, Science & Technology	21,983,088.84	0.02	6,831,885.31	0.01	15,151,203.53	0.03
67 Ministry of Information and Communications	1,319,221,406.48	0.99	1,150,479,683.22	1.49	168,741,723.26	0.30
87 Ministry of Finance - Investments - Public Enterprises	45,000,000.00	0.03	0.00	0.00	45,000,000.00	0.08
Transportation	6,946,133,496.56	5.20	342,977,533.63	0.44	6,603,155,962.93	11.69
123 Road Transportation	6,886,797,607.56	5.15	341,141,644.63	0.44	6,545,655,962.93	11.59
48 Ministry of Physical Planning and Works	6,599,613,900.37	4.94	279,673,579.85	0.36	6,319,940,320.52	11.19
69 Ministry of Local Development	225,913,626.87	0.17	7,374,147.48	0.01	218,539,479.39	0.39
71 Ministry of Labour & Transport Management	61,270,080.32	0.05	54,093,917.30	0.07	7,176,163.02	0.01
124 Air Transportation	59,335,889.00	0.04	1,835,889.00	0.00	57,500,000.00	0.10
49 Ministry of Culture, Tourism and Civil Aviation	4,335,889.00	0.00	1,835,889.00	0.00	2,500,000.00	0.00
87 Ministry of Finance - Investments - Public Enterprises	55,000,000.00	0.04	0.00	0.00	55,000,000.00	0.10

# Government of Nepal

## Details for fiscal year 2063/64

### Annex - 7 (Budget Speech )

Details	Total Expenses	Total %	Recurrent Expenses	Recurrent %	Capital/Principle Expenses	Capital %
125 Electricity	5,552,801,301.94	4.16	102,769,363.37	0.13	5,450,031,938.57	9.65
47 Ministry of Water Resources	149,210,109.31	0.11	30,307,434.25	0.04	118,902,675.06	0.21
61 Ministry of Environment, Science & Technology	764,442,192.63	0.57	72,461,929.12	0.09	691,980,263.51	1.23
87 Ministry of Finance - Investments - Public Enterprises	4,639,149,000.00	3.47	0.00	0.00	4,639,149,000.00	8.21
Other Economic Services	2,083,179,722.17	1.56	948,258,191.45	1.23	1,134,921,530.72	2.01
126 Tourism	82,599,506.69	0.06	68,040,667.69	0.09	14,558,839.00	0.03
49 Ministry of Culture, Tourism and Civil Aviation	82,599,506.69	0.06	68,040,667.69	0.09	14,558,839.00	0.03
127 Metereology	68,655,560.67	0.05	46,847,260.36	0.06	21,808,300.31	0.04
61 Ministry of Environment, Science & Technology	68,655,560.67	0.05	46,847,260.36	0.06	21,808,300.31	0.04
128 Supply	446,000,000.00	0.33	366,000,000.00	0.47	80,000,000.00	0.14
38 Ministry of Industry, Commerce & Supply	446,000,000.00	0.33	366,000,000.00	0.47	80,000,000.00	0.14
129 Commerce	63,137,037.40	0.05	48,469,889.37	0.06	14,667,148.03	0.03
38 Ministry of Industry, Commerce & Supply	63,137,037.40	0.05	48,469,889.37	0.06	14,667,148.03	0.03
130 Labour	97,049,102.49	0.07	94,925,149.05	0.12	2,123,953.44	0.00
71 Ministry of Labour & Transport Management	97,049,102.49	0.07	94,925,149.05	0.12	2,123,953.44	0.00
131 Others - Economic	1,325,738,514.92	0.99	323,975,224.98	0.42	1,001,763,289.94	1.77
35 Ministry of Finance	20,331,881.65	0.02	9,522,265.23	0.01	10,809,616.42	0.02
72 National Planning Commission Secretariat	44,815,556.16	0.03	30,303,104.26	0.04	14,512,451.90	0.03
87 Ministry of Finance - Investments - Public Enterprises	273,528,000.00	0.20	0.00	0.00	273,528,000.00	0.48
95 Ministry of Finance - Miscellaneous	987,063,077.11	0.74	284,149,855.49	0.37	702,913,221.62	1.24
Loan Payment	22,916,354,082.92	17.15	6,164,012,657.21	7.99	16,752,341,425.71	29.66
132 Internal Loan Payment	13,321,848,781.71	9.97	4,108,303,447.81	5.33	9,213,545,333.90	16.31
81 Ministry of Finance - Repayment of Domestic Debt	13,321,848,781.71	9.97	4,108,303,447.81	5.33	9,213,545,333.90	16.31
133 External Loan Payment	9,594,505,301.21	7.18	2,055,709,209.40	2.67	7,538,796,091.81	13.35
82 Ministry of Finance - Repayment of Foreign Debt - Multilateral	7,019,388,562.12	5.25	1,737,277,636.88	2.25	5,282,110,925.24	9.35
83 Ministry of Finance - Repayment of Foreign Debt - Bilateral	2,575,116,739.09	1.93	318,431,572.52	0.41	2,256,685,166.57	4.00
Miscellaneous	6,885,871,482.24	5.15	6,662,796,028.12	8.64	223,075,454.12	0.39
134 Miscellaneous	6,885,871,482.24	5.15	6,662,796,028.12	8.64	223,075,454.12	0.39
35 Ministry of Finance	895,000.00	0.00	0.00	0.00	895,000.00	0.00
95 Ministry of Finance - Miscellaneous	6,884,976,482.24	5.15	6,662,796,028.12	8.64	222,180,454.12	0.39
<b>Grand Total :</b>	133,604,605,934.48	100.00	77,122,349,499.93	100.00	56,482,256,434.55	100.00

# Government of Nepal

## Expenditure Detail

Fiscal Year 2063/64

Annex - 9 (Budget Speech)

Economic Classification Head	Cash			Commodity/Direct Grant	Grand Total
	GoN	Foreign Grant	Total Cash		
Current Expenditure	68,964,999,582.44	5,597,692,528.35	74,562,692,110.79	2,562,157,389.14	77,124,849,499.93
Royal Palace Expenses	199,538,218.27	0.00	199,538,218.27	0.00	199,538,218.27
Royal Palace Expenses	199,538,218.27	0.00	199,538,218.27	0.00	199,538,218.27
1 Consumption Expenses	34,434,212,634.88	223,410,864.86	34,657,623,499.74	30,991,118.75	34,688,614,618.49
1.01 Salary	19,389,105,173.42	175,734,975.12	19,564,840,148.54	21,437,834.75	19,586,277,983.29
1.02 Allowances	2,739,316,147.11	26,483,513.38	2,765,799,660.49	210,961.00	2,766,010,621.49
1.03 Transfer Travelling Allowance	174,091,698.07	816,911.38	174,908,609.45	1,312,000.00	176,220,609.45
1.04 Clothing	1,005,845,135.46	447,337.05	1,006,292,472.51	0.00	1,006,292,472.51
1.05 Fooding	5,624,284,670.43	2,040,824.28	5,626,325,494.71	0.00	5,626,325,494.71
1.06 Employee Medical Expense	1,078,788,839.70	0.00	1,078,788,839.70	0.00	1,078,788,839.70
1.07 Retirement Benifit	4,307,968,264.55	0.00	4,307,968,264.55	0.00	4,307,968,264.55
1.08 Staff Training	114,812,706.14	17,887,303.65	132,700,009.79	8,030,323.00	140,730,332.79
2 Office Operation and Services Expenses	4,948,278,395.07	582,808,095.78	5,531,086,490.85	77,431,043.24	5,608,517,534.09
2.01 Water and Electricity	757,115,621.78	8,912,565.71	766,028,187.49	294,325.00	766,322,512.49
2.02 Communication	251,162,215.56	9,306,382.07	260,468,597.63	557,488.00	261,026,085.63
2.03 General Office Expenses	1,582,034,125.40	135,603,550.65	1,717,637,676.05	9,629,212.44	1,727,266,888.49
2.04 Rent	534,336,590.53	20,419,338.26	554,755,928.79	1,437,000.00	556,192,928.79
2.05 Repair and Maintanace	613,799,967.40	23,261,760.38	637,061,727.78	1,843,935.00	638,905,662.78
2.06 Fuel and Oil	654,722,697.30	31,242,422.84	685,965,120.14	1,730,149.92	687,695,270.06
2.07 Consultancy and Other Services fee	222,424,476.96	346,467,955.83	568,892,432.79	55,781,844.22	624,674,277.01
2.08 Miscellaneous	332,682,700.14	7,594,120.04	340,276,820.18	6,157,088.66	346,433,908.84
3 Grants and Subsidies (Current Transfer)	20,279,822,300.06	2,950,210,872.08	23,230,033,172.14	796,390,599.00	24,026,423,771.14
3.01 Operating Subsidy - Public Enterprise	535,613,651.34	162,372,879.00	697,986,530.34	0.00	697,986,530.34
3.02 Local government - Unconditional Grant	1,500,543,747.94	1,369,012.29	1,501,912,760.23	0.00	1,501,912,760.23
3.03 Non profit Institutions - Unconditonal Grant	14,375,637,752.23	1,034,342,055.46	15,409,979,807.69	108,703,660.00	15,518,683,467.69
3.04 Subsidy Social Security	1,039,985,654.69	0.00	1,039,985,654.69	0.00	1,039,985,654.69
3.05 Non profit Institutions - Conditional Grant	2,474,962,915.82	1,061,931,214.07	3,536,894,129.89	587,499,939.00	4,124,394,068.89
3.06 Local Government - Conditional Grant	179,523,679.28	40,312,655.00	219,836,334.28	100,187,000.00	320,023,334.28
3.07 Scholarship	173,554,898.76	649,883,056.26	823,437,955.02	0.00	823,437,955.02
4 Service and Production Expenses	2,847,037,425.65	1,841,262,695.63	4,688,300,121.28	1,657,344,628.15	6,345,644,749.43
4.01 Production Materials	188,773,448.14	32,605,530.50	221,378,978.64	0.00	221,378,978.64

# Government of Nepal

## Expenditure Detail

Fiscal Year 2063/64

Annex - 9 (Budget Speech)

Economic Classification Head	Cash			Commodity/Direct Grant	Grand Total
	GoN	Foreign Grant	Total Cash		
44.02 Service Production Expenses	538,049,772.14	412,379,663.48	950,429,435.62	1,091,110,788.48	2,041,540,224.10
4.03 Books and Materials	16,052,820.99	875,016.20	16,927,837.19	70,000.00	16,997,837.19
4.04 Program supplies and expenses	1,159,238,296.32	1,293,160,092.48	2,452,398,388.80	544,760,402.82	2,997,158,791.62
4.05 Program Travelling Expenses	833,170,595.73	99,102,124.41	932,272,720.14	21,403,436.85	953,676,156.99
4.06 Operation and Maintenance of Public Property	111,752,492.33	3,140,268.56	114,892,760.89	0.00	114,892,760.89
9 Contingency Expenses	2,500,000.00	0.00	2,500,000.00	0.00	2,500,000.00
9.02 Contingencies - Development	2,500,000.00	0.00	2,500,000.00	0.00	2,500,000.00
11 Interest Payments	6,164,012,657.21	0.00	6,164,012,657.21	0.00	6,164,012,657.21
11.01 Interest repayment - Domestic	4,108,303,447.81	0.00	4,108,303,447.81	0.00	4,108,303,447.81
11.02 Interest repayment - Foreign	2,055,709,209.40	0.00	2,055,709,209.40	0.00	2,055,709,209.40
12 Refund	89,597,951.30	0.00	89,597,951.30	0.00	89,597,951.30
12.01 Refund Expenditure	89,597,951.30	0.00	89,597,951.30	0.00	89,597,951.30

# Government of Nepal

## Expenditure Detail

Fiscal Year 2063/64

Annex - 9 (Budget Speech)

Economic Classification Head	Cash			Commodity/Direct Grant	Grand Total
	GoN	Foreign Grant	Total Cash		
Capital Expenditure	22,032,898,590.15	11,930,071,189.31	33,962,969,779.46	5,764,445,229.38	39,727,415,008.84
5 Capital Transfer	629,464,606.39	0.00	629,464,606.39	66,700,000.00	696,164,606.39
5.01 Land Acquisition	627,563,374.39	0.00	627,563,374.39	66,700,000.00	694,263,374.39
5.02 Building Purchase	1,901,232.00	0.00	1,901,232.00	0.00	1,901,232.00
6 Capital Formation	9,952,936,575.69	4,901,012,242.07	14,853,948,817.76	2,040,196,456.33	16,894,145,274.09
6.01 Furniture and Fixtures	214,041,364.07	19,836,932.42	233,878,296.49	3,901,053.50	237,779,349.99
6.02 Vehicles	543,038,138.51	12,417,671.64	555,455,810.15	433,962.25	555,889,772.40
6.03 Machinery and Equipment	1,079,420,948.57	187,813,821.43	1,267,234,770.00	17,034,195.82	1,284,268,965.82
6.04 Building Construction	1,105,189,961.88	879,565,989.46	1,984,755,951.34	178,995,230.43	2,163,751,181.77
6.05 Civil Construction	6,810,660,458.18	3,514,955,995.73	10,325,616,453.91	1,669,227,161.13	11,994,843,615.04
6.06 Capital Formation	104,029,116.58	64,321,024.58	168,350,141.16	0.00	168,350,141.16
6.07 Research and Consultancy Services Fee	96,556,587.90	222,100,806.81	318,657,394.71	170,604,853.20	489,262,247.91
7 Investment	3,889,477,834.00	2,197,726,000.00	6,087,203,834.00	1,808,958,000.00	7,896,161,834.00
7.01 Investment - Share	2,015,191,000.00	1,865,000,000.00	3,880,191,000.00	0.00	3,880,191,000.00
7.02 Investment - Loan	1,874,286,834.00	332,726,000.00	2,207,012,834.00	1,808,958,000.00	4,015,970,834.00
8 Capital Grants	7,561,019,574.07	4,831,332,947.24	12,392,352,521.31	1,848,590,773.05	14,240,943,294.36
8.01 Capital Grants to Public Enterprises	406,267,105.68	169,485,714.80	575,752,820.48	9,351,000.00	585,103,820.48
8.02 Local Government - Unconditional Grant	2,171,658,243.19	1,260,943,774.52	3,432,602,017.71	0.00	3,432,602,017.71
8.03 Non Profit Institution - Unconditional Grant	2,501,702,734.29	101,398,901.00	2,603,101,635.29	259,656,675.55	2,862,758,310.84
8.05 Non Profit Institution - Conditional Grant	839,179,433.72	2,587,909,907.27	3,427,089,340.99	486,799,290.94	3,913,888,631.93
8.06 Local Government - Conditional Grant	1,642,212,057.19	711,594,649.65	2,353,806,706.84	1,092,783,806.56	3,446,590,513.40
Principal Repayment	16,752,341,425.71	0.00	16,752,341,425.71	0.00	16,752,341,425.71
10.01 Principal repayment - Domestic	9,213,545,333.90	0.00	9,213,545,333.90	0.00	9,213,545,333.90
10.02 Principal repayment - Foreign	7,538,796,091.81	0.00	7,538,796,091.81	0.00	7,538,796,091.81
<b>Total</b>	<b>107,750,239,598.30</b>	<b>17,527,763,717.66</b>	<b>125,278,003,315.96</b>	<b>8,326,602,618.52</b>	<b>133,604,605,934.48</b>

**Government of Nepal**  
**Release and Expenditure from Consolidated Fund - Recurrent**

Fiscal Year 2063/64

In Conformity with Annex 1 and 2 of Appropriation Act for year 2063

	Redbook Budget	Virement In	Virement Out	Final Budget	Release	Expenditure	Release Balance	Budget Balance
Charged	8,482,394,000.00	1,534,003,893.01	3,197,255,005.70	6,819,142,887.31	6,664,765,222.79	6,663,362,268.09	1,402,954.70	155,780,619.22
Royal Palace	154,700,000.00	0.00	0.00	154,700,000.00	144,540,622.20	144,540,622.20	0.00	10,159,377.80
State Council	0.00	0.00	0.00	0.00			0.00	0.00
Parliament	5,280,000.00	150,000.00	150,000.00	5,280,000.00	3,595,829.00	3,595,829.00	0.00	1,684,171.00
Court	71,450,000.00	12,218,403.75	200,000.00	83,468,403.75	76,857,206.98	76,857,206.98	0.00	6,611,196.77
Commission for Investigation of Abuse of Authority	60,757,000.00	0.00	139,012.00	60,617,988.00	47,498,443.65	47,498,443.65	0.00	13,119,544.35
Office of the Auditor General	74,205,000.00	7,192,792.00	2,692,792.00	78,705,000.00	76,419,078.78	76,419,078.78	0.00	2,285,921.22
Public Service Commission	70,443,000.00	394,000.00	300,000.00	70,537,000.00	52,371,444.65	52,361,260.34	10,184.31	18,175,739.66
Election Commission	82,650,000.00	2,525,120.00	0.00	85,175,120.00	76,651,683.24	76,627,683.24	24,000.00	8,547,436.76
Ministry of Finance - Repayment of Domestic Debt	4,694,580,000.00	1,466,847,747.51	2,041,782,981.43	4,119,644,766.08	4,108,303,447.81	4,108,303,447.81	0.00	11,341,318.27
Ministry of Finance - Repayment of Foreign Debt - Multilateral	2,605,958,000.00	0.00	867,311,592.73	1,738,646,407.27	1,738,646,407.27	1,737,277,636.88	1,368,770.39	1,368,770.39
Ministry of Finance - Repayment of Foreign Debt - Bilateral	559,371,000.00	44,675,829.75	284,678,627.54	319,368,202.21	318,431,572.52	318,431,572.52	0.00	936,629.69
Ministry of Finance - Miscellaneous	103,000,000.00	0.00	0.00	103,000,000.00	21,449,486.69	21,449,486.69	0.00	81,550,513.31
Appropriated	75,285,467,000.00	11,624,331,583.31	11,746,223,439.06	75,163,575,144.25	70,513,784,092.98	70,458,987,231.84	54,796,861.14	4,704,587,912.41
Royal Palace	55,000,000.00	0.00	0.00	55,000,000.00	54,997,596.07	54,997,596.07	0.00	2,403.93
Parliament	219,288,000.00	71,316,000.00	5,000,000.00	285,604,000.00	246,751,484.36	246,751,484.36	0.00	38,852,515.64
Court	582,560,000.00	3,444,530.00	11,570,400.00	574,434,130.00	504,259,343.43	504,259,343.43	0.00	70,174,786.57
Commission for Investigation of Abuse of Authority	15,910,000.00	0.00	0.00	15,910,000.00	2,767,517.44	2,767,517.44	0.00	13,142,482.56
Office of the Auditor General	3,850,000.00	1,100,000.00	0.00	4,950,000.00	2,941,221.91	2,941,221.91	0.00	2,008,778.09
Public Service Commission	3,300,000.00	0.00	0.00	3,300,000.00	1,803,175.64	1,803,175.64	0.00	1,496,824.36
Election Commission	1,284,000,000.00	189,318,650.00	1,178,418,650.00	294,900,000.00	239,894,895.48	237,880,935.91	2,013,959.57	57,019,064.09
Office of the Attorney General	123,715,000.00	5,952,484.25	684,000.00	128,983,484.25	113,718,811.77	113,718,811.77	0.00	15,264,672.48
Council of Justice	5,328,000.00	0.00	0.00	5,328,000.00	4,677,666.97	4,677,666.97	0.00	650,333.03
Deputy Prime Minister's Office	2,083,000.00	210,000.00	210,000.00	2,083,000.00	1,015,506.00	1,015,506.00	0.00	1,067,494.00
National Vigilance Center	30,147,000.00	0.00	44,637.00	30,102,363.00	21,307,068.70	21,307,068.70	0.00	8,795,294.30
Prime Minister and Council of Minister's Office	288,682,000.00	112,245,043.60	5,719,000.00	395,208,043.60	328,949,359.72	308,664,583.59	20,284,776.13	86,543,460.01
Ministry of Finance	837,677,000.00	776,961,854.85	48,101,990.00	1,566,536,864.85	1,395,658,153.51	1,395,642,329.11	15,824.40	170,894,535.74

**Government of Nepal**  
**Release and Expenditure from Consolidated Fund - Recurrent**

Fiscal Year 2063/64

In Conformity with Annex 1 and 2 of Appropriation Act for year 2063

	Redbook Budget	Virement In	Virement Out	Final Budget	Release	Expenditure	Release Balance	Budget Balance
Ministry of Industry, Commerce & Supply	951,310,000.00	95,617,314.20	34,523,641.20	1,012,403,673.00	973,898,392.05	973,881,029.05	17,363.00	38,522,643.95
Ministry of Law, Justice and Parliamentary Affairs	31,885,000.00	3,024,574.00	310,000.00	34,599,574.00	28,834,016.16	28,834,016.16	0.00	5,765,557.84
Ministry of Agriculture & Cooperatives	3,122,639,000.00	81,938,285.00	49,968,285.00	3,154,609,000.00	2,831,046,993.41	2,829,709,099.43	1,337,893.98	324,899,900.57
Ministry of Home	8,341,320,000.00	2,019,900,760.30	119,933,023.00	10,241,287,737.30	10,047,505,934.84	10,047,210,852.00	295,082.84	194,076,885.30
Ministry of Water Resources	548,065,000.00	9,617,258.00	9,059,520.00	548,622,738.00	446,406,786.20	446,286,512.35	120,273.85	102,336,225.65
Ministry of Physical Planning and Works	1,211,670,000.00	35,667,004.00	44,418,199.00	1,202,918,805.00	1,014,563,666.95	1,014,484,239.28	79,427.67	188,434,565.72
Ministry of Culture, Tourism and Civil Aviation	280,187,000.00	10,233,758.25	36,637,000.00	253,783,758.25	275,100,231.16	275,100,231.16	0.00	-21,316,472.91
Ministry of Foreign Affairs	1,036,222,000.00	48,265,309.00	50,665,477.00	1,033,821,832.00	969,010,724.68	969,008,126.28	2,598.40	64,813,705.72
Ministry of Land Reform and Management	724,277,000.00	15,372,481.92	6,035,000.00	733,614,481.92	677,357,969.00	677,346,969.00	11,000.00	56,267,512.92
Ministry of Women, Children & Social Welfare	431,489,000.00	312,455,422.00	287,283,120.00	456,661,302.00	303,306,550.62	303,180,105.65	126,444.97	153,481,196.35
Ministry of Defence	9,476,732,000.00	872,954,028.00	162,004,000.00	10,187,682,028.00	10,135,213,764.28	10,135,206,003.62	7,760.66	52,476,024.38
Ministry of Forest and Soil Conservation	1,812,135,000.00	56,205,024.63	17,640,287.00	1,850,699,737.63	1,731,815,717.48	1,731,187,294.99	628,422.49	119,512,442.64
Ministry of Environment, Science & Technology	251,689,000.00	6,591,121.00	3,800,000.00	254,480,121.00	235,466,009.56	234,782,699.56	683,310.00	19,697,421.44
Ministry of Education & Sports	21,178,437,000.00	1,319,180,660.00	973,308,407.00	21,524,309,253.00	20,128,774,646.72	20,108,612,990.65	20,161,656.07	1,415,696,262.35
Ministry of General Administration	74,478,000.00	21,841,454.00	151,000.00	96,168,454.00	87,697,477.03	87,695,989.03	1,488.00	8,472,464.97
Ministry of Information and Communications	1,217,668,000.00	56,805,426.65	9,373,265.00	1,265,100,161.65	1,167,900,976.79	1,167,819,913.90	81,062.89	97,280,247.75
Ministry of Local Development	2,965,972,000.00	221,506,604.41	36,491,491.22	3,150,987,113.19	2,980,283,020.91	2,977,339,953.49	2,943,067.42	173,647,159.70
Ministry of Health and Population	7,816,708,000.00	197,559,428.00	84,165,723.00	7,930,101,705.00	6,260,280,927.68	6,255,113,872.54	5,167,055.14	1,674,987,832.46
Ministry of Labour & Transport Management	175,092,000.00	16,934,958.25	4,386,000.00	187,640,958.25	168,414,415.34	168,391,995.54	22,419.80	19,248,962.71
National Planning Commission Secretariat	344,876,000.00	11,445,499.00	16,764,000.00	339,557,499.00	206,330,536.50	205,871,700.34	458,836.16	133,685,798.66
Ministry of Finance - Investments in Foreign Institutions	900,000.00	0.00	539,400.00	360,600.00			0.00	360,600.00
Ministry of Finance - Investments - Public Enterprises	0.00	0.00	0.00	0.00			0.00	0.00
Ministry of Finance - Miscellaneous	9,840,176,000.00	5,050,666,650.00	8,549,017,923.64	6,341,824,726.36	6,925,833,534.62	6,925,496,396.92	337,137.70	-583,671,670.56
<b>Grand Total :</b>	<b>83,767,861,000.00</b>	<b>13,158,335,476.32</b>	<b>14,943,478,444.76</b>	<b>81,982,718,031.56</b>	<b>77,178,549,315.77</b>	<b>77,122,349,499.93</b>	<b>56,199,815.84</b>	<b>4,860,368,531.63</b>

