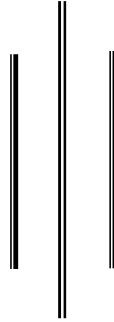
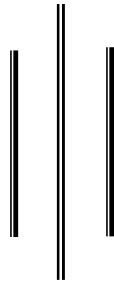


**Budget Speech  
of  
Fiscal Year 2018/19**



**Delivered to  
Joint Assembly of Federal Parliament  
By Honorable Finance Minister Dr. Yuba Raj Khatiwada  
Tuesday 29 May 2018**



**Government of Nepal  
Ministry of Finance  
2018  
[www.mof.gov.np](http://www.mof.gov.np)**

**Right Honorable Speaker of the House of Representatives,**

**Right Honorable Chairman of the National Assembly,**

1. I feel privileged to present the budget of FY 2018/19 in this august house in the capacity of Finance Minister of the Government of Nepal. On this occasion, I would like to pay heartfelt tribute to known and unknown martyrs who sacrificed their precious lives seeking political transformation. I would also like to express my sincere gratitude to my fellow Nepali citizens who have strived for independence, democracy, social justice, equality and prosperity, and to those towering personalities of Nepali politics who led movements to secure these fundamental rights.
2. After a long struggle, Nepal, as per its people's aspirations, has transitioned into a federal state that is inclusive and representative. Nepal has also been able to institutionalize a democratic system of governance through three tiers of election. This unique political achievement along with people's mandate has enabled the incumbent government to make maximum use of available resources and capacity to embark on a journey of development and prosperity.
3. The incumbent Government has embraced a unique socio-economic development model in accordance with its long-term objective of creating "**Prosperous Nepal, Happy Nepalis**". Equitable development is not possible solely through higher per capita income, nor is it possible through distribution of limited income. Hence, the present Government believes that overall development is only possible through high economic growth and its equitable distribution. The starting point of our journey towards socialism is fulfillment of basic social needs such as decent job, minimum food security, basic health and education services, clean drinking water and safe housing to all citizens.
4. I have taken into account the Constitution of Nepal, principles and priorities of the Appropriation Bill 2018, policies and programs of the Government of Nepal, the current periodic plan, the

Sustainable Development Goals and suggestions provided by Honorable Members of the Federal Parliament as guidelines to formulate the budget for the next fiscal year. I have also taken into account constructive suggestions provided by various political parties, organizations, intellectuals, and fellow citizens residing in Nepal and abroad to prepare the budget.

**Right Honorable Speaker,**

**Right Honorable Chairman,**

5. Now, let me allow to highlight the country's economic scenario in brief.
6. I have already informed this august House about the country's macro-economic situation through the White Paper after the formation of this government. The measures taken by the incumbent Government to ensure good governance and promote development have started creating positive impact on the economy.
7. The economic growth rate is projected to touch 5.9 percent in the current fiscal year. The average inflation in the first nine months of the current fiscal year stood at 4.1 percent.
8. The trade deficit is widening due to the narrow base and the low growth rate of export compared to import. The balance of payments, that has remained surplus for a long time, has thus slipped into the negative territory.
9. Although the budget was launched on *Jeth 15* in the last fiscal year as per the constitutional provision, its implementation failed to meet expectations. The revised estimate of government expenditure for the current fiscal year is expected to be Rs 1,046.51 billion, or 81.8 percent, of the total allocation. As per revised estimates, 87.1 percent of the budget allocated for recurrent expenditure will be utilized; 71.2 percent of the budget allocated for capital expenditure will be utilized; and 77.2

percent of the budget allocated for financing provision will be utilized.

10. Revenue collection is expected to hover around Rs 728.35 billion, which is very close to the target. Revised foreign development cooperation mobilization is estimated to be Rs. 36.16 billion and Rs. 74.92 billion as grant and loan, respectively.
11. I have already presented the Economic Survey 2017/18 containing key economic indicators, statements and statistics, and the annual progress report of the Public Enterprises of the last fiscal year in this august House.

**Right Honorable Speaker,**

**Right Honorable Chairman,**

12. Now I would like to present the objectives and priorities of the budget for FY 2018/19. The following are objectives of the budget:
  - a) To end extreme poverty, impoverishment and backwardness by expeditiously fulfilling minimum basic livelihood needs, which are fundamental rights of citizens.
  - b) to achieve rapid economic and human development by enhancing and optimally utilizing resources, opportunities and potentials.
  - c) to build a prosperous, strong, self-reliant and socialism-oriented economy by developing economic, physical and social infrastructure.
13. I have presented the priorities of the budget for FY 2018/2019 as follows:
  - a) Promotion of sectors that can create jobs and employment opportunities for all citizens,

- b) Accelerated human development through the development of the social sector, including health and education,
  - c) Use of capital, technology and research in sectors, such as agriculture, water resources and tourism, to achieve sustainable, broad, equitable and high economic growth,
  - d) Development of basic and modern physical infrastructure, such as roads, railways, irrigation, electricity and urban facilities, to accelerate the pace of building modern Nepal,
  - e) Reconstruction of structures damaged by earthquakes and floods, and
  - f) Enhancement in quality of public service delivery, and good governance perceivable by the citizens.
14. Federal government will collaborate, coordinate and forge a partnership with provinces and local levels to achieve the objectives and implement the priorities of the budget of the federal government. Government will collaborate with cooperatives and the private sector to make effective utilization of available capital, skills and capacity.
15. Now, let me allow to present the statement of budget allocation for federal, provincial and local levels in accordance with fiscal federalism.
16. In accordance with the constitutional provision, I have made a provision of budget head wise allocation only for the programs to be implemented by the federal government. High-tech projects under the jurisdiction of provinces and local levels that are under construction or in the final phase of construction will be completed by the federal government and handed over to them. The federal government will not allocate budget for new projects to be built by provinces and local levels using fiscal equalization grant, internal resources and fund transferred through revenue sharing mechanism. Provinces and local bodies that are technically and financially capable of operating projects that are currently under

the federal government will be handed over to them in the coming years.

17. I have made equalization grant available to provinces and local levels on the basis of human development indicators, such as education, health, drinking water; and infrastructure, expenditure requirement, revenue generation capacity as well as economic, social and other disparities. I have allocated Rs. 135.51 billion as equalization grant.
18. Out of Value Added Tax and Excise Duty levied on domestic production, I have projected revenue sharing grant to be Rs.114.24 billion for provincial and local level governments on the basis of their population, territory, human development indicators, infrastructure and expenditure requirement.
19. I have allocated Rs. 63.14 billion and Rs. 109.85 billion as conditional grants to provinces and local level, respectively.
20. I have allocated Rs. 20 billion to provide complementary grant to provinces and local levels for projects identified by them under their jurisdiction, and to provide special grant to provinces and local levels to execute activities of special nature.
21. Now, I would like to present the details of sectoral programs and budgetary allocations.

### **Work and Employment**

22. The **Prime Minister Employment Program** will be initiated to create more employment opportunities within the country in order to gradually develop such situation that does not require Nepalis to seek foreign employments. This program will be connected to commercial agriculture, irrigation, drinking water, river control, forest, tourism, transport infrastructure and other public construction sectors that are executed by three levels of the

government. I have allocated Rs.3.10 billion for this program. Employment Guarantee Bill will be presented in this session of the Parliament in order to ensure minimum employment guarantee in the sector creating employment in public development constructions works.

23. Employment Information Center will be established in collaboration with provinces to register unemployed human resources and to exchange the information about employment opportunities. Foreign employment service providing companies will also be mobilized to manage domestic employment. Arrangement will be made to provide free of cost short-term training in order to supply skilled labor as per market demand.
24. Equal pay for equal job policy will be implemented. Minimum wages will be reviewed. Labor inspections will be made effective to ensure business related health protection. A quasi-judicial entity will be formed promptly to resolve labor related disputes. Monitoring mechanism will be made effective to completely prohibit child labor.
25. In order to encourage youths with higher education to start their own businesses, arrangements will be made to provide loan of up to Rs. 700 thousand with a 5 percent subsidy in interest rate against collateral of their academic certificates. There will be compulsory provisioning of credit guarantee and insurance of such businesses. I have established a **Challenge Fund** to provide start-up capital for businesses initiated by entrepreneurs with innovative knowledge, skill and capacity.
26. Necessary arrangements will be made to integrate all public funds established for the purpose of employment promotion and development of entrepreneurship. Capital, skill and entrepreneurship trainings will be ensured for small businesses and self-employment activities in proprietorship of women.

27. Foreign employment opportunities will be utilized as a short-term strategy until sufficient options and employment opportunities become available in the country. Foreign employment will only be allowed after completing intergovernmental labor agreement and skill development training. The services to obtain labor permit will be eased by setting up foreign employment service center offices in all provinces.
28. I have made provision of providing project loan of up to Rs. 1 million for returnee migrants based on certification of their skills so that they can start relevant business. Arrangements will be made for compulsory credit guarantee of such loan and insurance of such enterprises.
29. Migrant workers are encouraged to send their remittance through banking channel and to invest in the productive sectors belonging to micro and small industries, tourism, agro-business and employment- oriented service sectors.

### **Health**

30. Health services will be made easily accessible, reliable and qualitative. Health insurance program will be expanded all over the country in order to ensure universal coverage in basic health services. Maternity service will be provided from the stage of pregnancy to ensure nutrition of mother and child. Under this scheme, I have doubled the amount of antenatal care and transportation cost provided for delivery in health institutions. I have provisioned necessary budget for multi-sectoral nutrition program being implemented by local levels.
31. At least one health center will be established in every ward within the next two years in partnership with local level governments. I have provisioned to provide Rs. 4 billion grant to the local level governments to build such health institutions in 1200 wards of the country in the first phase. The medicines that the government



provides for free will be continuously made available to all health centers across the country.

32. The construction work will be started as per the Bir Hospital Master Plan. A state-of-the-art medical laboratory with hi-tech health diagnostic system and kidney treatment center will be established in Kathmandu. All possible steps will be taken for treating sickle cell anemia, which is found to be prevalent in Tarai Madhesh belt and specially among the Tharu community there through proper medical research and diagnosis.
33. At least one medical doctor will be deputed in all of the health centres in the country. Government will encourage increase in production of medicines in order to make the country self-sufficient in essential medicines.
34. Hospitals with more than 100 bed capacity will be compulsorily required to run extended health services. Geriatric wards will also be established in such hospitals. Mobile health camps featuring specialist doctors will be organized in remote areas in collaboration with private medical colleges.
35. Process for establishing additional medical education institutes will be duly initiated to ensure that each province has at least one government run medical institute within its territory. A comprehensive act concerning medical academy will be enacted so as to run all medical education institutes in a well-managed and effective manner.
36. *Nagarik Arogya* program will be run to maintain good health, promote positive thinking and for personality development through meditation and yoga. I have allocated Rs. 100 million to establish Bidushi Yogmaya Ayurvedic University to conduct scientific research on Ayurvedic medicines, produce them and also provide Ayurvedic education.

37. Provisions will be made to deliver health services by integrating alternative treatment methods such as Ayurvedic, Homeopathic, Unani, Acupuncture, Amchi and naturopathy with allopathic treatment techniques.
38. Smoking and the use of alcohol will be prohibited in all public places and vehicles. A procedure will be developed to properly regulate the production, import and sale of alcohol and tobacco products.
39. I have made provision to mobilize rapid response teams comprising medical experts to help in efforts to curtail the spread of as well as eradicate pandemic diseases in an effective manner.
40. I have allocated Rs. 56.42 billion to the health sector.

### **Education**

41. In the coming fiscal year, all school aged children will be enrolled in school through nationwide school enrollment campaign in order to ensure their access to education. Education of up to secondary level will be gradually made free and compulsory. “Literate Nepal” will be announced within two years in collaboration with the Provincial and Local level governments.
42. A campaign entitled “Let’s Bring All Children to School, Retain and Educate Them” will be carried out for the benefit of children. Locally produced nutritious snacks will be provided to all students up to grade five of community schools that operate in localities with low Human Development Index.
43. Schools will be made disable and child friendly. Residential education will be provided to students of technical and vocational subjects who come from geographically remote areas. Further research and development of Nepali sign language as well as training and professional development of interpreters will be

encouraged. I have allocated necessary funds to establish well equipped residential schools for providing special education in each province to enhance disabled children's access to education.

44. Madarasha, Gurukul and Monastery education will be brought to the mainstream of modern education. Higher education in all subjects and streams will be made free for children from Dalit and endangered communities.
45. Technical institutes and schools will be gradually established in all local levels in order to expand the reach of technical and vocational education. I have allocated an additional Rs. 840.30 million to start technical classes in community schools.
46. I have allocated funds to restructure Council for Technical Education and Vocational Training, expand technical teacher's training program and provide internship facility to students studying in bachelor's level in technical campuses. Internships in community schools will be made compulsory for students pursuing post graduate in Education.
47. Existing posts for teachers will be justifiably redistributed on the basis of number of students, subject requirements and geographical conditions. Additional grants will be provided to secondary schools for additional teachers to teach science, mathematics, English and technical subjects.
48. Rural Telecommunication Fund will be utilized to provide free high-speed internet service to community schools in order to improve the quality of public education through IT friendly education.
49. Education loan at five percent interest subsidy will be made available for students belonging to economically deprived, marginalized and targetted communities in order to help them pursue higher studies as well as technical and vocational education.

50. Universities will be developed as **the center of educational excellence** to gradually make them internationally competitive, specialized and research oriented. The Government of Nepal will provide necessary support to establish such state-of-the art universities. Open University and Alternative Education System will also be expanded.
51. The academic quality of universities will be gradually improved. Professors will be engaged in research and educational progress. Performance and results will be the basis for providing university grants. For this, I have significantly increased the grant that goes to the University Grant Commission, making it reach Rs.14.36 billion.
52. Reform measures will be adopted to remove the gap between the quality of government and private sector schools, and to increase the quality of public sector education through the development of necessary infrastructures, use of new technology and improvement in educational standard. Reform measures will also be put in place to improve the school curriculum in such a way that students possess the feelings of nationality, patriotism and social responsibilities.
53. An umbrella act will be enacted for the purpose of keeping uniformity in the establishment and management of the universities.

### **Science and Technology**

54. The mission of building modern Nepal will be initiated with the support of scientific research and technological developments. **Madan Bhandari Institute of Science and Technology** will be established with the objective of making it an international educational center for excellence in Science and Technology.

55. A law on nuclear energy will be drafted for the secured use of nuclear technology, ionized radiation and for protecting life of people in general from the adverse impacts of such activities.
56. I have allocated Rs. 134.51 billion for Education, Science and Technology sector.

#### **Ministry of Youth and Sports**

57. Focus will be given to increasing sports activities for children and youths in order to contribute towards their physical and mental development. I have allocated necessary budget for establishing sports stadiums, playgrounds, youth clubs and parks in collaboration with local levels. I have allocated budget for building at least one provincial level stadium in each province.
58. I have allocated Rs.2.04 billion to enhance Nepal's identity and image in the international arena through sports, to make necessary preparations for the 18th Asian Games and build required infrastructures for organizing 13th South Asian Games and 8th National Sports Competition.

#### **Women, Children and Senior Citizen**

59. I have allocated Rs. 295.7 million to make all indigent and backward women self-dependent through self-earning by expanding the **President Women Uplifting Program** through the development of their skills as well as entrepreneurship ability and increasing their access to work and employment opportunities. Awareness will be enhanced against child marriage, dowry system, *Deuki*, witchcraft, *Chaupadi* and other such social ills, superstitions and violence against women. Air ambulance will be arranged to rescue pregnant and post-partum women of rural and remote areas facing medical emergency.
60. Rehabilitation and other special programs will be launched for disabled persons to boost their morale, self-respect, and enhance their skill and capacity. Street children as well as other vulnerable

people who are forced to live a very risky life in the streets will also be rescued and rehabilitated.

61. Grants will be provided to organizations providing security and care to autistic persons, mental ill, helpless, orphans, elderly people and disabled persons on the basis of specified procedures. An elderly care home will be established in each province.
62. Loan (on collective guarantee) of up to Rs. 1 million at 5 percent interest subsidy will be provided for each *Dalit* community by socially integrating them to run business through cooperatives and community production system. I have provisioned budget for modernizing and promoting traditional skills and occupation.
63. I have allocated Rs. 1.88 billion for women, children and senior citizens.

### **Social Security**

64. Integrated social security policy will be designed and enacted in order to integrate the existing scattered social security schemes and broaden the base so that all citizens can Perceive a sense of security provided by the state.
65. Province sponsored social security for senior citizens, single woman, disabled persons and endangered indigenous communities will be well managed and other facilities will be gradually increased. The government will bear the cost of health insurance premium for up to Rs. 100 thousand for all citizens of over seventy years of age. In addition to the government-sponsored social security, a legal provision will be enacted that the children must take care of their elderly parents.
66. Child protection grant of Rs. 400 per month that is being provided for children of Dalits and those living in Karnali region will be broadened to include the districts in Terai-Madhesh that rank low in human development index.
67. A contributory pension system for public servants joining service from 17 July 2018 will be compulsorily implemented. Contributory social security rules will be formulated and enacted as per the Act.

68. Individuals involved in unorganized sector like farmers, laborers and self-employed persons will also be gradually streamlined in social security. A provision will be made that would prevent social security beneficiary to get double benefits.

### **Agriculture**

69. Agriculture will be developed as the basis for poverty alleviation, reduction in unemployment and food security. I have emphasized the need for modernization, commercialization, mechanization and the expansion of value chain in agriculture to build agriculturally strong economy by doubling agriculture production within five years.
70. **The Prime Minister Agriculture Modernization Project** will be expanded. Grants will be provided on improved seeds and plants of tea, coffee, cardamom, areca nuts, potato, banana and lemon. I have allocated Rs. 4.77 billion to run this project effectively.
71. Policy related to increasing the export of high value agricultural products will be adopted. Production diversification and value chain will be expanded to contribute to multipurpose use of agricultural products. Organic production of agricultural products will be prioritized.
72. "Agriculture Knowledge Center" will be established at all local levels with an objective of providing technical knowledge and skills about agriculture and livestock. Returnee migrants will be encouraged to engage in organic farming and agriculture business.
73. Specified grants will be provided to those industries that rely on agricultural raw materials to produce raw material they need in the country itself on the basis of the production cost they bear through individual contract and cooperative farming.
74. Establishment of fruit nurseries, plantling distribution and technology transfer program will be conducted by assessing pocket areas fruit production in Chure Bhawar and other areas with low grain productivity. I have allocated the budget to

establish at least one integrated community or cooperative model agriculture farm in each province.

75. I have allocated budget to provide fertilizers, seeds, pesticides, medicines, equipment and other necessary services for agriculture production through local level agriculture service centers. I have allocated the budget for agriculture research centers, agriculture cooperatives and agriculture campuses to encourage research and study focused on development of agriculture and animal husbandry.
76. Agriculture insurance will be expanded to address production risk. I have allocated necessary amount for the purpose of subsidizing 75 percent of the insurance premium for agriculture, livestock and fisheries insurance.
77. The procedures related to getting interest subsidy on loan for commercial agriculture and livestock will be modified. I have allocated Rs. 5 billion to provide grants for interest subsidy associated with all types of loan.
78. I have waived off loans borrowed by small farmers from pre-existing *Sajha Sahakari Sanstha*. Institutional reform will be carried out to make Agriculture Loan Program of Small Farmers Development Bank effective.
79. I have allocated budget for 25 percent subsidy for the acquisition of necessary equipment for milk, meat, fruit and vegetable processing industries operating through cooperatives. This arrangement will also be applied for establishment of feed industries for fish and livestock based on non-food industries at the local level.
80. I have arranged production-based grants to sugarcane farmers. I have also provisioned production grants for silk, cotton and wool farming through cooperatives and 25 percent capital grant for the establishment of processing industries.
81. I have allocated the budget for field soil test through mobile lab and distribution of soil quality test kit at the local level. I have also



allocated necessary budget to examine the quality of the seeds at the provincial level.

82. Factories producing organic fertilizers, chemical fertilizers, pesticides and agriculture equipment will be established in order to facilitate supply of agricultural inputs in collaboration with cooperatives and the private sector. Seed company will be enhanced to certify the seed quality and manage the supply system. Agriculture cooperatives will be encouraged to produce seeds.
83. Effective regulation system will be established to promote food hygiene and quality. I have allocated necessary budget to intensify the use of food quality test equipment.
84. I have provisioned necessary grant to purchase required equipment for the establishment of at least one Biological Pesticides Lab in each province with provincial level collaboration.
85. The support price will be fixed before planting the specified agricultural crops, including wheat, rice and sugarcane. Market Information System will be established to provide the price of agriculture yield through mobile services. I have allocated necessary budget for Agricultural Management and Information System to minimize the risk of investment in agriculture sector to be caused by weather and climate change.
86. Bill of land use policy will be presented in this session of Parliament for the systematic use and scientific classification of the land. An arrangement will be made to prohibit the use of irrigated and other agriculture land for housing. Public and Guthi land will be protected.
87. I have allocated the necessary budget to record all the agriculture land and to digitalize the land ownership certificate within the coming two years. Legal arrangement for real estate transaction only through licensed companies will be made. The land survey will be carried out by using modern technology. The mapping and surveying task of the border areas will be managed.

88. I have allocated Rs. 3.89 billion to complete the rehabilitation work of freed *Kamaiya* (bonded labour) and *Haliya* (ploughman) within the coming fiscal year.
89. Based on the result of poverty survey carried out in the past, National Social Security Certificate will be distributed to poor households of 26 districts within the next fiscal year. The same survey will be carried out and certificate distributed in the remaining 51 districts within the next two years. For this purpose, I have allocated Rs. 637.3 million.