**Government of Nepal**  
**Release and Expenditure from Consolidated Fund - Capital**

Fiscal Year 2063/64

In Conformity with Annex 1 and 2 of Appropriation Act for year2063

	Redbook Budget	Virement In	Virement Out	Final Budget	Release	Expenditure	Release Balance	Budget Balance
Charged	15,170,577,000.00	6,162,969,972.59	4,533,874,583.15	16,799,672,389.44	16,765,493,286.16	16,760,966,536.76	4,526,749.40	38,705,852.68
State Council	0.00	0.00	0.00	0.00			0.00	0.00
Commission for Investigation of Abuse of Authority	0.00	0.00	0.00	0.00			0.00	0.00
Election Commission	2,550,000.00	12,200,000.00	0.00	14,750,000.00	8,625,111.05	8,625,111.05	0.00	6,124,888.95
Ministry of Finance - Repayment of Domestic Debt	7,700,438,000.00	5,550,000,000.00	4,013,232,124.09	9,237,205,875.91	9,213,545,333.90	9,213,545,333.90	0.00	23,660,542.01
Ministry of Finance - Repayment of Foreign Debt - Multilateral	5,509,042,000.00	11,870,670.59	234,274,995.95	5,286,637,674.64	5,286,637,674.64	5,282,110,925.24	4,526,749.40	4,526,749.40
Ministry of Finance - Repayment of Foreign Debt - Bilateral	1,958,547,000.00	588,899,302.00	286,367,463.11	2,261,078,838.89	2,256,685,166.57	2,256,685,166.57	0.00	4,393,672.32
Appropriated	44,973,862,000.00	17,563,441,654.01	17,407,394,075.01	45,129,909,579.00	39,968,761,641.54	39,721,289,897.79	247,471,743.75	5,408,619,681.21
Parliament	8,800,000.00	8,450,000.00	2,690,000.00	14,560,000.00	10,795,407.32	10,795,407.32	0.00	3,764,592.68
Court	267,880,000.00	8,223,782.00	8,124,000.00	267,979,782.00	240,082,512.53	240,082,512.53	0.00	27,897,269.47
Commission for Investigation of Abuse of Authority	4,000,000.00	139,012.00	0.00	4,139,012.00	3,010,417.61	3,010,417.61	0.00	1,128,594.39
Office of the Auditor General	11,200,000.00	0.00	0.00	11,200,000.00	10,871,794.40	10,871,794.40	0.00	328,205.60
Public Service Commission	44,900,000.00	0.00	40,000,000.00	4,900,000.00	4,764,858.90	4,764,858.90	0.00	135,141.10
Office of the Attorney General	4,605,000.00	5,391,000.00	0.00	9,996,000.00	6,808,275.01	6,808,275.01	0.00	3,187,724.99
Council of Justice	200,000.00	110,000.00	110,000.00	200,000.00	199,671.00	199,671.00	0.00	329.00
Deputy Prime Minister's Office	300,000.00	100,000.00	0.00	400,000.00	261,062.00	261,062.00	0.00	138,938.00
National Vigilance Center	645,000.00	44,637.00	0.00	689,637.00	662,218.46	662,218.46	0.00	27,418.54
Prime Minister and Council of Minister's Office	1,211,633,000.00	8,198,000.00	2,219,000.00	1,217,612,000.00	1,213,686,188.17	1,190,195,846.29	23,490,341.88	27,416,153.71
Ministry of Finance	523,232,000.00	1,443,448,344.00	21,961,000.00	1,944,719,344.00	1,585,209,059.68	1,585,209,059.68	0.00	359,510,284.32
Ministry of Industry, Commerce & Supply	191,833,000.00	1,553,817,975.00	20,045,000.00	1,725,605,975.00	1,685,679,112.15	1,685,679,112.15	0.00	39,926,862.85
Ministry of Law, Justice and Parliamentary Affairs	820,000.00	8,620,000.00	0.00	9,440,000.00	9,264,995.00	9,264,995.00	0.00	175,005.00
Ministry of Agriculture & Cooperatives	393,640,000.00	69,183,000.00	5,450,000.00	457,373,000.00	402,408,045.32	401,976,393.99	431,651.33	55,396,606.01
Ministry of Home	456,215,000.00	926,920,593.00	37,540,100.00	1,345,595,493.00	1,308,765,063.40	1,308,475,032.50	290,030.90	37,120,460.50
Ministry of Water Resources	3,638,626,000.00	484,256,250.00	249,860,000.00	3,873,022,250.00	3,032,602,807.91	3,032,589,881.37	12,926.54	840,432,368.63
Ministry of Physical Planning and Works	11,984,990,000.00	1,578,789,798.99	1,545,424,749.00	12,018,355,049.99	9,790,888,509.91	9,775,156,652.26	15,731,857.65	2,243,198,397.73
Ministry of Culture, Tourism and Civil Aviation	268,553,000.00	12,614,500.00	2,500,000.00	278,667,500.00	268,496,598.43	268,496,598.43	0.00	10,170,901.57
Ministry of Foreign Affairs	22,424,000.00	107,132,297.00	2,260,000.00	127,296,297.00	120,647,330.49	120,647,330.49	0.00	6,648,966.51
Ministry of Land Reform and Management	71,429,000.00	1,380,000.00	800,000.00	72,009,000.00	70,528,243.03	70,528,222.03	21.00	1,480,777.97
Ministry of Women, Children & Social Welfare	10,961,000.00	14,766,000.00	9,000,000.00	16,727,000.00	10,844,867.57	10,844,867.57	0.00	5,882,132.43
Ministry of Defence	889,495,000.00	189,404,476.00	71,520,000.00	1,007,379,476.00	1,000,918,949.27	1,000,915,949.27	3,000.00	6,463,526.73

**Government of Nepal**  
**Release and Expenditure from Consolidated Fund - Capital**

Fiscal Year 2063/64

In Conformity with Annex 1 and 2 of Appropriation Act for year2063

	Redbook Budget	Virement In	Virement Out	Final Budget	Release	Expenditure	Release Balance	Budget Balance
Ministry of Forest and Soil Conservation	176,463,000.00	49,288,290.50	16,935,000.00	208,816,290.50	178,301,819.76	177,989,442.76	312,377.00	30,826,847.74
Ministry of Environment, Science & Technology	1,097,160,000.00	122,725,000.00	0.00	1,219,885,000.00	754,358,255.40	754,184,394.40	173,861.00	465,700,605.60
Ministry of Education & Sports	1,827,088,000.00	202,475,000.00	288,290,000.00	1,741,273,000.00	1,628,562,321.03	1,609,811,305.63	18,751,015.40	131,461,694.37
Ministry of General Administration	2,450,000.00	2,747,473.00	253,000.00	4,944,473.00	4,677,421.85	4,677,421.85	0.00	267,051.15
Ministry of Information and Communications	414,128,000.00	57,958,482.00	2,270,000.00	469,816,482.00	184,654,202.38	184,654,202.38	0.00	285,162,279.62
Ministry of Local Development	8,198,077,000.00	923,433,608.52	1,413,340,064.52	7,708,170,544.00	7,825,386,768.42	7,637,694,759.37	187,692,009.05	70,475,784.63
Ministry of Health and Population	1,413,444,000.00	41,795,000.00	41,795,000.00	1,413,444,000.00	1,185,686,119.06	1,185,607,029.06	79,090.00	227,836,970.94
Ministry of Labour & Transport Management	10,800,000.00	175,000.00	0.00	10,975,000.00	9,300,116.46	9,300,116.46	0.00	1,674,883.54
National Planning Commission Secretariat	18,793,000.00	13,764,000.00	0.00	32,557,000.00	22,706,597.37	22,203,035.37	503,562.00	10,353,964.63
Ministry of Finance - Investments - Public Enterprises	9,044,461,000.00	967,523,000.00	1,473,458,000.00	8,538,526,000.00	6,431,474,000.00	6,431,474,000.00	0.00	2,107,052,000.00
Ministry of Finance - Miscellaneous	2,764,617,000.00	8,760,567,135.00	12,151,549,161.49	-626,365,026.49	966,258,032.25	966,258,032.25	0.00	-1,592,623,058.74
<b>Grand Total :</b>	<b>60,144,439,000.00</b>	<b>23,726,411,626.60</b>	<b>21,941,268,658.16</b>	<b>61,929,581,968.44</b>	<b>56,734,254,927.70</b>	<b>56,482,256,434.55</b>	<b>251,998,493.15</b>	<b>5,447,325,533.89</b>



**Government of Nepal**  
**Source-wise Release Summary - Recurrent**  
**Fiscal Year 2063/64**

Ministry	CASH						NON CASH				
	GoN	Reimb. Grant	Cash Grant	Reimb. Loan	Cash Loan	Total Cash	Commodity	Direct Grant	Direct Loan	Total NonCash	Total Release
67 Ministry of Information and Communications	1,165,886,197.44	0.00	0.00	2,014,779.35	0.00	1,167,900,976.79	0.00	0.00	0.00	0.00	1,167,900,976.79
69 Ministry of Local Development	2,786,118,362.64	11,218,301.41	0.00	48,789,711.41	0.00	2,846,126,375.46	0.00	134,156,645.45	0.00	134,156,645.45	2,980,283,020.91
70 Ministry of Health and Population	3,831,551,425.47	810,841,486.52	149,540,458.85	0.00	0.00	4,791,933,370.84	921,350,113.72	546,997,443.12	0.00	1,468,347,556.84	6,260,280,927.68
71 Ministry of Labour & Transport Management	168,414,415.34	0.00	0.00	0.00	0.00	168,414,415.34	0.00	0.00	0.00	0.00	168,414,415.34
72 National Planning Commission Secretariat	144,918,210.06	30,464,244.76	383,311.00	0.00	0.00	175,765,765.82	0.00	30,564,770.68	0.00	30,564,770.68	206,330,536.50
81 Ministry of Finance - Repayment of Domestic Debt	4,108,303,447.81	0.00	0.00	0.00	0.00	4,108,303,447.81	0.00	0.00	0.00	0.00	4,108,303,447.81
82 Ministry of Finance - Repayment of Foreign Debt - Multilateral	1,738,646,407.27	0.00	0.00	0.00	0.00	1,738,646,407.27	0.00	0.00	0.00	0.00	1,738,646,407.27
83 Ministry of Finance - Repayment of Foreign Debt - Bilateral	318,431,572.52	0.00	0.00	0.00	0.00	318,431,572.52	0.00	0.00	0.00	0.00	318,431,572.52
95 Ministry of Finance - Miscellaneous	6,865,910,142.31	0.00	81,372,879.00	0.00	0.00	6,947,283,021.31	0.00	0.00	0.00	0.00	6,947,283,021.31
<b>Total</b>	<b>68,986,667,651.02</b>	<b>2,370,337,114.86</b>	<b>1,281,297,499.12</b>	<b>1,977,976,674.13</b>	<b>112,987.50</b>	<b>74,616,391,926.63</b>	<b>1,561,511,347.72</b>	<b>974,164,041.42</b>	<b>26,482,000.00</b>	<b>2,562,157,389.14</b>	<b>77,178,549,315.77</b>

**Government of Nepal**  
**Source-wise Expenditure Summary - Recurrent**

Fiscal Year 2063/64

Ministry	CASH						NON CASH				
	GoN	Reimb. Grant	Cash Grant	Reimb. Loan	Cash Loan	Total Cash	Commodity Grant	Direct Grant	Direct Loan	Total Noncash	Total Expenditure
11 Royal Palace	199,538,218.27	0.00	0.00	0.00	0.00	199,538,218.27	0.00	0.00	0.00	0.00	199,538,218.27
13 Parliament	250,347,313.36	0.00	0.00	0.00	0.00	250,347,313.36	0.00	0.00	0.00	0.00	250,347,313.36
14 Court	565,330,550.41	0.00	0.00	0.00	0.00	565,330,550.41	0.00	15,786,000.00	0.00	15,786,000.00	581,116,550.41
15 Commission for Investigation of Abuse of Authority	50,265,961.09	0.00	0.00	0.00	0.00	50,265,961.09	0.00	0.00	0.00	0.00	50,265,961.09
16 Office of the Auditor General	79,360,300.69	0.00	0.00	0.00	0.00	79,360,300.69	0.00	0.00	0.00	0.00	79,360,300.69
17 Public Service Commission	54,164,435.98	0.00	0.00	0.00	0.00	54,164,435.98	0.00	0.00	0.00	0.00	54,164,435.98
18 Election Commission	314,508,619.15	0.00	0.00	0.00	0.00	314,508,619.15	0.00	0.00	0.00	0.00	314,508,619.15
19 Office of the Attorney General	108,216,417.95	0.00	0.00	0.00	0.00	108,216,417.95	0.00	5,502,393.82	0.00	5,502,393.82	113,718,811.77
20 Council of Justice	4,677,666.97	0.00	0.00	0.00	0.00	4,677,666.97	0.00	0.00	0.00	0.00	4,677,666.97
26 Deputy Prime Minister's Office	1,015,506.00	0.00	0.00	0.00	0.00	1,015,506.00	0.00	0.00	0.00	0.00	1,015,506.00
27 National Vigilance Center	21,307,068.70	0.00	0.00	0.00	0.00	21,307,068.70	0.00	0.00	0.00	0.00	21,307,068.70
30 Prime Minister and Council of Minister's Office	215,200,042.09	20,405,541.50	0.00	0.00	0.00	235,605,583.59	73,059,000.00	0.00	0.00	73,059,000.00	308,664,583.59
35 Ministry of Finance	1,387,997,290.42	0.00	3,594,038.69	0.00	0.00	1,391,591,329.11	0.00	4,051,000.00	0.00	4,051,000.00	1,395,642,329.11
38 Ministry of Industry, Commerce & Supply	776,047,585.96	0.00	81,000,000.00	0.00	0.00	857,047,585.96	0.00	116,833,443.09	0.00	116,833,443.09	973,881,029.05
39 Ministry of Law, Justice and Parliamentary Affairs	28,834,016.16	0.00	0.00	0.00	0.00	28,834,016.16	0.00	0.00	0.00	0.00	28,834,016.16
40 Ministry of Agriculture & Cooperatives	1,902,461,419.23	0.00	595,494,611.68	276,407,873.12	0.00	2,774,363,904.03	0.00	45,097,195.40	10,248,000.00	55,345,195.40	2,829,709,099.43
45 Ministry of Home	10,047,210,852.00	0.00	0.00	0.00	0.00	10,047,210,852.00	0.00	0.00	0.00	0.00	10,047,210,852.00
47 Ministry of Water Resources	438,608,835.29	0.00	0.00	7,677,677.06	0.00	446,286,512.35	0.00	0.00	0.00	0.00	446,286,512.35
48 Ministry of Physical Planning and Works	891,348,777.30	0.00	0.00	123,135,461.98	0.00	1,014,484,239.28	0.00	0.00	0.00	0.00	1,014,484,239.28
49 Ministry of Culture, Tourism and Civil Aviation	232,633,010.56	0.00	0.00	0.00	0.00	232,633,010.56	0.00	42,467,220.60	0.00	42,467,220.60	275,100,231.16
50 Ministry of Foreign Affairs	969,008,126.28	0.00	0.00	0.00	0.00	969,008,126.28	0.00	0.00	0.00	0.00	969,008,126.28
55 Ministry of Land Reform and Management	677,346,969.00	0.00	0.00	0.00	0.00	677,346,969.00	0.00	0.00	0.00	0.00	677,346,969.00
56 Ministry of Women, Children & Social Welfare	234,632,853.04	0.00	67,255,013.01	1,179,252.10	112,987.50	303,180,105.65	0.00	0.00	0.00	0.00	303,180,105.65
58 Ministry of Defence	10,135,206,003.62	0.00	0.00	0.00	0.00	10,135,206,003.62	0.00	0.00	0.00	0.00	10,135,206,003.62
59 Ministry of Forest and Soil Conservation	1,681,647,756.76	5,507,460.29	13,442,428.18	30,394,649.76	0.00	1,730,992,294.99	0.00	195,000.00	0.00	195,000.00	1,731,187,294.99
61 Ministry of Environment, Science & Technology	195,602,086.26	10,047,355.04	0.00	0.00	0.00	205,649,441.30	0.00	29,133,258.26	0.00	29,133,258.26	234,782,699.56
65 Ministry of Education & Sports	16,292,013,534.63	1,462,859,025.58	289,952,745.75	1,476,452,425.69	619,354.00	19,521,897,085.65	567,102,234.00	3,379,671.00	16,234,000.00	586,715,905.00	20,108,612,990.65

**Government of Nepal**  
**Source-wise Expenditure Summary - Recurrent**

Fiscal Year 2063/64

Ministry	CASH						NON CASH				Total Expenditure
	GoN	Reimb. Grant	Cash Grant	Reimb. Loan	Cash Loan	Total Cash	Commodity Grant	Direct Grant	Direct Loan	Total Noncash	
66 Ministry of General Administration	87,695,989.03	0.00	0.00	0.00	0.00	87,695,989.03	0.00	0.00	0.00	0.00	87,695,989.03
67 Ministry of Information and Communications	1,165,805,134.55	0.00	0.00	2,014,779.35	0.00	1,167,819,913.90	0.00	0.00	0.00	0.00	1,167,819,913.90
69 Ministry of Local Development	2,784,974,693.57	11,218,301.41	0.00	46,990,313.06	0.00	2,843,183,308.04	0.00	134,156,645.45	0.00	134,156,645.45	2,977,339,953.49
70 Ministry of Health and Population	3,826,894,376.36	810,480,034.46	149,391,904.88	0.00	0.00	4,786,766,315.70	921,350,113.72	546,997,443.12	0.00	1,468,347,556.84	6,255,113,872.54
71 Ministry of Labour & Transport Management	168,391,995.54	0.00	0.00	0.00	0.00	168,391,995.54	0.00	0.00	0.00	0.00	168,391,995.54
72 National Planning Commission Secretariat	144,620,514.40	30,303,104.26	383,311.00	0.00	0.00	175,306,929.66	0.00	30,564,770.68	0.00	30,564,770.68	205,871,700.34
81 Ministry of Finance - Repayment of Domestic Debt	4,108,303,447.81	0.00	0.00	0.00	0.00	4,108,303,447.81	0.00	0.00	0.00	0.00	4,108,303,447.81
82 Ministry of Finance - Repayment of Foreign Debt - Multilateral	1,737,277,636.88	0.00	0.00	0.00	0.00	1,737,277,636.88	0.00	0.00	0.00	0.00	1,737,277,636.88
83 Ministry of Finance - Repayment of Foreign Debt - Bilateral	318,431,572.52	0.00	0.00	0.00	0.00	318,431,572.52	0.00	0.00	0.00	0.00	318,431,572.52
95 Ministry of Finance - Miscellaneous	6,865,573,004.61	0.00	81,372,879.00	0.00	0.00	6,946,945,883.61	0.00	0.00	0.00	0.00	6,946,945,883.61
Total:	68,962,499,582.44	2,350,820,822.54	1,281,886,932.19	1,964,252,432.12	732,341.50	74,560,192,110.79	1,561,511,347.72	974,164,041.42	26,482,000.00	2,562,157,389.14	77,122,349,499.93

**Government of Nepal**  
**Source-wise Release Summary - Capital**

Fiscal Year 2063/64

Ministry	CASH						NON CASH				
	GoN	Reimb. Grant	Cash Grant	Reimb. Loan	Cash Loan	Total Cash	Commodity	Direct Grant	Direct Loan	Total NonCash	Total Release
13 Parliament	10,795,407.32	0.00	0.00	0.00	0.00	10,795,407.32	0.00	0.00	0.00	0.00	10,795,407.32
14 Court	240,082,512.53	0.00	0.00	0.00	0.00	240,082,512.53	0.00	0.00	0.00	0.00	240,082,512.53
15 Commission for Investigation of Abuse of Authority	3,010,417.61	0.00	0.00	0.00	0.00	3,010,417.61	0.00	0.00	0.00	0.00	3,010,417.61
16 Office of the Auditor General	10,871,794.40	0.00	0.00	0.00	0.00	10,871,794.40	0.00	0.00	0.00	0.00	10,871,794.40
17 Public Service Commission	4,764,858.90	0.00	0.00	0.00	0.00	4,764,858.90	0.00	0.00	0.00	0.00	4,764,858.90
18 Election Commission	8,625,111.05	0.00	0.00	0.00	0.00	8,625,111.05	0.00	0.00	0.00	0.00	8,625,111.05
19 Office of the Attorney General	6,561,775.01	0.00	0.00	0.00	0.00	6,561,775.01	0.00	246,500.00	0.00	246,500.00	6,808,275.01
20 Council of Justice	199,671.00	0.00	0.00	0.00	0.00	199,671.00	0.00	0.00	0.00	0.00	199,671.00
26 Deputy Prime Minister's Office	261,062.00	0.00	0.00	0.00	0.00	261,062.00	0.00	0.00	0.00	0.00	261,062.00
27 National Vigilance Center	662,218.46	0.00	0.00	0.00	0.00	662,218.46	0.00	0.00	0.00	0.00	662,218.46
30 Prime Minister and Council of Minister's Office	21,379,451.67	1,192,306,736.50	0.00	0.00	0.00	1,213,686,188.17	0.00	0.00	0.00	0.00	1,213,686,188.17
35 Ministry of Finance	1,575,049,059.68	0.00	0.00	0.00	0.00	1,575,049,059.68	0.00	895,000.00	9,265,000.00	10,160,000.00	1,585,209,059.68
38 Ministry of Industry, Commerce & Supply	1,685,679,112.15	0.00	0.00	0.00	0.00	1,685,679,112.15	0.00	0.00	0.00	0.00	1,685,679,112.15
39 Ministry of Law, Justice and Parliamentary Affairs	9,264,995.00	0.00	0.00	0.00	0.00	9,264,995.00	0.00	0.00	0.00	0.00	9,264,995.00
40 Ministry of Agriculture & Cooperatives	177,112,807.17	0.00	142,132,298.33	25,755,939.82	0.00	345,001,045.32	0.00	15,000.00	57,392,000.00	57,407,000.00	402,408,045.32
45 Ministry of Home	1,308,765,063.40	0.00	0.00	0.00	0.00	1,308,765,063.40	0.00	0.00	0.00	0.00	1,308,765,063.40
47 Ministry of Water Resources	2,342,937,074.20	59,848,662.87	352,848,043.39	144,457,183.92	12,734,100.02	2,912,825,064.40	0.00	30,599,643.36	89,178,100.15	119,777,743.51	3,032,602,807.91
48 Ministry of Physical Planning and Works	4,536,754,865.90	0.00	1,334,056,009.42	1,842,253,305.53	190,560,442.97	7,903,624,623.82	0.00	982,930,450.74	904,333,435.35	1,887,263,886.09	9,790,888,509.91
49 Ministry of Culture, Tourism and Civil Aviation	268,496,598.43	0.00	0.00	0.00	0.00	268,496,598.43	0.00	0.00	0.00	0.00	268,496,598.43
50 Ministry of Foreign Affairs	120,647,330.49	0.00	0.00	0.00	0.00	120,647,330.49	0.00	0.00	0.00	0.00	120,647,330.49
55 Ministry of Land Reform and Management	70,528,243.03	0.00	0.00	0.00	0.00	70,528,243.03	0.00	0.00	0.00	0.00	70,528,243.03
56 Ministry of Women, Children & Social Welfare	10,192,662.72	34,007.50	0.00	583,197.35	35,000.00	10,844,867.57	0.00	0.00	0.00	0.00	10,844,867.57
58 Ministry of Defence	1,000,918,949.27	0.00	0.00	0.00	0.00	1,000,918,949.27	0.00	0.00	0.00	0.00	1,000,918,949.27
59 Ministry of Forest and Soil Conservation	130,715,062.56	3,183,871.00	30,927,128.35	12,174,949.25	0.00	177,001,011.16	0.00	1,300,808.60	0.00	1,300,808.60	178,301,819.76
61 Ministry of Environment, Science & Technology	357,284,035.31	104,448,053.13	0.00	0.00	0.00	461,732,088.44	0.00	292,626,166.96	0.00	292,626,166.96	754,358,255.40
65 Ministry of Education & Sports	424,245,987.46	309,021,469.65	139,164,631.03	638,660,680.29	0.00	1,511,092,768.43	0.00	117,469,552.60	0.00	117,469,552.60	1,628,562,321.03
66 Ministry of General Administration	4,677,421.85	0.00	0.00	0.00	0.00	4,677,421.85	0.00	0.00	0.00	0.00	4,677,421.85
67 Ministry of Information and Communications	91,768,504.69	0.00	0.00	3,621,952.69	0.00	95,390,457.38	0.00	0.00	89,263,745.00	89,263,745.00	184,654,202.38

**Government of Nepal**  
**Source-wise Release Summary - Capital**  
**Fiscal Year 2063/64**

Ministry	CASH						NON CASH				
	GoN	Reimb. Grant	Cash Grant	Reimb. Loan	Cash Loan	Total Cash	Commodity	Direct Grant	Direct Loan	Total NonCash	Total Release
69 Ministry of Local Development	4,589,653,776.84	433,062,435.01	798,820,559.55	163,473,887.77	747,492,302.69	6,732,502,961.86	132,015,000.00	960,868,806.56	0.00	1,092,883,806.56	7,825,386,768.42
70 Ministry of Health and Population	343,912,005.76	530,801,782.48	33,235,310.76	0.00	0.00	907,949,099.00	1,755,145.40	275,981,874.66	0.00	277,737,020.06	1,185,686,119.06
71 Ministry of Labour & Transport Management	9,300,116.46	0.00	0.00	0.00	0.00	9,300,116.46	0.00	0.00	0.00	0.00	9,300,116.46
72 National Planning Commission Secretariat	7,812,736.97	14,893,860.40	0.00	0.00	0.00	22,706,597.37	0.00	0.00	0.00	0.00	22,706,597.37
81 Ministry of Finance - Repayment of Domestic Debt	9,213,545,333.90	0.00	0.00	0.00	0.00	9,213,545,333.90	0.00	0.00	0.00	0.00	9,213,545,333.90
82 Ministry of Finance - Repayment of Foreign Debt - Multilateral	5,286,637,674.64	0.00	0.00	0.00	0.00	5,286,637,674.64	0.00	0.00	0.00	0.00	5,286,637,674.64
83 Ministry of Finance - Repayment of Foreign Debt - Bilateral	2,256,685,166.57	0.00	0.00	0.00	0.00	2,256,685,166.57	0.00	0.00	0.00	0.00	2,256,685,166.57
87 Ministry of Finance - Investments - Public Enterprises	2,482,516,000.00	0.00	115,000,000.00	225,000,000.00	1,800,000,000.00	4,622,516,000.00	0.00	646,837,000.00	1,162,121,000.00	1,808,958,000.00	6,431,474,000.00
95 Ministry of Finance - Miscellaneous	344,719,547.04	0.00	612,187,485.21	0.00	0.00	956,907,032.25	0.00	9,351,000.00	0.00	9,351,000.00	966,258,032.25
<b>Total</b>	<b>38,957,034,411.44</b>	<b>2,647,600,878.54</b>	<b>3,558,371,466.04</b>	<b>3,055,981,096.62</b>	<b>2,750,821,845.68</b>	<b>50,969,809,698.32</b>	<b>133,770,145.40</b>	<b>3,319,121,803.48</b>	<b>2,311,553,280.50</b>	<b>5,764,445,229.38</b>	<b>56,734,254,927.70</b>

**Government of Nepal**  
**Source-wise Expenditure Summary - Capital**

Fiscal Year 2063/64

Ministry	CASH						NON CASH				
	GoN	Reimb. Grant	Cash Grant	Reimb. Loan	Cash Loan	Total Cash	Commodity Grant	Direct Grant	Direct Loan	Total Noncash	Total Expenditure
13 Parliament	10,795,407.32	0.00	0.00	0.00	0.00	10,795,407.32	0.00	0.00	0.00	0.00	10,795,407.32
14 Court	240,082,512.53	0.00	0.00	0.00	0.00	240,082,512.53	0.00	0.00	0.00	0.00	240,082,512.53
15 Commission for Investigation of Abuse of Authority	3,010,417.61	0.00	0.00	0.00	0.00	3,010,417.61	0.00	0.00	0.00	0.00	3,010,417.61
16 Office of the Auditor General	10,871,794.40	0.00	0.00	0.00	0.00	10,871,794.40	0.00	0.00	0.00	0.00	10,871,794.40
17 Public Service Commission	4,764,858.90	0.00	0.00	0.00	0.00	4,764,858.90	0.00	0.00	0.00	0.00	4,764,858.90
18 Election Commission	8,625,111.05	0.00	0.00	0.00	0.00	8,625,111.05	0.00	0.00	0.00	0.00	8,625,111.05
19 Office of the Attorney General	6,561,775.01	0.00	0.00	0.00	0.00	6,561,775.01	0.00	246,500.00	0.00	246,500.00	6,808,275.01
20 Council of Justice	199,671.00	0.00	0.00	0.00	0.00	199,671.00	0.00	0.00	0.00	0.00	199,671.00
26 Deputy Prime Minister's Office	261,062.00	0.00	0.00	0.00	0.00	261,062.00	0.00	0.00	0.00	0.00	261,062.00
27 National Vigilance Center	662,218.46	0.00	0.00	0.00	0.00	662,218.46	0.00	0.00	0.00	0.00	662,218.46
30 Prime Minister and Council of Minister's Office	7,296,426.65	1,182,899,419.64	0.00	0.00	0.00	1,190,195,846.29	0.00	0.00	0.00	0.00	1,190,195,846.29
35 Ministry of Finance	1,575,049,059.68	0.00	0.00	0.00	0.00	1,575,049,059.68	0.00	895,000.00	9,265,000.00	10,160,000.00	1,585,209,059.68
38 Ministry of Industry, Commerce & Supply	1,685,679,112.15	0.00	0.00	0.00	0.00	1,685,679,112.15	0.00	0.00	0.00	0.00	1,685,679,112.15
39 Ministry of Law, Justice and Parliamentary Affairs	9,264,995.00	0.00	0.00	0.00	0.00	9,264,995.00	0.00	0.00	0.00	0.00	9,264,995.00
40 Ministry of Agriculture & Cooperatives	176,744,453.48	0.00	142,069,077.32	25,755,863.19	0.00	344,569,393.99	0.00	15,000.00	57,392,000.00	57,407,000.00	401,976,393.99
45 Ministry of Home	1,308,475,032.50	0.00	0.00	0.00	0.00	1,308,475,032.50	0.00	0.00	0.00	0.00	1,308,475,032.50
47 Ministry of Water Resources	2,342,924,147.66	59,848,662.87	352,848,043.39	144,457,183.92	12,734,100.02	2,912,812,137.86	0.00	30,599,643.36	89,178,100.15	119,777,743.51	3,032,589,881.37
48 Ministry of Physical Planning and Works	4,531,262,753.00	0.00	1,333,980,036.37	1,832,271,457.53	190,378,519.27	7,887,892,766.17	0.00	982,930,450.74	904,333,435.35	1,887,263,886.09	9,775,156,652.26
49 Ministry of Culture, Tourism and Civil Aviation	268,496,598.43	0.00	0.00	0.00	0.00	268,496,598.43	0.00	0.00	0.00	0.00	268,496,598.43
50 Ministry of Foreign Affairs	120,647,330.49	0.00	0.00	0.00	0.00	120,647,330.49	0.00	0.00	0.00	0.00	120,647,330.49
55 Ministry of Land Reform and Management	70,528,222.03	0.00	0.00	0.00	0.00	70,528,222.03	0.00	0.00	0.00	0.00	70,528,222.03
56 Ministry of Women, Children & Social Welfare	10,192,662.72	34,007.50	0.00	583,197.35	35,000.00	10,844,867.57	0.00	0.00	0.00	0.00	10,844,867.57
58 Ministry of Defence	1,000,915,949.27	0.00	0.00	0.00	0.00	1,000,915,949.27	0.00	0.00	0.00	0.00	1,000,915,949.27
59 Ministry of Forest and Soil Conservation	130,402,685.56	3,183,871.00	30,927,128.35	12,174,949.25	0.00	176,688,634.16	0.00	1,300,808.60	0.00	1,300,808.60	177,989,442.76
61 Ministry of Environment, Science & Technology	356,128,399.88	105,429,827.56	0.00	0.00	0.00	461,558,227.44	0.00	292,626,166.96	0.00	292,626,166.96	754,184,394.40
65 Ministry of Education & Sports	422,374,624.82	309,021,469.65	139,164,382.63	621,781,275.93	0.00	1,492,341,753.03	0.00	117,469,552.60	0.00	117,469,552.60	1,609,811,305.63
66 Ministry of General Administration	4,677,421.85	0.00	0.00	0.00	0.00	4,677,421.85	0.00	0.00	0.00	0.00	4,677,421.85

**Government of Nepal**  
**Source-wise Expenditure Summary - Capital**

Fiscal Year 2063/64

Ministry	CASH						NON CASH				
	GoN	Reimb. Grant	Cash Grant	Reimb. Loan	Cash Loan	Total Cash	Commodity Grant	Direct Grant	Direct Loan	Total Noncash	Total Expenditure
67 Ministry of Information and Communications	91,768,504.69	0.00	0.00	3,621,952.69	0.00	95,390,457.38	0.00	0.00	89,263,745.00	89,263,745.00	184,654,202.38
69 Ministry of Local Development	4,448,576,941.78	421,985,423.62	792,543,705.83	140,009,077.19	741,695,804.39	6,544,810,952.81	132,015,000.00	960,868,806.56	0.00	1,092,883,806.56	7,637,694,759.37
70 Ministry of Health and Population	343,810,039.76	530,824,658.48	33,235,310.76	0.00	0.00	907,870,009.00	1,755,145.40	275,981,874.66	0.00	277,737,020.06	1,185,607,029.06
71 Ministry of Labour & Transport Management	9,300,116.46	0.00	0.00	0.00	0.00	9,300,116.46	0.00	0.00	0.00	0.00	9,300,116.46
72 National Planning Commission Secretariat	7,812,736.97	14,390,298.40	0.00	0.00	0.00	22,203,035.37	0.00	0.00	0.00	0.00	22,203,035.37
81 Ministry of Finance - Repayment of Domestic Debt	9,213,545,333.90	0.00	0.00	0.00	0.00	9,213,545,333.90	0.00	0.00	0.00	0.00	9,213,545,333.90
82 Ministry of Finance - Repayment of Foreign Debt - Multilateral	5,282,110,925.24	0.00	0.00	0.00	0.00	5,282,110,925.24	0.00	0.00	0.00	0.00	5,282,110,925.24
83 Ministry of Finance - Repayment of Foreign Debt - Bilateral	2,256,685,166.57	0.00	0.00	0.00	0.00	2,256,685,166.57	0.00	0.00	0.00	0.00	2,256,685,166.57
87 Ministry of Finance - Investments - Public Enterprises	2,482,516,000.00	0.00	115,000,000.00	225,000,000.00	1,800,000,000.00	4,622,516,000.00	0.00	646,837,000.00	1,162,121,000.00	1,808,958,000.00	6,431,474,000.00
95 Ministry of Finance - Miscellaneous	344,719,547.04	0.00	612,187,485.21	0.00	0.00	956,907,032.25	0.00	9,351,000.00	0.00	9,351,000.00	966,258,032.25
<b>Total:</b>	<b>38,787,740,015.86</b>	<b>2,627,617,638.72</b>	<b>3,551,955,169.86</b>	<b>3,005,654,957.05</b>	<b>2,744,843,423.68</b>	<b>50,717,811,205.17</b>	<b>133,770,145.40</b>	<b>3,319,121,803.48</b>	<b>2,311,553,280.50</b>	<b>5,764,445,229.38</b>	<b>56,482,256,434.55</b>

**Financial Comptroller General Office**  
**Line item Summary Report - Recurrent Budget**

Fiscal Year 2063/64

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Ministry/Item Class/Item subtype/Line Item	Expenditure
<b>13 Parliament</b>	<b>250,347,313.36</b>
<b>Current Expenditure</b>	<b>250,347,313.36</b>
<b>1 Consumption Expenses</b>	<b>150,803,433.94</b>
1.01 Salary	117,584,638.50
1.02 Allowances	31,370,631.06
1.04 Clothing	1,000,164.38
1.06 Employee Medical Expense	712,900.00
1.08 Staff Training	135,100.00
<b>2 Office Operation and Services Expenses</b>	<b>81,919,333.67</b>
2.01 Water and Electricity	6,349,487.35
2.02 Communication	8,984,749.93
2.03 General Office Expenses	14,728,718.84
2.04 Rent	19,828,199.00
2.05 Repair and Maintenance	4,521,940.09
2.06 Fuel and Oil	6,670,901.04
2.07 Consultancy and Other Services fee	196,900.00
2.08 Miscellaneous	20,638,437.42
<b>3 Grants and Subsidies (Current Transfer)</b>	<b>600,000.00</b>
3.03 Non profit Institutions - Unconditional Grant	400,000.00
3.05 Non profit Institutions - Conditional Grant	200,000.00
<b>4 Service and Production Expenses</b>	<b>17,024,545.75</b>
4.02 Medicines	131,482.00
4.05 Program Travelling Expenses	16,893,063.75

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**Financial Comptroller General Office**  
**Line item Summary Report - Recurrent Budget**

Fiscal Year 2063/64

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Ministry/Item Class/Item subtype/Line Item	Expenditure
<b>11 Royal Palace</b>	<b>199,538,218.27</b>
<b>Current Expenditure</b>	<b>199,538,218.27</b>
<b>0 Royal Palace Expenses</b>	<b>199,538,218.27</b>
0 Royal Palace Expenses	199,538,218.27

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

Fiscal Year 2063/64

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<b>Ministry/Item Class/Item Subtype/Line Item</b>	<b>Cash</b>	<b>Non Cash</b>	<b>Total</b>
<b>13 Parliament</b>	<b>10,795,407.32</b>	<b>0.00</b>	<b>10,795,407.32</b>
Capital Expenditure	10,795,407.32	0.00	10,795,407.32
6 Capital Formation	10,795,407.32	0.00	10,795,407.32
6.01 Furniture and Fixtures	6,128,986.71	0.00	6,128,986.71
6.02 Vehicles	1,388,238.27	0.00	1,388,238.27
6.03 Machinery and Equipment	3,278,182.34	0.00	3,278,182.34

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**Financial Comptroller General Office**  
**Line item Summary Report - Recurrent Budget**

Fiscal Year 2063/64

Ministry/Item Class/Item subtype/Line Item	Expenditure
<b>14 Court</b>	<b>581,116,550.41</b>
<b>Current Expenditure</b>	<b>581,116,550.41</b>
<b>1 Consumption Expenses</b>	<b>424,773,414.90</b>
1.01 Salary	397,349,380.05
1.02 Allowances	19,237,536.85
1.03 Transfer Travelling Allowance	2,978,800.49
1.04 Clothing	1,437,185.64
1.05 Fooding	0.00
1.08 Staff Training	3,770,511.87
<b>2 Office Operation and Services Expenses</b>	<b>113,131,203.47</b>
2.01 Water and Electricity	9,171,894.79
2.02 Communication	7,529,897.18
2.03 General Office Expenses	36,568,179.31
2.04 Rent	18,049,902.85
2.05 Repair and Maintenace	10,667,798.78
2.06 Fuel and Oil	20,037,442.63
2.07 Consultancy and Other Services fee	5,907,195.63
2.08 Miscellaneous	5,198,892.30
<b>3 Grants and Subsidies (Current Transfer)</b>	<b>9,713,690.22</b>
3.05 Non profit Institutions - Conditional Grant	9,713,690.22
<b>4 Service and Production Expenses</b>	<b>33,498,241.82</b>
4.03 Books and Materials	3,294,727.45
4.04 Program supplies and expenses	17,163,498.14
4.05 Program Travelling Expenses	11,861,893.68
4.06 Operation and Maintenace of Public Property	1,178,122.55

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

Fiscal Year 2063/64

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
<b>14 Court</b>	<b>240,082,512.53</b>	<b>0.00</b>	<b>240,082,512.53</b>
Capital Expenditure	240,082,512.53	0.00	240,082,512.53
5 Capital Transfer	17,508,803.32	0.00	17,508,803.32
5.01 Land Acquisition	17,508,803.32	0.00	17,508,803.32
6 Capital Formation	222,074,502.05	0.00	222,074,502.05
6.01 Furniture and Fixtures	9,593,486.61	0.00	9,593,486.61
6.02 Vehicles	60,030,896.91	0.00	60,030,896.91
6.03 Machinery and Equipment	20,275,885.92	0.00	20,275,885.92
6.04 Building Construction	108,228,075.61	0.00	108,228,075.61
6.05 Civil Construction	12,080,728.02	0.00	12,080,728.02
6.06 Capital Formation	11,865,428.98	0.00	11,865,428.98
8 Capital Grants	499,207.16	0.00	499,207.16
8.05 Non Profit Institution - Conditional Grant	499,207.16	0.00	499,207.16

**Financial Comptroller General Office**  
**Line item Summary Report - Recurrent Budget**

Fiscal Year 2063/64

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Ministry/Item Class/Item subtype/Line Item	Expenditure
<b>15 Commission for Investigation of Abuse of Authority</b>	<b>50,265,961.09</b>
<b>Current Expenditure</b>	<b>50,265,961.09</b>
<b>1 Consumption Expenses</b>	<b>29,648,400.36</b>
1.01 Salary	22,919,037.78
1.02 Allowances	6,331,660.56
1.03 Transfer Travelling Allowance	45,157.50
1.05 Fooding	352,544.52
1.08 Staff Training	0.00
<b>2 Office Operation and Services Expenses</b>	<b>16,235,866.23</b>
2.01 Water and Electricity	1,317,002.87
2.02 Communication	1,355,251.47
2.03 General Office Expenses	4,584,795.89
2.05 Repair and Maintenace	2,366,033.85
2.06 Fuel and Oil	3,622,441.52
2.07 Consultancy and Other Services fee	1,273,854.62
2.08 Miscellaneous	1,716,486.01
<b>4 Service and Production Expenses</b>	<b>4,381,694.50</b>
4.04 Program supplies and expenses	1,333,401.00
4.05 Program Travelling Expenses	3,048,293.50

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

Fiscal Year 2063/64

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Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
<b>15 Commission for Investigation of Abuse of Authority</b>	<b>3,010,417.61</b>	<b>0.00</b>	<b>3,010,417.61</b>
Capital Expenditure	3,010,417.61	0.00	3,010,417.61
6 Capital Formation	3,010,417.61	0.00	3,010,417.61
6.01 Furniture and Fixtures	588,573.25	0.00	588,573.25
6.02 Vehicles	69,428.00	0.00	69,428.00
6.03 Machinery and Equipment	2,352,416.36	0.00	2,352,416.36

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**Financial Comptroller General Office**  
**Line item Summary Report - Recurrent Budget**

Fiscal Year 2063/64

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Ministry/Item Class/Item subtype/Line Item	Expenditure
<b>16 Office of the Auditor General</b>	<b>79,360,300.69</b>
<b>Current Expenditure</b>	<b>79,360,300.69</b>
<b>1 Consumption Expenses</b>	<b>52,407,266.94</b>
1.01 Salary	51,131,054.42
1.02 Allowances	433,312.37
1.08 Staff Training	842,900.15
<b>2 Office Operation and Services Expenses</b>	<b>15,756,736.51</b>
2.01 Water and Electricity	883,440.49
2.02 Communication	792,767.82
2.03 General Office Expenses	4,393,812.30
2.05 Repair and Maintenance	2,257,522.90
2.06 Fuel and Oil	2,000,000.00
2.07 Consultancy and Other Services fee	1,496,401.00
2.08 Miscellaneous	3,932,792.00
<b>3 Grants and Subsidies (Current Transfer)</b>	<b>224,791.00</b>
3.03 Non profit Institutions - Unconditional Grant	64,791.00
3.07 Scholarship	160,000.00
<b>4 Service and Production Expenses</b>	<b>10,971,506.24</b>
4.05 Program Travelling Expenses	10,971,506.24

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

Fiscal Year 2063/64

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Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
<b>16 Office of the Auditor General</b>	<b>10,871,794.40</b>	<b>0.00</b>	<b>10,871,794.40</b>
Capital Expenditure	10,871,794.40	0.00	10,871,794.40
6 Capital Formation	10,871,794.40	0.00	10,871,794.40
6.01 Furniture and Fixtures	1,700,000.00	0.00	1,700,000.00
6.02 Vehicles	7,875,000.00	0.00	7,875,000.00
6.03 Machinery and Equipment	1,296,794.40	0.00	1,296,794.40

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**Financial Comptroller General Office**  
**Line item Summary Report - Recurrent Budget**

Fiscal Year 2063/64

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Ministry/Item Class/Item subtype/Line Item	Expenditure
<b>17 Public Service Commission</b>	<b>54,164,435.98</b>
<b>Current Expenditure</b>	<b>54,164,435.98</b>
<b>1 Consumption Expenses</b>	<b>31,538,154.50</b>
1.01 Salary	30,805,373.82
1.02 Allowances	485,491.56
1.03 Transfer Travelling Allowance	151,858.50
1.08 Staff Training	95,430.62
<b>2 Office Operation and Services Expenses</b>	<b>20,049,533.16</b>
2.01 Water and Electricity	1,152,555.28
2.02 Communication	1,095,907.97
2.03 General Office Expenses	4,114,418.24
2.04 Rent	210,181.00
2.05 Repair and Maintenance	1,607,458.37
2.06 Fuel and Oil	2,133,069.12
2.07 Consultancy and Other Services fee	595,941.00
2.08 Miscellaneous	9,140,002.18
<b>4 Service and Production Expenses</b>	<b>2,576,748.32</b>
4.01 Production Materials	649,672.17
4.04 Program supplies and expenses	999,918.65
4.05 Program Travelling Expenses	927,157.50

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

Fiscal Year 2063/64

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Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
<b>17 Public Service Commission</b>	<b>4,764,858.90</b>	<b>0.00</b>	<b>4,764,858.90</b>
Capital Expenditure	4,764,858.90	0.00	4,764,858.90
6 Capital Formation	4,764,858.90	0.00	4,764,858.90
6.01 Furniture and Fixtures	482,594.55	0.00	482,594.55
6.02 Vehicles	2,073,000.00	0.00	2,073,000.00
6.03 Machinery and Equipment	1,784,264.35	0.00	1,784,264.35
6.05 Civil Construction	425,000.00	0.00	425,000.00

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**Financial Comptroller General Office**  
**Line item Summary Report - Recurrent Budget**