### **Forest and Environment**

90. The use and conservation of this sector will be prioritized through scientific forest management. The complementary role of three tiers of the government will be established for the conservation and utilization of the forest areas. Tree plantation and forest expansion will be carried out in unutilized land, along river banks and landslide prone areas.
91. **The extension, value addition and marketing will be encouraged for the high value** local environment friendly forest products. Biodiversity will be preserved. Programs such as environment conservation and management, land-erosion control and protection of river source and river banks will be implemented.
92. Galchhi, dry drain, landslide control and agro forestry system will be promoted and expanded with effective implementation of **President Chure Protection Program** in collaboration with province and local level governments. In collaboration with local level, lake and ponds will be constructed in hills and Chure region from rainwater harvesting for the biodiversity preservation.
93. Herbal and forest-based industries will be established in partnership with public, private, cooperative and communities. I have provisioned grant for the purchase of equipment and establishment of export-oriented industries using forest-based raw materials.

94. An arrangement will be made for collecting and processing forest products including herbs through cooperatives. Ecotourism promotion programs will be implemented in national parks, wildlife conservation and protected areas in close collaboration with local level governments and private sector. The natural zoo and tourist route will be constructed in viable forest areas.
95. Misuse of forests in the border areas will be checked in collaboration with the local level and forest consumer committees. I have proposed budget for the establishment of at least one herb processing center in provinces where there is viability for the same. Nepal Timber Corporation will be strengthened by increasing its existing capital structure, thereby enabling it to engage in seasoning of forest woods while also fulfilling the ever increasing demands of industrial and construction sector.
96. Climate change adaptation and mitigation programs will be implemented. I have allocated budget for the protection of mountains and glacier lakes that remain as the source of fresh water. Special attention will be paid to the cleaning of the Mount Everest, including various other mountain peaks and their vicinity.
97. There will be collaboration with government, private sector, NGOs, cooperatives and communities for biodiversity preservation and climate change adaptation as part of the Clean, Green and Pollution Free Nepal campaign.
98. Assistance will be provided to control sound, dust and air pollution and waste management to maintain environmental cleanness of Kathmandu valley. I have allocated budget for the expansion of air quality measurement center and effectiveness of environmental assessment and monitoring system in the major cities.
99. I have allocated Rs. 16.59 billion for the forest and environment sector.

## **Industry**

100. Arrangements have been made to provide protection to sugar, medicine, iron bar, wood, cement and at least a dozen or so construction materials in order to be self-reliant in them within the

next two years. Export oriented industries such as jute, carpet, garments, pashmina, silk and cotton-based industries, footwear and handicrafts will be promoted. I have allocated necessary fund for the scientific test of iron mines to initiate excavation and processing of iron ore. Potential natural resources and precious metals will be explored, excavated and processed in collaboration with the private sector.

101. I have allocated necessary budget for conducting feasibility study as well as for infrastructure development works to establish at least one industrial zone, economic zone and special economic zone in each province in coordination with the provinces and partnership with public and private sectors. Arrangements will be made to operate closed and sick industries in the collaboration with the private sector and cooperatives on the basis of their respective potentialities.
102. Industrial villages will be established at local levels within the next three years in collaboration with the private sector. I have allocated Rs.280 million for the establishment of necessary infrastructures of at least 20 industrial villages in each province in the next fiscal year.
103. I have made arrangements to provide 6 percent interest subsidy on collective project-based loan up to Rs.1.5 million operated by women through development of their entrepreneurship, skill development and training.
104. Foreign direct investment will be promoted in manufacturing industries with export potentials and high value addition in Nepal. The process of industrial registration will be simplified. Tax incentives will be provided to the manufacturing industries which start production within stipulated time. I have allocated budget for the construction of road and electricity infrastructure necessary for the industries.

### **Commerce and Supply**

105. After identifying, developing and upgrading production of exportable goods, the international market promotion will be conducted. I have allocated budget to purchase necessary goods

and equipment for a permanent exhibition stall of handicrafts and other exportable goods at all foreign diplomatic missions to promote country's exports. The construction works on Handicraft Exhibition Center and Selling Center will be initiated in Kathmandu. Such exhibition halls will be gradually established in each province.

106. Production and quality improvement of high value and value added agricultural, forest and mineral industrial products will be promoted to increase contribution of industrial sector to the economy together with import substitution, export promotion and creation of employment opportunities. Export grants of up to 5 percent will be provided against exports of industrial produce.
107. I have arranged necessary budget to provide quarantine services in our outbound points and to increase institutional capacity. I have arranged necessary budget to establish container freight station in Kathmandu.
108. Sectors to obtain Nepal Standard Mark will be expanded. Monitoring will be intensified to ensure quality of goods with Nepal Standard Mark and prevent transactions of inferior quality goods using fake standard marks.
109. Arrangements will be made to establish low-price-shops through cooperative organizations in the local level. Wholesale shops will be established for consumable items to be purchased by cooperative shops. I have arranged subsidies for getting basic food grains at lower price for the citizens holding national security identity card.
110. Supply system will be made competitive and all kinds of monopolies and price cartels will be abolished altogether. Regular and effective market monitoring will be carried out in collaboration with the local level.
111. Nepal Food Corporation will be restructured as National Supply Company followed by acquisition of assets and liabilities of National Trading Limited. Arrangements will be made for the company to procure food grains in minimum support price as determined by the government and ensure accessible supply. I

have also allocated funds to transport food grains procured thus to remote areas.

112. Storage capacity of petroleum products will be enhanced to enable the country to meet its demand for the next three months if the supply is disrupted. Supply, cost structure and price determination system of Nepal Oil Corporation will be thoroughly reviewed. I have allocated Rs. 10.45 billion for industry, commerce and supply sector.

### **Tourism**

113. Development of infrastructure, promotion of market and expansion of services and facilities for recreational, natural, historical, religious and adventurous tourism will be carried out to increase employment and income through tourism. **Visit Nepal 2020** campaign will be launched with an objective of bringing 2 million tourists into the country in the next two years.
114. I have allocated budget to identify, develop and promote at least one hundred new tourist destinations across the country in partnership with provincial and local level governments for the promotion of internal and external tourism. Internal tourism promotion campaign will be launched with the slogan **Country First Then Abroad.**
115. Tourism services will be diversified in order to attract quality tourists into the country. Current seasonal nature of tourism will be transformed into regular tourism throughout the year. Tourism promotion program targeting India and China will be carried out by the Nepal Tourism Board in a special manner.
116. Government will facilitate the development of necessary infrastructure required for tourism services, including quality hotels and resorts. Necessary infrastructures will be developed to help Nepal become a **MICE** tourism center.
117. Necessary infrastructures will be prepared to develop Nepal Tourism and Hotel Management Institute as a deemed university. Information and financial aspect of the tourism sector will be linked with satellite accounting system. Reliable security and

emergency rescue system will be arranged for mountaineers and trekkers. Nepali missions abroad will be mobilized for publicity and marketing of Nepal's tourism in the international arena.

118. I have allocated Rs.5.2 billion for the development of tourism sector.

### **Air Transportation Infrastructure**

119. Technical human resource will be developed and highly advanced technology will be used for making Nepal's aviation safe, regular, reliable and qualitative. Construction work on Nijgadh International Airport will be initiated, Tribhuvan International Airport will be expanded, construction of Pokhara Regional International Airport will be initiated and Gautam Buddha Regional International Airport will come into operation upon completion of construction work.

120. Regular flights to neighboring countries will be launched by upgrading Biratnagar, Janakpur, Nepalganj and Dhangadhi airports as Regional Airports. Construction and upgradation of domestic airports will be expedited. Construction of alternate airport in Dang will also be expedited.

121. The feasibility study and construction of alternate airport in Kavrepalanchok will be expedited in order to effectively manage the intense air traffic pressure at the Tribhuvan International Airport. A Master Plan will be prepared for the expansion and upgradation of domestic airports.

122. For emergency rescue of tourists and other people, helipads will be constructed at the location specified by the local level. I have allocated Rs. 19.35 billion for development of air transport sector.

### **Culture**

123. Necessary budget has been allocated for the protection of endangered language, religion and culture. I have allocated necessary budget for building infrastructure required to develop the existing Ethnic Museum in Kirtipur of Kathmandu as a National

Cultural Museum so that it properly reflects Nepali customs, language, culture and traditions.

124. Museums of similar nature will be merged to transform them into a national museum. Nepal Academy, Nepal Academy of Music and Drama, Nepal Academy of Fine Arts and other Cultural Academies will be merged to form a single effective entity.
125. Legal and managerial reforms initiatives will be undertaken to protect intellectual property right of the creators.
126. I have allocated budget for the completion of construction work on Pashupati Area and Lumbini Area, conservation of Janaki temple of Janakpur; and carry out study and excavation works on the world-renowned Kailashkut Bhawan, the finest example of Lichhavi era fine art.
127. Priority will be given to the reconstruction of the earthquake affected heritage buildings and sites. Reconstruction work on Ranipokhari, Dharahara and Kasthamandap will be completed within the coming three years.

#### **Drinking Water**

128. I have allocated budget to ensure people's access to clean drinking water within the next three years by completing the ongoing projects within the next fiscal year. I have allocated budget to ease availability of drinking water in the urban areas of the country through protection of important sources of water and assigning special watershed areas.
129. In order to provide clean drinking water to all within the stipulated time, I have managed complementary grant to the water supply projects to be constructed in cost sharing mechanism at the local level, and beneficiaries' partnership with community-based organization and non-governmental organizations.
130. Solar and wind energy fed and highly advanced technology led irrigation and drinking water projects will be operationalized in order to fulfil drinking water and irrigation demand at a time in collaboration with provincial and local level.



131. I have allocated sufficient budget to complete the construction of the first phase of Melamchi Drinking Water Supply Project to start the supply of drinking water in Kathmandu Valley. I have allocated necessary budget to start the second phase of Melamchi Project and for the management and integration of alternate water sources.
132. I have allocated necessary budget for the arsenic free drinking water program in Tarai-Madhesh area.
133. Feasibility study will be undertaken to operate model drinking water project as a model in large rivers. I have allocated Rs. 24.06 billion for the drinking water sector.

### **Sanitation**

134. The FY 2018/19 will be celebrated as the **National Sanitation Campaign Year** to ensure access to basic sanitation to all Nepali citizens within the next three years. Nepal will be declared as open defecation free country by constructing toilets in all households. Complete sanitation program will be operated in open defecation free area in coordination with local level. The amount received from organized sector's social accountability will be mobilized in this program.
135. I have allocated necessary budget to construct well facilitated smart toilets in and around urban areas, highways and public places.

### **Irrigation and River Control**

136. I have allocated budget to complete ongoing projects and begin new projects to assure irrigation facility for all irrigable land within five years. Based on feasibility, multipurpose projects encompassing drinking water, irrigation, electricity, river control and environmental protection will be launched while operating the water resource projects. I have arranged budget to operate small and medium sized irrigation including Tar lift irrigation and shallow tube-wells in cost sharing mechanism with the provinces and local levels.

137. I have allocated necessary budget to begin the feasibility study of river diversion projects including Tamor- Chisang, Sunkoshi-Marine, Sunkoshi- Kamala, Kaligandaki -Tinau and West Seti- Kailali-Pandul and to commence Megha Dang valley irrigation project.
138. I have allocated Rs. 10.99 billion to expedite the construction work on Bheri - Babai diversion, Rani Jamara Kulariya, Sikta and Babai irrigation projects.
139. I have increased the grants amounts for solar irrigation which is based on the latest technology, to Rs 350 million.
140. The river control work will be initiated as a campaign in collaboration with province and local level governments and with active participation of the concerned community as well. I have provisioned complementary grant to carry out river control based on biological and innovative method to be initiated in the local level.
141. I have allocated Rs. 2.97 billion for the **JantakoTatbandha Program** operated for the protection of life and wealth by controlling large rivers.
142. To simplify weather forecast, radar equipments will be installed in Palpa and Udayapur so as stakeholders including farmers, tourist and others will get access to weather forecast information for the week.

### **Energy Development**

143. Emphasis will be given to the development and expansion of hydroelectricity and all types of renewable energy to provide clean energy to all Nepali household within the coming three years and to avail electricity to all households as per demand within the next five years. Projects will be implemented along with celebrating the period of 2018-2028 year as **Energy Decade**.
144. The construction work will be pushed ahead after completion of the detailed feasibility study of Tamor, Kankai, Uttar Ganga, Naumure, Sunkoshi –II, Sunkoshi –III, Kaligandaki and Nalgand, so

as to guarantee that at least one viable multipurpose hydroelectricity project is operational in each province. Construction work on Budhi Gandaki Hydropower Project will also begin after completion of compensation distribution.

145. Construction work on West Seti will be commenced by mobilizing domestic resources. Preliminary works for the construction of Chisapani-Karnali Multi-purpose Project will also be started.
146. Appropriate kind of hydro power project will be initiated with the investment of all workers involved in domestic and foreign employment, including civil servants. Blended financial resources will be mobilized in the production of electricity. Hydropower Project of up to 3000 MW will be brought into operation with the investment of the people in general.
147. I have allocated necessary budget to feed the electricity generated from completed hydroelectricity projects into the national grid system through the transmission line. Butwal-Gorakhpur cross-border transmission line will be initiated and construction of other transmission lines that are currently being built will be completed. DPR of the Lamki-Barali, Duhabi-Purniya and Kohalpur-Lakhanau transmission line projects will be initiated. Construction of the Galchhi - Rasuwagadi-Kerung transmission line connecting Nepal to China will be completed within the next five years. Construction of transmission lines parallel to the East-west Highway and Mid-Hill Puspahal Highway and north south transmission line aligning with river basin will also be completed.
148. Projects will be developed on the modality of build and transfer so as to engage private investors in the construction of transmission lines. Investment opportunity in the hydro-power projects will be provided to the families and households affected by the construction of transmission lines.
149. The work of managing power purchase agreement and assessing electricity fees will be systematized by forming an Electricity Regulatory Commission. Distribution system will be developed in line with the smart grid system by making it automated and modernized.

150. Special technology related to hydro-electricity, solar power, wind energy and other renewable sources of energy will be encouraged in all prospective areas to ensure access to modern and renewable energy for all. Rural electrification will be speeded up in collaboration with the Nepal Government, local level and concerned community. I have allocated Rs. 5 billion for this program.
151. I have allocated Rs.500 million to subsidize installation of bio-gas plant in altogether 25 thousand poor households in Terai-Madhesh and hilly areas in the coming fiscal year. Subsidies will be provisioned for urban and commercial bio-gas plant installation also.
152. I have made arrangements to provide grants to micro hydro projects and renewable energy production initiated by cooperatives and local communities in collaboration with the local level. I have provisioned to provide complimentary grants to all local levels from the federal Government to encourage them to generate energy from the wind, solar and household wastes.
153. I have allocated Rs. 83.9 billion budget for the energy sector.

#### **Housing, Building and Urban Infrastructure**

154. Apart from *Janta Awas*, new programs will be commenced to ensure safe housing as accorded under the fundamental rights of the citizen. I have provisioned Rs, 50 thousand grant to households below the poverty line to purchase materials including zinc sheet, subsidized woods and other housing materials if they are willing to build safe houses by themselves. Safe and well-managed settlement will be developed by incorporating families who have been rendered landless and deprived of houses due to natural calamities.
155. Through active participation of the federal government, local level and concerned family, safe family resettlement procedures will be initiated and implemented in order to help families living in straw roof houses build their homes with galvanized sheets. In collaboration with the province and local level governments,

efforts will be made to find solution to the housing problems faced by landless people.

156. Families living in geographically remote and disaster prone areas will be encouraged to shift to the nearest integrated settlement through the support and cooperation of the local level.
157. I have allocated necessary budget for the construction of Federal Parliament building. Necessary budget will be provided to prepare integrated infrastructure development master plan for the provincial capitals and local level centers.
158. I have allocated budget to develop cities as Mega City, Green City and Smart City on the basis of their potentiality. Emphasis will be placed on construction of urban infrastructure along with all the necessary amenities including entertainment. The program will focus on resurrecting cities with historical and cultural importance.
159. I have allocated necessary budget for infrastructure development and beautification of 21 districts headquarter cities (including Terai Madhesh district headquarters), under intensive urban development programs.
160. I have allocated necessary budget for the construction of International Conference Center and International Exhibition Center in Butwal. Necessary arrangements will be made to construct International Conference Center with public private cooperative participation in the land belonging to SajhaYatyat Cooperatives in Lalitpur.
161. I have allocated necessary budget for the continuation of the Bagmati Reform Project. Various rivers and streams including Bagmati, Bishnumati, Rudramati, Icchumati, Indramati, Manohara, Hanumante and Nakkhu Khola that form the Kathmandu Valley civilization will be made free from sewerage and wastes.
162. I have allocated Rs. 33.38 billion for housing and urban development.

## Transport Infrastructure

163. I have allocated necessary budget to upgrade the East-West Highway after completing detail study report to begin construction and upgradation work on it, construct Kathmandu-Nijgarh Fast track, Puspatal (Middle Hills) Highway and Postal Highway and develop the national highways as express highways.
164. The road that connects the district headquarters of southern bordering districts to the East-West Highway will be expanded to link them to the Puspatal (Middle Hill) highway.
165. Madan Bhandari Highway from Shantinagar of Jhapa to Rupaal of Dadeldhura district will be expanded to Patapur of Mechi Municipality, which is to be developed as agriculture, commercial and industrial corridor to Chure and the valley of Inner Madhesh. For the construction of this highway, I have allocated Rs. 4.50 billion.
166. Major portion of the construction work on Kimathanka-Rani highway and Rashuwagadhi-Galcchi-Thori highway will be completed. Kaligandaki corridor, which is currently under construction, will be expanded from North frontier Korala to South frontier Triveni.
167. I have made necessary arrangements for developing infrastructure to connect each province with at least one international commercial transit point. I have allocated necessary budget for the construction and upgradation of Gamgadi-Nagma, Simikot-Hilsa and Dunai-Marimalapas section, connecting the Seti Highway (Tikapur-Lode-Chainpur-Taklakot) and Karnali Highway to the northern border via Dolpa, Mugu and Humla. Road infrastructure of Province number 7 will be expanded to connect it to national highways of border area.
168. I have allocated Rs. 3.53 billion to initiate **Terai-Madesh Road Infrastructure Special Programme** in the local level in southern bordering districts as well as regions lacking adequate physical infrastructure.

169. Construction of a tunnel will be started in the Naubise-Nagdhunga section of the Prithivi Highway from the coming fiscal year. Feasibility study and construction of tunnel along Tokha-Khahare-Gurgubhanjyang, Siddababa section of Butwal-Palpa road of Siddhartha Highway, Koteshwar-Jadibuti section of Araniko Highway, Khurkot-Chiyabari section of B.P. Highway, Bipinagar-Khutiya-Dipayal section and Thankot-Chitlang section of Ganesh Man Singh Road will be carried out from coming fiscal year.
170. An infrastructure consulting company will be established with the involvement of the private sector for providing services related to highly advanced technology used in the construction of complex types of tunnels and providing heavy construction equipment and other equipment used in construction of infrastructure. Such a company will also be used for conducting feasibility study, detailed design and construction of mega infrastructure projects.
171. I have allocated Rs. 5.25 billion for making highway bridges to be constructed around touristic places artistic and complete strategic road bridges to facilitate smooth transportation. Bridges that are currently under-construction and fall in the jurisdiction of province and local levels will be handed over to the province and local level upon their completion.
172. Completed road projects will be brought under the Road Board for sustainable road repair and management. The financial resources will be managed through road tax based on the principle of road user pay. Repair and maintenance of large roads will be transferred to the Road Board. I have increased budget of Road Board to Rs. 5.50 billion.
173. Feasibility study and Detailed Project Report will be prepared for the Kakadvitta-Bardibas, Butwal-Gaddachowki, Mechi-Mahakali-Kathmandu link road and the Mechi-Mahakali electric railway in the coming fiscal year. Construction work will be started by preparing Detailed Project Report of Birgunj-Kathmandu and Bardibas-Simara railway and Rasuwagadhi-Kathmandu-Pokhara-Lumbini railway in the coming fiscal year.

174. Feasibility study and Detailed Project Report will be prepared for the operation of cable car, metrorail and monorail in the Kathmandu valley.
175. Feasibility study will be conducted for waterway in Koshi, Gandaki and Karnali River.
176. I have allocated Rs. 109.38 billion for the development of transport infrastructure.

#### **Reconstruction after Earthquake and Flooding**

177. I have provisioned necessary budget to complete the construction work of private housing of earthquake victims in the coming fiscal year. I have also provisioned budget for construction of houses for victims of natural disaster including flood, landslide and forest fire.
178. Construction work will further be expedited to complete other reconstruction projects on time. I have allocated Rs. 151.08 billion for reconstruction work.
179. Pre-preparation will be made for disaster management with the collaboration of provincial and local level. Untimely loss of life brought about by natural disasters will be brought to an end. For this, I have allocated necessary budget.

#### **Local Infrastructure**

180. **Local Infrastructure Development Partnership Program** will be operated under cost sharing mechanism with the provincial and local level for the development of necessary infrastructure at the local levels. The program will be implemented with the coordination and facilitation of elected representatives in the federal, province and local level. The project will be selected and monitored by a committee comprising of Federal Parliament members of that particular constituency, members of province assembly and heads of local level and coordinated by the directly elected member of Representative Assembly. Under this program, maximum of five projects related to road, drinking water, irrigation and river control will be carried out in one constituency



to be completed within three years. For this program, I have allocated Rs. 40 million for each constituency.

181. Various funds that remain unused in District Coordination Committee's account will be utilized to construct administrative buildings of municipality, rural municipality and ward offices on cost sharing basis with the local level.
182. *Terai-Madhesh Sambridhi Karyakram* (prosperity program) will be implemented for intensive social and economic transformation and carrying out physical infrastructure development programs in an integrated way in those areas of Terai-Madhesh that comparatively rank low in human development index. The existing boarder area development program will be incorporated with this program. I have allocated Rs. 2.03 billion for this program.
183. I have allocated Rs. 3.11 billion for the construction of suspension bridges in all potential locations within the next three years.
184. *Garib Sanga Bisheshwor Karyakram* will be carried out in the areas having extreme poverty in coordination with other poverty reduction programs.