Fiscal Year 2063/64

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Ministry/Item Class/Item subtype/Line Item	Expenditure
<b>18 Election Commission</b>	<b>314,508,619.15</b>
<b>Current Expenditure</b>	<b>314,508,619.15</b>
<b>1 Consumption Expenses</b>	<b>58,212,014.19</b>
1.01 Salary	48,220,388.55
1.02 Allowances	9,439,334.14
1.03 Transfer Travelling Allowance	552,291.50
1.05 Fooding	0.00
<b>2 Office Operation and Services Expenses</b>	<b>114,614,082.96</b>
2.01 Water and Electricity	2,684,791.66
2.02 Communication	4,108,731.75
2.03 General Office Expenses	51,192,583.92
2.04 Rent	8,842,678.88
2.05 Repair and Maintenace	5,705,447.17
2.06 Fuel and Oil	4,994,397.01
2.07 Consultancy and Other Services fee	5,389,040.74
2.08 Miscellaneous	31,696,411.83
<b>4 Service and Production Expenses</b>	<b>141,682,522.00</b>
4.04 Program supplies and expenses	22,400.00
4.05 Program Travelling Expenses	140,776,638.91
4.06 Operation and Maintenace of Public Property	883,483.09

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

Fiscal Year 2063/64

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Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
<b>18 Election Commission</b>	<b>8,625,111.05</b>	<b>0.00</b>	<b>8,625,111.05</b>
Capital Expenditure	8,625,111.05	0.00	8,625,111.05
6 Capital Formation	8,625,111.05	0.00	8,625,111.05
6.01 Furniture and Fixtures	5,879,967.14	0.00	5,879,967.14
6.02 Vehicles	312,431.00	0.00	312,431.00
6.03 Machinery and Equipment	1,121,719.36	0.00	1,121,719.36
6.04 Building Construction	1,000,000.00	0.00	1,000,000.00
6.06 Capital Formation	310,993.55	0.00	310,993.55

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**Financial Comptroller General Office**  
**Line item Summary Report - Recurrent Budget**

Fiscal Year 2063/64

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Ministry/Item Class/Item subtype/Line Item	Expenditure
<b>19 Office of the Attorney General</b>	<b>113,718,811.77</b>
<b>Current Expenditure</b>	<b>113,718,811.77</b>
<b>1 Consumption Expenses</b>	<b>79,862,307.95</b>
1.01 Salary	73,145,841.27
1.02 Allowances	4,385,487.84
1.03 Transfer Travelling Allowance	596,809.94
1.04 Clothing	35,400.00
1.05 Fooding	0.00
1.06 Employee Medical Expense	200,000.00
1.08 Staff Training	1,498,768.90
<b>2 Office Operation and Services Expenses</b>	<b>31,529,603.70</b>
2.01 Water and Electricity	2,323,880.72
2.02 Communication	2,639,182.18
2.03 General Office Expenses	6,850,047.04
2.04 Rent	2,326,111.83
2.05 Repair and Maintenace	3,860,344.95
2.06 Fuel and Oil	2,452,444.68
2.07 Consultancy and Other Services fee	9,955,109.17
2.08 Miscellaneous	1,122,483.13
<b>4 Service and Production Expenses</b>	<b>2,326,900.12</b>
4.01 Production Materials	0.00
4.02 Medicines	0.00
4.05 Program Travelling Expenses	2,326,900.12

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

Fiscal Year 2063/64

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Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
<b>19 Office of the Attorney General</b>	<b>6,561,775.01</b>	<b>246,500.00</b>	<b>6,808,275.01</b>
Capital Expenditure	6,561,775.01	246,500.00	6,808,275.01
5 Capital Transfer	551,000.00	0.00	551,000.00
5.01 Land Acquisition	551,000.00	0.00	551,000.00
6 Capital Formation	6,010,775.01	246,500.00	6,257,275.01
6.01 Furniture and Fixtures	859,943.00	0.00	859,943.00
6.02 Vehicles	3,867,990.00	0.00	3,867,990.00
6.03 Machinery and Equipment	830,390.05	246,500.00	1,076,890.05
6.05 Civil Construction	452,451.96	0.00	452,451.96

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**Financial Comptroller General Office**  
**Line item Summary Report - Recurrent Budget**

Fiscal Year 2063/64

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Ministry/Item Class/Item subtype/Line Item	Expenditure
<b>20 Council of Justice</b>	<b>4,677,666.97</b>
<b>Current Expenditure</b>	<b>4,677,666.97</b>
<b>1 Consumption Expenses</b>	<b>2,070,225.10</b>
1.01 Salary	2,044,180.10
1.02 Allowances	7,700.00
1.03 Transfer Travelling Allowance	9,345.00
1.04 Clothing	9,000.00
<b>2 Office Operation and Services Expenses</b>	<b>1,784,419.87</b>
2.01 Water and Electricity	62,902.25
2.02 Communication	134,698.88
2.03 General Office Expenses	649,021.50
2.05 Repair and Maintenance	128,531.00
2.06 Fuel and Oil	365,933.00
2.07 Consultancy and Other Services fee	74,840.00
2.08 Miscellaneous	368,493.24
<b>4 Service and Production Expenses</b>	<b>823,022.00</b>
4.04 Program supplies and expenses	735,847.00
4.05 Program Travelling Expenses	87,175.00

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

Fiscal Year 2063/64

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<b>Ministry/Item Class/Item Subtype/Line Item</b>	<b>Cash</b>	<b>Non Cash</b>	<b>Total</b>
<b>20 Council of Justice</b>	<b>199,671.00</b>	<b>0.00</b>	<b>199,671.00</b>
Capital Expenditure	199,671.00	0.00	199,671.00
6 Capital Formation	199,671.00	0.00	199,671.00
6.01 Furniture and Fixtures	89,722.00	0.00	89,722.00
6.03 Machinery and Equipment	109,949.00	0.00	109,949.00

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**Financial Comptroller General Office**  
**Line item Summary Report - Recurrent Budget**

Fiscal Year 2063/64

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Ministry/Item Class/Item subtype/Line Item	Expenditure
<b>26 Deputy Prime Minister's Office</b>	<b>1,015,506.00</b>
<b>Current Expenditure</b>	<b>1,015,506.00</b>
<b>1 Consumption Expenses</b>	<b>93,999.00</b>
1.01 Salary	93,999.00
1.02 Allowances	0.00
<b>2 Office Operation and Services Expenses</b>	<b>835,103.00</b>
2.02 Communication	115,769.00
2.03 General Office Expenses	373,655.00
2.05 Repair and Maintenace	83,472.00
2.06 Fuel and Oil	178,387.00
2.08 Miscellaneous	83,820.00
<b>4 Service and Production Expenses</b>	<b>86,404.00</b>
4.05 Program Travelling Expenses	86,404.00

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

Fiscal Year 2063/64

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Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
<b>26 Deputy Prime Minister's Office</b>	<b>261,062.00</b>	<b>0.00</b>	<b>261,062.00</b>
Capital Expenditure	261,062.00	0.00	261,062.00
6 Capital Formation	261,062.00	0.00	261,062.00
6.01 Furniture and Fixtures	68,397.00	0.00	68,397.00
6.03 Machinery and Equipment	192,665.00	0.00	192,665.00

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**Financial Comptroller General Office**  
**Line item Summary Report - Recurrent Budget**

Fiscal Year 2063/64

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Ministry/Item Class/Item subtype/Line Item	Expenditure
<b>27 National Vigilance Center</b>	<b>21,307,068.70</b>
<b>Current Expenditure</b>	<b>21,307,068.70</b>
<b>1 Consumption Expenses</b>	<b>14,185,883.46</b>
1.01 Salary	12,656,338.06
1.02 Allowances	44,400.00
1.03 Transfer Travelling Allowance	4,320.00
1.05 Fooding	1,340,603.70
1.08 Staff Training	140,221.70
<b>2 Office Operation and Services Expenses</b>	<b>5,645,896.84</b>
2.01 Water and Electricity	17,111.25
2.02 Communication	255,100.00
2.03 General Office Expenses	589,972.16
2.05 Repair and Maintenace	249,298.05
2.06 Fuel and Oil	430,114.66
2.07 Consultancy and Other Services fee	3,854,438.82
2.08 Miscellaneous	249,861.90
<b>4 Service and Production Expenses</b>	<b>1,475,288.40</b>
4.04 Program supplies and expenses	377,636.65
4.05 Program Travelling Expenses	1,097,651.75

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

Fiscal Year 2063/64

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Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
<b>27 National Vigilance Center</b>	<b>662,218.46</b>	<b>0.00</b>	<b>662,218.46</b>
Capital Expenditure	662,218.46	0.00	662,218.46
6 Capital Formation	662,218.46	0.00	662,218.46
6.01 Furniture and Fixtures	149,354.41	0.00	149,354.41
6.02 Vehicles	44,637.00	0.00	44,637.00
6.03 Machinery and Equipment	468,227.05	0.00	468,227.05

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**Financial Comptroller General Office**  
**Line item Summary Report - Recurrent Budget**

Fiscal Year 2063/64

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Ministry/Item Class/Item subtype/Line Item	Expenditure
<b>30 Prime Minister and Council of Minister's Office</b>	<b>308,664,583.59</b>
<b>Current Expenditure</b>	<b>308,664,583.59</b>
<b>1 Consumption Expenses</b>	<b>60,808,674.43</b>
1.01 Salary	51,897,999.60
1.02 Allowances	7,488,358.08
1.03 Transfer Travelling Allowance	45,519.75
1.04 Clothing	914,304.00
1.06 Employee Medical Expense	229,695.50
1.07 Retirement Benefit	174,297.50
1.08 Staff Training	58,500.00
<b>2 Office Operation and Services Expenses</b>	<b>34,821,126.61</b>
2.01 Water and Electricity	1,750,650.55
2.02 Communication	1,925,858.52
2.03 General Office Expenses	10,087,410.45
2.04 Rent	864,063.98
2.05 Repair and Maintenance	3,105,026.46
2.06 Fuel and Oil	8,483,270.13
2.07 Consultancy and Other Services fee	849,530.21
2.08 Miscellaneous	7,755,316.31
<b>3 Grants and Subsidies (Current Transfer)</b>	<b>193,621,726.87</b>
3.03 Non profit Institutions - Unconditional Grant	73,059,000.00
3.05 Non profit Institutions - Conditional Grant	120,562,726.87
<b>4 Service and Production Expenses</b>	<b>19,413,055.68</b>
4.03 Books and Materials	179,408.30
4.04 Program supplies and expenses	9,421,783.91
4.05 Program Travelling Expenses	9,811,863.47

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

Fiscal Year 2063/64

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Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
<b>30 Prime Minister and Council of Minister's Office</b>	<b>1,190,195,846.29</b>	<b>0.00</b>	<b>1,190,195,846.29</b>
Capital Expenditure	1,190,195,846.29	0.00	1,190,195,846.29
6 Capital Formation	5,406,188.17	0.00	5,406,188.17
6.01 Furniture and Fixtures	1,164,723.45	0.00	1,164,723.45
6.02 Vehicles	136,443.97	0.00	136,443.97
6.03 Machinery and Equipment	4,053,769.25	0.00	4,053,769.25
6.05 Civil Construction	51,251.50	0.00	51,251.50
8 Capital Grants	1,184,789,658.12	0.00	1,184,789,658.12
8.05 Non Profit Institution - Conditional Grant	1,184,789,658.12	0.00	1,184,789,658.12

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**Financial Comptroller General Office**  
**Line item Summary Report - Recurrent Budget**

Fiscal Year 2063/64

Ministry/Item Class/Item subtype/Line Item	Expenditure
<b>35 Ministry of Finance</b>	<b>1,395,642,329.11</b>
<b>Current Expenditure</b>	<b>1,395,642,329.11</b>
<b>1 Consumption Expenses</b>	<b>404,491,000.34</b>
1.01 Salary	368,918,700.80
1.02 Allowances	18,084,709.84
1.03 Transfer Travelling Allowance	2,529,913.45
1.04 Clothing	7,017,230.00
1.05 Fooding	248,480.00
1.06 Employee Medical Expense	905,778.00
1.08 Staff Training	6,786,188.25
<b>2 Office Operation and Services Expenses</b>	<b>888,936,568.34</b>
2.01 Water and Electricity	417,730,870.13
2.02 Communication	12,790,020.86
2.03 General Office Expenses	347,311,870.76
2.04 Rent	15,348,446.52
2.05 Repair and Maintenace	18,738,762.97
2.06 Fuel and Oil	20,401,824.10
2.07 Consultancy and Other Services fee	27,584,219.21
2.08 Miscellaneous	29,030,553.79
<b>3 Grants and Subsidies (Current Transfer)</b>	<b>22,690,743.00</b>
3.01 Operating Subsidy - Public Enterprise	19,308,434.00
3.03 Non profit Institutions - Unconditonal Grant	3,300,000.00
3.05 Non profit Institutions - Conditional Grant	82,309.00
<b>4 Service and Production Expenses</b>	<b>30,089,916.89</b>
4.02 Medicines	10,000.00
4.03 Books and Materials	59,439.40
4.04 Program supplies and expenses	12,055,284.03
4.05 Program Travelling Expenses	17,639,145.55
4.06 Operation and Maintenace of Public Property	326,047.91
<b>12 Refund</b>	<b>49,434,100.54</b>
12.01 Refund Expenditure	49,434,100.54

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

Fiscal Year 2063/64

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
<b>35 Ministry of Finance</b>	<b>1,575,049,059.68</b>	<b>10,160,000.00</b>	<b>1,585,209,059.68</b>
Capital Expenditure	1,575,049,059.68	10,160,000.00	1,585,209,059.68
5 Capital Transfer	15,939,897.00	0.00	15,939,897.00
5.01 Land Acquisition	15,939,897.00	0.00	15,939,897.00
6 Capital Formation	429,798,162.68	10,160,000.00	439,958,162.68
6.01 Furniture and Fixtures	8,009,683.45	895,000.00	8,904,683.45
6.02 Vehicles	8,181,431.65	0.00	8,181,431.65
6.03 Machinery and Equipment	42,340,944.10	0.00	42,340,944.10
6.04 Building Construction	35,461,850.38	0.00	35,461,850.38
6.05 Civil Construction	335,635,661.12	0.00	335,635,661.12
6.06 Capital Formation	168,591.98	0.00	168,591.98
6.07 Research and Consultancy Services Fee	0.00	9,265,000.00	9,265,000.00
7 Investment	50,000,000.00	0.00	50,000,000.00
7.02 Investment - Loan	50,000,000.00	0.00	50,000,000.00
8 Capital Grants	1,079,311,000.00	0.00	1,079,311,000.00
8.01 Capital Grants to Public Enterprises	49,311,000.00	0.00	49,311,000.00
8.03 Non Profit Institution - Unconditional Grant	1,030,000,000.00	0.00	1,030,000,000.00

**Financial Comptroller General Office**  
**Line item Summary Report - Recurrent Budget**

Fiscal Year 2063/64

Ministry/Item Class/Item subtype/Line Item	Expenditure
<b>38 Ministry of Industry, Commerce &amp; Supply</b>	<b>973,881,029.05</b>
<b>Current Expenditure</b>	<b>973,881,029.05</b>
<b>1 Consumption Expenses</b>	<b>196,309,825.25</b>
1.01 Salary	185,038,160.02
1.02 Allowances	7,745,352.41
1.03 Transfer Travelling Allowance	715,220.50
1.04 Clothing	1,130,668.48
1.05 Fooding	104,740.00
1.06 Employee Medical Expense	1,093,803.84
1.08 Staff Training	481,880.00
<b>2 Office Operation and Services Expenses</b>	<b>80,286,266.63</b>
2.01 Water and Electricity	8,724,246.40
2.02 Communication	6,111,614.49
2.03 General Office Expenses	26,148,452.16
2.04 Rent	6,703,009.40
2.05 Repair and Maintenace	12,177,978.11
2.06 Fuel and Oil	10,522,367.93
2.07 Consultancy and Other Services fee	5,787,727.43
2.08 Miscellaneous	4,110,870.71
<b>3 Grants and Subsidies (Current Transfer)</b>	<b>383,701,947.00</b>
3.01 Operating Subsidy - Public Enterprise	376,067,427.00
3.03 Non profit Institutions - Unconditonal Grant	7,634,520.00
<b>4 Service and Production Expenses</b>	<b>313,582,990.17</b>
4.01 Production Materials	117,016,872.85
4.03 Books and Materials	99,439.00
4.04 Program supplies and expenses	182,024,420.86
4.05 Program Travelling Expenses	14,066,418.68
4.06 Operation and Maintenace of Public Property	375,838.78

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

Fiscal Year 2063/64

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
<b>38 Ministry of Industry, Commerce &amp; Supply</b>	<b>1,685,679,112.15</b>	<b>0.00</b>	<b>1,685,679,112.15</b>
Capital Expenditure	1,685,679,112.15	0.00	1,685,679,112.15
6 Capital Formation	85,679,112.15	0.00	85,679,112.15
6.01 Furniture and Fixtures	2,122,060.14	0.00	2,122,060.14
6.02 Vehicles	2,502,571.93	0.00	2,502,571.93
6.03 Machinery and Equipment	53,434,978.78	0.00	53,434,978.78
6.04 Building Construction	10,651,952.90	0.00	10,651,952.90
6.05 Civil Construction	15,034,716.76	0.00	15,034,716.76
6.06 Capital Formation	1,734,516.64	0.00	1,734,516.64
6.07 Research and Consultancy Services Fee	198,315.00	0.00	198,315.00
7 Investment	1,500,000,000.00	0.00	1,500,000,000.00
7.02 Investment - Loan	1,500,000,000.00	0.00	1,500,000,000.00
8 Capital Grants	100,000,000.00	0.00	100,000,000.00
8.01 Capital Grants to Public Enterprises	80,000,000.00	0.00	80,000,000.00
8.05 Non Profit Institution - Conditional Grant	20,000,000.00	0.00	20,000,000.00

**Financial Comptroller General Office**  
**Line item Summary Report - Recurrent Budget**

Fiscal Year 2063/64

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Ministry/Item Class/Item subtype/Line Item	Expenditure
<b>39 Ministry of Law, Justice and Parliamentary Affairs</b>	<b>28,834,016.16</b>
<b>Current Expenditure</b>	<b>28,834,016.16</b>
<b>1 Consumption Expenses</b>	<b>16,927,093.20</b>
1.01 Salary	15,249,157.32
1.02 Allowances	542,730.87
1.03 Transfer Travelling Allowance	4,695.00
1.04 Clothing	18,375.00
1.08 Staff Training	1,112,135.01
<b>2 Office Operation and Services Expenses</b>	<b>7,129,119.56</b>
2.01 Water and Electricity	798,142.90
2.02 Communication	737,213.13
2.03 General Office Expenses	2,326,057.57
2.04 Rent	23,284.15
2.05 Repair and Maintenance	973,883.11
2.06 Fuel and Oil	1,231,283.60
2.07 Consultancy and Other Services fee	441,648.10
2.08 Miscellaneous	597,607.00
<b>3 Grants and Subsidies (Current Transfer)</b>	<b>3,695,605.71</b>
3.05 Non profit Institutions - Conditional Grant	3,695,605.71
<b>4 Service and Production Expenses</b>	<b>1,082,197.69</b>
4.03 Books and Materials	146,612.00
4.04 Program supplies and expenses	516,307.69
4.05 Program Travelling Expenses	419,278.00

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

Fiscal Year 2063/64

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Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
<b>39 Ministry of Law, Justice and Parliamentary Affairs</b>	<b>9,264,995.00</b>	<b>0.00</b>	<b>9,264,995.00</b>
Capital Expenditure	9,264,995.00	0.00	9,264,995.00
6 Capital Formation	4,264,995.00	0.00	4,264,995.00
6.01 Furniture and Fixtures	464,621.00	0.00	464,621.00
6.02 Vehicles	2,847,093.00	0.00	2,847,093.00
6.03 Machinery and Equipment	953,281.00	0.00	953,281.00
8 Capital Grants	5,000,000.00	0.00	5,000,000.00
8.05 Non Profit Institution - Conditional Grant	5,000,000.00	0.00	5,000,000.00

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**Financial Comptroller General Office**  
**Line item Summary Report - Recurrent Budget**

Fiscal Year 2063/64

Ministry/Item Class/Item subtype/Line Item	Expenditure
<b>40 Ministry of Agriculture &amp; Cooperatives</b>	<b>2,829,709,099.43</b>
<b>Current Expenditure</b>	<b>2,829,709,099.43</b>
<b>0 Royal Palace Expenses</b>	<b>0.00</b>
0 Royal Palace Expenses	0.00
<b>1 Consumption Expenses</b>	<b>913,385,920.38</b>
1.01 Salary	847,501,526.29
1.02 Allowances	54,491,789.67
1.03 Transfer Travelling Allowance	4,879,722.00
1.04 Clothing	2,577,687.72
1.05 Fooding	732,594.20
1.06 Employee Medical Expense	237,915.00
1.08 Staff Training	2,964,685.50
<b>2 Office Operation and Services Expenses</b>	<b>614,703,222.61</b>
2.01 Water and Electricity	31,498,191.36
2.02 Communication	20,555,156.79
2.03 General Office Expenses	86,747,187.01
2.04 Rent	27,035,682.71
2.05 Repair and Maintenace	51,574,090.35
2.06 Fuel and Oil	46,224,620.30
2.07 Consultancy and Other Services fee	338,607,619.62
2.08 Miscellaneous	12,460,674.47
<b>3 Grants and Subsidies (Current Transfer)</b>	<b>539,635,862.40</b>
3.01 Operating Subsidy - Public Enterprise	2,998,955.70
3.02 Local government - Unconditional Grant	1,490,009.15
3.03 Non profit Institutions - Unconditonal Grant	50,013,489.98
3.05 Non profit Institutions - Conditional Grant	439,472,968.50
3.06 Local Government - Conditional Grant	45,660,439.07
<b>4 Service and Production Expenses</b>	<b>761,984,094.04</b>
4.01 Production Materials	67,690,570.07
4.02 Medicines	20,028,235.57
4.03 Books and Materials	799,337.93
4.04 Program supplies and expenses	535,444,542.23
4.05 Program Travelling Expenses	133,044,666.12
4.06 Operation and Maintenace of Public Property	4,976,742.12

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

Fiscal Year 2063/64

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
<b>40 Ministry of Agriculture &amp; Cooperatives</b>	<b>344,569,393.99</b>	<b>57,407,000.00</b>	<b>401,976,393.99</b>
Capital Expenditure	344,569,393.99	57,407,000.00	401,976,393.99
5 Capital Transfer	234,843.75	0.00	234,843.75
5.01 Land Acquisition	234,843.75	0.00	234,843.75
6 Capital Formation	300,133,554.94	57,407,000.00	357,540,554.94
6.01 Furniture and Fixtures	10,993,118.29	10,000.00	11,003,118.29
6.02 Vehicles	3,932,927.67	0.00	3,932,927.67
6.03 Machinery and Equipment	66,520,254.39	5,000.00	66,525,254.39
6.04 Building Construction	71,509,586.82	0.00	71,509,586.82
6.05 Civil Construction	136,786,732.80	0.00	136,786,732.80
6.06 Capital Formation	10,291,434.97	0.00	10,291,434.97
6.07 Research and Consultancy Services Fee	99,500.00	57,392,000.00	57,491,500.00
8 Capital Grants	44,200,995.30	0.00	44,200,995.30
8.03 Non Profit Institution - Unconditional Grant	3,600,000.00	0.00	3,600,000.00
8.05 Non Profit Institution - Conditional Grant	31,970,000.00	0.00	31,970,000.00
8.06 Local Government - Conditional Grant	8,630,995.30	0.00	8,630,995.30

**Financial Comptroller General Office**  
**Line item Summary Report - Recurrent Budget**

Fiscal Year 2063/64

Ministry/Item Class/Item subtype/Line Item	Expenditure
<b>45 Ministry of Home</b>	<b>10,047,210,852.00</b>
<b>Current Expenditure</b>	<b>10,047,210,852.00</b>
<b>1 Consumption Expenses</b>	<b>8,445,007,185.27</b>
1.01 Salary	5,074,017,428.65
1.02 Allowances	294,510,092.82
1.03 Transfer Travelling Allowance	96,648,042.18
1.04 Clothing	583,236,302.69
1.05 Fooding	2,367,558,053.30
1.06 Employee Medical Expense	1,862,096.00
1.07 Retirement Benifit	28,290.00
1.08 Staff Training	27,146,879.63
<b>2 Office Operation and Services Expenses</b>	<b>917,993,045.08</b>
2.01 Water and Electricity	48,584,670.56
2.02 Communication	44,480,261.97
2.03 General Office Expenses	315,423,747.84
2.04 Rent	122,480,482.56
2.05 Repair and Maintenace	138,738,018.06
2.06 Fuel and Oil	185,648,714.94
2.07 Consultancy and Other Services fee	13,735,808.59
2.08 Miscellaneous	48,901,340.56
<b>3 Grants and Subsidies (Current Transfer)</b>	<b>421,181,481.04</b>
3.03 Non profit Institutions - Unconditonal Grant	-4,650.00
3.04 Subsidy Social Security	1,500,000.00
3.05 Non profit Institutions - Conditional Grant	419,686,131.04
<b>4 Service and Production Expenses</b>	<b>261,389,140.61</b>
4.02 Medicines	70,170,353.31
4.03 Books and Materials	500,000.00
4.04 Program supplies and expenses	13,530,136.22
4.05 Program Travelling Expenses	167,383,575.42
4.06 Operation and Maintenace of Public Property	9,805,075.66
<b>12 Refund</b>	<b>1,640,000.00</b>
12.01 Refund Expenditure	1,640,000.00
<b>Capital Expenditure</b>	<b>0.00</b>
<b>6 Capital Formation</b>	<b>0.00</b>
6.03 Machinery and Equipment	0.00

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

Fiscal Year 2063/64

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
<b>45 Ministry of Home</b>	<b>1,308,475,032.50</b>	<b>0.00</b>	<b>1,308,475,032.50</b>
Capital Expenditure	1,308,475,032.50	0.00	1,308,475,032.50
5 Capital Transfer	110,754,372.50	0.00	110,754,372.50
5.01 Land Acquisition	110,754,372.50	0.00	110,754,372.50
6 Capital Formation	1,195,357,610.00	0.00	1,195,357,610.00
6.01 Furniture and Fixtures	98,068,702.74	0.00	98,068,702.74
6.02 Vehicles	362,488,774.55	0.00	362,488,774.55
6.03 Machinery and Equipment	293,385,026.44	0.00	293,385,026.44
6.04 Building Construction	345,507,229.83	0.00	345,507,229.83
6.05 Civil Construction	95,907,876.44	0.00	95,907,876.44
8 Capital Grants	2,363,050.00	0.00	2,363,050.00
8.05 Non Profit Institution - Conditional Grant	2,363,050.00	0.00	2,363,050.00

**Financial Comptroller General Office**  
**Line item Summary Report - Recurrent Budget**

Fiscal Year 2063/64

Ministry/Item Class/Item subtype/Line Item	Expenditure
<b>47 Ministry of Water Resources</b>	<b>446,286,512.35</b>
<b>Current Expenditure</b>	<b>446,286,512.35</b>
<b>0 Royal Palace Expenses</b>	<b>0.00</b>
0 Royal Palace Expenses	0.00
<b>1 Consumption Expenses</b>	<b>304,429,007.83</b>
1.01 Salary	296,414,417.45
1.02 Allowances	4,943,396.18
1.03 Transfer Travelling Allowance	1,559,014.20
1.04 Clothing	9,000.00
1.05 Fooding	108,480.00
1.06 Employee Medical Expense	260,865.50
1.07 Retirement Benifit	400,655.50
1.08 Staff Training	733,179.00
<b>2 Office Operation and Services Expenses</b>	<b>106,507,054.63</b>
2.01 Water and Electricity	13,401,895.66
2.02 Communication	8,509,261.55
2.03 General Office Expenses	23,738,467.74
2.04 Rent	8,373,301.67
2.05 Repair and Maintenace	21,173,373.08
2.06 Fuel and Oil	19,062,782.06
2.07 Consultancy and Other Services fee	8,286,549.82
2.08 Miscellaneous	3,961,423.05
<b>4 Service and Production Expenses</b>	<b>35,350,449.89</b>
4.03 Books and Materials	143,455.00
4.04 Program supplies and expenses	16,304,050.42
4.05 Program Travelling Expenses	11,931,099.54
4.06 Operation and Maintenace of Public Property	6,971,844.93

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

Fiscal Year 2063/64

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
<b>47 Ministry of Water Resources</b>	<b>2,912,812,137.86</b>	<b>119,777,743.51</b>	<b>3,032,589,881.37</b>
Current Expenditure	0.00	0.00	0.00
9 Contingency Expenses	0.00	0.00	0.00
9.02 Contingencies - Development	0.00	0.00	0.00
Capital Expenditure	2,912,812,137.86	119,777,743.51	3,032,589,881.37
5 Capital Transfer	32,259,253.74	0.00	32,259,253.74
5.01 Land Acquisition	32,259,253.74	0.00	32,259,253.74
6 Capital Formation	2,880,552,884.12	119,777,743.51	3,000,330,627.63
6.01 Furniture and Fixtures	736,209.65	0.00	736,209.65
6.02 Vehicles	26,046.00	0.00	26,046.00
6.03 Machinery and Equipment	4,650,235.00	0.00	4,650,235.00
6.04 Building Construction	6,440,884.76	0.00	6,440,884.76
6.05 Civil Construction	2,812,046,722.52	66,838,562.00	2,878,885,284.52
6.06 Capital Formation	1,050,395.21	0.00	1,050,395.21
6.07 Research and Consultancy Services Fee	55,602,390.98	52,939,181.51	108,541,572.49

**Financial Comptroller General Office**  
**Line item Summary Report - Recurrent Budget**

Fiscal Year 2063/64

Ministry/Item Class/Item subtype/Line Item	Expenditure
<b>48 Ministry of Physical Planning and Works</b>	<b>1,014,484,239.28</b>
<b>Current Expenditure</b>	<b>1,014,484,239.28</b>
<b>1 Consumption Expenses</b>	<b>530,087,611.54</b>
1.01 Salary	504,982,969.84
1.02 Allowances	19,060,449.38
1.03 Transfer Travelling Allowance	1,635,330.50
1.04 Clothing	304,399.55
1.05 Fooding	199,920.00
1.06 Employee Medical Expense	1,326,482.89
1.07 Retirement Benifit	1,033,086.56
1.08 Staff Training	1,544,972.82
<b>2 Office Operation and Services Expenses</b>	<b>193,606,843.21</b>
2.01 Water and Electricity	38,291,463.09
2.02 Communication	14,817,519.17
2.03 General Office Expenses	40,170,891.05
2.04 Rent	17,078,671.78
2.05 Repair and Maintenace	27,121,929.96
2.06 Fuel and Oil	23,248,534.17
2.07 Consultancy and Other Services fee	29,392,634.32
2.08 Miscellaneous	3,485,199.67
<b>3 Grants and Subsidies (Current Transfer)</b>	<b>180,400,166.20</b>
3.03 Non profit Institutions - Unconditonal Grant	68,676,500.00
3.04 Subsidy Social Security	200,000.00
3.05 Non profit Institutions - Conditional Grant	111,523,666.20
<b>4 Service and Production Expenses</b>	<b>110,389,618.33</b>
4.03 Books and Materials	79,342.00
4.04 Program supplies and expenses	27,712,173.46
4.05 Program Travelling Expenses	19,043,690.10
4.06 Operation and Maintenace of Public Property	63,554,412.77

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

Fiscal Year 2063/64

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
<b>48 Ministry of Physical Planning and Works</b>	<b>7,887,892,766.17</b>	<b>1,887,263,886.09</b>	<b>9,775,156,652.26</b>
Capital Expenditure	7,887,892,766.17	1,887,263,886.09	9,775,156,652.26
5 Capital Transfer	226,312,237.75	66,700,000.00	293,012,237.75
5.01 Land Acquisition	226,312,237.75	66,700,000.00	293,012,237.75
6 Capital Formation	6,241,976,052.42	1,650,170,955.54	7,892,147,007.96
6.01 Furniture and Fixtures	6,237,920.47	0.00	6,237,920.47
6.02 Vehicles	2,649,851.00	0.00	2,649,851.00
6.03 Machinery and Equipment	15,898,125.15	0.00	15,898,125.15
6.04 Building Construction	95,027,318.48	0.00	95,027,318.48
6.05 Civil Construction	5,988,875,071.14	1,601,087,790.53	7,589,962,861.67
6.06 Capital Formation	28,664,518.18	0.00	28,664,518.18
6.07 Research and Consultancy Services Fee	104,623,248.00	49,083,165.01	153,706,413.01
7 Investment	57,726,000.00	0.00	57,726,000.00
7.02 Investment - Loan	57,726,000.00	0.00	57,726,000.00
8 Capital Grants	1,361,878,476.00	170,392,930.55	1,532,271,406.55
8.03 Non Profit Institution - Unconditional Grant	845,990,476.00	170,392,930.55	1,016,383,406.55
8.05 Non Profit Institution - Conditional Grant	461,857,000.00	0.00	461,857,000.00
8.06 Local Government - Conditional Grant	54,031,000.00	0.00	54,031,000.00

**Financial Comptroller General Office**  
**Line item Summary Report - Recurrent Budget**

Fiscal Year 2063/64

Ministry/Item Class/Item subtype/Line Item	Expenditure
<b>49 Ministry of Culture, Tourism and Civil Aviation</b>	<b>275,100,231.16</b>
<b>Current Expenditure</b>	<b>275,100,231.16</b>
<b>1 Consumption Expenses</b>	<b>68,557,170.15</b>
1.01 Salary	66,706,747.97
1.02 Allowances	495,881.25
1.03 Transfer Travelling Allowance	170,474.50
1.04 Clothing	103,254.43
1.05 Fooding	694,000.00
1.08 Staff Training	386,812.00
<b>2 Office Operation and Services Expenses</b>	<b>32,305,148.27</b>
2.01 Water and Electricity	2,914,968.19
2.02 Communication	2,203,236.37
2.03 General Office Expenses	4,531,511.95
2.04 Rent	609,300.00
2.05 Repair and Maintenace	2,022,577.49
2.06 Fuel and Oil	2,048,302.08
2.07 Consultancy and Other Services fee	4,510,128.19
2.08 Miscellaneous	13,465,124.00
<b>3 Grants and Subsidies (Current Transfer)</b>	<b>118,273,827.99</b>
3.01 Operating Subsidy - Public Enterprise	12,600,000.00
3.03 Non profit Institutions - Unconditonal Grant	97,647,708.00
3.05 Non profit Institutions - Conditional Grant	7,226,119.99
3.06 Local Government - Conditional Grant	800,000.00
<b>4 Service and Production Expenses</b>	<b>55,964,084.75</b>
4.01 Production Materials	640,000.00
4.03 Books and Materials	160,039.00
4.04 Program supplies and expenses	48,011,848.03
4.05 Program Travelling Expenses	6,809,296.75
4.06 Operation and Maintenace of Public Property	342,900.97

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

Fiscal Year 2063/64

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
<b>49 Ministry of Culture, Tourism and Civil Aviation</b>	<b>268,496,598.43</b>	<b>0.00</b>	<b>268,496,598.43</b>
Capital Expenditure	268,496,598.43	0.00	268,496,598.43
5 Capital Transfer	1,802,035.83	0.00	1,802,035.83
5.01 Land Acquisition	1,802,035.83	0.00	1,802,035.83
6 Capital Formation	32,969,562.60	0.00	32,969,562.60
6.01 Furniture and Fixtures	825,379.00	0.00	825,379.00
6.02 Vehicles	3,776,570.22	0.00	3,776,570.22
6.03 Machinery and Equipment	1,541,923.05	0.00	1,541,923.05
6.04 Building Construction	1,998,674.14	0.00	1,998,674.14
6.06 Capital Formation	24,732,516.19	0.00	24,732,516.19
6.07 Research and Consultancy Services Fee	94,500.00	0.00	94,500.00
7 Investment	35,000,000.00	0.00	35,000,000.00
7.02 Investment - Loan	35,000,000.00	0.00	35,000,000.00
8 Capital Grants	198,725,000.00	0.00	198,725,000.00
8.01 Capital Grants to Public Enterprises	2,500,000.00	0.00	2,500,000.00
8.03 Non Profit Institution - Unconditional Grant	178,316,000.00	0.00	178,316,000.00
8.05 Non Profit Institution - Conditional Grant	10,584,000.00	0.00	10,584,000.00
8.06 Local Government - Conditional Grant	7,325,000.00	0.00	7,325,000.00

**Financial Comptroller General Office**  
**Line item Summary Report - Recurrent Budget**

Fiscal Year 2063/64

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Ministry/Item Class/Item subtype/Line Item	Expenditure
<b>50 Ministry of Foreign Affairs</b>	<b>969,008,126.28</b>
<b>Current Expenditure</b>	<b>969,008,126.28</b>
<b>1 Consumption Expenses</b>	<b>403,191,368.25</b>
1.01 Salary	144,662,259.20
1.02 Allowances	228,339,801.62
1.03 Transfer Travelling Allowance	28,580,721.43
1.04 Clothing	1,104,327.00
1.06 Employee Medical Expense	504,259.00
<b>2 Office Operation and Services Expenses</b>	<b>421,072,375.54</b>
2.01 Water and Electricity	27,254,788.40
2.02 Communication	27,832,031.88
2.03 General Office Expenses	96,508,295.52
2.04 Rent	202,136,174.00
2.05 Repair and Maintenance	19,475,569.88
2.06 Fuel and Oil	16,401,045.60
2.07 Consultancy and Other Services fee	99,525.00
2.08 Miscellaneous	31,364,945.26
<b>3 Grants and Subsidies (Current Transfer)</b>	<b>98,341,216.08</b>
3.03 Non profit Institutions - Unconditional Grant	2,707,839.60
3.05 Non profit Institutions - Conditional Grant	95,633,376.48
<b>4 Service and Production Expenses</b>	<b>46,403,166.41</b>
4.01 Production Materials	1,655,722.25
4.05 Program Travelling Expenses	34,147,444.16
4.06 Operation and Maintenance of Public Property	10,600,000.00

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

Fiscal Year 2063/64

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Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
<b>50 Ministry of Foreign Affairs</b>	<b>120,647,330.49</b>	<b>0.00</b>	<b>120,647,330.49</b>
Capital Expenditure	120,647,330.49	0.00	120,647,330.49
5 Capital Transfer	84,796,800.00	0.00	84,796,800.00
5.01 Land Acquisition	84,796,800.00	0.00	84,796,800.00
6 Capital Formation	35,850,530.49	0.00	35,850,530.49
6.01 Furniture and Fixtures	7,755,111.30	0.00	7,755,111.30
6.02 Vehicles	15,900,000.00	0.00	15,900,000.00
6.03 Machinery and Equipment	6,178,276.20	0.00	6,178,276.20
6.05 Civil Construction	891,080.00	0.00	891,080.00
6.06 Capital Formation	5,126,062.99	0.00	5,126,062.99

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**Financial Comptroller General Office**  
**Line item Summary Report - Recurrent Budget**

Fiscal Year 2063/64

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Ministry/Item Class/Item subtype/Line Item	Expenditure
<b>55 Ministry of Land Reform and Management</b>	<b>677,346,969.00</b>
<b>Current Expenditure</b>	<b>677,346,969.00</b>
<b>1 Consumption Expenses</b>	<b>507,791,496.20</b>
1.01 Salary	485,208,007.83
1.02 Allowances	18,215,209.71
1.03 Transfer Travelling Allowance	3,302,951.26
1.04 Clothing	129,263.40
1.06 Employee Medical Expense	10,000.00
1.08 Staff Training	926,064.00
<b>2 Office Operation and Services Expenses</b>	<b>131,955,424.03</b>
2.01 Water and Electricity	8,309,931.94
2.02 Communication	6,698,606.32
2.03 General Office Expenses	41,907,383.09
2.04 Rent	25,808,166.80
2.05 Repair and Maintenance	15,010,364.25
2.06 Fuel and Oil	10,828,038.65
2.07 Consultancy and Other Services fee	19,445,894.63
2.08 Miscellaneous	3,947,038.35
<b>3 Grants and Subsidies (Current Transfer)</b>	<b>371,000.00</b>
3.03 Non profit Institutions - Unconditional Grant	371,000.00
<b>4 Service and Production Expenses</b>	<b>37,229,048.77</b>
4.01 Production Materials	10,418,779.25
4.03 Books and Materials	204,805.20
4.04 Program supplies and expenses	12,629,631.84
4.05 Program Travelling Expenses	13,635,614.95
4.06 Operation and Maintenance of Public Property	340,217.53

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

Fiscal Year 2063/64

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Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
<b>55 Ministry of Land Reform and Management</b>	<b>70,528,222.03</b>	<b>0.00</b>	<b>70,528,222.03</b>
Capital Expenditure	70,528,222.03	0.00	70,528,222.03
6 Capital Formation	70,528,222.03	0.00	70,528,222.03
6.01 Furniture and Fixtures	4,427,812.34	0.00	4,427,812.34
6.02 Vehicles	6,595,895.12	0.00	6,595,895.12
6.03 Machinery and Equipment	14,766,329.27	0.00	14,766,329.27
6.04 Building Construction	21,859,930.39	0.00	21,859,930.39
6.05 Civil Construction	21,237,090.93	0.00	21,237,090.93
6.06 Capital Formation	1,641,163.98	0.00	1,641,163.98

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**Financial Comptroller General Office**  
**Line item Summary Report - Recurrent Budget**

Fiscal Year 2063/64

Ministry/Item Class/Item subtype/Line Item	Expenditure
<b>56 Ministry of Women, Children &amp; Social Welfare</b>	<b>303,180,105.65</b>
<b>Current Expenditure</b>	<b>303,180,105.65</b>
<b>1 Consumption Expenses</b>	<b>100,951,467.42</b>
1.01 Salary	88,881,929.06
1.02 Allowances	5,242,630.00
1.03 Transfer Travelling Allowance	453,520.13
1.04 Clothing	1,111,712.32
1.05 Fooding	4,613,498.91
1.06 Employee Medical Expense	353,609.00
1.07 Retirement Benifit	148,013.00
1.08 Staff Training	146,555.00
<b>2 Office Operation and Services Expenses</b>	<b>34,791,850.23</b>
2.01 Water and Electricity	2,233,718.88
2.02 Communication	2,329,439.09
2.03 General Office Expenses	7,279,401.27
2.04 Rent	10,031,953.55
2.05 Repair and Maintenace	3,341,752.51
2.06 Fuel and Oil	3,389,876.27
2.07 Consultancy and Other Services fee	1,862,849.82
2.08 Miscellaneous	4,322,858.84
<b>3 Grants and Subsidies (Current Transfer)</b>	<b>42,891,235.01</b>
3.03 Non profit Institutions - Unconditonal Grant	21,504,444.01
3.05 Non profit Institutions - Conditional Grant	21,386,791.00
<b>4 Service and Production Expenses</b>	<b>124,545,552.99</b>
4.02 Medicines	397,250.00
4.03 Books and Materials	168,637.50
4.04 Program supplies and expenses	116,769,852.99
4.05 Program Travelling Expenses	7,209,812.50

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

Fiscal Year 2063/64

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
<b>56 Ministry of Women, Children &amp; Social Welfare</b>	<b>10,844,867.57</b>	<b>0.00</b>	<b>10,844,867.57</b>
Capital Expenditure	10,844,867.57	0.00	10,844,867.57
5 Capital Transfer	582,258.00	0.00	582,258.00
5.01 Land Acquisition	582,258.00	0.00	582,258.00
6 Capital Formation	9,262,609.57	0.00	9,262,609.57
6.01 Furniture and Fixtures	1,902,503.45	0.00	1,902,503.45
6.02 Vehicles	42,803.00	0.00	42,803.00
6.03 Machinery and Equipment	3,290,946.50	0.00	3,290,946.50
6.04 Building Construction	3,726,356.62	0.00	3,726,356.62
6.06 Capital Formation	300,000.00	0.00	300,000.00
8 Capital Grants	1,000,000.00	0.00	1,000,000.00
8.05 Non Profit Institution - Conditional Grant	1,000,000.00	0.00	1,000,000.00

**Financial Comptroller General Office**  
**Line item Summary Report - Recurrent Budget**

Fiscal Year 2063/64

Ministry/Item Class/Item subtype/Line Item	Expenditure
<b>58 Ministry of Defence</b>	<b>10,135,206,003.62</b>
<b>Current Expenditure</b>	<b>10,135,206,003.62</b>
<b>1 Consumption Expenses</b>	<b>9,194,754,473.17</b>
1.01 Salary	5,607,609,053.38
1.02 Allowances	441,328,103.85
1.03 Transfer Travelling Allowance	15,164,776.50
1.04 Clothing	361,171,445.80
1.05 Fooding	2,736,760,757.86
1.06 Employee Medical Expense	733,478.00
1.08 Staff Training	31,986,857.78
<b>2 Office Operation and Services Expenses</b>	<b>670,804,619.45</b>
2.01 Water and Electricity	73,039,397.23
2.02 Communication	41,389,631.05
2.03 General Office Expenses	122,491,221.08
2.04 Rent	3,648,982.00
2.05 Repair and Maintenace	216,788,647.38
2.06 Fuel and Oil	190,813,898.81
2.07 Consultancy and Other Services fee	710,997.40
2.08 Miscellaneous	21,921,844.50
<b>3 Grants and Subsidies (Current Transfer)</b>	<b>146,022,135.00</b>
3.05 Non profit Institutions - Conditional Grant	146,022,135.00
3.06 Local Government - Conditional Grant	0.00
<b>4 Service and Production Expenses</b>	<b>123,624,776.00</b>
4.02 Medicines	52,516,742.00
4.03 Books and Materials	219,033.00
4.04 Program supplies and expenses	1,112,000.00
4.05 Program Travelling Expenses	69,777,001.00

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

Fiscal Year 2063/64

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
<b>58 Ministry of Defence</b>	<b>1,000,915,949.27</b>	<b>0.00</b>	<b>1,000,915,949.27</b>
Capital Expenditure	1,000,915,949.27	0.00	1,000,915,949.27
5 Capital Transfer	82,500,000.00	0.00	82,500,000.00
5.01 Land Acquisition	82,500,000.00	0.00	82,500,000.00
6 Capital Formation	918,415,949.27	0.00	918,415,949.27
6.01 Furniture and Fixtures	28,904,165.00	0.00	28,904,165.00
6.02 Vehicles	40,102,259.00	0.00	40,102,259.00
6.03 Machinery and Equipment	504,122,568.27	0.00	504,122,568.27
6.04 Building Construction	341,786,957.00	0.00	341,786,957.00
6.05 Civil Construction	3,500,000.00	0.00	3,500,000.00

**Financial Comptroller General Office**  
**Line item Summary Report - Recurrent Budget**

Fiscal Year 2063/64

Ministry/Item Class/Item subtype/Line Item	Expenditure
<b>59 Ministry of Forest and Soil Conservation</b>	<b>1,731,187,294.99</b>
<b>Current Expenditure</b>	<b>1,731,187,294.99</b>
<b>1 Consumption Expenses</b>	<b>1,513,100,935.50</b>
1.01 Salary	1,077,187,528.36
1.02 Allowances	56,843,913.72
1.03 Transfer Travelling Allowance	5,035,731.80
1.04 Clothing	21,756,872.25
1.05 Fooding	337,715,655.17
1.06 Employee Medical Expense	221,612.02
1.07 Retirement Benifit	98,969.01
1.08 Staff Training	14,240,653.17
<b>2 Office Operation and Services Expenses</b>	<b>110,620,973.20</b>
2.01 Water and Electricity	11,901,867.14
2.02 Communication	8,484,240.29
2.03 General Office Expenses	28,688,527.60
2.04 Rent	11,366,038.89
2.05 Repair and Maintenace	18,206,401.67
2.06 Fuel and Oil	22,516,912.22
2.07 Consultancy and Other Services fee	5,444,954.09
2.08 Miscellaneous	4,012,031.30
<b>3 Grants and Subsidies (Current Transfer)</b>	<b>464,833.50</b>
3.01 Operating Subsidy - Public Enterprise	200,000.00
3.03 Non profit Institutions - Unconditonal Grant	59,891.00
3.05 Non profit Institutions - Conditional Grant	204,942.50
<b>4 Service and Production Expenses</b>	<b>107,000,552.79</b>
4.01 Production Materials	623,477.50
4.02 Medicines	1,497,578.00
4.03 Books and Materials	9,073.00
4.04 Program supplies and expenses	69,324,810.26
4.05 Program Travelling Expenses	30,082,539.00
4.06 Operation and Maintenace of Public Property	5,463,075.03