#### **Information and Communication**

185. Mediums of mass communication will be made impartial, respectful, responsible, professional and competitive in order to ensure access of Nepalis to all types of mass medias. Nepal Television and Radio Nepal will be integrated and operated as a public broadcasting corporation.
186. I have made budget provision for construction of a modern building with research and practical class facility under the Department of Journalism and Mass Communication, Tribhuvan University in order to encourage quality, professional and fair practice in Nepali journalism. I have provisioned a grant for activating journalist accident insurance and journalist endorsement fund in the benefit and welfare of working journalists.
187. Department of Printing and Printing Development Committee will be converted into a Securities Printing Company having sufficient

infrastructure for quality printing with high security feature. I have allocated Rs. 650 million for this purpose.

188. Establishment of a film city under public, private and foreign partnership will be encouraged. Box office system with electronic ticketing for film distribution and exhibition will be implemented for making revenue such as Value added tax in film business and collection of film development fee systematic.
189. Optical fiber lay down will be expedited to all local levels by utilizing the amount of Rural Telecommunication Development Fund.
190. Necessary reform activities will be taken forward in order to make postal service competitive, professional and reliable.

### **Transport Management**

191. Public transport will be made systematic and competitive. Vehicle registration, renewal and issuance of driving license will be managed from provincial level.
192. Various programs including the establishment of data center, use of embossed number in vehicles and preparation of smart card will be carried out in order to strengthen transport management.
193. I have made necessary arrangements to encourage the production, import and use of public transport based on electric technology to be operated immediately in urban area and throughout the country in the long term.
194. I have allocated Rs. 1.43 billion for transport management.

### **Financial Sector**

195. All Nepali citizens will have enhanced access to financial services. Nepal Rastra Bank Act, Insurance Act and Securities Act will be amended in a timely manner for enhancing the capacity of the regulatory authorities.
196. A campaign to open bank accounts for all Nepali citizens within a year will be launched. Collection of government revenue and

payment of expenditure through electronic system will be arranged from next year onwards.

197. Micro Finance Institutions and Cooperatives will be connected to the network of Credit Information Centre. Foreign employment loan, loan for educated but unemployed, education loan, including all other loans without collateral will be covered under this net. Defaulters will be prevented from receiving any citizenry facilities.
198. A system will be put in place to increase the limit of mandatory insurance of the deposit of the small depositors and credit guarantee of small non-collateralized loans of Rs. 300 thousand and Rs. 1 million respectively. All insurance companies will be required to extend the limit of micro-insurance transaction of up to 10 percent of their total insurance transaction at minimum within the next two years.
199. All productive sector companies having capital of one billion or more will be required to convert themselves into public limited companies and get listed with the Stock Exchange. New institutions like private equity, venture fund and hedge fund will be introduced into the capital market. Credit rating assessment of Nepal will get conducted with the objectives of easing the process of foreign investment and credit placement.
200. Regulatory authorities will be arranged for the effective regulation of Citizen Investment Fund, Employment Provident Fund and Deposit and Credit Guarantee Funds. Postal Bank will be de-established and arrangements will be made to hand over the funds along with accounts to the commercial banks.
201. Program based on grants and credits operated by Poverty Alleviation Fund, Rural Self-Reliance Fund and Youth Employment Fund will be managed in a coordinative way. The amounts thus remained unused in various government funds will be utilized for capital formation.
202. The Infrastructure Development Bank, which is in the process of establishment, will be brought into operation with the joint effort of the government and private sector. Policy measures will be

introduced to make financial sector invest in the infrastructure development through the instruments of blended financing.

203. I have made up mandatory arrangements that require all life and non-life insurance companies make reinsurance of at least 20 percent of total insurance premium with Nepal Reinsurance Company.

#### **Investment Promotion**

204. All procedures from business registration to cancellation will be made predictable, simple, transparent and IT-based. Nepal will be developed as an international investment destination. Foreign investments will be attracted as a complementary of national capital formation.
205. Legal and institutional procedures will be simplified to promote investment. The arrangement will be made to deliver one stop services with specific timeline. Investment Board will be strengthened by amending Investment Board Act to make the board as an institution to permit investment through one-door system made-up by public private partnership.
206. Development Cooperation Policy will be revised to enhance international economic cooperation for Nepal. Clear procedures will be formulated to channelize development cooperation fund to the province and local level.

#### **Corruption Control and Good Governance**

207. The government will adopt zero-tolerance policy against corruption activities along with prohibiting corruption. Both parties involved in corruption and those who cause corruption will be brought within the scope of law by eliminating the protection and backing for corruption.
208. All the services provided by the government will be transformed gradually to electronic system by adopting the best practices in information technology sector.

209. The government will prepare quality standards for all types of services. The decision-making authority will be made accountable and responsible for the result by making the decision-making process prompt and transparent. Financial discipline will be followed strictly.
210. International cooperation will be enhanced in controlling money laundering and organized crime through mutual legal assistance. Laws related to elimination of money laundering and financial investment in terrorist activities will be implemented effectively.
211. An act regarding operation and management of public enterprises will be formulated next fiscal year for strengthening public enterprises.
212. Monitoring and coordination of national and international non-governmental organizations will be made effective. Arrangements will be made where Non-government Organizations (NGOs) will have to compulsorily submit a report to concerned authorities detailing mobilizations of financial assistance, programs run (under the assistance) and achievements garnered as a result and make it public.

#### **Law and Justice**

213. Reform in judiciary system; promptness in adjudication and free legal service will be expanded to assure equal access to justice. Necessary laws will be formulated to execute fundamental rights within the timeline stipulated by the constitution. Process of formulation of laws related to the concurrent list of three tiers of government and other areas will be accelerated for implementation of the constitution.
214. The third strategic plan of judiciary will be implemented for the effectiveness of the judiciary. Priority will be given to implement the second strategic plan of Attorney General.
215. Remaining tasks of the peace process will be completed. I have arranged necessary resources to the Truth and Reconciliation Commission (TRC) and the Commission for Investigation of Enforced

Disappeared Persons (CIEDP) related to the transitional justice to complete their tasks within designated timeframe.

216. **Ghar Ghar Ma Manab Adhikar** will be implemented at grassroots level to ensure human rights for all citizens.

### **International Relation**

217. After reviewing all diplomatic missions of Nepal abroad, ineffective missions will be dissolved. Necessary procedures will be initiated to upgrade underlying passport service to e-passport system.
218. Mobilization of economic diplomacy with friendly nations will be made more effective to promote mutual cooperation in the areas of trade, investment, tourism, labor, environment and technology.

### **National Security**

219. Conducive environment will be created for development and prosperity of the nation by maintaining effective peace and security as well as law and order, thereby giving the people a semblance of safety and security. Nepal Army, Nepal Police and Armed Police Force (APF) will be modernized and made more professional by enhancing their capacity. **Bunker to Barrack** program of Nepal Army has been continued.
220. Cyber and Human Trafficking Bureau will be established under Nepal Police in view of changing scenario of cyber-crime and human trafficking.
221. As part of the policy to distribute National Identity Card to all citizens within five years, the National Identity Card program will be expanded to 15 more districts in the upcoming fiscal year.
222. Daily subsistence expenditure for prisoners has been increased to Rs. 60 from Rs. 45. Existing amount for milk to the children of prisoners has been increased to Rs 35 from Rs. 10.

### **Economic Plan and Statistics**

223. I have allocated necessary budget to complete ongoing Economic Census and to commence the preliminary works of Industrial Survey 2020 and Population Census 2021.
224. The **Think Tank** will be provisioned to recommend the government to make annual budget as well as periodic and long-term plan more realistic, objective and implementable based on study and research.

### **Personnel Management**

225. Transfer, Reward, Punishment, Career Development and Capacity Development opportunities for government employee will be made based on performance evaluation. A high-level task-force will be formed to study and recommend retirement and pension age, terms of service and fringe benefits of public sector employees in view of increasing pension liability.
226. The dearness allowance of public sector employees has been increased to reach Rs. 2000 per month from 17 July, 2018. Similarly, the dress facility being provided to civil servants, health service employees and teachers of community schools has been increased to Rs. 10 thousand. A **High-Level Pay Commission** will be formed to review and make recommendations about the salary and fringe benefits of the public-sector employees.
227. The amount of life insurance of public sector employees has been increased to Rs 200 thousand. Its premium will be borne equally by the employee and the Government.
228. Personnel housing plan will be started by the Provident Fund. These houses to be constructed at a very low cost will be distributed by adding ten percent to the actual cost to the beneficiary based on certain criteria.

### **Budget Implementation**

229. All the concerned District Treasury Offices will release the budget based on the programs incorporated in Line Ministry Budgetary Information System (LMBIS) of the Ministry of Finance. Moreover,

that will be considered as a budget authorization and approved program.

230. The Secretary of the respective ministry will be made responsible for overall budget execution. Similarly, respective Department Head and Project Chief will be made responsible for project implementation.
231. Provisions of public procurement regarding Mobilization Advance, among others, will be amended in the Public Procurement Act.
232. **Project Implementation Directive Committee** will be formed under the chairmanship of the Right Honorable Prime Minister in order to regularly undertake result-based monitoring of large sized projects of national importance.
233. Prevailing legal provisions related to user committees will be amended to manage user committees to be formed for construction of public sector development and public service delivery.
234. Separate Act will be formulated for effective implementation of national priority projects. Third party monitoring system will be developed to review cost estimation of selected projects. Contractors that do not complete work on time will be penalized.
235. Public Expenditure Review Commission will be formed to recommend on prioritization and restructuring of development projects and reform of overall public expenditure system.

**Right Honorable Speaker,**

**Right Honorable Chairman,**

236. Now I present the estimation of resource management and budget allocation for the implementation of above mentioned sectoral policy and programs.
237. I have allocated Rs.1315.16 billion to implement policy and programs of coming fiscal year. Out of total allocation, Rs. 845.45 billion or 64.3 percent is for current expenditure, Rs.314 billion or



23.9 percent for capital expenditure and Rs.155.72 billion or 11.8 percent for financing.

238. Out of total estimated source of financing for the coming fiscal year, Rs.831.32 billion will be financed through revenue mobilization and Rs. 58.82 billion from foreign grants which will lead to the deficit of Rs.425.03 billion. Rupees 253.03 billion will be arranged from foreign loan to meet this deficit. After financing from revenue and foreign aid, there will be a net deficit of Rs. 172 billion, which will be financed through domestic borrowing.

**Right Honorable Speaker,**

**Right Honorable Chairman,**

239. Now, let me allow to present the revenue policy and programs for FY 2018/19.

240. Being inspired from ideal tax system as expected by taxpayers, investors and citizens, I present the following objectives of the revenue policy and programs for coming fiscal year:

- a) to widen the revenue base by bringing all kinds of economic activities into the tax net,
- b) to promote manufacturing industries and business by developing investment friendly tax system in order to expand economic activities,
- c) to make tax system more progressive and equitable through timely reforms in tax structure and tax rates,
- d) to ensure efficient, professional, fair and improved tax administration for the taxpayers through revenue administration reform,
- e) to control tax evasion and leakage with focus on compliance of tax law,
- f) to increase revenue by expansion of tax base of non-tax revenue and revision of tax rates.

241. Now, I would like to present the proposed tax rates and tax reform programs for coming fiscal year.

**Indirect Tax**

242. I have made arrangement for compulsory registration in Value Added Tax for the transactions of goods including liquor, cigarette, sanitary, electronics and construction materials within the areas of metropolitan and sub metropolitan city.

243. I have repealed the current provision of direct refund of Value Added Tax amount collected from the consumer to the registered taxpayers. Similarly, I have repealed the provision of Value Added Tax refund paid by importer on import of mobile phone sets against the sell to registered taxpayers.

244. I have repealed the education service fee and health service tax being collected on the consumption of education and health service. I have also repealed the provision of collecting Value Added Tax in the health service provided by private hospitals.

245. I have made arrangement to exempt the penalty against tax return non-filing for those taxpayers who have not submitted Value Added Tax return for long time but intend to comply regularly.

246. I have increased the excise duty on alcohol, cigarette, tobacco-based goods which are injurious to health. I have provisioned to collect the excise duty in the import and domestic production of coca mixed chocolates, perfume, toys, refrigerator and other similar goods.

247. I have increased the excise duty in four-wheeler vehicles above one thousand CC and motorcycle above one hundred and fifty CC. I have increased the excise duty on alcohol and tobacco-based goods. I have also provisioned Health Risk Tax on the production and import of cigarettes at the rate of twenty-five paisa per cigarette from today.

248. I have provisioned to provide full exemption of excise duty, Value Added Tax and 75 percent exemption of customs duty on import of one bus with thirty or more seats capacity by public schools for their use.
249. I have made provision to allow Nepali passengers returning from abroad to import raw gold up to one hundred grams by paying duty.

### **Direct Tax**

250. I have proposed to change the existing fifteen and twenty five percent individual income tax rate to 10, 20 and 30 percent for developing the equitable tax system through progressive tax. I have proposed to impose 20 percent surcharge on income having more than Rs. 2 million.
251. I have proposed to reduce threshold from rupees three million to rupees one million for the exemption of capital gain tax, being imposed on the transaction of house and land.
252. I have proposed to provide dividend tax exemption also to all manufacturing and tourism industries by expanding existing provision of such exemption provided in the capital formation through cumulative profit and reinvestment in own industry. I have proposed to provide subsidy in income tax for the industries providing direct employment to more than one hundred people.
253. I have proposed to provide 50 percent income tax exemption on prevailing tax to promote tea, textile and dairy industries. I have proposed to provide income tax exemption for five years to promote small scale entrepreneurship business and additional two years of exemption for such industries owned by women.
254. I have proposed to provide 10 percent exemption on income tax for three years as an incentive to transfer private limited company with paid up capital of Rs. 500 million and/or above into the public limited company.

255. I have proposed to provide 20 percent tax exemption on income tax rate to community hospitals. I have proposed to exempt past fiscal years tax and fees to social organizations if they submit statements as per prevailing income tax act.
256. I have made provision for exemption of social security tax for the individuals participated in the Contributory Provident Fund. I have increased the limit of life insurance premium up to Rs. 25 thousand allowable for the deduction in income tax.

### **Tax Administration**

257. All the measures will be taken to maintain honesty, transparency, fairness and integrity in both taxpayers and tax administration. Strict action will be taken against those involved in revenue leakage and non-compliance with tax laws. Market will be intensively monitored to control the non-issuance of invoice. Special penalty will be imposed on the spot against non-compliance and non-issuance of invoice.
258. An automated system will be developed to exchange the information of financial statements submitted by tax payers to the tax administration and financial institutions in order to ensure financial transparency.
259. I have made an arrangement to bring those taxpayers into tax net who were unable to comply with tax system due to various reasons, if they submit tax returns of the past three years.
260. Trade through letter of credit will be encouraged. Risk management on custom clearance will be made based on investigation. I have made provision of restriction to import goods other than similar nature and certain quantity at once. The border area will be intensively monitored to control illegal trade.
261. Declaration, classification and valuation of goods will be made realistic and based on transaction value by exchanging electronic information to inter-country customs administration.

262. Liquor, beer, cigarettes and tobacco-based industries will be allowed to establish only in the specific places of industrial area specified by the Government.
263. A taxpayer information management system will be developed to integrate tax payer's information prevailed in the different regulatory agencies. It will be made mandatory to issue electronic invoice for transparency in transaction and access of tax administration by improving tax invoice system. Electronically issued invoices will be linked to the central invoice monitoring system of Inland Revenue Department.
264. The rates of non- tax revenue will be reviewed to increase revenue collection by making it cost effective. The existing policy provisions for the non-tax revenue collection will be reviewed.

**Right Honorable Speaker,**

**Right Honorable Chairman,**

265. I have incorporated the actual expenditure of FY 2016/17, the revised estimates for FY 2017/18 and the estimated annual income and expenditure statements of FY 2018/19 in the Schedule. I have separately presented the detail statement about financial and technical assistance to be received from international development partners, and assistance to be mobilized through international non-governmental organizations. I have presented the progress report of line ministries for the current fiscal year today.
266. I believe that fundamental rights enshrined in the Constitution and rights of Nepali people will be ascertained, and the effectiveness and public service quality will be enhanced through the implementation of the budget that I have presented. Furthermore, I believe that the citizens will feel positive changes in economic and social sectors, as the construction and rebuilding will be accelerated.

267. I anticipate creation of jobs for additional five hundred thousand people and economic growth rate around 8 percent in the next fiscal year. Inflation will be contained at 6.5 percent. This economic growth rate will lay the foundation to make the economy more dynamic and start the journey towards development and prosperity.

**Right Honorable Speaker,**

**Right Honorable Chairman,**

268. I would like to express my gratitude to the Right Honorable President, Right Honorable Vice President, and Right Honorable Prime Minister for the guidance while formulating this budget. I am grateful to Right Honorable Speaker of the House of Representative, the Right Honorable Chairman of the National Assembly, Honorable Ministers, Heads and Members of the Constitutional Bodies, prominent leaders of the major political parties and former finance ministers for the suggestions, support and inspiration. I am grateful to Honorable Members of the House of Representative and the National Assembly for the suggestions with extensive discussion on the principles and priority of the budget. I would like to express my sincere thanks to the private sector, cooperative sector, civil society, civil servants and all Nepali sisters and brothers for their suggestions in the budget.

269. Finally, I would like to express heartfelt gratitude to all the taxpayers and international development partners who have continued their support for the economic and social development of Nepal. In addition, I expect to have full support from all the sides in budget implementation.

Thank You!

**Disclaimer:** *If the content in English and Nepali language contradicts, the latter will be valid.*

## Budget Summary

Fiscal Year 2075/76

Annex - 1  
(Rs. in '00000')

Heading	2016/17 Actual	2017/18 Revised	2018/19 Estimate	Source		
				GoN	Foreign	
					Grant	Loan
<b>Revenue &amp; Grant</b>	7317864	7645139	8901335			
Revenue Sharing - Federal	6,12,59,75	7,28,35,00	8,31,31,80	8,31,31,80		
Revenue	6,12,59,75	7,28,35,00	9,45,55,80	9,45,55,80		
Taxes	5,53,86,65	6,57,75,15	8,38,34,79	8,38,34,79		
Non Tax Revenue	55,31,30	70,59,85	1,07,21,01	1,07,21,01		
Cash Balance of Last Year	3,41,80	0	0	0		
Revenue Sharing - Provincial and Local	0	0	1,14,24,00	1,14,24,00		
Revenue Sharing to Province /Local	0	0	1,14,24,00	1,14,24,00		
<b>Total Grant</b>	<b>31,93,23</b>	<b>36,16,39</b>	<b>58,81,55</b>	<b>0</b>	<b>58,81,55</b>	
Grant	31,93,23	36,16,39	58,81,55	0	58,81,55	
Grants	31,93,23	36,16,39	58,81,55	0	58,81,55	
<b>Expenditure</b>	<b>7,27,36,37</b>	<b>9,38,24,87</b>	<b>11,59,44,57</b>	<b>9,08,77,00</b>	<b>55,43,59</b>	<b>1,95,23,98</b>
Recurrent	5,18,61,43	6,99,58,63	8,45,44,75	7,28,24,64	29,82,87	87,37,24
Compensation of employees	1,18,83,58	1,12,93,95	1,17,33,04	1,17,12,57	16,49	3,98
Use of goods and services	57,12,99	79,90,43	86,79,35	72,49,08	9,86,55	4,43,72
Interest and Services	10,02,37	25,57,35	26,46,12	26,46,12		
Subsidies	1,05,64	91,25	83,63	74,87	8,40	36
Grants	2,44,00,03	3,90,39,76	4,99,40,29	3,97,21,11	19,55,72	82,63,46
Social Security	87,28,22	88,51,85	1,13,06,45	1,12,65,02	15,71	25,72
Other Expenditure	28,60	1,34,04	1,55,87	1,55,87		
Capital	2,08,74,94	2,38,66,24	3,13,99,82	1,80,52,36	25,60,72	1,07,86,74
Capital Expenditure	2,08,74,94	2,38,66,24	3,13,99,82	1,80,52,36	25,60,72	1,07,86,74
<b>Budget Surplus (-) /Deficit</b>	<b>82,83,39</b>	<b>1,73,73,48</b>	<b>2,69,31,22</b>	<b>77,45,20</b>	<b>-3,37,96</b>	<b>1,95,23,98</b>
<b>Financing</b>	<b>-39,40,76</b>	<b>-1,11,65,87</b>	<b>-2,69,31,22</b>	<b>-77,45,20</b>	<b>3,37,96</b>	<b>-1,95,23,98</b>
Net Internal Loan	25,97,09	16,05,47	38,97,13	8,80,58	1,00,00	29,16,55
Internal Loan	28,91,09	16,05,47	38,97,13	8,80,58	1,00,00	29,16,55
Less Internal Loan Refund	2,94,00	0	0			
Net Investment	19,70,77	41,80,97	58,08,05	27,07,80	2,37,96	28,62,29
Domestic Share Investments	16,87,46	38,19,19	57,91,05	26,90,80	2,37,96	28,62,29
Foreign Share Investments	2,83,31	3,61,78	17,00	17,00		
External - Net Borrowing	-35,30,96	-44,66,18	-2,29,42,85	23,59,97		-2,53,02,82
External Amortizations	22,70,34	30,25,80	23,59,97	23,59,97		
Less External Borrowing	58,01,30	74,91,98	2,53,02,82			2,53,02,82
Domestic Net Borrowing	-49,77,66	-1,24,86,13	-1,36,93,55	-1,36,93,55		
Domestic Amortization	38,56,14	20,13,87	35,06,45	35,06,45		
Less Domestic Borrowing	88,33,80	1,45,00,00	1,72,00,00	1,72,00,00		
<b>Under/Over (-)</b>	<b>43,42,63</b>	<b>62,07,61</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Receipts of Revenue and Grant Estimates