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

Fiscal Year 2063/64

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
<b>59 Ministry of Forest and Soil Conservation</b>	<b>176,688,634.16</b>	<b>1,300,808.60</b>	<b>177,989,442.76</b>
Capital Expenditure	176,688,634.16	1,300,808.60	177,989,442.76
5 Capital Transfer	24,636,872.50	0.00	24,636,872.50
5.01 Land Acquisition	24,636,872.50	0.00	24,636,872.50
6 Capital Formation	147,553,319.66	1,300,808.60	148,854,128.26
6.01 Furniture and Fixtures	1,183,824.51	0.00	1,183,824.51
6.02 Vehicles	1,519,226.00	0.00	1,519,226.00
6.03 Machinery and Equipment	2,218,728.19	0.00	2,218,728.19
6.04 Building Construction	1,687,823.81	0.00	1,687,823.81
6.05 Civil Construction	135,429,550.18	1,300,808.60	136,730,358.78
6.06 Capital Formation	1,945,428.40	0.00	1,945,428.40
6.07 Research and Consultancy Services Fee	3,568,738.57	0.00	3,568,738.57
8 Capital Grants	4,498,442.00	0.00	4,498,442.00
8.01 Capital Grants to Public Enterprises	1,859,017.00	0.00	1,859,017.00
8.05 Non Profit Institution - Conditional Grant	2,639,425.00	0.00	2,639,425.00

**Financial Comptroller General Office**  
**Line item Summary Report - Recurrent Budget**

Fiscal Year 2063/64

Ministry/Item Class/Item subtype/Line Item	Expenditure
<b>61 Ministry of Environment, Science &amp; Technology</b>	<b>234,782,699.56</b>
<b>Current Expenditure</b>	<b>234,782,699.56</b>
<b>1 Consumption Expenses</b>	<b>73,730,071.23</b>
1.01 Salary	70,509,250.63
1.02 Allowances	949,494.50
1.03 Transfer Travelling Allowance	1,209,605.00
1.04 Clothing	296,279.60
1.08 Staff Training	765,441.50
<b>2 Office Operation and Services Expenses</b>	<b>42,359,622.23</b>
2.01 Water and Electricity	4,367,219.78
2.02 Communication	3,133,744.92
2.03 General Office Expenses	12,355,324.91
2.04 Rent	4,508,120.00
2.05 Repair and Maintenance	4,208,289.19
2.06 Fuel and Oil	5,006,418.31
2.07 Consultancy and Other Services fee	5,030,369.25
2.08 Miscellaneous	3,750,135.87
<b>3 Grants and Subsidies (Current Transfer)</b>	<b>51,008,000.00</b>
3.01 Operating Subsidy - Public Enterprise	3,000,000.00
3.02 Local government - Unconditional Grant	800,000.00
3.03 Non profit Institutions - Unconditional Grant	37,334,000.00
3.05 Non profit Institutions - Conditional Grant	2,500,000.00
3.06 Local Government - Conditional Grant	7,374,000.00
<b>4 Service and Production Expenses</b>	<b>67,685,006.10</b>
4.04 Program supplies and expenses	57,565,163.88
4.05 Program Travelling Expenses	10,119,842.22

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

Fiscal Year 2063/64

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
<b>61 Ministry of Environment, Science &amp; Technology</b>	<b>461,558,227.44</b>	<b>292,626,166.96</b>	<b>754,184,394.40</b>
Capital Expenditure	461,558,227.44	292,626,166.96	754,184,394.40
6 Capital Formation	169,121,855.02	2,826,876.02	171,948,731.04
6.01 Furniture and Fixtures	2,747,044.82	106,000.00	2,853,044.82
6.02 Vehicles	3,044,497.84	0.00	3,044,497.84
6.03 Machinery and Equipment	36,286,517.31	795,369.34	37,081,886.65
6.04 Building Construction	7,655,175.53	0.00	7,655,175.53
6.05 Civil Construction	16,612,082.60	0.00	16,612,082.60
6.06 Capital Formation	67,138.13	0.00	67,138.13
6.07 Research and Consultancy Services Fee	102,709,398.79	1,925,506.68	104,634,905.47
8 Capital Grants	292,436,372.42	289,799,290.94	582,235,663.36
8.05 Non Profit Institution - Conditional Grant	292,436,372.42	289,799,290.94	582,235,663.36

**Financial Comptroller General Office**  
**Line item Summary Report - Recurrent Budget**

Fiscal Year 2063/64

Ministry/Item Class/Item subtype/Line Item	Expenditure
<b>65 Ministry of Education &amp; Sports</b>	<b>20,108,612,990.65</b>
<b>Current Expenditure</b>	<b>20,108,612,990.65</b>
<b>1 Consumption Expenses</b>	<b>1,366,333,633.13</b>
1.01 Salary	451,337,330.05
1.02 Allowances	38,303,465.69
1.03 Transfer Travelling Allowance	1,981,772.00
1.04 Clothing	13,500.00
1.05 Fooding	81,700.00
1.06 Employee Medical Expense	142,173,386.74
1.07 Retirement Benifit	732,271,286.65
1.08 Staff Training	171,192.00
<b>2 Office Operation and Services Expenses</b>	<b>283,893,420.08</b>
2.01 Water and Electricity	10,259,142.95
2.02 Communication	8,849,880.90
2.03 General Office Expenses	123,145,569.85
2.04 Rent	12,301,247.24
2.05 Repair and Maintenace	13,709,544.61
2.06 Fuel and Oil	15,188,872.43
2.07 Consultancy and Other Services fee	48,263,074.43
2.08 Miscellaneous	52,176,087.67
<b>3 Grants and Subsidies (Current Transfer)</b>	<b>17,430,483,022.68</b>
3.01 Operating Subsidy - Public Enterprise	118,332.00
3.02 Local government - Unconditional Grant	0.00
3.03 Non profit Institutions - Unconditonal Grant	14,294,344,602.21
3.05 Non profit Institutions - Conditional Grant	2,313,942,133.45
3.07 Scholarship	822,077,955.02
<b>4 Service and Production Expenses</b>	<b>1,027,902,914.76</b>
4.01 Production Materials	150,000.00
4.02 Medicines	39,700.00
4.03 Books and Materials	10,454,865.21
4.04 Program supplies and expenses	990,779,730.88
4.05 Program Travelling Expenses	24,852,509.19
4.06 Operation and Maintenace of Public Property	1,626,109.48

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

Fiscal Year 2063/64

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
<b>65 Ministry of Education &amp; Sports</b>	<b>1,492,341,753.03</b>	<b>117,469,552.60</b>	<b>1,609,811,305.63</b>
Capital Expenditure	1,492,341,753.03	117,469,552.60	1,609,811,305.63
5 Capital Transfer	0.00	0.00	0.00
5.01 Land Acquisition	0.00	0.00	0.00
6 Capital Formation	192,147,239.35	117,469,552.60	309,616,791.95
6.01 Furniture and Fixtures	13,684,491.08	0.00	13,684,491.08
6.02 Vehicles	657,756.38	0.00	657,756.38
6.03 Machinery and Equipment	71,170,488.95	0.00	71,170,488.95
6.04 Building Construction	100,436,936.94	117,469,552.60	217,906,489.54
6.05 Civil Construction	6,104,125.41	0.00	6,104,125.41
6.06 Capital Formation	93,440.59	0.00	93,440.59
8 Capital Grants	1,300,194,513.68	0.00	1,300,194,513.68
8.03 Non Profit Institution - Unconditional Grant	148,514,000.00	0.00	148,514,000.00
8.05 Non Profit Institution - Conditional Grant	1,151,680,513.68	0.00	1,151,680,513.68

**Financial Comptroller General Office**  
**Line item Summary Report - Recurrent Budget**

Fiscal Year 2063/64

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Ministry/Item Class/Item subtype/Line Item	Expenditure
<b>66 Ministry of General Administration</b>	<b>87,695,989.03</b>
<b>Current Expenditure</b>	<b>87,695,989.03</b>
<b>1 Consumption Expenses</b>	<b>38,625,457.54</b>
1.01 Salary	34,807,750.54
1.02 Allowances	3,302,765.50
1.03 Transfer Travelling Allowance	73,302.00
1.06 Employee Medical Expense	143,845.00
1.08 Staff Training	297,794.50
<b>2 Office Operation and Services Expenses</b>	<b>15,286,458.76</b>
2.01 Water and Electricity	1,023,750.08
2.02 Communication	471,915.22
2.03 General Office Expenses	5,816,898.38
2.05 Repair and Maintenance	1,383,382.01
2.06 Fuel and Oil	1,691,770.65
2.07 Consultancy and Other Services fee	1,556,268.60
2.08 Miscellaneous	3,342,473.82
<b>3 Grants and Subsidies (Current Transfer)</b>	<b>28,754,462.00</b>
3.03 Non profit Institutions - Unconditional Grant	26,000,000.00
3.05 Non profit Institutions - Conditional Grant	1,554,462.00
3.07 Scholarship	1,200,000.00
<b>4 Service and Production Expenses</b>	<b>5,029,610.73</b>
4.03 Books and Materials	108,670.70
4.04 Program supplies and expenses	1,413,919.53
4.05 Program Travelling Expenses	2,724,478.50
4.06 Operation and Maintenance of Public Property	782,542.00

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

Fiscal Year 2063/64

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Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
<b>66 Ministry of General Administration</b>	<b>4,677,421.85</b>	<b>0.00</b>	<b>4,677,421.85</b>
Capital Expenditure	4,677,421.85	0.00	4,677,421.85
6 Capital Formation	4,677,421.85	0.00	4,677,421.85
6.01 Furniture and Fixtures	678,772.00	0.00	678,772.00
6.03 Machinery and Equipment	1,670,303.00	0.00	1,670,303.00
6.04 Building Construction	758,034.13	0.00	758,034.13
6.05 Civil Construction	94,156.48	0.00	94,156.48
6.06 Capital Formation	1,476,156.24	0.00	1,476,156.24

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**Financial Comptroller General Office**  
**Line item Summary Report - Recurrent Budget**

Fiscal Year 2063/64

Ministry/Item Class/Item subtype/Line Item	Expenditure
<b>67 Ministry of Information and Communications</b>	<b>1,167,819,913.90</b>
<b>Current Expenditure</b>	<b>1,167,819,913.90</b>
<b>1 Consumption Expenses</b>	<b>899,350,906.87</b>
1.01 Salary	837,708,298.11
1.02 Allowances	48,182,043.61
1.03 Transfer Travelling Allowance	987,124.50
1.04 Clothing	9,959,229.00
1.05 Fooding	0.00
1.06 Employee Medical Expense	308,893.72
1.07 Retirement Benifit	511,280.93
1.08 Staff Training	1,694,037.00
<b>2 Office Operation and Services Expenses</b>	<b>116,380,912.18</b>
2.01 Water and Electricity	6,015,089.29
2.02 Communication	3,843,588.09
2.03 General Office Expenses	67,600,900.93
2.04 Rent	6,393,885.89
2.05 Repair and Maintenace	5,213,971.28
2.06 Fuel and Oil	6,348,431.47
2.07 Consultancy and Other Services fee	13,730,968.69
2.08 Miscellaneous	7,234,076.54
<b>3 Grants and Subsidies (Current Transfer)</b>	<b>123,834,200.00</b>
3.03 Non profit Institutions - Unconditonal Grant	80,638,200.00
3.05 Non profit Institutions - Conditional Grant	43,196,000.00
<b>4 Service and Production Expenses</b>	<b>28,253,894.85</b>
4.01 Production Materials	19,911,174.05
4.04 Program supplies and expenses	3,567,307.40
4.05 Program Travelling Expenses	4,775,413.40

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

Fiscal Year 2063/64

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
<b>67 Ministry of Information and Communications</b>	<b>95,390,457.38</b>	<b>89,263,745.00</b>	<b>184,654,202.38</b>
Capital Expenditure	95,390,457.38	89,263,745.00	184,654,202.38
5 Capital Transfer	1,901,232.00	0.00	1,901,232.00
5.02 Building Purchase	1,901,232.00	0.00	1,901,232.00
6 Capital Formation	32,664,070.45	0.00	32,664,070.45
6.01 Furniture and Fixtures	8,004,760.50	0.00	8,004,760.50
6.02 Vehicles	1,352,487.79	0.00	1,352,487.79
6.03 Machinery and Equipment	10,999,426.50	0.00	10,999,426.50
6.04 Building Construction	2,959,090.35	0.00	2,959,090.35
6.05 Civil Construction	6,197,381.50	0.00	6,197,381.50
6.06 Capital Formation	3,150,923.81	0.00	3,150,923.81
8 Capital Grants	60,825,154.93	89,263,745.00	150,088,899.93
8.03 Non Profit Institution - Unconditional Grant	59,725,154.93	89,263,745.00	148,988,899.93
8.05 Non Profit Institution - Conditional Grant	1,100,000.00	0.00	1,100,000.00

**Financial Comptroller General Office**  
**Line item Summary Report - Recurrent Budget**

Fiscal Year 2063/64

Ministry/Item Class/Item subtype/Line Item	Expenditure
<b>69 Ministry of Local Development</b>	<b>2,977,339,953.49</b>
<b>Current Expenditure</b>	<b>2,977,339,953.49</b>
<b>0 Royal Palace Expenses</b>	<b>0.00</b>
0 Royal Palace Expenses	0.00
<b>1 Consumption Expenses</b>	<b>111,155,752.36</b>
1.01 Salary	91,083,651.54
1.02 Allowances	11,599,813.01
1.03 Transfer Travelling Allowance	543,904.00
1.04 Clothing	28,500.00
1.06 Employee Medical Expense	465,905.00
1.07 Retirement Benifit	92,480.00
1.08 Staff Training	7,341,498.81
<b>2 Office Operation and Services Expenses</b>	<b>63,117,290.01</b>
2.01 Water and Electricity	2,845,309.47
2.02 Communication	3,850,788.16
2.03 General Office Expenses	19,746,621.21
2.04 Rent	5,136,619.00
2.05 Repair and Maintenace	7,485,026.04
2.06 Fuel and Oil	7,501,364.22
2.07 Consultancy and Other Services fee	12,932,803.31
2.08 Miscellaneous	3,618,758.60
<b>3 Grants and Subsidies (Current Transfer)</b>	<b>2,754,618,974.85</b>
3.01 Operating Subsidy - Public Enterprise	0.00
3.02 Local government - Unconditional Grant	1,499,420,751.08
3.03 Non profit Institutions - Unconditonal Grant	35,935,368.61
3.04 Subsidy Social Security	1,038,249,654.69
3.05 Non profit Institutions - Conditional Grant	0.00
3.06 Local Government - Conditional Grant	181,013,200.47
<b>4 Service and Production Expenses</b>	<b>48,447,936.27</b>
4.02 Medicines	28,970.00
4.03 Books and Materials	70,000.00
4.04 Program supplies and expenses	32,124,870.09
4.05 Program Travelling Expenses	16,224,096.18
<b>Capital Expenditure</b>	<b>0.00</b>
<b>5 Capital Transfer</b>	<b>0.00</b>
5.02 Building Purchase	0.00
<b>6 Capital Formation</b>	<b>0.00</b>
6.05 Civil Construction	0.00

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

Fiscal Year 2063/64

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
<b>69 Ministry of Local Development</b>	<b>6,544,810,952.81</b>	<b>1,092,883,806.56</b>	<b>7,637,694,759.37</b>
Capital Expenditure	6,544,810,952.81	1,092,883,806.56	7,637,694,759.37
5 Capital Transfer	29,685,000.00	0.00	29,685,000.00
5.01 Land Acquisition	29,685,000.00	0.00	29,685,000.00
6 Capital Formation	561,384,769.53	100,000.00	561,484,769.53
6.01 Furniture and Fixtures	1,712,843.35	50,000.00	1,762,843.35
6.02 Vehicles	11,977,494.15	0.00	11,977,494.15
6.03 Machinery and Equipment	12,726,833.40	50,000.00	12,776,833.40
6.04 Building Construction	1,000,000.00	0.00	1,000,000.00
6.05 Civil Construction	490,997,384.59	0.00	490,997,384.59
6.06 Capital Formation	3,150,000.00	0.00	3,150,000.00
6.07 Research and Consultancy Services Fee	39,820,214.04	0.00	39,820,214.04
8 Capital Grants	5,953,741,183.28	1,092,783,806.56	7,046,524,989.84
8.01 Capital Grants to Public Enterprises	1,900,000.00	0.00	1,900,000.00
8.02 Local Government - Unconditional Grant	3,431,153,582.11	0.00	3,431,153,582.11
8.03 Non Profit Institution - Unconditional Grant	236,867,889.63	0.00	236,867,889.63
8.06 Local Government - Conditional Grant	2,283,819,711.54	1,092,783,806.56	3,376,603,518.10

**Financial Comptroller General Office**  
**Line item Summary Report - Recurrent Budget**

Fiscal Year 2063/64

Ministry/Item Class/Item subtype/Line Item	Expenditure
<b>70 Ministry of Health and Population</b>	<b>6,255,113,872.54</b>
<b>Current Expenditure</b>	<b>6,255,113,872.54</b>
<b>1 Consumption Expenses</b>	<b>2,072,933,014.87</b>
1.01 Salary	1,856,297,507.62
1.02 Allowances	157,625,610.42
1.03 Transfer Travelling Allowance	5,348,270.50
1.04 Clothing	4,478,215.25
1.05 Fooding	1,724,651.00
1.06 Employee Medical Expense	14,880,710.00
1.07 Retirement Benifit	131,955.00
1.08 Staff Training	32,446,095.08
<b>2 Office Operation and Services Expenses</b>	<b>366,168,606.37</b>
2.01 Water and Electricity	26,417,425.34
2.02 Communication	10,601,360.17
2.03 General Office Expenses	200,831,860.98
2.04 Rent	15,425,508.06
2.05 Repair and Maintenace	20,870,308.53
2.06 Fuel and Oil	40,092,775.13
2.07 Consultancy and Other Services fee	45,446,499.32
2.08 Miscellaneous	6,482,868.84
<b>3 Grants and Subsidies (Current Transfer)</b>	<b>1,043,004,625.33</b>
3.02 Local government - Unconditional Grant	202,000.00
3.03 Non profit Institutions - Unconditonal Grant	717,326,763.28
3.05 Non profit Institutions - Conditional Grant	240,300,167.31
3.06 Local Government - Conditional Grant	85,175,694.74
<b>4 Service and Production Expenses</b>	<b>2,773,007,625.97</b>
4.01 Production Materials	2,622,710.50
4.02 Medicines	1,896,473,813.22
4.03 Books and Materials	138,422.00
4.04 Program supplies and expenses	768,714,618.19
4.05 Program Travelling Expenses	103,186,796.84
4.06 Operation and Maintenace of Public Property	1,871,265.22

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

Fiscal Year 2063/64

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
<b>70 Ministry of Health and Population</b>	<b>907,845,009.00</b>	<b>277,737,020.06</b>	<b>1,185,582,029.06</b>
Capital Expenditure	907,845,009.00	277,737,020.06	1,185,582,029.06
6 Capital Formation	590,494,499.56	80,737,020.06	671,231,519.62
6.01 Furniture and Fixtures	6,372,198.06	2,840,053.50	9,212,251.56
6.02 Vehicles	213,305.70	433,962.25	647,267.95
6.03 Machinery and Equipment	71,518,673.37	15,937,326.48	87,455,999.85
6.04 Building Construction	474,134,678.81	61,525,677.83	535,660,356.64
6.05 Civil Construction	5,056,546.66	0.00	5,056,546.66
6.06 Capital Formation	24,567,296.96	0.00	24,567,296.96
6.07 Research and Consultancy Services Fee	8,631,800.00	0.00	8,631,800.00
8 Capital Grants	317,350,509.44	197,000,000.00	514,350,509.44
8.01 Capital Grants to Public Enterprises	4,643,844.50	0.00	4,643,844.50
8.02 Local Government - Unconditional Grant	1,448,435.60	0.00	1,448,435.60
8.03 Non Profit Institution - Unconditional Grant	50,088,114.73	0.00	50,088,114.73
8.05 Non Profit Institution - Conditional Grant	261,170,114.61	197,000,000.00	458,170,114.61

**Financial Comptroller General Office**  
**Line item Summary Report - Recurrent Budget**

Fiscal Year 2063/64

Ministry/Item Class/Item subtype/Line Item	Expenditure
<b>71 Ministry of Labour &amp; Transport Management</b>	<b>168,391,995.54</b>
<b>Current Expenditure</b>	<b>168,391,995.54</b>
<b>1 Consumption Expenses</b>	<b>87,414,906.24</b>
1.01 Salary	82,440,876.44
1.02 Allowances	4,034,566.30
1.03 Transfer Travelling Allowance	330,620.00
1.04 Clothing	12,000.00
1.08 Staff Training	596,843.50
<b>2 Office Operation and Services Expenses</b>	<b>28,638,539.75</b>
2.01 Water and Electricity	2,409,704.05
2.02 Communication	2,260,016.21
2.03 General Office Expenses	7,884,975.47
2.04 Rent	7,701,385.53
2.05 Repair and Maintenance	2,119,157.90
2.06 Fuel and Oil	2,555,061.97
2.07 Consultancy and Other Services fee	1,152,345.11
2.08 Miscellaneous	2,555,893.51
<b>3 Grants and Subsidies (Current Transfer)</b>	<b>10,363,371.00</b>
3.01 Operating Subsidy - Public Enterprise	8,863,371.00
3.05 Non profit Institutions - Conditional Grant	1,500,000.00
<b>4 Service and Production Expenses</b>	<b>41,975,178.55</b>
4.02 Medicines	14,290.00
4.04 Program supplies and expenses	39,911,899.55
4.05 Program Travelling Expenses	2,048,989.00

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

Fiscal Year 2063/64

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Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
<b>71 Ministry of Labour &amp; Transport Management</b>	<b>9,300,116.46</b>	<b>0.00</b>	<b>9,300,116.46</b>
Capital Expenditure	9,300,116.46	0.00	9,300,116.46
6 Capital Formation	9,300,116.46	0.00	9,300,116.46
6.01 Furniture and Fixtures	593,766.90	0.00	593,766.90
6.02 Vehicles	4,959,850.00	0.00	4,959,850.00
6.03 Machinery and Equipment	650,202.00	0.00	650,202.00
6.04 Building Construction	999,996.39	0.00	999,996.39
6.05 Civil Construction	2,096,301.17	0.00	2,096,301.17

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**Financial Comptroller General Office**  
**Line item Summary Report - Recurrent Budget**

Fiscal Year 2063/64

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Ministry/Item Class/Item subtype/Line Item	Expenditure
<b>72 National Planning Commission Secretariat</b>	<b>205,871,700.34</b>
<b>Current Expenditure</b>	<b>205,871,700.34</b>
<b>1 Consumption Expenses</b>	<b>95,146,097.57</b>
1.01 Salary	86,021,439.58
1.02 Allowances	6,468,065.67
1.03 Transfer Travelling Allowance	237,457.32
1.08 Staff Training	2,419,135.00
<b>2 Office Operation and Services Expenses</b>	<b>40,775,269.65</b>
2.01 Water and Electricity	1,229,992.31
2.02 Communication	2,112,421.92
2.03 General Office Expenses	11,699,931.47
2.04 Rent	2,766,700.50
2.05 Repair and Maintenance	3,587,229.78
2.06 Fuel and Oil	5,062,468.61
2.07 Consultancy and Other Services fee	10,859,490.89
2.08 Miscellaneous	3,457,034.17
<b>3 Grants and Subsidies (Current Transfer)</b>	<b>19,039,193.00</b>
3.02 Local government - Unconditional Grant	0.00
3.05 Non profit Institutions - Conditional Grant	19,039,193.00
3.06 Local Government - Conditional Grant	0.00
<b>4 Service and Production Expenses</b>	<b>50,911,140.12</b>
4.03 Books and Materials	162,530.50
4.04 Program supplies and expenses	37,170,160.72
4.05 Program Travelling Expenses	13,578,448.90

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

Fiscal Year 2063/64

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Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
<b>72 National Planning Commission Secretariat</b>	<b>22,203,035.37</b>	<b>0.00</b>	<b>22,203,035.37</b>
Capital Expenditure	22,203,035.37	0.00	22,203,035.37
6 Capital Formation	22,203,035.37	0.00	22,203,035.37
6.01 Furniture and Fixtures	1,434,608.32	0.00	1,434,608.32
6.02 Vehicles	3,499,971.00	0.00	3,499,971.00
6.03 Machinery and Equipment	17,096,446.05	0.00	17,096,446.05
6.05 Civil Construction	148,280.00	0.00	148,280.00
6.06 Capital Formation	23,730.00	0.00	23,730.00

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**Financial Comptroller General Office**  
**Line item Summary Report - Recurrent Budget**

Fiscal Year 2063/64

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Ministry/Item Class/Item subtype/Line Item	Expenditure
<b>81 Ministry of Finance - Repayment of Domestic Debt</b>	<b>4,108,303,447.81</b>
<b>Current Expenditure</b>	<b>4,108,303,447.81</b>
<b>11 Interest Payments</b>	<b>4,108,303,447.81</b>
11.01 Interest repayment - Domestic	4,108,303,447.81

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

Fiscal Year 2063/64

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<b>Ministry/Item Class/Item Subtype/Line Item</b>	<b>Cash</b>	<b>Non Cash</b>	<b>Total</b>
<b>81 Ministry of Finance - Repayment of Domestic Debt</b>	<b>9,213,545,333.90</b>	<b>0.00</b>	<b>9,213,545,333.90</b>
Principal Repayment	9,213,545,333.90	0.00	9,213,545,333.90
10 Principal Payments	9,213,545,333.90	0.00	9,213,545,333.90
10.01 Principal repayment - Domestic	9,213,545,333.90	0.00	9,213,545,333.90

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**Financial Comptroller General Office**  
**Line item Summary Report - Recurrent Budget**

Fiscal Year 2063/64

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Ministry/Item Class/Item subtype/Line Item	Expenditure
<b>82 Ministry of Finance - Repayment of Foreign Debt - Multilateral</b>	<b>1,737,277,636.88</b>
<b>Current Expenditure</b>	<b>1,737,277,636.88</b>
<b>11 Interest Payments</b>	<b>1,737,277,636.88</b>
11.02 Interest repayment - Foreign	1,737,277,636.88

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

Fiscal Year 2063/64

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Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
<b>82 Ministry of Finance - Repayment of Foreign Debt - Multilateral</b>	<b>5,282,110,925.24</b>	<b>0.00</b>	<b>5,282,110,925.24</b>
Principal Repayment	5,282,110,925.24	0.00	5,282,110,925.24
10 Principal Payments	5,282,110,925.24	0.00	5,282,110,925.24
10.02 Principal repayment - Foreign	5,282,110,925.24	0.00	5,282,110,925.24

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**Financial Comptroller General Office**  
**Line item Summary Report - Recurrent Budget**

Fiscal Year 2063/64

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Ministry/Item Class/Item subtype/Line Item	Expenditure
<b>83 Ministry of Finance - Repayment of Foreign Debt - Bilateral</b>	<b>318,431,572.52</b>
<b>Current Expenditure</b>	<b>318,431,572.52</b>
<b>11 Interest Payments</b>	<b>318,431,572.52</b>
11.02 Interest repayment - Foreign	318,431,572.52

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

Fiscal Year 2063/64

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Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
<b>83 Ministry of Finance - Repayment of Foreign Debt - Bilateral</b>	<b>2,256,685,166.57</b>	<b>0.00</b>	<b>2,256,685,166.57</b>
Principal Repayment	2,256,685,166.57	0.00	2,256,685,166.57
10 Principal Payments	2,256,685,166.57	0.00	2,256,685,166.57
10.02 Principal repayment - Foreign	2,256,685,166.57	0.00	2,256,685,166.57

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

Fiscal Year 2063/64

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
<b>87 Ministry of Finance - Investments - Public Enterprises</b>	<b>4,622,516,000.00</b>	<b>1,808,958,000.00</b>	<b>6,431,474,000.00</b>
Capital Expenditure	4,622,516,000.00	1,808,958,000.00	6,431,474,000.00
7 Investment	4,368,988,000.00	1,808,958,000.00	6,177,946,000.00
7.01 Investment - Share	3,880,191,000.00	0.00	3,880,191,000.00
7.02 Investment - Loan	488,797,000.00	1,808,958,000.00	2,297,755,000.00
8 Capital Grants	253,528,000.00	0.00	253,528,000.00
8.01 Capital Grants to Public Enterprises	253,528,000.00	0.00	253,528,000.00

**Financial Comptroller General Office**  
**Line item Summary Report - Recurrent Budget**

Fiscal Year 2063/64

Ministry/Item Class/Item subtype/Line Item	Expenditure
<b>95 Ministry of Finance - Miscellaneous</b>	<b>6,946,945,883.61</b>
<b>Current Expenditure</b>	<b>6,946,945,883.61</b>
<b>1 Consumption Expenses</b>	<b>6,440,536,449.41</b>
1.01 Salary	505,845,761.46
1.02 Allowances	1,266,476,823.01
1.03 Transfer Travelling Allowance	444,338.00
1.04 Clothing	8,438,156.00
1.05 Fooding	174,089,816.05
1.06 Employee Medical Expense	912,163,604.49
1.07 Retirement Benifit	3,573,077,950.40
<b>2 Office Operation and Services Expenses</b>	<b>4,861,998.26</b>
2.01 Water and Electricity	1,357,010.13
2.02 Communication	26,222.38
2.03 General Office Expenses	779,176.00
2.04 Rent	1,194,831.00
2.05 Repair and Maintenace	432,531.00
2.06 Fuel and Oil	541,505.75
2.07 Consultancy and Other Services fee	198,650.00
2.08 Miscellaneous	332,072.00
<b>3 Grants and Subsidies (Current Transfer)</b>	<b>403,487,661.26</b>
3.01 Operating Subsidy - Public Enterprise	274,830,010.64
3.03 Non profit Institutions - Unconditonal Grant	1,670,000.00
3.04 Subsidy Social Security	36,000.00
3.05 Non profit Institutions - Conditional Grant	126,951,650.62
<b>4 Service and Production Expenses</b>	<b>59,535,923.92</b>
4.02 Medicines	231,810.00
4.04 Program supplies and expenses	421,578.00
4.05 Program Travelling Expenses	53,087,453.07
4.06 Operation and Maintenace of Public Property	5,795,082.85
<b>12 Refund</b>	<b>38,523,850.76</b>
12.01 Refund Expenditure	38,523,850.76

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

Fiscal Year 2063/64

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
<b>95 Ministry of Finance - Miscellaneous</b>	<b>956,907,032.25</b>	<b>9,351,000.00</b>	<b>966,258,032.25</b>
Current Expenditure	2,500,000.00	0.00	2,500,000.00
9 Contingency Expenses	2,500,000.00	0.00	2,500,000.00
9.02 Contingencies - Development	2,500,000.00	0.00	2,500,000.00
Capital Expenditure	954,407,032.25	9,351,000.00	963,758,032.25
6 Capital Formation	646,906,239.27	0.00	646,906,239.27
6.01 Furniture and Fixtures	287,952.00	0.00	287,952.00
6.02 Vehicles	3,386,933.00	0.00	3,386,933.00
6.03 Machinery and Equipment	50,000.00	0.00	50,000.00
6.04 Building Construction	351,925,398.45	0.00	351,925,398.45
6.05 Civil Construction	239,956,262.13	0.00	239,956,262.13
6.06 Capital Formation	47,990,404.36	0.00	47,990,404.36
6.07 Research and Consultancy Services Fee	3,309,289.33	0.00	3,309,289.33
7 Investment	75,489,834.00	0.00	75,489,834.00
7.02 Investment - Loan	75,489,834.00	0.00	75,489,834.00
8 Capital Grants	232,010,958.98	9,351,000.00	241,361,958.98
8.01 Capital Grants to Public Enterprises	182,010,958.98	9,351,000.00	191,361,958.98
8.03 Non Profit Institution - Unconditional Grant	50,000,000.00	0.00	50,000,000.00

**Government of Nepal**  
**Government Income and Expenses - District wise**

Fiscal Year : 2063/64

DIRECT GRANT AND COMMODITY INCLUDED

District	Revenue			Refund of Irregularities	Expenditure		
	Tax	Non Tax	Total		Recurrent	Capital / P.P.	Total
01 Taplejung	7,183,124.66	19,231,682.95	26,414,807.61	928,148.10	377,108,821.63	108,413,680.08	485,522,501.71
02 Panchathar	9,285,815.65	31,270,727.27	40,556,542.92	196,098.79	444,174,921.64	94,927,347.68	539,102,269.32
03 Ilam	22,267,893.60	34,448,917.40	56,716,811.00	1,164,762.65	547,520,390.32	212,077,547.19	759,597,937.51
04 Jhapa	1,207,734,479.03	149,224,026.03	1,356,958,505.06	621,736.24	1,026,976,616.83	554,235,748.48	1,581,212,365.31
05 Sankhuwasava	8,312,901.74	21,190,175.52	29,503,077.26	321,293.54	378,490,761.73	95,913,365.47	474,404,127.20
06 Terathum	3,679,964.87	17,936,617.05	21,616,581.92	26,054.86	299,589,991.51	77,363,656.58	376,953,648.09
07 Bhojapur	7,310,290.85	25,399,123.26	32,709,414.11	527,337.63	496,199,211.62	98,002,515.08	594,201,726.70
08 Dhankuta	15,892,592.31	27,015,407.12	42,907,999.43	1,041,319.04	561,477,719.23	227,529,196.43	789,006,915.66
09 Sunsari	532,297,567.64	148,876,578.72	681,174,146.36	3,456,611.73	1,061,395,804.95	230,715,382.71	1,292,111,187.66
10 Morang	5,791,404,288.26	219,172,600.54	6,010,576,888.80	1,876,409.57	1,269,283,839.72	582,812,473.83	1,852,096,313.55
11 Solukhumbu	4,541,011.88	19,202,631.98	23,743,643.86	882,188.15	371,333,293.15	96,807,775.75	468,141,068.90
12 Khotang	4,547,656.18	25,581,494.70	30,129,150.88	119,971.21	518,136,127.23	116,730,383.23	634,866,510.46
13 Udayapur	24,296,289.20	52,868,423.64	77,164,712.84	527,406.02	523,443,055.45	152,920,235.81	676,363,291.26
14 Okhaldhunga	7,481,555.34	14,002,674.72	21,484,230.06	179,055.97	428,353,725.66	143,236,618.25	571,590,343.91
15 Saptari	40,612,682.58	56,686,732.21	97,299,414.79	2,070,206.81	795,056,395.71	246,931,724.83	1,041,988,120.54
16 Siraha	99,933,276.03	65,332,540.63	165,265,816.66	331,938.87	655,816,431.64	352,460,870.22	1,008,277,301.86
17 Dhanusa	659,460,926.90	139,070,503.48	798,531,430.38	2,194,166.35	767,947,791.14	471,081,304.29	1,239,029,095.43
18 Mahotari	51,504,548.01	77,250,675.45	128,755,223.46	434,919.02	710,911,489.67	153,576,720.96	864,488,210.63
19 Sarlahi	29,575,336.49	56,735,359.59	86,310,696.08	81,696.25	637,593,611.77	220,063,894.74	857,657,506.51
20 Sindhuli	11,892,478.62	38,130,853.05	50,023,331.67	482,228.24	512,880,374.49	139,540,910.23	652,421,284.72
21 Ramechhap	5,513,712.63	19,320,062.64	24,833,775.27	582,741.59	447,020,465.10	143,057,649.89	590,078,114.99
22 Dolakha	7,912,749.72	24,977,891.19	32,890,640.91	12,559,503.17	446,608,992.07	226,536,575.30	673,145,567.37
23 Sindhupalchok	652,938,646.73	56,701,439.23	709,640,085.96	2,980,352.50	574,708,208.97	159,342,295.33	734,050,504.30
24 Rasuwa	2,848,870.16	9,538,900.66	12,387,770.82	584,671.75	250,124,574.86	45,569,435.81	295,694,010.67
25 Dhading	10,229,034.33	36,621,196.72	46,850,231.05	539,144.70	599,645,803.65	216,066,343.67	815,712,147.32
26 Nuwakot	14,831,356.87	34,654,444.29	49,485,801.16	844,223.58	621,166,647.98	337,596,408.77	958,763,056.75

**Government of Nepal**  
**Government Income and Expenses - District wise**

Fiscal Year : 2063/64

DIRECT GRANT AND COMMIDITY INCLUDED

District	Revenue			Refund of Irregularities	Expenditure		
	Tax	Non Tax	Total		Recurrent	Capital / P.P.	Total
27 Kathmandu	21,980,271,620.71	11,611,483,965.80	33,591,755,586.51	1,478,636,859.51	32,823,803,644.34	38,045,669,322.98	70,869,472,967.32
28 Lalitpur	2,026,653,398.15	503,582,337.94	2,530,235,736.09	4,645,108.38	1,366,972,279.12	2,530,350,027.65	3,897,322,306.77
29 Bhaktapur	1,057,108,073.34	54,453,999.84	1,111,562,073.18	2,884,980.02	744,562,291.05	413,766,864.79	1,158,329,155.84
30 Kavrepalanchowk	58,217,441.42	56,791,877.26	115,009,318.68	803,518.48	783,028,122.60	266,141,394.40	1,049,169,517.00
31 Makawanpur	547,203,321.60	72,778,447.52	619,981,769.12	7,413,939.31	1,088,448,667.21	375,244,403.13	1,463,693,070.34
32 Rautahat	164,591,960.03	42,518,403.00	207,110,363.03	2,109,519.39	534,498,408.27	154,507,079.30	689,005,487.57
33 Bara	2,543,909,965.37	84,248,822.60	2,628,158,787.97	2,391,755.34	599,168,294.12	221,247,844.19	820,416,138.31
34 Parsa	20,111,205,292.35	740,074,518.13	20,851,279,810.48	602,144.17	851,535,474.66	262,112,269.95	1,113,647,744.61
35 Chitawan	2,095,328,721.37	144,368,532.70	2,239,697,254.07	620,269.36	981,143,476.91	371,820,775.94	1,352,964,252.85
36 Nawalparasi	48,235,222.92	110,467,813.62	158,703,036.54	1,201,733.69	696,933,320.29	377,712,806.23	1,074,646,126.52
37 Rupandehi	5,590,063,971.45	346,682,481.34	5,936,746,452.79	894,327.37	1,085,845,686.07	569,310,194.74	1,655,155,880.81
38 Kapilbastu	549,957,855.66	58,344,924.80	608,302,780.46	1,978,520.35	651,312,523.54	226,335,733.18	877,648,256.72
39 Arghakhachi	8,390,428.56	33,184,215.47	41,574,644.03	339,355.37	435,485,166.60	132,244,121.18	567,729,287.78
40 Palpa	21,171,052.54	42,551,904.91	63,722,957.45	1,129,523.08	564,490,905.33	267,121,477.16	831,612,382.49
41 Gulmi	11,861,376.59	35,233,940.72	47,095,317.31	965,395.11	570,851,895.43	147,819,053.92	718,670,949.35
42 Syanja	7,800,810.21	57,805,674.25	65,606,484.46	2,024,930.92	578,205,556.69	213,874,993.37	792,080,550.06
43 Tanahu	17,248,737.57	59,740,414.39	76,989,151.96	791,356.29	662,343,089.57	191,136,634.62	853,479,724.19
44 Gorakha	8,558,735.59	42,696,982.63	51,255,718.22	6,272,857.03	618,865,384.27	188,720,638.84	807,586,023.11
45 Manang	1,397,799.52	1,518,703.08	2,916,502.60	320,106.31	124,071,602.32	46,671,861.43	170,743,463.75
46 Lamjung	7,479,921.98	31,339,019.74	38,818,941.72	672,173.82	483,093,192.64	125,233,052.58	608,326,245.22
47 Kaski	864,984,075.11	189,608,739.97	1,054,592,815.08	1,767,885.88	1,344,793,534.68	457,950,202.44	1,802,743,737.12
48 Parbat	5,985,684.76	30,824,852.53	36,810,537.29	220,414.63	490,694,188.46	175,240,056.36	665,934,244.82
49 Baglung	12,998,269.32	44,332,203.61	57,330,472.93	719,875.82	615,900,612.33	157,088,844.91	772,989,457.24
50 Myagdi	4,952,956.61	24,560,220.67	29,513,177.28	249,042.84	346,406,595.43	91,560,160.29	437,966,755.72
51 Mustang	3,647,022.90	5,320,047.81	8,967,070.71	254,023.50	248,873,635.14	54,584,913.38	303,458,548.52
52 Mugu	2,381,817.99	1,265,568.66	3,647,386.65	154,890.88	269,349,167.81	133,873,118.01	403,222,285.82

**Government of Nepal**  
**Government Income and Expenses - District wise**

Fiscal Year : 2063/64

DIRECT GRANT AND COMMIDITY INCLUDED

District	Revenue			Refund of Irregularities	Expenditure		
	Tax	Non Tax	Total		Recurrent	Capital / P.P.	Total
53 Dolpa	4,998,157.08	2,485,118.30	7,483,275.38	9,645,787.15	285,371,111.39	116,918,798.10	402,289,909.49
54 Humla	4,034,489.61	1,658,586.11	5,693,075.72	15,866,426.25	257,266,896.23	172,357,782.03	429,624,678.26
55 Jumla	4,598,581.53	4,067,966.95	8,666,548.48	468,542.50	439,935,587.20	114,908,795.63	554,844,382.83
56 Kalikot	2,446,409.94	1,921,698.87	4,368,108.81	4,890,321.02	337,423,393.89	47,643,048.55	385,066,442.44
57 Rukum	6,225,649.52	12,592,233.68	18,817,883.20	718,553.41	458,659,862.31	99,204,255.65	557,864,117.96
58 Rolpa	3,698,902.15	22,266,834.34	25,965,736.49	216,827.83	397,589,221.14	117,000,171.58	514,589,392.72
59 Pyuthan	7,733,826.21	13,667,174.39	21,401,000.60	352,538.80	443,103,062.39	169,287,886.79	612,390,949.18
60 Dang	109,570,557.42	64,864,250.33	174,434,807.75	1,028,573.28	799,502,911.97	319,761,332.70	1,119,264,244.67
61 Salyan	5,365,597.74	23,212,112.37	28,577,710.11	2,335,397.06	430,437,823.98	107,339,417.85	537,777,241.83
62 Banke	1,229,309,024.22	111,314,730.17	1,340,623,754.39	2,294,854.67	1,092,171,401.32	889,502,117.37	1,981,673,518.69
63 Bardiya	16,506,540.48	35,534,994.98	52,041,535.46	2,096,095.69	472,034,427.66	199,050,346.59	671,084,774.25
64 Surkhet	23,217,504.55	22,144,893.05	45,362,397.60	10,848,195.02	1,065,505,589.04	465,863,117.95	1,531,368,706.99
65 Jajarkot	2,119,170.16	4,155,892.15	6,275,062.31	578,145.67	392,085,414.95	80,999,078.59	473,084,493.54
66 Dailekha	6,136,649.49	8,472,809.07	14,609,458.56	202,819.15	465,043,317.28	100,789,621.48	565,832,938.76
67 Kailali	446,425,722.99	156,890,592.20	603,316,315.19	2,424,028.59	1,036,767,235.04	338,815,437.34	1,375,582,672.38
68 Doti	12,956,792.29	11,871,578.94	24,828,371.23	1,025,396.56	721,525,280.64	314,986,086.85	1,036,511,367.49
69 Achham	3,746,336.07	5,261,431.01	9,007,767.08	1,184,112.78	489,765,195.45	166,471,698.09	656,236,893.54
70 Bajura	4,904,484.97	2,477,727.37	7,382,212.34	131,723.87	326,632,265.18	75,084,808.87	401,717,074.05
71 Bajhang	5,824,735.39	3,500,972.50	9,325,707.89	364,338.66	417,435,295.63	129,734,462.51	547,169,758.14
72 Darchula	2,591,998.04	6,808,610.07	9,400,608.11	298,466.59	387,459,594.33	119,952,427.47	507,412,021.80
73 Baitadi	7,955,675.72	9,565,226.89	17,520,902.61	771,772.81	455,796,898.90	253,312,677.53	709,109,576.43
74 Dadedhura	7,744,416.89	12,937,780.83	20,682,197.72	39,092.84	388,266,963.30	121,377,956.99	509,644,920.29
75 Kanchanpur	101,429,443.40	59,089,231.72	160,518,675.12	640,312.12	678,928,968.11	261,047,202.46	939,976,170.57
	69,004,635,249.76	16,442,982,739.32	85,447,617,989.08	1,614,041,015.50	77,122,349,499.93	56,482,256,434.55	133,604,605,934.48