Annex -2

Fiscal Year 2075/76

(Rs. in '00000

Heading	2016/17 Actual	2017/18 Revised	2018/19 Estimate	Existing Measures	New Measures
<b>Taxes</b>	<b>5,53,86,65</b>	<b>6,57,75,15</b>	<b>8,38,34,79</b>	<b>7,54,51,28</b>	<b>83,83,51</b>
<b>Taxes on income, profits, and capital gains</b>	<b>1,44,84,62</b>	<b>1,65,86,13</b>	<b>2,18,02,53</b>	<b>1,96,22,26</b>	<b>21,80,27</b>
<b>Payable by individuals &amp; Sole Traders</b>	<b>34,85,46</b>	<b>38,78,96</b>	<b>58,08,21</b>	<b>52,27,39</b>	<b>5,80,82</b>
11111 Individual or Sole Traders	12,89,08	14,34,62	23,62,79	21,26,51	2,36,28
11112 Remuneration Tax	14,76,49	16,43,18	27,98,14	25,18,33	2,79,81
11113 Capital Gain - Individuals	7,19,89	8,01,16	6,47,28	5,82,55	64,73
<b>Payable by entreprizes and corporations</b>	<b>92,64,85</b>	<b>1,03,10,84</b>	<b>1,35,43,48</b>	<b>1,21,89,13</b>	<b>13,54,35</b>
11121 Company Profit Tax - Government Corporations Companies	7,40,54	8,24,14	12,15,40	10,93,86	1,21,54
11122 Company Profit Tax - Public Limited Companies	33,51,33	37,29,69	54,90,58	49,41,52	5,49,06
11123 Company Profit Tax - Private LimitedCompanies	32,34,07	35,99,20	57,10,34	51,39,31	5,71,03
11124 Company Profit Tax - Other Institutions	5,61,17	6,24,53	11,19,58	10,07,62	1,11,96
11125 Capital gain - Entity	13,77,74	15,33,28	7,58	6,82	76
<b>Taxes on Investment and other income</b>	<b>17,34,31</b>	<b>23,96,33</b>	<b>24,50,84</b>	<b>22,05,74</b>	<b>2,45,10</b>
11131 Taxes on Rent & Lease Income	4,11,15	3,56,54	0	0	0
11132 Interest	8,59,60	15,23,90	17,34,99	15,61,49	1,73,50
11133 Dividend	3,73,16	4,15,29	5,55,18	4,99,66	55,52
11134 Other Investment Income	5,33	5,93	3,57	3,21	36
11135 Tax on gambling, lottery, souviner and grants	12,28	13,66	20,75	18,67	2,08
11136 Taxes on other income	72,79	81,01	1,36,35	1,22,71	13,64
<b>Taxes on payroll and workforce</b>	<b>4,13,69</b>	<b>4,60,40</b>	<b>7,25,37</b>	<b>6,52,83</b>	<b>72,54</b>
<b>Social Security Taxes on payroll</b>	<b>4,13,69</b>	<b>4,60,40</b>	<b>7,25,37</b>	<b>6,52,83</b>	<b>72,54</b>
11211 Social Security Taxes on payroll	4,13,69	4,60,40	7,25,37	6,52,83	72,54
<b>Taxes on property</b>	<b>18,29,40</b>	<b>15,91,12</b>	<b>8,01</b>	<b>7,21</b>	<b>80</b>
<b>Recurrent taxes on immovable property</b>	<b>13,59</b>	<b>17,12</b>	<b>8,01</b>	<b>7,21</b>	<b>80</b>
11311 Annual Property Tax	13,59	17,12	8,01	7,21	80
<b>Taxes on financial and capital transactions</b>	<b>18,15,81</b>	<b>15,74,00</b>	<b>0</b>	<b>0</b>	<b>0</b>
11341 House and Land Registration	18,15,81	15,74,00	0	0	0
<b>Taxes on goods and services</b>	<b>2,78,56,88</b>	<b>3,43,12,24</b>	<b>4,45,30,79</b>	<b>4,00,77,71</b>	<b>44,53,08</b>
<b>VAT</b>	<b>1,61,06,83</b>	<b>1,97,50,86</b>	<b>2,84,69,10</b>	<b>2,56,22,19</b>	<b>28,46,91</b>
11411 VAT - Production	21,15,25	25,91,18	32,75,40	29,47,86	3,27,54
11412 VAT - Import	99,91,46	1,22,39,54	1,82,67,80	1,64,41,02	18,26,78
11413 VAT - Goods, Sales & Distribution	15,04,80	18,50,90	23,83,65	21,45,28	2,38,37
11414 VAT - Services & Contracts	10,19,66	12,54,18	17,87,19	16,08,47	1,78,72
11415 VAT - Services, Tourism	1,87,88	2,31,09	4,34,91	3,91,42	43,49
11416 VAT - Telephone, Insurance & Air Travel	10,25,51	12,61,38	18,00,12	16,20,11	1,80,01
11417 VAT - Non Registered(Reverse Charge)	2,62,27	3,22,59	5,20,03	4,68,03	52,00
<b>Excise</b>	<b>84,80,54</b>	<b>1,05,53,65</b>	<b>1,34,95,71</b>	<b>1,21,46,15</b>	<b>13,49,56</b>
11421 Tobacco	10,98,98	13,77,90	18,89,63	17,00,67	1,88,96
11422 Alcohol	18,73,09	23,48,48	28,84,94	25,96,45	2,88,49
11423 Beer	11,19,43	14,03,54	16,96,53	15,26,88	1,69,65
11424 Excise on other produced items	6,34,57	7,95,63	11,39,80	10,25,82	1,13,98
11425 Import Duties	37,54,47	46,28,10	58,84,81	52,96,33	5,88,48
<b>Taxes on specific services</b>	<b>1,61,20</b>	<b>2,02,08</b>	<b>82,27</b>	<b>74,04</b>	<b>8,23</b>



Heading	2016/17 Actual	2017/18 Revised	2018/19 Estimate	Existing Measures	New Measures
11441 Foreign Employment Services	7	9	37	33	4
11442 Health Services	86,72	1,12,34	0	0	0
11443 Education Services- Education Institute	42,91	51,70	0	0	0
11444 Education Services- Aboard Study	31,50	37,95	81,90	73,71	8,19
<b>Taxes on use of goods and on permission to use</b>	<b>31,08,31</b>	<b>38,05,65</b>	<b>24,83,71</b>	<b>22,35,33</b>	<b>2,48,38</b>
11451 Vehicle Tax	8,80,42	10,70,42	0	0	0
11452 Taxes on the use of infrastructure	1,40,24	1,76,70	2,20,26	1,98,23	22,03
11453 Road Maintenance and Improvement Duty	3,17,16	3,99,62	3,31,06	2,97,95	33,11
11454 Road Construction and Maintenance Duty	8,48,48	10,69,09	6,91,75	6,22,57	69,18
11455 Infrastructure Tax	9,22,01	10,89,82	12,40,64	11,16,58	1,24,06
<b>Taxes on international trade and transactions</b>	<b>1,03,05,88</b>	<b>1,21,33,76</b>	<b>1,64,11,75</b>	<b>1,47,70,57</b>	<b>16,41,18</b>
<b>Customs and other import duties</b>	<b>98,41,03</b>	<b>1,15,87,96</b>	<b>1,54,83,84</b>	<b>1,39,35,46</b>	<b>15,48,38</b>
11511 Import duties	98,40,91	1,15,87,83	1,54,83,54	1,39,35,19	15,48,35
11512 Indian Excise Refund Fees	7	7	10	9	1
11513 Local Development Fees	5	6	20	18	2
<b>Taxes on exports</b>	<b>12,52</b>	<b>10,94</b>	<b>1,66,75</b>	<b>1,50,07</b>	<b>16,68</b>
11521 Export duty	12,14	10,56	1,65,36	1,48,82	16,54
11522 Export Service Charge	38	38	1,39	1,25	14
<b>Other taxes on international trade and transactions</b>	<b>4,52,33</b>	<b>5,34,86</b>	<b>7,61,16</b>	<b>6,85,04</b>	<b>76,12</b>
11561 Agriculture service charge on imports	4,11,24	4,78,32	6,58,39	5,92,55	65,84
11562 Other Income related to Customs	41,09	56,54	1,02,77	92,49	10,28
<b>Other taxes</b>	<b>4,96,18</b>	<b>6,91,50</b>	<b>3,56,34</b>	<b>3,20,70</b>	<b>35,64</b>
<b>Registration Fee</b>	<b>1,59,85</b>	<b>2,06,03</b>	<b>3,53,65</b>	<b>3,18,28</b>	<b>35,37</b>
11611 Firm Registration Fee	1,53,59	1,93,52	3,40,19	3,06,17	34,02
11612 Agency Registration Fee	6,26	12,51	13,46	12,11	1,35
<b>Ownership Certificate Charge</b>	<b>3,36,33</b>	<b>4,85,47</b>	<b>2,69</b>	<b>2,42</b>	<b>27</b>
11621 Driving Licence & Vehicle Ownership Certificate Charge	3,35,76	4,84,33	0	0	0
11622 Fire Arms Registration	57	1,14	2,69	2,42	27
<b>Non Tax Revenue</b>	<b>55,31,30</b>	<b>70,59,85</b>	<b>1,07,21,01</b>	<b>96,48,89</b>	<b>10,72,12</b>
<b>Property Income</b>	<b>27,20,35</b>	<b>32,97,64</b>	<b>49,37,98</b>	<b>44,44,19</b>	<b>4,93,79</b>
<b>Interest</b>	<b>2,20,77</b>	<b>2,95,50</b>	<b>2,69,23</b>	<b>2,42,31</b>	<b>26,92</b>
14111 Interest from financial institutions	17,00	22,76	50,24	45,22	5,02
14112 Interest from commercial institutions	9	12	40	36	4
14113 Interest from industrial institutions	13	17	19	17	2
14114 Interest from service oriented institutions	2,02,85	2,71,51	2,13,49	1,92,14	21,35
14115 Interest from other institutions	70	94	4,91	4,42	49
<b>Dividends</b>	<b>15,15,88</b>	<b>16,85,44</b>	<b>30,03,00</b>	<b>27,02,70</b>	<b>3,00,30</b>
14121 Dividend from Financial Institutions	7,97,44	10,67,46	15,39,79	13,85,81	1,53,98
14122 Dividend from Commercial Institutions	14,62	19,57	27	24	3
14123 Dividend from Industrial Institution	3,08	4,12	6,83	6,15	68
14124 Dividend from Service Oriented Organization	7,00,74	5,94,29	14,54,80	13,09,32	1,45,48
14125 Dividend from Other Institutions	0	0	1,31	1,18	13

Heading	2016/17 Actual	2017/18 Revised	2018/19 Estimate	Existing Measures	New Measures
<b>Rent &amp; Royalty</b>	<b>9,83,70</b>	<b>13,16,70</b>	<b>16,65,75</b>	<b>14,99,18</b>	<b>1,66,57</b>
14151 Rent on Lease of Government Property	62,88	84,17	84,03	75,63	8,40
14152 Royalty on Casino Operations.	22,06	29,53	34,01	30,61	3,40
14153 Royalty from Mine Extraction	41,36	55,36	15,73	14,16	1,57
14154 Income & Royalty from Water Resources Sector Hydro Power Projects	1,91,07	2,55,75	2,33,31	2,09,98	23,33
14155 Royalty and Other Income from the Sales of Forest Products	1,56,71	2,09,76	2,86,00	2,57,40	28,60
14156 Other Royalty	5,09,62	6,82,13	10,12,67	9,11,40	1,01,27
<b>Sales of Goods and Services</b>	<b>14,63,53</b>	<b>19,58,80</b>	<b>27,24,22</b>	<b>24,51,77</b>	<b>2,72,45</b>
<b>Sales of Goods</b>	<b>8,57,23</b>	<b>11,47,32</b>	<b>14,15,80</b>	<b>12,74,21</b>	<b>1,41,59</b>
14211 Sales of agriculture product	15,07	20,17	29,30	26,37	2,93
14212 Sale of Government Property	28,37	37,97	40,23	36,21	4,02
14213 Sales of other items	14,34	19,20	25,19	22,67	2,52
14214 Telephone Services Fee	6,55,33	8,77,09	10,48,92	9,44,03	1,04,89
14215 Charge for the use of Telephone Services	1,43,84	1,92,52	2,71,56	2,44,40	27,16
14216 Water Connection & Supply	8	10	17	15	2
14217 Fee for use of Water for Irrigation	18	24	27	24	3
14218 Charges for Consumption of Electricity	2	3	16	14	2
<b>Administrative Fees</b>	<b>6,06,30</b>	<b>8,11,48</b>	<b>13,08,42</b>	<b>11,77,56</b>	<b>1,30,86</b>
14221 Judicial Fee Duty	94,84	1,26,94	1,30,72	1,17,65	13,07
14222 Charges for use of Postal Services	43,69	58,47	74,38	66,94	7,44
14223 Income from Education Sector	46,90	62,77	1,18,86	1,06,97	11,89
14224 Exam Fee	33,70	45,11	83,38	75,04	8,34
14225 Transport Sector	61,35	82,12	54,16	48,74	5,42
14226 Export Import License Fee	12,38	16,57	17,77	15,99	1,78
14227 Other Administrative Fees	3,13,44	4,19,50	8,29,15	7,46,23	82,92
<b>Penalties Fines &amp; Forfeiture</b>	<b>74,57</b>	<b>99,80</b>	<b>1,17,69</b>	<b>1,05,92</b>	<b>11,77</b>
<b>Penalties Fines &amp; Forfeiture</b>	<b>74,57</b>	<b>99,80</b>	<b>1,17,69</b>	<b>1,05,92</b>	<b>11,77</b>
14311 Judicial Penalty, Fines and Forfeiture	14,15	18,94	26,51	23,86	2,65
14312 Administrative Penalty, Fines and Forfeiture	60,42	80,86	91,18	82,06	9,12
<b>Voluntary Transfers other than Grants</b>	<b>9</b>	<b>12</b>	<b>31</b>	<b>27</b>	<b>4</b>
<b>Voluntary Transfers other than Grants</b>	<b>9</b>	<b>12</b>	<b>31</b>	<b>27</b>	<b>4</b>
14411 Recurrent	8	11	16	14	2
14412 Capital	1	1	15	13	2
<b>Miscellaneous Revenue</b>	<b>12,72,76</b>	<b>17,03,49</b>	<b>29,40,81</b>	<b>26,46,74</b>	<b>2,94,07</b>
<b>Administrative Fee - Immigration and Tourism</b>	<b>7,45,62</b>	<b>9,97,95</b>	<b>26,79,77</b>	<b>24,11,80</b>	<b>2,67,97</b>
14511 Charges for Issuing Passports	4,40,05	5,88,96	19,72,62	17,75,36	1,97,26
14512 Visa Fees	2,24,52	3,00,50	5,39,61	4,85,65	53,96
14513 Permit for Mountaineering and Trekking	80,41	1,07,63	1,66,15	1,49,54	16,61
14514 Other Fee from Tourists	64	86	1,39	1,25	14
<b>Other Revenue</b>	<b>5,25,98</b>	<b>7,03,98</b>	<b>2,59,73</b>	<b>2,33,76</b>	<b>25,97</b>
14521 Pollution Control Fees	1,07,88	1,44,39	1,96,11	1,76,50	19,61

Heading	2016/17 Actual	2017/18 Revised	2018/19 Estimate	Existing Measures	New Measures
14522 Other Revenue	4,18,10	5,59,59	63,62	57,26	6,36
<b>Capital Revenue</b>	<b>1,16</b>	<b>1,56</b>	<b>1,31</b>	<b>1,18</b>	<b>13</b>
14531 Sales of Government Land and Building	1,16	1,56	1,31	1,18	13
<b>Cash Balance of Last Year and Irregularities</b>	<b>3,41,80</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Cash Balance of Last Year and Irregularities</b>	<b>3,41,80</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Cash Balance of Last Year and Irregularities</b>	<b>3,41,80</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
15111 Cash Balance of Last Year	3,41,80	0	0	0	0
<b>Total Revenue :</b>	<b>6,12,59,75</b>	<b>7,28,35,00</b>	<b>9,45,55,80</b>	<b>8,51,00,17</b>	<b>94,55,63</b>
			Revenue Sharing - Province :	<b>60,42,00</b>	
			Revenue Sharing - Local Level:	<b>53,82,00</b>	
			Revenue - Federal :	<b>8,31,31,80</b>	
			Grant :	<b>58,81,55</b>	
			Revenue & Grant Total:	<b>8,90,13,35</b>	

# Functional Expenditure Estimate( Including Financing)

Fiscal Year 2018/19

Annex - 3  
(Rs. in '00000')

Heading	Total	Federal	Province	Local Level	Percentage
<b>GENERAL PUBLIC SERVICE</b>	<b>3967459</b>	<b>2607295</b>	<b>508077</b>	<b>852087</b>	<b>30</b>
Executive and legislative organs, financial and fiscal affairs, external affairs	1500204	1500204	0	0	
Foreign economic aid	14080	9680	4400	0	
General services	295224	295224	0	0	
Basic research	679	679	0	0	
R General public services	2013	2013	0	0	
General public services n.e.c.	14350	13659	691	0	
Public debt transactions	577143	577143	0	0	
Transfers of a general character between levels of government	1563766	208693	502986	852087	
<b>DEFENCE</b>	<b>449285</b>	<b>449285</b>	<b>0</b>	<b>0</b>	<b>3</b>
Military defence	447093	447093	0	0	
Civil defence	1814	1814	0	0	
Defence n.e.c.	378	378	0	0	
<b>PUBLIC ORDER AND SAFETY</b>	<b>475012</b>	<b>475012</b>	<b>0</b>	<b>0</b>	<b>4</b>
Police services	350985	350985	0	0	
Fire-protection services	149	149	0	0	
Law courts	60133	60133	0	0	
Prisons	19103	19103	0	0	
Public order and safety n.e.c.	44642	44642	0	0	
<b>ECONOMIC AFFAIRS</b>	<b>4831417</b>	<b>4483635</b>	<b>314029</b>	<b>33753</b>	<b>37</b>
General economic, commercial and labour affairs	1549827	1546216	3611	0	
Agriculture, forestry, fishing and hunting	795379	641796	129879	23704	
Fuel and energy	846132	834340	1800	9992	
Mining, manufacturing and construction	46701	46701	0	0	
Transport	1264805	1122730	142075	0	
Communication	56291	56291	0	0	
Other industries	181018	152373	28588	57	
R Economic affairs	13547	5471	8076	0	
Economic affairs n.e.c.	77717	77717	0	0	
<b>ENVIRONMENTAL PROTECTION</b>	<b>227180</b>	<b>219754</b>	<b>2101</b>	<b>5325</b>	<b>2</b>
Waste management	43748	40573	0	3175	
Waste water management	66603	65202	1401	0	
R Environmental protection	42171	42171	0	0	
Environmental protection n.e.c.	74658	71808	700	2150	
<b>HOUSING AND COMMUNITY AMENITIES</b>	<b>665761</b>	<b>419360</b>	<b>232766</b>	<b>13635</b>	<b>5</b>
Housing development	296132	183423	112709	0	
Community development	43211	29965	11797	1449	
Water supply	266262	200537	56545	9180	
Housing and community amenities n.e.c.	60156	5435	51715	3006	
<b>HEALTH</b>	<b>653432</b>	<b>431207</b>	<b>40698</b>	<b>181527</b>	<b>5</b>
Medical products, appliances and equipment	5567	4822	745	0	
Out-patient services	51719	40110	11158	451	
Hospital services	188174	153077	10036	25061	
Public health services	326242	154910	16133	155199	
R Health	81730	78288	2626	816	
<b>RECREATION,CULTURE AND RELIGION</b>	<b>71064</b>	<b>60476</b>	<b>5773</b>	<b>4815</b>	<b>1</b>

Heading	Total	Fedral	Province	Local Level	Percentage
Recreational and sporting services	40143	35802	2804	1537	
Cultural services	27883	21636	2969	3278	
Broadcasting and publishing services	2363	2363	0	0	
R Recreation, culture and religion	675	675	0	0	
<b>EDUCATION</b>	<b>1341875</b>	<b>462152</b>	<b>28573</b>	<b>851150</b>	<b>10</b>
Pre-primary and primary education	602412	400	4895	597117	
Education not definable by level	373738	100145	19846	253747	
Subsidiary services to education	338550	335793	2757	0	
R Education	153	153	0	0	
Education n.e.c.	27022	25661	1075	286	
<b>SOCIAL PROTECTION</b>	<b>469132</b>	<b>458569</b>	<b>2324</b>	<b>8239</b>	<b>4</b>
Family and children	3348	2199	1149	0	
Unemployment	31000	31000	0	0	
Social exclusion n.e.c.	411865	411865	0	0	
R Social protection	6710	6710	0	0	
Social protection n.e.c.	16209	6795	1175	8239	
<b>Grand Total</b>	<b>13151617</b>	<b>10066745</b>	<b>1134341</b>	<b>1950531</b>	

# Administrative Expenditure Estimate (Including Financing)

Fiscal Year 2018/19

Annex -4

(Rs. in '00000')

Heading	Total	Federal	Province	Local Level	%
101 President	2256	2256	0	0	.017
102 Deputy President	378	378	0	0	.003
202 Federal Parliament	12398	12398	0	0	.094
204 Courts	45032	45032	0	0	.342
206 Commission for Investigation of Abuse of Authority	7833	7833	0	0	.06
208 Office of the Auditor General	8012	8012	0	0	.061
210 Public Service Commission	7518	7518	0	0	.057
212 Election Commission	5223	5223	0	0	.04
214 National Human Rights Commission	2051	2051	0	0	.016
218 Council of Justice	523	523	0	0	.004
220 National Natural Resources and Fiscal Commission	924	924	0	0	.007
222 National Women Commission	1215	1215	0	0	.009
224 National Dalit Commission	401	401	0	0	.003
226 National Inclusion Commission	401	401	0	0	.003
228 Indigenous Nationalities Commission	401	401	0	0	.003
230 Madhesi Commission	401	401	0	0	.003
232 Tharu Commission	401	401	0	0	.003
234 Muslim Commission	401	401	0	0	.003
250 Chief of State	2926	2926	0	0	.022
301 Prime Minister and Council of Minister's Office	1562862	1562862	0	0	11.883
305 Ministry of Finance	192828	192828	0	0	1.466
307 Ministry of Industry	104492	72984	31508	0	.795
308 Ministry of Energy	562754	472135	80627	9992	4.279
311 Ministry of Law, Justice and Parliamentary Affairs	5081	5081	0	0	.039
312 Ministry of Agriculture Development	401405	337121	41690	22594	3.052
313 Ministry of drinking and sanitation	240575	179454	57946	3175	1.829
314 Ministry of Home	543144	543144	0	0	4.13
325 Ministry of Culture, Tourism and Civil Aviation	52034	40574	8125	3335	.396
326 Ministry of Foreign Affairs	52364	52364	0	0	.398
327 Ministry of Livestock Development	360	0	0	360	.003
329 Ministry of Forestry and Soil Conservation	165875	145205	16854	3816	1.261
337 Ministry of Physical Infrastructure and Transport	1093837	1014078	79759	0	8.317
340 Ministry of Women, Children & Social Welfare	18812	9398	1175	8239	.143
343 Ministry of Youth and Sports	41895	37554	2804	1537	.319
345 Ministry of Defence	451082	451082	0	0	3.43
347 Ministry of Urban Development	333789	216555	117234	0	2.538
350 Ministry of Education	1345087	465364	28573	851150	10.228
358 Ministry of Communications and Information Technology	56458	56458	0	0	.429
365 Ministry of Federal Affairs and General Administration	743688	611367	119602	12719	5.655
370 Ministry of Health and Population	564197	340823	41847	181527	4.29
371 Ministry of Labour, Employment and Social Security	42939	39328	3611	0	.326
391 National Planning Commission Secretariat	6526	6526	0	0	.05