**Government of Nepal**  
**Comparative District-wise Government Expenditure**

District Code	District Name	FY 2059/60(2002/2003)			FY 2060/61(2003/2004)			FY 2061/62(2004/2005)				FY 2062/63(2005/2006)				FY 2063/64(2006/2007)			
		Development	Regular	Total	Development	Regular	Total	Recurrent	Capital	Principal Payment	Total	Recurrent	Capital	Principal Payment	Total	Recurrent	Capital	Principal Payment	Total
1	Taplejung	65,945,449	208,649,853	274,595,302	91,010,000	211,765,000	302,774,999	290,553,620	38,634,779	-	329,188,399	335,027,131	57,526,545	-	392,553,675	377,108,822	108,413,680	-	485,522,502
2	Panchthar	80,556,746	232,271,510	312,828,256	120,735,653	233,552,631	354,288,285	356,376,731	40,727,055	-	397,103,786	395,175,032	45,121,472	-	440,296,504	444,174,922	94,927,348	-	539,102,269
3	Ilam	114,786,388	286,973,865	401,760,252	162,966,316	295,880,682	458,846,998	431,742,516	105,514,158	-	537,256,674	488,145,037	120,550,307	-	608,695,345	547,520,390	212,077,547	-	759,597,938
4	Jhapa	217,942,166	578,518,153	796,460,319	317,927,068	645,152,472	963,079,540	833,219,085	207,667,861	-	1,040,886,946	1,158,500,830	239,920,022	-	1,398,420,852	1,026,976,617	554,235,748	-	1,581,212,365
5	Sankhuwasava	79,635,334	215,859,853	295,495,188	105,558,400	225,998,502	331,556,902	308,545,489	67,558,283	-	376,104,312	336,679,929	46,834,104	-	383,514,033	378,490,762	95,913,365	-	474,404,127
6	Terathum	71,149,250	148,779,417	219,928,666	94,146,995	165,254,101	259,401,096	247,732,067	32,252,413	-	279,984,480	267,114,773	38,258,742	-	305,373,515	275,373,515	37,635,657	-	376,953,648
7	Bhojpur	95,455,269	241,564,950	337,020,219	135,556,089	247,040,455	382,596,544	351,555,924	113,787,361	-	465,343,285	429,307,530	51,307,236	-	480,614,766	496,199,212	98,002,515	-	594,201,727
8	Dhankuta	131,805,391	297,742,719	429,548,110	200,892,830	297,296,913	498,189,743	406,202,015	140,071,064	-	546,273,079	456,346,984	181,297,312	-	637,644,296	561,477,719	227,529,196	-	789,006,916
9	Sunsari	185,149,726	660,875,187	846,024,913	229,073,182	638,517,457	867,590,638	838,830,646	80,635,147	-	919,465,793	955,564,129	98,947,353	-	1,054,511,482	1,061,395,805	230,715,383	-	1,292,111,188
10	Morang	589,879,351	643,521,511	1,233,400,861	440,923,728	655,554,191	1,096,477,920	910,467,227	402,274,236	-	1,312,741,463	1,100,656,662	434,841,943	-	1,535,498,605	1,269,283,840	582,812,474	-	1,852,096,314
11	Solukhumbu	63,915,360	191,809,045	255,724,404	89,185,579	209,773,618	298,959,196	299,478,579	46,110,536	-	345,589,115	319,648,043	39,301,938	-	358,949,981	317,333,293	96,807,776	-	468,141,069
12	Khotang	113,123,990	243,436,394	356,560,384	148,562,160	255,280,419	403,842,579	392,311,726	66,152,212	-	458,463,938	458,057,048	81,697,487	-	539,754,536	518,136,127	116,730,383	-	634,866,510
13	Udayapur	99,164,172	214,971,364	314,135,536	143,005,695	230,342,571	373,348,266	366,876,611	65,750,801	-	432,627,412	453,713,844	95,123,227	-	549,297,071	523,443,055	152,920,236	-	676,363,291
14	Okhaldhunga	103,439,831	218,714,707	322,154,538	122,194,422	243,598,076	365,792,498	337,783,589	65,654,097	-	403,437,686	373,968,157	81,122,156	-	455,090,313	428,333,726	143,236,618	-	571,590,344
15	Saptari	182,142,223	449,498,671	631,640,894	204,857,028	487,680,312	692,465,341	633,288,622	102,078,948	-	736,367,570	706,600,773	150,196,158	-	856,796,931	795,056,396	246,931,725	-	1,041,988,121
16	Siraha	155,831,773	336,787,247	492,619,020	186,975,369	385,025,853	572,001,222	522,349,060	127,937,026	-	650,286,086	589,755,515	178,290,085	-	768,045,600	655,816,432	352,460,870	-	1,008,277,302
<b>Eastern Region Total</b>		<b>2,349,922,419</b>	<b>5,169,974,445</b>	<b>7,519,896,864</b>	<b>2,793,570,514</b>	<b>5,427,641,252</b>	<b>8,221,211,766</b>	<b>7,527,313,507</b>	<b>1,702,806,517</b>	<b>-</b>	<b>9,230,120,024</b>	<b>8,584,801,396</b>	<b>1,940,336,086</b>	<b>-</b>	<b>10,525,137,483</b>	<b>9,754,357,108</b>	<b>3,391,078,522</b>	<b>-</b>	<b>13,145,435,630</b>
17	Dhanusa	294,984,163	408,085,987	703,070,150	349,877,242	432,386,173	782,217,415	633,757,834	275,315,845	-	909,073,679	688,538,458	293,943,405	-	982,526,863	767,947,791	471,081,304	-	1,239,029,095
18	Mahotari	121,645,027	360,296,914	481,941,940	141,869,887	380,240,903	522,110,790	515,988,147	79,847,627	-	595,835,810	576,245,982	99,856,111	-	676,102,094	710,911,490	153,576,721	-	864,488,211
19	Sarlahi	407,209,735	295,964,585	703,174,320	473,608,606	310,831,684	784,440,289	488,095,471	290,724,270	-	777,820,241	536,356,222	213,306,222	-	749,662,997	520,693,612	200,662,895	-	857,657,507
20	Sindhuli	103,405,432	254,525,754	357,931,187	124,565,823	289,540,827	414,106,650	397,570,015	59,615,560	-	457,185,575	447,330,312	87,426,426	-	534,756,739	512,880,374	139,540,910	-	652,421,285
21	Ramechhap	93,060,585	202,644,017	295,704,602	133,273,824	210,170,202	343,444,025	305,513,513	73,170,072	-	379,223,585	381,308,964	94,455,972	-	475,764,936	447,020,465	143,057,650	-	590,079,115
22	Dolakha	132,207,852	266,261,264	398,469,116	172,809,940	267,808,541	440,618,481	363,447,359	130,384,494	-	493,831,853	411,059,074	156,922,432	-	567,981,506	446,608,992	226,536,575	-	673,145,567
23	Sindhupalchok	162,442,784	287,806,431	450,249,215	167,086,528	314,538,974	481,625,520	433,455,520	617,308,337	-	1,050,763,857	843,857,630	102,054,078	-	945,911,708	574,708,209	159,342,295	-	734,050,504
24	Rasuwa	59,042,726	144,595,794	203,638,520	73,259,694	153,846,192	227,105,886	205,372,205	27,867,966	-	233,240,171	242,786,547	47,529,461	-	290,316,009	250,126,575	45,669,436	-	295,694,011
25	Dhading	94,055,863	315,082,552	409,138,414	169,278,819	324,405,583	493,684,402	453,367,428	80,583,740	-	533,971,498	534,646,723	111,455,378	-	646,102,101	599,665,804	216,066,344	-	815,712,147
26	Nuwakot	134,915,553	343,159,775	478,075,328	226,245,546	371,185,137	597,430,684	485,163,173	139,446,399	-	624,609,572	538,590,684	141,720,976	-	681,316,660	621,166,648	337,596,409	-	958,763,057
27	Lalitpur	15,762,577,917	31,742,323,596	47,504,901,513	14,828,777,851	34,266,344,329	49,095,122,180	26,901,589,309	16,171,770,959	13,533,319,020	56,606,679,288	27,673,724,453	17,062,672,656	14,264,778,361	59,001,175,469	32,823,803,644	21,293,327,897	17,552,341,426	70,869,472,967
28	Kathmandu	1,568,845,781	552,531,879	2,121,377,660	1,932,894,520	563,973,149	2,496,867,669	1,333,165,585	1,966,450,051	-	3,299,570,636	1,289,720,622	1,750,546,232	-	5,049,297,858	2,530,560,028	2,630,322,307	-	7,169,919,335
29	Bhaktapur	841,986,462	365,937,552	1,207,924,014	936,279,581	338,998,780	1,271,678,361	885,160,220	191,333,649	-	1,076,493,869	673,327,199	600,298,562	-	1,273,625,761	744,562,291	413,766,865	-	1,158,329,156
30	Kavrepalanchowk	180,690,175	368,241,561	548,931,735	260,635,820	378,788,621	639,424,441	607,767,427	196,914,199	-	799,681,626	730,615,812	176,621,308	-	880,237,120	880,237,120	266,141,394	-	1,049,169,517
31	Makawanpur	185,182,467	643,540,096	828,722,563	273,536,226	479,478,867	752,016,093	776,344,330	263,426,556	-	1,039,770,886	882,453,824	243,939,486	-	1,126,393,310	1,088,448,667	375,244,403	-	1,463,693,070
32	Rautahat	97,713,963	273,972,469	371,686,432	145,706,307	286,799,423	432,505,730	419,380,941	89,721,379	-	509,102,320	432,505,730	92,307,095	-	567,613,270	534,498,408	154,057,079	-	689,005,488
33	Bara	157,359,176	315,685,426	473,044,602	263,386,309	389,750,019	653,136,328	440,885,918	163,516,543	-	604,402,461	478,277,663	147,747,592	-	626,025,255	599,168,294	221,247,844	-	820,416,138
34	Parsa	323,297,762	411,167,121	734,464,883	694,483,992	425,486,044	1,119,970,036	708,320,247	174,103,371	-	882,423,618	799,566,089	229,805,118	-	1,029,371,207	851,535,475	262,112,270	-	1,113,647,745
35	Chitawan	368,088,836	615,085,223	983,174,059	328,724,017	598,809,311	927,533,419	782,719,325	334,410,983	-	1,117,130,308	890,489,470	329,953,446	-	1,220,442,916	981,143,477	329,953,446	-	1,352,964,253
<b>Central Region Total</b>		<b>21,090,712,259</b>	<b>38,166,907,995</b>	<b>59,257,620,254</b>	<b>21,696,210,622</b>	<b>40,978,783,760</b>	<b>62,674,994,382</b>	<b>37,131,084,333</b>	<b>21,326,407,500</b>	<b>13,533,319,020</b>	<b>71,990,810,853</b>	<b>38,707,247,158</b>	<b>21,982,564,679</b>	<b>14,264,778,361</b>	<b>74,954,590,197</b>	<b>45,341,768,618</b>	<b>28,000,950,096</b>	<b>16,752,341,426</b>	<b>90,095,060,139</b>
36	Nawalparasi	128,213,180	411,127,791	539,340,971	163,663,184	405,461,950	569,125,134	556,724,162	93,821,079	-	650,545,241	711,672,359	357,660,462	-	1,069,332,821	696,933,320	377,712,806	-	1,074,646,127
37	Rupandehi	344,413,206	599,328,039	943,741,245	332,812,954	632,477,563	965,290,517	857,539,028	354,987,781	-	1,212,526,809	969,332,174	390,935,483	-	1,360,267,658	1,085,845,686	569,310,195	-	1,655,155,881

**Government of Nepal**  
**Comparative District-wise Government Expenditure**

District Code	District Name	FY 2059/60(2002/2003)			FY 2060/61(2003/2004)			FY 2061/62(2004/2005)				FY 2062/63(2005/2006)				FY 2063/64(2006/2007)				
		Development	Regular	Total	Development	Regular	Total	Recurrent	Capital	Principal Payment	Total	Recurrent	Capital	Principal Payment	Total	Recurrent	Capital	Principal Payment	Total	
62	Banke	268,955,737	689,828,194	958,783,931	372,884,360	713,754,600	1,086,638,960	938,307,621	221,528,126	-	1,159,835,747	1,043,214,536	455,297,343	-	1,498,511,879	1,092,171,401	889,502,117	-	1,981,673,519	
63	Bardiya	175,082,545	240,717,905	415,800,450	246,363,876	266,742,956	513,106,832	371,258,320	158,734,793	-	529,993,113	407,391,288	174,404,177	-	581,795,465	472,034,428	199,050,347	-	671,084,774	
64	Surkhet	302,360,162	469,776,521	772,136,684	402,097,850	449,396,039	851,493,889	730,692,681	273,746,756	-	1,004,439,437	867,677,887	341,617,253	-	1,209,295,140	1,065,505,589	465,863,118	-	1,531,368,707	
65	Jajarkot	63,497,992	182,436,603	245,934,595	87,706,935	173,057,121	260,764,057	264,369,700	47,311,872	-	311,681,572	349,261,171	67,159,361	-	416,420,532	392,085,415	80,999,079	-	473,084,494	
66	Dalekha	113,313,417	176,291,505	289,604,922	142,848,736	238,686,255	381,534,991	363,495,514	109,749,717	-	473,245,231	418,403,030	71,735,675	-	490,138,705	465,043,317	100,789,621	-	565,832,939	
<b>Mid-Western Region Total</b>		<b>1,996,621,478</b>	<b>3,975,884,997</b>	<b>5,972,506,475</b>	<b>2,432,285,118</b>	<b>4,151,262,908</b>	<b>6,583,548,027</b>	<b>5,898,870,150</b>	<b>1,574,930,172</b>	<b>-</b>	<b>7,473,800,322</b>	<b>6,871,530,759</b>	<b>2,186,657,005</b>	<b>-</b>	<b>9,058,187,764</b>	<b>7,605,479,189</b>	<b>3,134,498,889</b>	<b>-</b>	<b>10,739,978,077</b>	
67	Kailali	276,693,347	544,102,285	820,795,632	288,862,341	555,427,889	844,290,229	792,857,782	152,368,543	-	945,226,325	942,339,466	217,726,390	-	1,160,065,856	1,036,767,235	338,815,437	-	1,375,582,672	
68	Doti	214,720,084	360,586,916	575,307,000	232,828,057	358,162,477	590,990,535	505,868,863	194,451,992	-	700,320,855	564,956,254	256,466,132	-	821,422,386	721,525,281	314,986,087	-	1,036,511,367	
69	Achham	102,294,490	164,801,601	267,096,091	145,543,270	237,797,052	383,340,322	375,562,745	73,852,050	-	449,414,795	422,229,170	110,908,804	-	533,137,974	489,765,196	166,471,698	-	656,236,894	
70	Bajura	64,266,802	150,723,475	214,990,277	80,963,129	149,534,514	230,497,644	213,526,179	41,636,638	-	255,162,817	268,871,394	63,549,207	-	332,420,601	326,632,265	75,084,809	-	401,717,074	
71	Bajhang	91,577,077	213,167,375	304,744,452	117,527,378	225,254,047	342,781,425	339,500,229	65,875,794	-	405,376,023	374,825,318	79,015,728	-	453,841,046	417,435,296	129,734,463	-	547,169,758	
72	Darchula	144,055,647	214,667,169	358,722,816	178,456,352	227,962,385	404,418,737	328,066,731	150,553,593	-	478,620,324	350,600,186	98,880,692	-	449,480,878	387,459,594	119,952,427	-	507,412,022	
73	Baitadi	114,534,793	250,633,636	365,168,429	153,735,746	218,738,482	372,474,228	359,715,673	133,816,318	-	493,531,991	401,621,143	248,879,329	-	650,500,472	455,796,899	253,312,678	-	709,109,576	
74	Dadeldhura	93,374,159	207,213,864	300,588,023	137,919,290	221,045,731	358,965,021	335,586,814	71,224,899	-	406,811,713	358,542,491	95,331,992	-	453,874,483	388,266,963	121,377,957	-	509,644,920	
75	Kanchanpur	197,939,263	299,744,689	497,683,951	221,440,009	313,670,911	535,110,919	532,063,892	135,558,543	-	667,622,435	628,746,884	148,552,491	-	777,299,375	678,928,968	261,047,202	-	939,976,171	
<b>Far-Western Region Total</b>		<b>1,299,455,662</b>	<b>2,405,641,010</b>	<b>3,705,096,672</b>	<b>1,555,275,572</b>	<b>2,507,593,488</b>	<b>4,062,869,060</b>	<b>3,782,748,908</b>	<b>1,019,338,370</b>	<b>-</b>	<b>4,802,087,278</b>	<b>4,312,732,307</b>	<b>1,319,310,764</b>	<b>-</b>	<b>5,632,043,071</b>	<b>4,902,577,697</b>	<b>1,780,782,758</b>	<b>-</b>	<b>6,683,360,455</b>	
<b>Grand Total</b>		<b>29,033,019,465</b>	<b>54,973,061,713</b>	<b>84,006,081,178</b>	<b>31,024,432,486</b>	<b>58,451,621,308</b>	<b>89,476,053,794</b>	<b>61,686,433,398</b>	<b>27,340,719,437</b>	<b>13,533,319,020</b>	<b>102,560,471,855</b>	<b>66,976,275,703</b>	<b>29,605,722,998</b>	<b>14,264,778,361</b>	<b>110,846,777,061</b>	<b>77,122,349,500</b>	<b>39,729,915,009</b>	<b>16,752,341,426</b>	<b>-</b>	<b>133,604,605,934</b>

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

FY 2002/03	10,690,981,333
FY 2003/04	8,544,007,378
FY 2004/05	11,361,223,242
FY 2005/06	9,687,098,122
FY 2006/07	8,326,602,618

## Government of Nepal

### Comparative District-wise Government Revenue

District Code	District Name	FY 2059/60(2002/2003)	FY 2060/61(2003/2004)	FY 2061/62(2004/2005)	FY 2062/63(2005/2006)	FY 2063/64(2006/2007)
1	Taplejung	14,775,192	18,530,394	19,290,640	23,643,334	27,386,666
2	Panchathar	20,844,615	28,073,161	28,519,519	31,881,431	40,776,624
3	Ilam	38,399,774	52,782,730	43,222,768	47,736,476	57,994,044
4	Jhapa	1,386,951,436	1,472,837,047	1,030,429,620	1,018,508,757	1,358,060,230
5	Sankhuwasava	17,594,365	23,691,770	21,629,457	26,764,606	30,057,200
6	Terathum	11,397,995	16,425,355	16,034,189	17,370,404	21,658,937
7	Bhojapur	15,871,917	20,841,869	22,915,205	27,765,894	33,193,161
8	Dhankuta	27,278,137	34,965,953	38,834,195	36,349,370	44,046,401
9	Sunsari	335,033,134	388,140,603	448,816,450	577,844,930	686,895,894
10	Morang	3,688,288,932	3,678,301,661	5,709,365,112	5,443,367,267	6,020,937,940
11	Solukhumbu	14,528,747	26,524,362	19,633,583	22,191,770	24,625,832
12	Khotang	15,444,305	23,015,977	19,516,121	25,560,611	30,254,347
13	Udayapur	112,955,944	110,166,235	86,904,840	94,772,859	77,690,007
14	Okhaldhunga	12,472,868	18,174,494	17,216,283	18,876,914	21,661,851
15	Saptari	67,929,868	83,160,344	81,645,021	90,030,723	109,944,684
16	Siraha	193,929,936	202,131,203	284,697,329	301,427,190	238,649,126
<b>Eastern Region Total</b>		<b>5,973,697,165</b>	<b>6,197,763,157</b>	<b>7,888,670,333</b>	<b>7,804,092,535</b>	<b>8,823,832,943</b>
17	Dhanusa	859,874,991	923,925,324	1,033,701,612	1,032,813,510	805,258,491
18	Mahotari	82,475,852	85,332,410	110,041,102	134,234,986	130,147,276
19	Sarlahi	105,048,671	95,116,249	122,230,758	104,383,990	123,905,261
20	Sindhuli	25,831,518	26,597,099	38,999,207	49,000,265	51,743,009
21	Ramechhap	11,819,870	14,782,438	16,278,718	20,853,428	25,410,460
22	Dolakha	12,744,823	17,784,624	18,942,353	25,384,260	45,778,245
23	Sindhupalchok	1,410,069,866	1,236,517,698	1,370,169,273	1,458,194,790	1,294,710,188
24	Rasuwa	6,466,077	8,273,461	15,721,341	17,667,493	12,961,945
25	Dhading	21,235,493	31,171,536	32,562,417	39,367,821	47,393,031
26	Nuwakot	21,320,898	30,298,077	36,342,278	41,876,637	50,535,538
27	Kathmandu	22,964,701,323	27,273,682,298	29,852,106,463	30,150,835,400	37,034,054,415
28	Lalitpur	1,015,123,975	1,105,314,395	1,681,644,412	2,201,083,214	2,535,932,402
29	Bhaktapur	229,727,094	272,557,428	348,975,939	383,172,531	460,576,532
30	Kavrepalanchowk	53,992,217	66,534,033	74,839,307	108,503,411	124,530,347
31	Makawanpur	505,858,965	652,816,679	663,833,070	734,030,085	638,560,283
32	Rautahat	117,443,129	126,887,411	142,544,165	171,967,685	209,258,019
33	Bara	455,476,854	420,056,160	335,426,135	168,167,582	2,630,847,457
34	Parsa	13,240,351,050	15,370,830,754	16,809,343,674	17,991,506,657	21,083,471,040
35	Chitawan	1,733,866,931	1,641,424,474	1,703,576,043	1,596,840,222	2,257,979,101
<b>Central Region Total</b>		<b>42,873,429,597</b>	<b>49,399,902,548</b>	<b>54,407,278,267</b>	<b>56,429,883,968</b>	<b>69,563,053,039</b>
36	Nawalparasi	105,532,155	118,243,538	118,807,952	124,216,158	160,729,183
37	Rupandehi	3,838,370,726	3,601,487,347	4,595,854,688	4,834,779,228	5,989,126,391
38	Kapilbastu	701,753,210	515,647,329	500,249,882	436,376,806	611,757,982
39	Arghakhachi	16,862,231	30,865,307	25,319,617	33,854,865	41,951,248
40	Palpa	37,173,160	49,555,013	49,765,290	56,107,573	64,863,594

## Government of Nepal

### Comparative District-wise Government Revenue

District Code	District Name	FY 2059/60(2002/2003)	FY 2060/61(2003/2004)	FY 2061/62(2004/2005)	FY 2062/63(2005/2006)	FY 2063/64(2006/2007)
41	Gulmi	29,521,620	33,323,301	32,971,698	42,162,017	48,086,392
42	Syanja	40,111,008	49,749,312	56,470,437	62,591,472	67,594,580
43	Tanahu	44,977,524	51,316,890	56,615,205	63,433,291	77,748,741
44	Gorakha	28,645,403	38,931,435	43,654,467	47,812,035	57,566,692
45	Manang	1,827,366	3,186,956	2,993,145	2,601,928	3,236,609
46	Lamjung	20,328,165	29,586,045	32,881,375	32,507,708	39,495,534
47	Kaski	514,115,495	595,800,545	617,764,938	744,236,257	1,038,838,198
48	Parbat	22,934,574	27,056,123	27,183,827	32,271,921	37,176,050
49	Baglung	38,379,940	45,953,644	53,574,192	56,427,753	57,030,967
50	Myagdi	16,743,382	22,125,934	26,921,170	27,462,136	29,687,311
51	Mustang	5,315,076	6,299,161	8,429,830	9,646,093	9,221,094
<b>Western Region Total</b>		<b>5,462,591,036</b>	<b>5,219,127,881</b>	<b>6,249,457,711</b>	<b>6,606,487,240</b>	<b>8,334,110,565</b>
52	Mugu	5,139,582	3,344,553	3,034,818	3,637,032	3,878,175
53	Dolpa	2,013,704	6,671,020	3,698,197	10,339,270	17,129,063
54	Humla	2,196,259	3,962,942	5,235,854	7,866,757	21,559,502
55	Jumla	4,397,497	6,139,504	10,611,240	11,212,783	9,009,076
56	Kalikot	2,598,358	4,009,524	4,403,562	4,040,310	9,258,430
57	Rukum	8,774,738	14,776,718	15,651,957	18,131,373	19,783,518
58	Rolpa	12,251,213	15,694,889	15,782,336	23,318,378	26,182,564
59	Pyuthan	12,232,463	13,481,020	13,237,713	17,701,071	21,760,874
60	Dang	103,859,953	113,061,685	123,841,437	143,993,870	171,458,848
61	Salyan	12,027,410	13,240,329	15,726,911	20,312,847	30,950,116
62	Banke	928,763,694	1,022,400,251	1,008,157,292	977,850,424	1,332,270,646
63	Bardiya	35,394,372	46,194,207	31,276,274	34,631,527	54,395,135
64	Surkhet	31,787,926	34,845,035	41,559,468	41,363,786	57,916,405
65	Jajarkot	3,637,238	4,613,765	6,453,308	6,281,292	7,470,088
66	Dailekha	5,292,590	8,023,866	7,982,613	12,367,969	14,812,278
<b>Mid-Western Region Total</b>		<b>1,170,366,996</b>	<b>1,310,459,308</b>	<b>1,306,652,979</b>	<b>1,333,048,688</b>	<b>1,797,834,718</b>
67	Kailali	521,198,067	464,788,193	510,997,255	461,487,305	598,267,573
68	Doti	8,523,135	22,291,066	18,030,164	19,659,799	26,366,429
69	Achham	3,293,845	5,886,594	6,708,393	7,655,572	10,192,712
70	Bajura	2,755,655	4,591,794	4,362,003	4,243,044	7,505,819
71	Bajhang	4,088,431	4,346,136	6,174,467	5,552,976	9,817,527
72	Darchula	4,409,188	6,246,436	6,790,346	9,205,325	10,512,376
73	Baitadi	7,156,997	8,051,526	10,993,464	14,984,864	18,365,499
74	Dadeldhura	27,004,285	20,942,594	31,680,768	22,802,887	20,719,616
75	Kanchanpur	171,276,415	160,519,959	128,107,532	111,940,704	156,548,340
<b>Far-Western Region Total</b>		<b>749,706,017</b>	<b>697,664,297</b>	<b>723,844,391</b>	<b>657,532,475</b>	<b>858,295,890</b>
<b>Grand Total</b>		<b>56,229,790,810</b>	<b>62,824,917,191</b>	<b>70,575,903,681</b>	<b>72,831,044,906</b>	<b>89,377,127,156</b>