Heading		Total	Fedral	Province	Local Level	%
501	MOF Policy Financing	953781	953781	0	0	7.252
502	MOF Domestic Debt Service	571901	571901	0	0	4.349
503	MOF External Debt Service (Multilateral)	238582	238582	0	0	1.814
504	MOF External Debt Service (Bilateral)	40771	40771	0	0	.31
601	MOF Staff Benefits and Retirement Benefits	610000	610000	0	0	4.638
602	MOF Miscellaneous	700730	700730	0	0	5.328
701	State (Fiscal Equalization Grant )	502986	0	502986	0	3.825
801	Local Level (Fiscal Equalization Grant )	852087	0	0	852087	6.479
<b>Grand Total</b>		<b>13151617</b>	<b>10066745</b>	<b>1134341</b>	<b>1950531</b>	

# Cash and Non Cash Expenditure by Economic Heads and Line Items

Annex 5

(Rs. in '00000')

Fiscal Year -2018/19

Economic Heads and Expenditure Line Items	Cash			Direct Payment and Commodity Grant	Total
	GoN	Foreign Cash	Cash Total		
<b>Recurrent</b>	<b>7,282,464</b>	<b>788,026</b>	<b>8,070,490</b>	<b>383,985</b>	<b>8,454,475</b>
<b>21100 Wages and salaries</b>	<b>1,171,257</b>	<b>743</b>	<b>1,172,000</b>	<b>1,304</b>	<b>1,173,304</b>
21111 Salary	839,394	356	839,750	1,303	841,053
21112 Local Allowances	14,962	9	14,971	0	14,971
21113 Dearness Allowance	91,255	16	91,271	0	91,271
21114 Field Allowance	186	0	186	0	186
21119 Other Allowance	34,373	342	34,715	0	34,715
21121 Clothing	41,389	9	41,398	1	41,399
21122 Fooding	131,811	4	131,815	0	131,815
21123 Medical Expense	17,887	7	17,894	0	17,894
<b>22100 Rent &amp; Services</b>	<b>50,318</b>	<b>1,174</b>	<b>51,492</b>	<b>0</b>	<b>51,492</b>
22111 Water and Electricity	19,739	131	19,870	0	19,870
22112 Communication	8,729	254	8,983	0	8,983
22121 House Rent	20,437	642	21,079	0	21,079
22122 Other Rent	1,413	147	1,560	0	1,560
<b>22200 Operation &amp; Maintenance of Capital Assets</b>	<b>55,819</b>	<b>967</b>	<b>56,786</b>	<b>32</b>	<b>56,818</b>
22211 Fuel and Oil - Vehicles	26,702	475	27,177	14	27,191
22212 Operation & Maintenance	24,790	399	25,189	18	25,207
22213 Insurance	4,327	93	4,420	0	4,420
<b>22300 Offices Materials &amp; Services</b>	<b>44,717</b>	<b>2,102</b>	<b>46,819</b>	<b>131</b>	<b>46,950</b>
22311 General Office Expenses	31,779	2,011	33,790	131	33,921
22312 Feedds for Animals & Birds	1,686	0	1,686	0	1,686
22313 Books and Materials	417	14	431	0	431
22314 Fuel and Oil - For Administrative Purposes	1,679	39	1,718	0	1,718
22321 Repair and Maintenance of Public Property	9,156	38	9,194	0	9,194
<b>22400 Consultancy and Other Services fee</b>	<b>79,669</b>	<b>30,286</b>	<b>109,955</b>	<b>26,621</b>	<b>136,576</b>
22411 Consultancy and Services Expenses	36,887	28,673	65,560	26,448	92,008
22412 Other Services fee	42,782	1,613	44,395	173	44,568
<b>22500 Program Expenses</b>	<b>152,184</b>	<b>41,348</b>	<b>193,532</b>	<b>25,911</b>	<b>219,443</b>
22511 Employee Training	9,205	2,613	11,818	462	12,280
22512 Skill Development and Awareness Training Program	7,108	16,651	23,759	1,952	25,711
22521 Production Materials/Services	8,981	510	9,491	0	9,491
22522 Program Expenses	103,915	17,939	121,854	6,846	128,700
22529 Other Program Expenses	3,434	678	4,112	29	4,141
22531 Medicine Purchases	19,541	2,957	22,498	16,622	39,120
<b>22600 Monitoring,Evaluation &amp; Travelling Expenses</b>	<b>24,233</b>	<b>2,724</b>	<b>26,957</b>	<b>231</b>	<b>27,188</b>



Economic Heads and Expenditure Line Items	Cash			Direct Payment and Commodity Grant	Total
	GoN	Foreign Cash	Cash Total		
22611 Monitoring & Evaluation Expenses	10,646	1,771	12,417	146	12,563
22612 Travelling Expenses	12,682	953	13,635	85	13,720
22613 Travelling Expenses of VIPs & Delegations	685	0	685	0	685
22614 Other Travelling Expenses	220	0	220	0	220
<b>22700 Miscellaneous</b>	<b>12,919</b>	<b>358</b>	<b>13,277</b>	<b>8</b>	<b>13,285</b>
22711 Miscellaneous	12,919	358	13,277	8	13,285
<b>22900 Recurrent Contingencies</b>	<b>305,049</b>	<b>11,134</b>	<b>316,183</b>	<b>0</b>	<b>316,183</b>
22911 Recurrent Contingencies	305,049	11,134	316,183	0	316,183
<b>24100 Interest on Foreign Loan</b>	<b>43,356</b>	<b>0</b>	<b>43,356</b>	<b>0</b>	<b>43,356</b>
24111 Interest on Foreign Loan	43,356	0	43,356	0	43,356
<b>24200 Interest on Internal Loan</b>	<b>221,256</b>	<b>0</b>	<b>221,256</b>	<b>0</b>	<b>221,256</b>
24211 Interest on Internal Loan	221,256	0	221,256	0	221,256
<b>25100 Subsidies to Public Corporations</b>	<b>6,968</b>	<b>13</b>	<b>6,981</b>	<b>840</b>	<b>7,821</b>
25111 Operating Subsidy - Non-Financial Corporations	4,755	13	4,768	840	5,608
25112 Capital Subsidy - Non-Financial Corporations	2,213	0	2,213	0	2,213
<b>25200 Subsidies to Private Enterprises</b>	<b>519</b>	<b>23</b>	<b>542</b>	<b>0</b>	<b>542</b>
25211 Operating Subsidies to Non-Financial Private Enterprises	19	23	42	0	42
25212 Capital Subsidies to Non-Financial Private Enterprises	500	0	500	0	500
<b>26200 Grant to Social Service</b>	<b>4,078</b>	<b>0</b>	<b>4,078</b>	<b>0</b>	<b>4,078</b>
26211 International Membership Fee & Assistance	4,078	0	4,078	0	4,078
<b>26300 Grant to Local body</b>	<b>27,970</b>	<b>16,594</b>	<b>44,564</b>	<b>1,484</b>	<b>46,048</b>
26311 Unconditional Recurrent Grant to Local Bodies	8,693	0	8,693	0	8,693
26312 Conditional Recurrent Grant to Local Bodies	2,258	3,994	6,252	0	6,252
26322 Conditional Capital Grant to Local Bodies	17,019	12,600	29,619	1,484	31,103
<b>26400 Grant to Social Service</b>	<b>904,224</b>	<b>457,239</b>	<b>1,361,463</b>	<b>297,568</b>	<b>1,659,031</b>
26411 Unconditional Recurrent Grant to Government Agencies, Committees & Boards	33,385	28	33,413	655	34,068
26412 Conditional Recurrent Grant to Government Agencies, Committees & Boards	265,717	58,194	323,911	381	324,292
26413 Unconditional Recurrent Grant to Other Institutions & Individuals	104,730	1,899	106,629	2,712	109,341
26421 Unconditional Capital Grant to Government Agencies, Committees & Boards	54,080	0	54,080	0	54,080
26422 Conditional Recurrent Grant to Government Agencies, Committees & Boards	117,758	15,937	133,695	43,420	177,115
26423 Unconditional Capital Grant to Other Institutions & Individuals	328,554	381,181	709,735	250,400	960,135
<b>26500 Grant to State</b>	<b>1,075,568</b>	<b>141,412</b>	<b>1,216,980</b>	<b>17,361</b>	<b>1,234,341</b>
26511 Fiscal Equalization Grant	502,986	0	502,986	0	502,986
26512 Conditional Grant	472,582	141,412	613,994	17,361	631,355

Economic Heads and Expenditure Line Items	Cash			Direct Payment and Commodity Grant	Total
	GoN	Foreign Cash	Cash Total		
	26513	Complementary Grant	50,000		
26514	Special Grant	50,000	0	50,000	50,000
<b>26600</b>	<b>Grant to Local Level</b>	<b>1,960,271</b>	<b>77,792</b>	<b>2,038,063</b>	<b>2,050,531</b>
26611	Fiscal Equalization Grant	852,075	0	852,075	852,075
26612	Conditional Grant	1,008,196	77,792	1,085,988	1,098,456
26613	Complementary Grant	50,000	0	50,000	50,000
26614	Special Grant	50,000	0	50,000	50,000
<b>27100</b>	<b>Social Security</b>	<b>433,922</b>	<b>0</b>	<b>433,922</b>	<b>433,922</b>
27111	Conditional Social Security Subsidy	421,887	0	421,887	421,887
27112	Other Unconditional Social Assistance	12,035	0	12,035	12,035
<b>27200</b>	<b>Scholarships</b>	<b>10,659</b>	<b>4,061</b>	<b>14,720</b>	<b>14,746</b>
27211	Scholarships	10,659	4,061	14,720	14,746
<b>27300</b>	<b>Retirement Benefits</b>	<b>681,921</b>	<b>56</b>	<b>681,977</b>	<b>681,977</b>
27311	Pensions and Disability Allowance	462,316	0	462,316	462,316
27312	Gratuity	71,001	54	71,055	71,055
27313	Accumulated Leave	69,604	2	69,606	69,606
27314	Medical Facility	74,000	0	74,000	74,000
27315	Deceased Staff Assistance	5,000	0	5,000	5,000
<b>28100</b>	<b>Property Related Expenditure</b>	<b>43</b>	<b>0</b>	<b>43</b>	<b>43</b>
28141	Land Rent	43	0	43	43
<b>28200</b>	<b>Refunds</b>	<b>15,544</b>	<b>0</b>	<b>15,544</b>	<b>15,544</b>
28211	Revenue Refund	8,044	0	8,044	8,044
28212	Judicial Refund	1,100	0	1,100	1,100
28213	Other Refund	6,400	0	6,400	6,400
<b>Capital</b>		<b>1,805,236</b>	<b>959,971</b>	<b>2,765,207</b>	<b>3,139,982</b>
<b>29100</b>	<b>Land</b>	<b>311,758</b>	<b>9,904</b>	<b>321,662</b>	<b>321,662</b>
29111	Land Acquisition	311,758	9,904	321,662	321,662
<b>29200</b>	<b>Building</b>	<b>322,482</b>	<b>284,472</b>	<b>606,954</b>	<b>699,091</b>
29211	Building Purchase	400	0	400	400
29221	Building Construction	316,124	282,908	599,032	691,169
29231	Capital Formation - Building	5,958	1,564	7,522	7,522
<b>29300</b>	<b>Furniture &amp; Fittings</b>	<b>9,011</b>	<b>5,704</b>	<b>14,715</b>	<b>14,762</b>
29311	Furniture & Fixtures	9,011	5,704	14,715	14,762
<b>29400</b>	<b>Vehicles</b>	<b>10,787</b>	<b>3,223</b>	<b>14,010</b>	<b>14,426</b>
29411	Vehicles	10,787	3,223	14,010	14,426
<b>29500</b>	<b>Plant &amp; Machinery</b>	<b>115,585</b>	<b>16,042</b>	<b>131,627</b>	<b>140,930</b>

Economic Heads and Expenditure Line Items	Cash			Direct Payment and Commodity Grant	Total
	GoN	Foreign Cash	Cash Total		
29511 Plant & Machinery	115,585	16,042	131,627	9,303	140,930
<b>29600 Civil Works</b>	<b>882,858</b>	<b>580,367</b>	<b>1,463,225</b>	<b>239,627</b>	<b>1,702,852</b>
29611 Civil Works - Construction	865,827	577,179	1,443,006	239,627	1,682,633
29621 Capital Formation	17,031	3,188	20,219	0	20,219
<b>29700 Capital Research &amp; Consultancy</b>	<b>58,442</b>	<b>60,259</b>	<b>118,701</b>	<b>33,245</b>	<b>151,946</b>
29711 Capital Research & Consultancy	53,278	54,628	107,906	31,237	139,143
29712 Software Development and Purchase	5,164	5,631	10,795	2,008	12,803
<b>29800 Capital Contingencies</b>	<b>94,313</b>	<b>0</b>	<b>94,313</b>	<b>0</b>	<b>94,313</b>
29811 Capital Contingencies	94,313	0	94,313	0	94,313
<b>Finance</b>	<b>945,480</b>	<b>99,629</b>	<b>1,045,109</b>	<b>512,051</b>	<b>1,557,160</b>
<b>31100 Net Internal Loan</b>	<b>88,058</b>	<b>69,629</b>	<b>157,687</b>	<b>232,026</b>	<b>389,713</b>
31111 Internal Loan to Corporations	88,058	69,629	157,687	232,026	389,713
<b>31200 Net Investment</b>	<b>270,780</b>	<b>30,000</b>	<b>300,780</b>	<b>280,025</b>	<b>580,805</b>
31211 Share Investments- Corporations	269,080	30,000	299,080	280,025	579,105
31221 Foreign Share Investments	1,700	0	1,700	0	1,700
<b>32100 External - Net Borrowing</b>	<b>235,997</b>	<b>0</b>	<b>235,997</b>	<b>0</b>	<b>235,997</b>
32111 External Amortization	235,997	0	235,997	0	235,997
<b>32200 Domestic Net Borrowing</b>	<b>350,645</b>	<b>0</b>	<b>350,645</b>	<b>0</b>	<b>350,645</b>
32211 Domestic Amortization	350,645	0	350,645	0	350,645
<b>Grand Total</b>	<b>10,033,180</b>	<b>1,847,626</b>	<b>11,880,806</b>	<b>1,270,811</b>	<b>13,151,617</b>

## Expenditure by Economic Heads and Lineltem(Including Financing)

Fiscal Year - 2018/19

Annex - 8

(Rs. in '00000')

Heading	2016/17 Actual	2017/18	2018/19 Estimate	Source		
				GON	Grant	Loan
<b>Recurrent Expenditure</b>	<b>5,186,143</b>	<b>6,995,863</b>	<b>8,454,475</b>	<b>7282464</b>	<b>298287</b>	<b>873724</b>
<b>21000 Compensation of employees</b>	<b>1,188,358</b>	<b>1,129,395</b>	<b>1,173,304</b>	<b>1171257</b>	<b>1649</b>	<b>398</b>
<b>21100 Wages and salaries</b>	<b>1,188,358</b>	<b>1,129,395</b>	<b>1,173,304</b>	<b>1171257</b>	<b>1649</b>	<b>398</b>
<b>21110 Wages and salaries in cash</b>	<b>1,015,561</b>	<b>947,480</b>	<b>982,196</b>	<b>980170</b>	<b>1640</b>	<b>386</b>
21111 Salary	919,902	850,092	841,053	839,394	1,414	245
21112 Local Allowances	13,897	11,830	14,971	14,962	5	4
21113 Dearness Allowance	32,678	28,988	91,271	91,255	11	5
21114 Field Allowance	2,103	1,659	186	186		
21119 Other Allowance	46,981	54,911	34,715	34,373	210	132
<b>21120 Wages and salaries in kind</b>	<b>172,797</b>	<b>181,915</b>	<b>191,108</b>	<b>191087</b>	<b>9</b>	<b>12</b>
21121 Clothing	31,833	59,738	41,399	41,389	3	7
21122 Fooding	137,384	114,767	131,815	131,811	4	
21123 Medical Expense	3,580	7,410	17,894	17,887	2	5
<b>26000 Grants</b>	<b>2,440,003</b>	<b>3,903,976</b>	<b>4,994,029</b>	<b>3972111</b>	<b>195572</b>	<b>826346</b>
<b>26600 Grant to Local Level</b>		<b>2,455,560</b>	<b>2,050,531</b>	<b>1960271</b>	<b>54091</b>	<b>36169</b>
<b>26610 Grant to Local Level</b>		<b>2,455,560</b>	<b>2,050,531</b>	<b>1960271</b>	<b>54091</b>	<b>36169</b>
26611 Fiscal Equalization Grant		1,504,325	852,075	852,075		
26612 Conditional Grant		951,235	1,098,456	1,008,196	54,091	36,169
26613 Complementary Grant			50,000	50,000		
26614 Special Grant			50,000	50,000		
<b>26300 Grant to Local body</b>	<b>547,373</b>	<b>83,187</b>	<b>46,048</b>	<b>27970</b>	<b>4662</b>	<b>13416</b>
<b>26320 Capital Grant to Local Body</b>	<b>415,329</b>	<b>59,085</b>	<b>31,103</b>	<b>17019</b>	<b>741</b>	<b>13343</b>
26321 Unconditional Capital Grant to Local Bodies	248,670	2,101				
26322 Conditional Capital Grant to Local Bodies	166,659	56,984	31,103	17,019	741	13,343
<b>26310 Recurrent Grant to Local Body</b>	<b>132,044</b>	<b>24,102</b>	<b>14,945</b>	<b>10951</b>	<b>3921</b>	<b>73</b>
26311 Unconditional Recurrent Grant to Local Bodies	18,743	16,284	8,693	8,693		
26312 Conditional Recurrent Grant to Local Bodies	113,301	7,818	6,252	2,258	3,921	73
<b>26200 Grant to Social Service</b>	<b>2,516</b>	<b>8,409</b>	<b>4,078</b>	<b>4078</b>	<b>0</b>	<b>0</b>
<b>26210 International Membership Fee&amp; Assistance</b>	<b>2,516</b>	<b>8,409</b>	<b>4,078</b>	<b>4078</b>	<b>0</b>	<b>0</b>
26211 International Membership Fee& Assistance	2,516	8,409	4,078	4,078		
<b>26400 Grant to Social Service</b>	<b>1,890,114</b>	<b>1,312,703</b>	<b>1,659,031</b>	<b>904224</b>	<b>101121</b>	<b>653686</b>
<b>26420 Capital Grant</b>	<b>826,265</b>	<b>888,039</b>	<b>1,191,330</b>	<b>500392</b>	<b>80437</b>	<b>610501</b>
26421 Unconditional Capital Grant to Government Agencies, Committees & Boards	140,694	121,956	54,080	54,080		
26422 Conditional Recurrent Grant to Government Agencies, Committees & Boards	169,738	148,729	177,115	117,758	15,319	44,038
26423 Unconditional Capital Grant to Other Institutions & Individuals	515,833	617,354	960,135	328,554	65,118	566,463
<b>26410 Recurrent Grant</b>	<b>1,063,849</b>	<b>424,664</b>	<b>467,701</b>	<b>403832</b>	<b>20684</b>	<b>43185</b>
26411 Unconditional Recurrent Grant to Government Agencies, Committees & Boards	35,619	39,581	34,068	33,385	683	
26412 Conditional Recurrent Grant to Government Agencies, Committees & Boards	977,079	309,784	324,292	265,717	16,506	42,069
26413 Unconditional Recurrent Grant to Other Institutions & Individuals	51,151	75,299	109,341	104,730	3,495	1,116

Heading	2016/17 Actual	2017/18	2018/19 Estimate	Source		
				GON	Grant	Loan
<b>26500 Grant to State</b>		<b>44,117</b>	<b>1,234,341</b>	<b>1075568</b>	<b>35698</b>	<b>123075</b>
<b>26510 Grant to State</b>		<b>44,117</b>	<b>1,234,341</b>	<b>1075568</b>	<b>35698</b>	<b>123075</b>
26511 Fiscal Equalization Grant		44,117	502,986	502,986		
26512 Conditional Grant			631,355	472,582	35,698	123,075
26513 Complementary Grant			50,000	50,000		
26514 Special Grant			50,000	50,000		
<b>24000 Interest and Services</b>	<b>100,237</b>	<b>255,735</b>	<b>264,612</b>	<b>264612</b>	<b>0</b>	<b>0</b>
<b>24100 Interest on Foreign Loan</b>	<b>32,635</b>	<b>37,824</b>	<b>43,356</b>	<b>43356</b>	<b>0</b>	<b>0</b>
<b>24110 Interest on Foreign Loan</b>	<b>32,635</b>	<b>37,824</b>	<b>43,356</b>	<b>43356</b>	<b>0</b>	<b>0</b>
24111 Interest on Foreign Loan	32,635	37,824	43,356	43,356		
<b>24200 Interest on Internal Loan</b>	<b>67,602</b>	<b>217,911</b>	<b>221,256</b>	<b>221256</b>	<b>0</b>	<b>0</b>
<b>24210 Interest on Internal Loan</b>	<b>67,602</b>	<b>217,911</b>	<b>221,256</b>	<b>221256</b>	<b>0</b>	<b>0</b>
24211 Interest on Internal Loan	67,602	217,911	221,256	221,256		
<b>28000 Other Expenditure</b>	<b>2,860</b>	<b>13,404</b>	<b>15,587</b>	<b>15587</b>	<b>0</b>	<b>0</b>
<b>28100 Property Related Expenditure</b>	<b>66</b>	<b>52</b>	<b>43</b>	<b>43</b>	<b>0</b>	<b>0</b>
<b>28140 Land Rent</b>	<b>66</b>	<b>52</b>	<b>43</b>	<b>43</b>	<b>0</b>	<b>0</b>
28141 Land Rent	66	52	43	43		
<b>28200 Refunds</b>	<b>2,794</b>	<b>13,352</b>	<b>15,544</b>	<b>15544</b>	<b>0</b>	<b>0</b>
<b>28210 Refunds</b>	<b>2,794</b>	<b>13,352</b>	<b>15,544</b>	<b>15544</b>	<b>0</b>	<b>0</b>
28211 Revenue Refund	1,616	6,643	8,044	8,044		
28212 Judicial Refund	865	1,162	1,100	1,100		
28213 Other Refund	313	5,547	6,400	6,400		
<b>27000 Social Security</b>	<b>872,822</b>	<b>885,185</b>	<b>1,130,645</b>	<b>1126502</b>	<b>1571</b>	<b>2572</b>
<b>27300 Retirement Benefits</b>	<b>476,229</b>	<b>518,478</b>	<b>681,977</b>	<b>681921</b>	<b>24</b>	<b>32</b>
<b>27310 Retirement Benefits</b>	<b>476,229</b>	<b>518,478</b>	<b>681,977</b>	<b>681921</b>	<b>24</b>	<b>32</b>
27311 Pensions and Disability Allowance	372,931	389,032	462,316	462,316		
27312 Gratuity	4,278	25,868	71,055	71,001	23	31
27313 Accumulated Leave	39,849	33,809	69,606	69,604	1	1
27314 Medical Facility	58,764	65,616	74,000	74,000		
27315 Deceased Staff Assistance	407	4,153	5,000	5,000		
<b>27200 Scholarships</b>	<b>20,432</b>	<b>10,548</b>	<b>14,746</b>	<b>10659</b>	<b>1547</b>	<b>2540</b>
<b>27210 Scholarships</b>	<b>20,432</b>	<b>10,548</b>	<b>14,746</b>	<b>10659</b>	<b>1547</b>	<b>2540</b>
27211 Scholarships	20,432	10,548	14,746	10,659	1,547	2,540
<b>27100 Social Security</b>	<b>376,161</b>	<b>356,159</b>	<b>433,922</b>	<b>433922</b>	<b>0</b>	<b>0</b>
<b>27110 Social Security</b>	<b>376,161</b>	<b>356,159</b>	<b>433,922</b>	<b>433922</b>	<b>0</b>	<b>0</b>
27111 Conditional Social Security Subsidy	366,140	345,032	421,887	421,887		
27112 Other Unconditional Social Assistance	10,021	11,127	12,035	12,035		
<b>25000 Subsidies</b>	<b>10,564</b>	<b>9,125</b>	<b>8,363</b>	<b>7487</b>	<b>840</b>	<b>36</b>
<b>25200 Subsidies to Private Enterprises</b>	<b>4,214</b>	<b>1,636</b>	<b>542</b>	<b>519</b>	<b>0</b>	<b>23</b>
<b>25220 Subsidies to Financial Enterprise</b>		<b>5</b>		<b>0</b>	<b>0</b>	<b>0</b>
25221 Operating Subsidies to Financial Private Enterprises		5				
<b>25210 Subsidies to Non-Financial Enter</b>	<b>4,214</b>	<b>1,631</b>	<b>542</b>	<b>519</b>	<b>0</b>	<b>23</b>
25211 Operating Subsidies to Non-Financial Private Enterprises	1,945	174	42	19		23

Heading		2016/17 Actual	2017/18	2018/19 Estimate	Source		
					GON	Grant	Loan
25212	Capital Subsidies to Non-Financial Private Enterprises	2,269	1,457	500	500		
<b>25100</b>	<b>Subsidies to Public Corporations</b>	<b>6,350</b>	<b>7,489</b>	<b>7,821</b>	<b>6968</b>	<b>840</b>	<b>13</b>
<b>25110</b>	<b>Operating Subsidy - Non-Financial</b>	<b>6,350</b>	<b>7,489</b>	<b>7,821</b>	<b>6968</b>	<b>840</b>	<b>13</b>
25111	Operating Subsidy - Non-Financial Corporations	4,465	5,373	5,608	4,755	840	13
25112	Capital Subsidy - Non-Financial Corporations	1,885	2,116	2,213	2,213		
<b>22000</b>	<b>Use of goods and services</b>	<b>571,299</b>	<b>799,043</b>	<b>867,935</b>	<b>724908</b>	<b>98655</b>	<b>44372</b>
<b>22400</b>	<b>Consultancy and Other Services fee</b>	<b>74,087</b>	<b>93,002</b>	<b>136,576</b>	<b>79669</b>	<b>36819</b>	<b>20088</b>
<b>22410</b>	<b>Consultancy and Other Services fee</b>	<b>74,087</b>	<b>93,002</b>	<b>136,576</b>	<b>79669</b>	<b>36819</b>	<b>20088</b>
22411	Consultancy and Services Expenses	27,319	41,312	92,008	36,887	35,568	19,553
22412	Other Services fee	46,768	51,690	44,568	42,782	1,251	535
<b>22700</b>	<b>Miscellaneous</b>	<b>69,428</b>	<b>119,976</b>	<b>13,285</b>	<b>12919</b>	<b>179</b>	<b>187</b>
<b>22710</b>	<b>Miscellaneous</b>	<b>69,428</b>	<b>119,976</b>	<b>13,285</b>	<b>12919</b>	<b>179</b>	<b>187</b>
22711	Miscellaneous	69,428	119,976	13,285	12,919	179	187
<b>22600</b>	<b>Monitoring, Evaluation &amp; Travelling Expenses</b>	<b>40,829</b>	<b>55,649</b>	<b>27,188</b>	<b>24233</b>	<b>2530</b>	<b>425</b>
<b>22610</b>	<b>Monitoring, Evaluation &amp; Travelling Expenses</b>	<b>40,829</b>	<b>55,649</b>	<b>27,188</b>	<b>24233</b>	<b>2530</b>	<b>425</b>
22611	Monitoring & Evaluation Expenses	18,010	18,110	12,563	10,646	1,558	359
22612	Travelling Expenses	21,999	36,082	13,720	12,682	972	66
22613	Travelling Expenses of VIPs & Delegations	447	1,100	685	685		
22614	Other Travelling Expenses	373	357	220	220		
<b>22300</b>	<b>Offices Materials &amp; Services</b>	<b>47,917</b>	<b>49,989</b>	<b>46,950</b>	<b>44717</b>	<b>950</b>	<b>1283</b>
<b>22310</b>	<b>Office Materials &amp; Services</b>	<b>43,134</b>	<b>36,800</b>	<b>37,756</b>	<b>35561</b>	<b>920</b>	<b>1275</b>
22311	General Office Expenses	39,303	33,096	33,921	31,779	888	1,254
22312	Feedds for Animals & Birds	1,318	1,356	1,686	1,686		
22313	Books and Materials	330	411	431	417	10	4
22314	Fuel and Oil - For Administrative Purposes	2,183	1,937	1,718	1,679	22	17
<b>22320</b>	<b>Repair and Maintenance of Public Property</b>	<b>4,783</b>	<b>13,189</b>	<b>9,194</b>	<b>9156</b>	<b>30</b>	<b>8</b>
22321	Repair and Maintenance of Public Property	4,783	13,189	9,194	9,156	30	8
<b>22200</b>	<b>Operation &amp; Maintenance of Capital Assets</b>	<b>47,146</b>	<b>56,982</b>	<b>56,818</b>	<b>55819</b>	<b>567</b>	<b>432</b>
<b>22210</b>	<b>Operation &amp; Maintenance of Capital Assets</b>	<b>47,146</b>	<b>56,982</b>	<b>56,818</b>	<b>55819</b>	<b>567</b>	<b>432</b>
22211	Fuel and Oil - Vehicles	25,266	29,881	27,191	26,702	282	207
22212	Operation & Maintenance	19,135	23,175	25,207	24,790	232	185
22213	Insurance	2,745	3,926	4,420	4,327	53	40
<b>22500</b>	<b>Program Expenses</b>	<b>246,609</b>	<b>271,351</b>	<b>219,443</b>	<b>152184</b>	<b>45786</b>	<b>21473</b>
<b>22510</b>	<b>Consultancy and Other Services fee</b>	<b>45,675</b>	<b>50,076</b>	<b>37,991</b>	<b>16313</b>	<b>7512</b>	<b>14166</b>
22511	Employee Training	10,206	11,575	12,280	9,205	2,725	350
22512	Skill Development and Awareness Training Program	35,469	38,501	25,711	7,108	4,787	13,816
<b>22530</b>	<b>Medicines</b>	<b>42,411</b>	<b>40,633</b>	<b>39,120</b>	<b>19541</b>	<b>19579</b>	<b>0</b>
22531	Medicine Purchases	42,411	40,633	39,120	19,541	19,579	

Heading		2016/17 Actual	2017/18	2018/19 Estimate	Source		
					GON	Grant	Loan
<b>22520</b>	<b>Production Materials and Program</b>	<b>158,523</b>	<b>180,642</b>	<b>142,332</b>	<b>116330</b>	<b>18695</b>	<b>7307</b>
22521	Production Materials/Services	9,793	9,656	9,491	8,981	37	473
22522	Program Expenses	145,678	159,336	128,700	103,915	17,951	6,834
22529	Other Program Expenses	3,052	11,650	4,141	3,434	707	
<b>22900</b>	<b>Recurrent Contingencies</b>		<b>93,436</b>	<b>316,183</b>	<b>305049</b>	<b>11134</b>	<b>0</b>
<b>22910</b>	<b>Recurrent Contingencies</b>		<b>93,436</b>	<b>316,183</b>	<b>305049</b>	<b>11134</b>	<b>0</b>
22911	Recurrent Contingencies		93,436	316,183	305,049	11,134	
<b>22100</b>	<b>Rent &amp; Services</b>	<b>45,283</b>	<b>58,658</b>	<b>51,492</b>	<b>50318</b>	<b>690</b>	<b>484</b>
<b>22120</b>	<b>Rent</b>	<b>25,107</b>	<b>32,051</b>	<b>22,639</b>	<b>21850</b>	<b>500</b>	<b>289</b>
22121	House Rent	18,051	19,131	21,079	20,437	411	231
22122	Other Rent	7,056	12,920	1,560	1,413	89	58
<b>22110</b>	<b>Utilities</b>	<b>20,176</b>	<b>26,607</b>	<b>28,853</b>	<b>28468</b>	<b>190</b>	<b>195</b>
22111	Water and Electricity	13,247	17,831	19,870	19,739	66	65
22112	Communication	6,929	8,776	8,983	8,729	124	130
<b>Capital Expenditure</b>		<b>2,087,494</b>	<b>2,386,624</b>	<b>3,139,982</b>	<b>1805236</b>	<b>256072</b>	<b>1078674</b>
<b>29000</b>	<b>Capital Expenditure</b>	<b>2,087,494</b>	<b>2,386,624</b>	<b>3,139,982</b>	<b>1805236</b>	<b>256072</b>	<b>1078674</b>
<b>29200</b>	<b>Building</b>	<b>248,861</b>	<b>457,452</b>	<b>699,091</b>	<b>322482</b>	<b>104044</b>	<b>272565</b>
<b>29210</b>	<b>Building - Purchase</b>		<b>15,145</b>	<b>400</b>	<b>400</b>	<b>0</b>	<b>0</b>
29211	Building Purchase		15,145	400	400		
<b>29220</b>	<b>Building Construction</b>	<b>243,643</b>	<b>436,229</b>	<b>691,169</b>	<b>316124</b>	<b>104044</b>	<b>271001</b>
29221	Building Construction	243,643	436,229	691,169	316,124	104,044	271,001
<b>29230</b>	<b>Capital Formation - Building</b>	<b>5,218</b>	<b>6,078</b>	<b>7,522</b>	<b>5958</b>	<b>0</b>	<b>1564</b>
29231	Capital Formation - Building	5,218	6,078	7,522	5,958		1,564
<b>29800</b>	<b>Capital Contingencies</b>		<b>3,493</b>	<b>94,313</b>	<b>94313</b>	<b>0</b>	<b>0</b>
<b>29810</b>	<b>Capital Contingencies</b>		<b>3,493</b>	<b>94,313</b>	<b>94313</b>	<b>0</b>	<b>0</b>
29811	Capital Contingencies		3,493	94,313	94,313		
<b>29700</b>	<b>Capital Research &amp; Consultancy</b>	<b>80,782</b>	<b>103,092</b>	<b>151,946</b>	<b>58442</b>	<b>32688</b>	<b>60816</b>
<b>29710</b>	<b>Capital Research &amp; Consultancy</b>	<b>80,782</b>	<b>103,092</b>	<b>151,946</b>	<b>58442</b>	<b>32688</b>	<b>60816</b>
29711	Capital Research & Consultancy	76,867	93,457	139,143	53,278	26,115	59,750
29712	Software Development and Purchase	3,915	9,635	12,803	5,164	6,573	1,066
<b>29600</b>	<b>Civil Works</b>	<b>1,514,565</b>	<b>1,475,003</b>	<b>1,702,852</b>	<b>882858</b>	<b>107606</b>	<b>712388</b>
<b>29620</b>	<b>Capital Formation - Civil Works</b>	<b>79,795</b>	<b>69,030</b>	<b>20,219</b>	<b>17031</b>	<b>871</b>	<b>2317</b>
29621	Capital Formation	79,795	69,030	20,219	17,031	871	2,317
<b>29610</b>	<b>Civil Works - Construction</b>	<b>1,434,770</b>	<b>1,405,973</b>	<b>1,682,633</b>	<b>865827</b>	<b>106735</b>	<b>710071</b>
29611	Civil Works - Construction	1,434,770	1,405,973	1,682,633	865,827	106,735	710,071
<b>29300</b>	<b>Furniture &amp; Fittings</b>	<b>11,182</b>	<b>14,784</b>	<b>14,762</b>	<b>9011</b>	<b>299</b>	<b>5452</b>
<b>29310</b>	<b>Furniture &amp; Fittings</b>	<b>11,182</b>	<b>14,784</b>	<b>14,762</b>	<b>9011</b>	<b>299</b>	<b>5452</b>
29311	Furniture & Fixtures	11,182	14,784	14,762	9,011	299	5,452
<b>29100</b>	<b>Land</b>	<b>87,929</b>	<b>176,645</b>	<b>321,662</b>	<b>311758</b>	<b>0</b>	<b>9904</b>
<b>29110</b>	<b>Land Acquisition</b>	<b>87,929</b>	<b>176,645</b>	<b>321,662</b>	<b>311758</b>	<b>0</b>	<b>9904</b>
29111	Land Acquisition	87,929	176,645	321,662	311,758		9,904

Heading	2016/17 Actual	2017/18	2018/19 Estimate	Source		
				GON	Grant	Loan
<b>29500 Plant &amp; Machinery</b>	<b>77,043</b>	<b>102,154</b>	<b>140,930</b>	<b>115585</b>	<b>10006</b>	<b>15339</b>
<b>29510 Plant &amp; Machinery</b>	<b>77,043</b>	<b>102,154</b>	<b>140,930</b>	<b>115585</b>	<b>10006</b>	<b>15339</b>
29511 Plant & Machinery	77,043	102,154	140,930	115,585	10,006	15,339
<b>29400 Vehicles</b>	<b>67,132</b>	<b>54,001</b>	<b>14,426</b>	<b>10787</b>	<b>1429</b>	<b>2210</b>
<b>29410 Vehicles</b>	<b>67,132</b>	<b>54,001</b>	<b>14,426</b>	<b>10787</b>	<b>1429</b>	<b>2210</b>
29411 Vehicles	67,132	54,001	14,426	10,787	1,429	2,210
<b>Finance</b>	<b>1,098,834</b>	<b>1,082,611</b>	<b>1,557,160</b>	<b>945480</b>	<b>33796</b>	<b>577884</b>
<b>31000 Fiscal Policy (L-R)</b>	<b>486,186</b>	<b>578,644</b>	<b>970,518</b>	<b>358838</b>	<b>33796</b>	<b>577884</b>
<b>31100 Net Internal Loan</b>	<b>289,109</b>	<b>160,547</b>	<b>389,713</b>	<b>88058</b>	<b>10000</b>	<b>291655</b>
<b>31110 Internal Loan</b>	<b>289,109</b>	<b>160,547</b>	<b>389,713</b>	<b>88058</b>	<b>10000</b>	<b>291655</b>
31111 Internal Loan to Corporations	289,109	160,547	389,713	88,058	10,000	291,655
<b>31200 Net Investment</b>	<b>197,077</b>	<b>418,097</b>	<b>580,805</b>	<b>270780</b>	<b>23796</b>	<b>286229</b>
<b>31210 Domestic Share Investments</b>	<b>168,746</b>	<b>381,919</b>	<b>579,105</b>	<b>269080</b>	<b>23796</b>	<b>286229</b>
31211 Share Investments- Corporations	168,746	381,919	579,105	269,080	23,796	286,229
<b>31220 Foreign Share Investments</b>	<b>28,331</b>	<b>36,178</b>	<b>1,700</b>	<b>1700</b>	<b>0</b>	<b>0</b>
31221 Foreign Share Investments	28,331	36,178	1,700	1,700		
<b>32000 Liquidity</b>	<b>612,648</b>	<b>503,967</b>	<b>586,642</b>	<b>586642</b>	<b>0</b>	<b>0</b>
<b>32200 Domestic Net Borrowing</b>	<b>385,614</b>	<b>201,387</b>	<b>350,645</b>	<b>350645</b>	<b>0</b>	<b>0</b>
<b>32210 Domestic Amortization</b>	<b>385,614</b>	<b>201,387</b>	<b>350,645</b>	<b>350645</b>	<b>0</b>	<b>0</b>
32211 Domestic Amortization	385,614	201,387	350,645	350,645		
<b>32100 External - Net Borrowing</b>	<b>227,034</b>	<b>302,580</b>	<b>235,997</b>	<b>235997</b>	<b>0</b>	<b>0</b>
<b>32110 External Amortizations</b>	<b>227,034</b>	<b>302,580</b>	<b>235,997</b>	<b>235997</b>	<b>0</b>	<b>0</b>
32111 External Amortization	227,034	302,580	235,997	235,997		
<b>Total Expenditure</b>	<b>8,372,471</b>	<b>10,465,098</b>	<b>13,151,617</b>	<b>10,033,180</b>	<b>588,155</b>	<b>2,530,282</b>



## Administrative Expenditure Estimates (Including Financing)

Annex - 7  
(Rs. in '00000')

Fiscal Year 2018/19

Heading	2016/17	2017/18	2018/19	Source		
	Actual	Revised	Estimate	GON	Grant	Loan
<b>Head of State</b>	<b>2,875</b>	<b>1,870</b>	<b>2,634</b>	<b>2,634</b>		
<b>President</b>	<b>2,500</b>	<b>1,486</b>	<b>2,256</b>	<b>2,256</b>		
Recurrent	1,249	1,199	1,181	1,181		
Capital	1,251	287	1,075	1,075		
<b>Deputy President</b>	<b>375</b>	<b>384</b>	<b>378</b>			
Recurrent	336	322	342	342		
Capital	39	62	36	36		
<b>Constitutional Body</b>	<b>136,208</b>	<b>186,964</b>	<b>96,061</b>			
<b>Federal Parliament</b>	<b>15,153</b>	<b>14,493</b>	<b>12,398</b>			
Recurrent	14,152	13,610	12,257	12,257		
Capital	1,001	883	141	141		
<b>Courts</b>	<b>41,979</b>	<b>43,978</b>	<b>45,032</b>			
Recurrent	33,882	35,763	36,132	36,132		
Capital	8,097	8,215	8,900	8,900		
<b>Commission for Investigation of Abuse of Authority</b>	<b>8,523</b>	<b>9,773</b>	<b>7,833</b>			
Recurrent	5,585	7,164	5,096	5,096		
Capital	2,938	2,609	2,737	2,737		
<b>Office of the Auditor General</b>	<b>3,882</b>	<b>5,325</b>	<b>8,012</b>			
Recurrent	3,283	3,488	4,547	4,547		
Capital	599	1,837	3,465	3,465		
<b>Public Service Commission</b>	<b>6,738</b>	<b>6,111</b>	<b>7,518</b>			
Recurrent	5,920	5,543	6,841	6,841		
Capital	818	568	677	677		
<b>Election Commission</b>	<b>57,606</b>	<b>102,692</b>	<b>5,223</b>	<b>5,223</b>		
Recurrent	56,930	98,041	4,616	4,616		
Capital	676	4,651	607	607		
<b>National Human Rights Commission</b>	<b>1,708</b>	<b>1,863</b>	<b>2,051</b>	<b>2,051</b>		
Recurrent	1,501	1,717	2,019	2,019		
Capital	207	146	32	32		
<b>Council of Justice</b>	<b>619</b>	<b>627</b>	<b>523</b>			
Recurrent	532	550	495	495		
Capital	87	77	28	28		
<b>National Natural Resources and Fiscal Commission</b>		<b>815</b>	<b>924</b>			
Recurrent		329	749	749		
Capital		486	175	175		
<b>National Women Commission</b>			<b>1,215</b>			
Recurrent			1,144	382	822	762
Capital			71	10		61
<b>National Dalit Commission</b>			<b>401</b>			
Recurrent			278	278		
Capital			123	123		
<b>National Inclusion Commission</b>			<b>401</b>			
Recurrent			278	278		
Capital			123	123		
<b>Indigenous Nationalities Commission</b>			<b>401</b>			
				401		

Heading	2016/17	2017/18	2018/19	Source		
	Actual	Revised	Estimate	GON	Grant	Loan
Recurrent			278	278		
Capital			123	123		
<b>Madhesi Commission</b>			<b>401</b>			
Recurrent			278	278		
Capital			123	123		
<b>Tharu Commission</b>			<b>401</b>			
Recurrent			278	278		
Capital			123	123		
<b>Muslim Commission</b>			<b>401</b>			
Recurrent			278	278		
Capital			123	123		
<b>Chief of State</b>		<b>1,287</b>	<b>2,926</b>	<b>2,926</b>		
Recurrent		928	2,303	2,303		
Capital		359	623	623		
<b>Ministry</b>	<b>6,649,631</b>	<b>5,759,121</b>	<b>6,852,285</b>			
<b>Prime Minister and Council of Minister's Office</b>	<b>558,823</b>	<b>1,009,637</b>	<b>1,562,862</b>	<b>1,562,862</b>	<b>1,562,862</b>	<b>1,562,862</b>
Recurrent	432,707	597,036	973,965	309,086	52,553	612,326
Capital	126,116	412,601	588,897	228,556	85,743	274,598
<b>Ministry of Finance</b>	<b>55,237</b>	<b>86,352</b>	<b>192,828</b>			
Recurrent	40,915	74,369	125,470	125,470	27,909	0,000
Capital	14,322	11,983	67,358	26,878	32,498	7,982
<b>Ministry of Industry</b>	<b>51,936</b>	<b>83,470</b>	<b>72,984</b>		<b>6,997</b>	
Recurrent	35,097	43,311	24,945	24,067	868	7,911
Capital	16,839	40,159	48,039	34,009	6,129	7,901
<b>Ministry of Energy</b>	<b>458,832</b>	<b>439,220</b>	<b>472,135</b>			
Recurrent	64,354	67,215	50,859	30,916	18,142	7,801
Capital	316,205	338,887	404,539	329,538	14,670	60,331
Finance	78,273	33,118	16,737	6,737		10,000
<b>Ministry of Law, Justice and Parliamentary Affairs</b>	<b>1,935</b>	<b>1,820</b>	<b>5,081</b>	<b>3,286</b>	<b>1,795</b>	
Recurrent	1,840	1,737	5,039	3,262	1,777	
Capital	95	83	42	24	18	
<b>Ministry of Agriculture Development</b>	<b>347,537</b>	<b>303,592</b>	<b>337,121</b>			
Recurrent	291,819	252,481	299,336	270,714	21,965	6,657
Capital	55,718	51,111	37,785	29,440	914	7,431
<b>Ministry of drinking and sanitation</b>	<b>227,385</b>	<b>176,798</b>	<b>179,454</b>		<b>8,363</b>	
Recurrent	12,021	13,042	6,665	4,969	324	1,372
Capital	215,364	163,756	172,789	83,952	8,039	80,798
<b>Ministry of Home</b>	<b>552,683</b>	<b>518,405</b>	<b>543,144</b>			
Recurrent	517,339	467,141	473,321	473,218	103	
Capital	35,344	51,264	69,823	39,268	30,555	
<b>Ministry of Culture, Tourism and Civil Aviation</b>	<b>49,121</b>	<b>41,717</b>	<b>40,574</b>		<b>4,096</b>	
Recurrent	36,323	31,462	28,438	24,428	4,010	
Capital	12,798	10,255	12,136	12,050	86	
<b>Ministry of Foreign Affairs</b>	<b>38,942</b>	<b>53,461</b>	<b>52,364</b>			
Recurrent	34,887	29,670	36,044	36,044		

Heading	2016/17	2017/18	2018/19	Source		
	Actual	Revised	Estimate	GON	Grant	Loan
Capital	4,055	23,791	16,320	16,320		
<b>Ministry of Forestry and Soil Conservation</b>	<b>132,003</b>	<b>128,074</b>	<b>145,205</b>	<b>111,242</b>	<b>21,000</b>	<b>0,963</b>
Recurrent	85,420	89,216	103,046	91,678	11,189	179
Capital	46,583	38,858	42,159	19,634	12,904	9,621
<b>Ministry of Physical Infrastructure and Transport</b>	<b>778,386</b>	<b>765,500</b>	<b>1,014,078</b>	<b>400,604</b>	<b>27,062</b>	<b>476,424</b>
Recurrent	61,064	58,597	76,796	76,796		
Capital	717,322	706,903	937,282	422,895	37,963	476,424
<b>Ministry of Women, Children &amp; Social Welfare</b>	<b>21,852</b>	<b>18,003</b>	<b>9,398</b>	<b>5,947</b>	<b>3,451</b>	
Recurrent	19,826	16,206	9,273	5,822	3,451	
Capital	2,026	1,797	125	125		
<b>Ministry of Youth and Sports</b>	<b>30,573</b>	<b>20,044</b>	<b>37,554</b>	<b>27,554</b>		
Recurrent	22,501	19,899	15,157	15,157		
Capital	8,072	145	22,397	22,397		
<b>Ministry of Defence</b>	<b>431,886</b>	<b>414,967</b>	<b>451,082</b>	<b>451,082</b>		
Recurrent	359,593	332,926	383,241	383,241		
Capital	72,293	82,041	67,841	67,841		
<b>Ministry of Urban Development</b>	<b>155,449</b>	<b>247,667</b>	<b>216,555</b>		<b>8,029</b>	
Recurrent	45,791	67,445	45,554	25,515	6,261	100,600
Capital	109,658	180,222	171,001	73,312	1,768	95,921
<b>Ministry of Peace &amp; Reconstruction</b>	<b>97,887</b>	<b>14,450</b>				
Recurrent	78,824	7,906				
Capital	19,063	6,544				
<b>Ministry of Education</b>	<b>1,094,447</b>	<b>458,556</b>	<b>465,364</b>	<b>407,504</b>	<b>22,120</b>	<b>25,721</b>
Recurrent	1,091,006	455,377	462,062	404,244	22,118	35,700
Capital	3,441	3,179	3,302	3,260	21	21
<b>Ministry of Communications and Information Technology</b>	<b>50,129</b>	<b>48,413</b>	<b>56,458</b>	<b>56,458</b>		
Recurrent	41,798	38,075	43,264	43,264		
Capital	8,331	10,338	13,194	13,194		
<b>Ministry of Federal Affairs and General Administration</b>	<b>1,106,201</b>	<b>665,090</b>	<b>611,367</b>	<b>560,044</b>	<b>47,760</b>	<b>22,607</b>
Recurrent	879,378	478,164	535,982	514,646	6,235	15,101
Capital	226,823	186,926	75,385	55,265	11,524	8,596
<b>Ministry of Health and Population</b>	<b>391,223</b>	<b>244,202</b>	<b>340,823</b>	<b>222,516</b>	<b>42,710</b>	<b>75,598</b>
Recurrent	332,723	208,410	255,112	198,959	29,615	26,538
Capital	58,500	35,792	85,711	23,557	13,104	49,050
<b>Ministry of Labour, Employment and Social Security</b>	<b>9,545</b>	<b>8,837</b>	<b>39,328</b>	<b>20,122</b>	<b>1,195</b>	
Recurrent	8,197	7,228	37,254	36,134	1,120	
Capital	1,348	1,609	2,074	1,999	75	
<b>National Planning Commission Secretariat</b>	<b>7,619</b>	<b>10,846</b>	<b>6,526</b>	<b>6,430</b>		
Recurrent	6,944	10,231	6,278	6,182	96	
Capital	675	615	248	248		
<b>MOF Financing &amp; Debt Service</b>	<b>1,120,798</b>	<b>1,305,228</b>	<b>1,805,035</b>	<b>1,202,255</b>	<b>22,706</b>	<b>567,084</b>
<b>MOF Policy Financing</b>	<b>407,913</b>	<b>521,101</b>	<b>953,781</b>	<b>352,101</b>	<b>33,796</b>	<b>567,084</b>
Finance	407,913	521,101	953,781	352,101	33,796	567,084
<b>MOF Domestic Debt Service</b>	<b>453,216</b>	<b>419,298</b>	<b>571,901</b>	<b>571,901</b>		

Heading	2016/17	2017/18	2018/19	Source		
	Actual	Revised	Estimate	GON	Grant	Loan
Recurrent	67,602	217,911	221,256	221,256		
Finance	385,614	201,387	350,645	350,645		
<b>MOF External Debt Service (Multilateral)</b>	<b>224,349</b>	<b>324,751</b>	<b>238,582</b>	<b>238,582</b>		
Recurrent	28,837	33,034	38,389	38,389		
Finance	195,512	291,717	200,193	200,193		
<b>MOF External Debt Service (Bilateral)</b>	<b>35,320</b>	<b>40,078</b>	<b>40,771</b>	<b>40,771</b>		
Recurrent	3,798	4,790	4,967	4,967		
Finance	31,522	35,288	35,804	35,804		
<b>MOF - Miscellaneous</b>	<b>462,484</b>	<b>680,578</b>	<b>1,310,730</b>	<b>1,310,730</b>		
<b>MOF Staff Benefits and Retirement Benefits</b>	<b>379,918</b>	<b>505,130</b>	<b>610,000</b>	<b>610,000</b>		
Recurrent	379,918	505,130	610,000	610,000		
<b>MOF Miscellaneous</b>	<b>82,566</b>	<b>175,448</b>	<b>700,730</b>	<b>700,730</b>		
Recurrent	82,251	174,113	418,500	418,500		
Capital	315	1,335	282,230	282,230		
<b>State</b>		<b>75,617</b>	<b>1,134,341</b>	<b>975,568</b>	<b>25,698</b>	<b>123,075</b>
<b>State</b>		<b>75,617</b>	<b>1,134,341</b>	<b>975,568</b>	<b>25,698</b>	<b>123,075</b>
Recurrent		69,737	1,134,341	975,568	35,698	123,075
Capital		5,880				
<b>Local level</b>		<b>2,455,617</b>	<b>1,950,531</b>	<b>1,860,271</b>	<b>54,091</b>	<b>36,169</b>
<b>Local Level</b>		<b>2,455,617</b>	<b>1,950,531</b>	<b>1,860,271</b>	<b>54,091</b>	<b>36,169</b>
Recurrent		2,455,617	1,950,531	1,860,271	54,091	36,169
<b>Total Expenditure</b>	<b>8,371,996</b>	<b>10,464,995</b>	<b>13,151,617</b>	<b>10,022,190</b>	<b>598,155</b>	<b>2,520,282</b>

# Gender Responsive Budget (Including Financing), Fiscal Year 2018/19

Annex-8  
(Rs. in '00000)

Heading	Directly Supportive	Indirectly Supportive	Neutral	Total	
101	President	0	0	22,56	22,56
102	Deputy President	0	0	3,78	3,78
202	Federal Parliament	0	0	1,23,98	1,23,98
204	Courts	0	0	4,50,32	4,50,32
206	Commission for Investigation of Abuse of Authority	0	0	78,33	78,33
208	Office of the Auditor General	0	0	80,12	80,12
210	Public Service Commission	36,61	0	38,57	75,18
212	Election Commission	0	0	52,23	52,23
214	National Human Rights Commission	20,51	0	0	20,51
218	Council of Justice	0	0	5,23	5,23
220	National Natural Resources and Fiscal Commission	0	0	9,24	9,24
222	National Women Commission	12,15	0	0	12,15
224	National Dalit Commission	0	4,01	0	4,01
226	National Inclusion Commission	0	4,01	0	4,01
228	Indigenous Nationalities Commission	0	4,01	0	4,01
230	Madhesi Commission	0	4,01	0	4,01
232	Tharu Commission	0	4,01	0	4,01
234	Muslim Commission	0	4,01	0	4,01
250	Chief of State	0	0	29,26	29,26
301	Prime Minister and Council of Minister's Office	1,52,46,71	0	3,81,91	1,56,28,62
305	Ministry of Finance	0	21,16	19,07,12	19,28,28
307	Ministry of Industry	3,28,71	1,97,68	5,18,53	10,44,92
308	Ministry of Energy	30,15,07	23,56,16	2,56,31	56,27,54
311	Ministry of Law, Justice and Parliamentary Affairs	0	2,83	47,98	50,81
312	Ministry of Agriculture Development	11,76,55	22,68,86	5,68,64	40,14,05
313	Ministry of drinking and sanitation	8,29,46	14,84,07	92,22	24,05,75
314	Ministry of Home	3,54	32,72,07	21,55,83	54,31,44
325	Ministry of Culture, Tourism and Civil Aviation	2,66,62	7,70	2,46,02	5,20,34
326	Ministry of Foreign Affairs	0	10,54	5,13,10	5,23,64
327	Ministry of Livestock Development	0	3,60	0	3,60
329	Ministry of Forestry and Soil Conservation	4,21,74	10,70,67	1,66,34	16,58,75
337	Ministry of Physical Infrastructure and Transport	7,72,37	74,33,87	27,32,13	1,09,38,37
340	Ministry of Women, Children & Social Welfare	1,40,23	47,89	0	1,88,12
343	Ministry of Youth and Sports	0	3,95,05	23,90	4,18,95
345	Ministry of Defence	0	43,80,30	1,30,52	45,10,82
347	Ministry of Urban Development	10,92,78	19,07,01	3,38,10	33,37,89
350	Ministry of Education	1,00,29,56	33,87,66	33,65	1,34,50,87
358	Ministry of Communications and Information Technology	0	1,97,97	3,66,61	5,64,58
365	Ministry of Federal Affairs and General Administration	8,22,36	62,10,61	4,03,91	74,36,88
370	Ministry of Health and Population	30,40,57	26,01,40	0	56,41,97
371	Ministry of Labour, Employment and Social Security	30,73	87,59	3,11,07	4,29,39
391	National Planning Commission Secretariat	0	31,49	33,77	65,26
501	MOF Policy Financing	0	59,69,93	35,67,88	95,37,81
502	MOF Domestic Debt Service	0	0	57,19,01	57,19,01
503	MOF External Debt Service (Multilateral)	0	0	23,85,82	23,85,82
504	MOF External Debt Service (Bilateral)	0	0	4,07,71	4,07,71
601	MOF Staff Benefits and Retirement Benefits	0	9,50,00	51,50,00	61,00,00

Heading		Directly Supportive	Indirectly Supportive	Neutral	Total
602	MOF Miscellaneous	0	7,60,00	62,47,30	70,07,30
701	State (Fiscal Equalization Grant )	50,29,86	0	0	50,29,86
801	Local Level (Fiscal Equalization Grant )	85,20,87	0	0	85,20,87
<b>Grand Total</b>		<b>5,08,37,00</b>	<b>4,50,80,17</b>	<b>3,55,99,00</b>	<b>13,15,16,17</b>

Code	Gender Responsive	Amount	Percent
1	Directly	5,08,37,00	38.65
2	Indirectly	4,50,80,17	34.28
3	Neutral	3,55,99,00	27.07

**Note : Gender Responsive Budget Classifications**

Basis of classification for Gender Responsive Budget are as follows:

- a) 50 orercent or more budget directly beneficial for women- Directly Responsive
- b) 20 or more and less than 50 percent pf budget directly beneficial for women - Indirect Responsive
- c) Less than 20 percent of budget directly beneficial for women - Neutral

Following indicators are used to assess the percentage above.

S.No.	Indicators	Percentage
1	Women Partcipation in formulation and implementation of Program	20
2	Women Capacity Development	20
3	Women's share in benefir	30
4	Support in employment and income generating to women	20
5	Quality reform in time consumption & minimization in of work to women	10
Total		100

# Prioritization of Budget (Including Financing)

**Fiscal Year - 2018/19**

Annex 9

(Rs. in '00000')

Heading	1st Priority		2nd Priority		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
101 President	1,181	1,075	0	0	2,256
102 Deputy President	342	36	0	0	378
202 Federal Parliament	12,257	141	0	0	12,398
204 Courts	35,082	8,898	1,050	2	45,032
206 Commission for Investigation of Abuse of Authority	5,096	2,737	0	0	7,833
208 Office of the Auditor General	4,547	3,465	0	0	8,012
210 Public Service Commission	6,841	677	0	0	7,518
212 Election Commission	4,616	607	0	0	5,223
214 National Human Rights Commission	2,019	32	0	0	2,051
218 Council of Justice	495	28	0	0	523
220 National Natural Resources and Fiscal Commission	749	175	0	0	924
222 National Women Commission	1,144	71	0	0	1,215
224 National Dalit Commission	278	123	0	0	401
226 National Inclusion Commission	278	123	0	0	401
228 Indigenous Nationalities Commission	278	123	0	0	401
230 Madhesi Commission	278	123	0	0	401
232 Tharu Commission	278	123	0	0	401
234 Muslim Commission	278	123	0	0	401
250 Chief of State	2,303	623	0	0	2,926
301 Prime Minister and Council of Minister's Office	973,965	588,897	0	0	1,562,862
305 Ministry of Finance	123,508	67,358	1,962	0	192,828
307 Ministry of Industry	56,304	48,032	149	7	104,492
308 Ministry of Energy	140,463	417,789	1,015	3,487	562,754
311 Ministry of Law, Justice and Parliamentary Affairs	4,765	33	274	9	5,081
312 Ministry of Agriculture Development	357,072	37,504	6,548	281	401,405
313 Ministry of drinking and sanitation	67,106	145,909	680	26,880	240,575
314 Ministry of Home	468,681	68,545	4,640	1,278	543,144
325 Ministry of Culture, Tourism and Civil Aviation	29,876	12,026	10,022	110	52,034
326 Ministry of Foreign Affairs	34,636	15,843	1,408	477	52,364
327 Ministry of Livestock Development	360	0	0	0	360
329 Ministry of Forestry and Soil Conservation	89,252	40,614	34,464	1,545	165,875
337 Ministry of Physical Infrastructure and Transport	152,789	867,447	3,766	69,835	1,093,837
340 Ministry of Women, Children & Social Welfare	17,749	125	938	0	18,812
343 Ministry of Youth and Sports	19,498	22,397	0	0	41,895
345 Ministry of Defence	373,208	65,639	10,033	2,202	451,082
347 Ministry of Urban Development	142,508	163,807	20,280	7,194	333,789
350 Ministry of Education	1,182,400	2,062	159,385	1,240	1,345,087
358 Ministry of Communications and Information Technology	37,514	11,931	5,750	1,263	56,458
365 Ministry of Federal Affairs and General Administration	654,070	54,770	14,233	20,615	743,688
370 Ministry of Health and Population	419,733	85,257	58,753	454	564,197
371 Ministry of Labour, Employment and Social Security	39,129	1,997	1,736	77	42,939
391 National Planning Commission Secretariat	5,442	221	836	27	6,526
501 MOF Policy Financing	0	782,581	0	171,200	953,781
502 MOF Domestic Debt Service	221,256	350,645	0	0	571,901
503 MOF External Debt Service (Multilateral)	38,389	200,193	0	0	238,582
504 MOF External Debt Service (Bilateral)	4,967	35,804	0	0	40,771
601 MOF Staff Benefits and Retirement Benefits	610,000	0	0	0	610,000

Heading	1st Priority		2nd Priority		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
602 MOF Miscellaneous	240,500	46,000	178,000	236,230	700,730
701 State	502,986	0	0	0	502,986
801 Local Level	852,087	0	0	0	852,087
<b>Grand Total</b>	<b>7,938,553</b>	<b>4,152,729</b>	<b>515,922</b>	<b>544,413</b>	<b>13,151,617</b>
<b>Priority Total</b>	<b>12,091,282</b>		<b>1,060,335</b>		



# Climate Budget , Fiscal Year 2018/19

Annex - 10  
(Rs. in '00000')

Description	Highly Relevant		Relevant		Neutral		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
	<b>01 GENERAL PUBLIC SERVICE</b>	931	1,246	3,308,893	59,593	1,351,391	
<b>1.1 Executive and legislative organs, financial and fiscal affairs, ex</b>	658	0	0	0	932,288	567,156	1,500,204
101 President	0	0	0	0	1,181	1,075	2,256
102 Deputy President	0	0	0	0	342	36	378
202 Federal Parliament	0	0	0	0	12,257	141	12,398
206 Commission for Investigation of Abuse of Authority	0	0	0	0	5,096	2,737	7,833
208 Office of the Auditor General	0	0	0	0	4,547	3,465	8,012
218 Council of Justice	0	0	0	0	17	0	17
220 National Natural Resources and Fiscal Commission	0	0	0	0	749	175	924
222 National Women Commission	0	0	0	0	1,144	71	1,215
224 National Dalit Commission	0	0	0	0	278	123	401
226 National Inclusion Commission	0	0	0	0	278	123	401
228 Indigenous Nationalities Commission	0	0	0	0	278	123	401
230 Madhesi Commission	0	0	0	0	278	123	401
232 Tharu Commission	0	0	0	0	278	123	401
234 Muslim Commission	0	0	0	0	278	123	401
250 Chief of State	0	0	0	0	2,303	623	2,926
301 Prime Minister and Council of Minister's Office	0	0	0	0	17,939	907	18,846
305 Ministry of Finance	0	0	0	0	46,359	8,282	54,641
313 Ministry of drinking and sanitation	658	102	0	0	0	0	760
326 Ministry of Foreign Affairs	0	0	0	0	34,864	16,255	51,119
343 Ministry of Youth and Sports	0	0	0	0	1,733	19	1,752
347 Ministry of Urban Development	0	0	0	0	591	49	640
365 Ministry of Federal Affairs and General Administration	0	0	0	0	4,642	356	4,998
501 MOF Policy Financing	0	0	0	0	0	39,000	39,000
503 MOF External Debt Service (Multilateral)	0	0	0	0	38,389	200,193	238,582
504 MOF External Debt Service (Bilateral)	0	0	0	0	4,967	35,804	40,771
601 MOF Staff Benefits and Retirement Benefits	0	0	0	0	540,000	0	540,000
602 MOF Miscellaneous	0	0	0	0	213,500	257,230	470,730
<b>1.2 Foreign economic aid</b>	0	9,603	77	9,603	0	0	9,680
308 Ministry of Energy	0	0	77	2,603	0	0	2,680
337 Ministry of Physical Infrastructure and Transport	0	0	0	7,000	0	0	7,000
<b>1.3 General services</b>	0	49,940	20,994	49,940	179,697	44,593	295,224

Description	Highly Relevant		Relevant		Neutral		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
	210 Public Service Commission	0	0	0	0	6,841	
301 Prime Minister and Council of Minister's Office	0	0	0	0	1,497	81	1,578
305 Ministry of Finance	0	0	20,460	49,940	1,599	8,107	80,106
314 Ministry of Home	0	0	0	0	129,473	3,561	133,034
325 Ministry of Culture, Tourism and Civil Aviation	0	0	534	0	5,373	160	6,067
326 Ministry of Foreign Affairs	0	0	0	0	1,180	65	1,245
347 Ministry of Urban Development	0	0	0	0	120	1,800	1,920
365 Ministry of Federal Affairs and General Administration	0	0	0	0	22,336	4,894	27,230
391 National Planning Commission Secretariat	0	0	0	0	6,278	248	6,526
602 MOF Miscellaneous	0	0	0	0	5,000	25,000	30,000
<b>1.4 Basic research</b>	0	0	0	0	41	638	679
308 Ministry of Energy	0	0	0	0	41	638	679
<b>1.5 R General public services</b>	273	50	450	50	93	3	2,013
305 Ministry of Finance	0	0	0	0	93	3	96
347 Ministry of Urban Development	273	1,144	450	50	0	0	1,917
<b>1.6 General public services n.e.c.</b>	0	0	2,500	0	9,261	1,898	13,659
212 Election Commission	0	0	0	0	4,616	607	5,223
214 National Human Rights Commission	0	0	0	0	2,019	32	2,051
314 Ministry of Home	0	0	0	0	1,737	647	2,384
337 Ministry of Physical Infrastructure and Transport	0	0	0	0	139	500	639
365 Ministry of Federal Affairs and General Administration	0	0	2,500	0	750	60	3,310
501 MOF Policy Financing	0	0	0	0	0	52	52
<b>1.7 Public debt transactions</b>	0	0	0	0	221,318	355,825	577,143
305 Ministry of Finance	0	0	0	0	62	180	242
501 MOF Policy Financing	0	0	0	0	0	5,000	5,000
502 MOF Domestic Debt Service	0	0	0	0	221,256	350,645	571,901
<b>1.8 Transfers of a general character between levels of government</b>	0	0	3,284,872	0	8,693	0	3,293,565
365 Ministry of Federal Affairs and General Administration	0	0	0	0	8,693	0	8,693
602 MOF Miscellaneous	0	0	200,000	0	0	0	200,000
701 State	0	0	1,134,341	0	0	0	1,134,341
801 Local Level	0	0	1,950,531	0	0	0	1,950,531
<b>02 DEFENCE</b>	0	0	0	0	378,748	70,537	449,285
<b>2.1 Military defence</b>	0	0	0	0	377,602	69,491	447,093

Description	Highly Relevant			Relevant			Neutral			Total
	Recurrent	Capital and Financing		Recurrent	Capital and Financing		Recurrent	Capital and Financing		
307 Ministry of Industry	0	0	0	0	0	0	1,398	2,150	3,548	
345 Ministry of Defence	0	0	0	0	0	0	376,204	67,341	443,545	
<b>2.2 Civil defence</b>										
314 Ministry of Home	0	0	0	0	0	0	1,114	700	1,814	
<b>2.5 Defence n.e.c.</b>										
347 Ministry of Urban Development	0	0	0	0	0	0	32	346	378	
<b>03 PUBLIC ORDER AND SAFETY</b>										
<b>3.1 Police services</b>										
314 Ministry of Home	0	0	0	0	0	0	298,660	52,325	350,985	
<b>3.2 Fire-protection services</b>										
314 Ministry of Home	0	0	0	0	0	0	144	5	149	
<b>3.3 Law courts</b>										
204 Courts	0	0	0	0	0	0	48,927	11,206	60,133	
218 Council of Justice	0	0	0	0	0	0	36,132	8,900	45,032	
301 Prime Minister and Council of Minister's Office	0	0	0	0	0	0	478	28	506	
311 Ministry of Law, Justice and Parliamentary Affairs	0	0	0	0	0	0	7,152	2,234	9,386	
371 Ministry of Labour, Employment and Social Security	0	0	0	0	0	0	5,039	42	5,081	
<b>3.4 Prisons</b>										
314 Ministry of Home	0	0	0	0	0	0	126	2	128	
<b>3.6 Public order and safety n.e.c.</b>										
301 Prime Minister and Council of Minister's Office	0	0	0	0	0	0	13,510	5,593	19,103	
314 Ministry of Home	0	0	0	0	0	0	13,510	5,593	19,103	
<b>04 ECONOMIC AFFAIRS</b>										
<b>4.1 General economic, commercial and labour affairs</b>										
301 Prime Minister and Council of Minister's Office	53,250	289,218	147,388	147,388	505,696	1,444,258	2,043,825	4,483,635		
307 Ministry of Industry	0	0	107	107	0	949,189	596,920	1,546,216		
371 Ministry of Labour, Employment and Social Security	0	0	0	0	0	934,079	580,563	1,514,642		
<b>4.2 Agriculture, forestry, fishing and hunting</b>										
305 Ministry of Finance	16,691	91,090	146,311	146,311	91,090	281,723	32,227	641,796		
308 Ministry of Energy	0	0	0	0	0	50,000	0	50,000		
312 Ministry of Agriculture Development	1,303	55,015	1,727	1,727	55,766	3,583	3,611	121,005		
329 Ministry of Forestry and Soil Conservation	9,639	1,466	135,159	11,487	11,487	145,631	24,832	328,214		
	5,749	17,273	9,425	9,425	5,837	82,509	3,784	124,577		

Description	Highly Relevant		Relevant		Neutral		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
	501 MOF Policy Financing	0	0	0	18,000	0	
<b>4.3 Fuel and energy</b>	36,223	228,210	35	228,210	3,036	356,507	834,340
307 Ministry of Industry	0	0	0	0	183	1,245	1,428
308 Ministry of Energy	36,223	199,249	35	24	2,853	20,978	259,362
501 MOF Policy Financing	0	11,080	0	228,186	0	334,284	573,550
<b>4.4 Mining, manufacturing and construction</b>	0	0	0	0	1,309	45,392	46,701
307 Ministry of Industry	0	0	0	0	938	287	1,225
337 Ministry of Physical Infrastructure and Transport	0	0	0	0	371	45,105	45,476
<b>4.5 Transport</b>	0	118,096	435	118,096	78,553	925,646	1,122,730
337 Ministry of Physical Infrastructure and Transport	0	0	393	113,271	75,893	771,406	960,963
347 Ministry of Urban Development	0	0	42	4,825	1,274	4,195	10,336
365 Ministry of Federal Affairs and General Administration	0	0	0	0	1,386	55,245	56,631
501 MOF Policy Financing	0	0	0	0	0	94,800	94,800
<b>4.6 Communication</b>	0	0	0	0	40,903	15,388	56,291
358 Ministry of Communications and Information Technology	0	0	0	0	40,903	12,988	53,891
501 MOF Policy Financing	0	0	0	0	0	2,400	2,400
<b>4.7 Other industries</b>	0	68,300	500	68,300	15,726	67,847	152,373
307 Ministry of Industry	0	0	0	0	11,405	30,072	41,477
325 Ministry of Culture, Tourism and Civil Aviation	0	0	500	0	4,321	7,375	12,196
501 MOF Policy Financing	0	0	0	68,300	0	30,400	98,700
<b>4.8 R Economic affairs</b>	336	0	0	0	0	0	5,471
308 Ministry of Energy	336	5,135	0	0	0	0	5,471
<b>4.9 Economic affairs n.e.c.</b>	0	0	0	0	73,819	3,898	77,717
301 Prime Minister and Council of Minister's Office	0	0	0	0	922	52	974
305 Ministry of Finance	0	0	0	0	6,897	846	7,743
365 Ministry of Federal Affairs and General Administration	0	0	0	0	66,000	0	66,000
501 MOF Policy Financing	0	0	0	0	0	3,000	3,000
<b>05 ENVIRONMENTAL PROTECTION</b>	9,720	80,245	10,669	114,578	2,896	1,646	219,754
<b>5.1 Waste management</b>	90	40,223	0	40,223	0	0	40,573
365 Ministry of Federal Affairs and General Administration	90	60	0	0	0	0	150
501 MOF Policy Financing	0	200	0	40,223	0	0	40,423
<b>5.2 Waste water management</b>	0	64,953	249	64,953	0	0	65,202
308 Ministry of Energy	0	0	187	60,787	0	0	60,974

Description	Highly Relevant		Relevant		Neutral		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
	313 Ministry of drinking and sanitation	0	0	62	4,166	0	
<b>5.5 R Environmental protection</b>							
329 Ministry of Forestry and Soil Conservation	130	0	0	0	0	0	42,171
501 MOF Policy Financing	0	41,986	0	0	0	0	185
<b>5.6 Environmental protection n.e.c.</b>							
308 Ministry of Energy	9,500	9,402	10,420	9,402	2,896	1,646	71,808
313 Ministry of drinking and sanitation	3,656	12,666	0	0	767	359	17,448
329 Ministry of Forestry and Soil Conservation	138	1	0	0	0	0	139
347 Ministry of Urban Development	4,378	7,678	855	7,532	0	0	20,443
350 Ministry of Education	1,328	17,599	9,565	1,870	0	0	30,362
358 Ministry of Communications and Information Technology	0	0	0	0	2,005	1,207	3,212
	0	0	0	0	124	80	204
<b>06 HOUSING AND COMMUNITY AMENITIES</b>							
<b>6.1 Housing development</b>							
347 Ministry of Urban Development	3,169	142,266	15,204	48,337	37,261	173,123	419,360
501 MOF Policy Financing	0	1,664	12,778	1,664	18,551	150,430	183,423
<b>6.2 Community development</b>							
308 Ministry of Energy	0	2,925	294	2,925	17,598	9,148	29,965
312 Ministry of Agriculture Development	0	0	71	1,945	0	0	2,016
340 Ministry of Women, Children & Social Welfare	0	0	0	0	2,534	0	2,534
347 Ministry of Urban Development	0	0	0	0	2,957	0	2,957
365 Ministry of Federal Affairs and General Administration	0	0	0	0	550	399	949
<b>6.3 Water supply</b>							
308 Ministry of Energy	0	43,748	2,132	43,748	710	8,512	21,509
313 Ministry of drinking and sanitation	3,169	131,260	2,132	28,748	11,557	8,749	200,537
365 Ministry of Federal Affairs and General Administration	2,965	11,000	0	12,500	0	0	2,500
501 MOF Policy Financing	204	6	0	0	0	0	174,327
<b>6.6 Housing and community amenities n.e.c.</b>							
365 Ministry of Federal Affairs and General Administration	0	0	0	0	402	5,033	210
<b>07 HEALTH</b>							
<b>7.1 Medical products, appliances and equipment</b>							
370 Ministry of Health and Population	0	0	0	0	402	5,033	23,500
<b>7.2 Out-patient services</b>							
	0	0	0	0	402	5,033	5,435
	0	0	5,336	72,928	338,271	14,672	431,207
	0	0	0	0	2,386	2,436	4,822
	0	0	0	0	2,386	2,436	4,822
	0	0	0	0	36,683	3,427	40,110

Description	Highly Relevant			Relevant			Neutral			
	Recurrent	Capital and Financing		Recurrent	Capital and Financing		Recurrent	Capital and Financing		
307 Ministry of Industry	0	0	0	0	0	0	1,595	0	0	1,595
370 Ministry of Health and Population	0	0	0	0	0	0	35,088	3,427	0	38,515
<b>7.3 Hospital services</b>	0	0	0	0	0	0	149,950	3,127	0	153,077
314 Ministry of Home	0	0	0	0	0	0	6,726	1,389	0	8,115
345 Ministry of Defence	0	0	0	0	0	0	7,037	500	0	7,537
370 Ministry of Health and Population	0	0	0	0	0	0	66,187	1,238	0	67,425
601 MOF Staff Benefits and Retirement Benefits	0	0	0	0	0	0	70,000	0	0	70,000
<b>7.4 Public health services</b>	0	72,928	0	5,336	72,928	0	76,391	255	0	154,910
365 Ministry of Federal Affairs and General Administration	0	0	0	5,336	0	0	0	0	0	5,336
370 Ministry of Health and Population	0	0	0	0	72,928	0	76,391	255	0	149,574
<b>7.5 R Health</b>	0	0	0	0	0	0	72,861	5,427	0	78,288
370 Ministry of Health and Population	0	0	0	0	0	0	72,861	5,427	0	78,288
<b>08 RECREATION,CULTURE AND RELIGION</b>	0	0	0	0	0	0	33,371	27,105	0	60,476
<b>8.1 Recreational and sporting services</b>	0	0	0	0	0	0	13,424	22,378	0	35,802
343 Ministry of Youth and Sports	0	0	0	0	0	0	13,424	22,378	0	35,802
<b>8.2 Cultural services</b>	0	0	0	0	0	0	17,050	4,586	0	21,636
325 Ministry of Culture, Tourism and Civil Aviation	0	0	0	0	0	0	17,050	4,586	0	21,636
<b>8.3 Broadcasting and publishing services</b>	0	0	0	0	0	0	2,237	126	0	2,363
358 Ministry of Communications and Information Technology	0	0	0	0	0	0	2,237	126	0	2,363
<b>8.5 R Recreation, culture and religion</b>	0	0	0	0	0	0	660	15	0	675
325 Ministry of Culture, Tourism and Civil Aviation	0	0	0	0	0	0	660	15	0	675
<b>09 EDUCATION</b>	0	0	780	0	620	0	459,277	1,475	0	462,152
<b>9.1 Pre-primary and primary education</b>	0	0	0	0	0	0	393	7	0	400
350 Ministry of Education	0	0	0	0	0	0	393	7	0	400
<b>9.5 Education not definable by level</b>	0	0	0	0	0	0	99,995	150	0	100,145
350 Ministry of Education	0	0	0	0	0	0	99,995	150	0	100,145
<b>9.6 Subsidiary services to education</b>	0	620	0	780	620	0	333,075	1,318	0	335,793
350 Ministry of Education	0	0	780	0	620	0	333,075	1,318	0	335,793
<b>9.7 R Education</b>	0	0	0	0	0	0	153	0	0	153
350 Ministry of Education	0	0	0	0	0	0	153	0	0	153
<b>9.8 Education n.e.c.</b>	0	0	0	0	0	0	25,661	0	0	25,661
350 Ministry of Education	0	0	0	0	0	0	25,661	0	0	25,661

Description	Highly Relevant		Relevant		Neutral		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
<b>10 SOCIAL PROTECTION</b>	0	0	0	0	458,227	342	458,569
<b>10.4 Family and children</b>	0	0	0	0	2,199	0	2,199
370 Ministry of Health and Population	0	0	0	0	2,199	0	2,199
<b>10.5 Unemployment</b>	0	0	0	0	31,000	0	31,000
371 Ministry of Labour, Employment and Social Security	0	0	0	0	31,000	0	31,000
<b>10.7 Social exclusion n.e.c.</b>	0	0	0	0	411,863	2	411,865
365 Ministry of Federal Affairs and General Administration	0	0	0	0	411,863	2	411,865
<b>10.8 R Social protection</b>	0	0	0	0	6,710	0	6,710
312 Ministry of Agriculture Development	0	0	0	0	6,373	0	6,373
371 Ministry of Labour, Employment and Social Security	0	0	0	0	337	0	337
<b>10.9 Social protection n.e.c.</b>	0	0	0	0	6,455	340	6,795
314 Ministry of Home	0	0	0	0	139	215	354
340 Ministry of Women, Children & Social Welfare	0	0	0	0	6,316	125	6,441
<b>Total</b>	67,070	512,975	3,488,270	801,752	4,899,135	3,382,415	13,151,617
<b>Grant Total</b>	<b>580,045</b>		<b>4,290,022</b>		<b>8,281,550</b>		

Code	Description	Amount	Percent
1	Highly Relevant	580045	4.41
2	Relevant	4290022	32.62
3	Neutral	8281550	62.97

## Foreign Grant and Loan Summary

Annex - 11

Fiscal Year 2018/19

(Rs. in '00000')

Donor Agencies	Total	Grant				Loan				
		Total	Cash	Direct	Reimb.	Kind	Total	Direct	Reimb.	
<b>Multilateral Agencies</b>	1,835,010	209,482	8,858	414,714	801,721	4,146	1,625,528	409,093	53,153	143,325
<b>Asian Development Bank</b>	690,664	61,664		31,737	29,927		629,000	9,000	279,561	340,439
ADB - General	685,869	56,869		31,637	25,232		629,000	9,000	279,561	340,439
JFPR	4,520	4,520		100	4,420					
ADB- Pool Fund	275	275			275					
<b>International Development Association (World Bank)</b>	983,011	63,488	81	10,020	53,387		919,523	400,093	126,553	392,877
IDA - General	865,177	51,466	81	5,244	46,141		813,711	400,093	20,741	392,877
WB - Trust Fund	9,699	9,699		3,276	6,423					
World Bank	108,135	2,323		1,500	823		105,812		105,812	
<b>Nordic Development Fund</b>	920	920		920						
NDF	920	920		920						
<b>Organization of Petroleum Exporting Countries (OPEC ) Fund</b>	18,908						18,908		8,600	10,308
OFID	18,908						18,908		8,600	10,308
<b>Saudi Development Fund</b>	221	221		221						
SAARC Fund	221	221		221						
<b>United Nations</b>	23,248	23,248	8,777	9,197	1,128	4,146				
UN	365	365			365					
UNDP	650	650	650							
UNESCO	50	50	50							
UNFPA	272	272	272							
UNHCR	26	26	26							
UNICEF	11,949	11,949	6,399	4,468	89	993				
UNHABITAT	165	165		165						
UN-GEF	1,340	1,340	1,340							
WHO	661	661	40	552	69					
WFP	4,772	4,772		1,014	605	3,153				
UNFCCC-Adaptation Fund Board	2,998	2,998		2,998						
<b>International Fund for Agricultural Development</b>	25,194	13,573		1,058	12,515		11,621			11,621
IFAD	25,194	13,573		1,058	12,515		11,621			11,621





Donor Agencies	Total	Grant					Loan			
		Total	Cash	Direct	Reimb.	Kind	Total	Direct	Direct	Reimb.
<b>Bilateral-Donors (Budget)</b>	1,172,194	343,028					829,166			
<b>United States of America</b>	56,398	56,398								
USAID - General	6,398	6,398		2,714	3,684					
Millennium Challenge Corporation, USA	50,000	50,000		50,000						
<b>European Union</b>	52,528	10,717	10,717			41,811			41,811	
EU - General	717	717	717							
EU - NPTF	10,000	10,000	10,000							
European Investment Bank	41,811								41,811	
<b>Basket Funds</b>	111,233	35,645	1,781		75,588	16,517			41,811	
<b>Pooled Funds</b>	4,633	4,633	429	504		3,700				
GEFMAT- General	4,630	4,630	429	501		3,700				
GEFMAT- Save The Children	3	3		3						
<b>Global Alliance Against Vaccination and Immunization</b>	13,995	13,995	1,298			12,697				
Gavi - General	13,995	13,995	1,298			12,697				
<b>Save the Children</b>	120	120				120				
Save the Children	120	120				120				
<b>Donor - Pool Fund-Health</b>	92,230	16,642	54		16,588				75,588	75,588
Donor - Pool Fund-Health	92,230	16,642	54		16,588				75,588	75,588
<b>Heifer Project International in Nepal</b>	255	255		255						
Heifer Project International in Nepal	255	255		255						
<b>Grant Total</b>	3,118,437	588,155	86,550	178,984	301,958	20,663	2,530,282	409,093	1,071,164	1,050,025

## Targeted Performance Indicators of Fiscal Year 2018/19 Budget

S.No.	Sector	Performance indicators	Units	Upto Fiscal Year 2017/18	At the end of Fiscal Year 2018/19
1	Agriculture	Food grain production	M.Ton (in thousand)	10009	10312
		Vegetables	M.Ton (in thousand)	4099	4200
		Fish	M.Ton (in thousand)	90	100
2	Livestock	Milk	M.Ton	2140	2590
		Meat	M.Ton	379	417
3	Irrigation/River training	Additional irrigation facility	Hector	1488887	1509187
		People Embankment program	K.m.	210	225
		Narayani, Mahakali, Darchula, Karnali, small rivers and brook	K.m.	713	725
		Landslide management activities	No.	51	57
		Settlement/plain market conservation activities	K.m.	6.02	6.72
4	Forest	Seedling production, procurement and distribution	No.	43663000	70887280
		Scientific forest management	Hector	60000	150000
		Estimated revenue from forest sector	Rs. In ten billion	2	2.5
		Timber production	Cubic Feet (in 100 thousand)	30	40
		Beneficiary group through community based forest management	Household	2466178	2650000
5	Road	District H/Q with road connection	Unit	75	76
		District with Blacktopped road connection	Unit	71	73
		Blacktopped road	K.m.	13250	14230
		Graveled road	K.m.	7200	7400
		Temporary (muddy) road	K.m.	9600	9750
		Periodic road maintenance	K.m.	1150	1800
		No of bridge construction	No.	150	275
6	Rural roads and bridges	Blacktopped road	K.m.	1943	2093
		Rural road bridge construction	Meters	484	634
		Rural municipalities with road	Unit	707	727
		Suspension bridge	Unit	7313	7813
7	Energy	Electricity access household	Unit (in 100 thousand)	40	43
		Electricity production capacity	M.w.	1045	1805
		Transmission line construction (more than 66 kV)	K.m.	3496	4257
		Expansion of 33 kV distribution line	K.m.	600	1055
		Expansion of 11 kV distribution line	K.m.	1200	2100
		Electricity access population	Percentage	69	78
		Electricity Consumption /per head	K.w/ hour	164	170
		Electricity leakage	Percentage	20.9	18.9
		Installation of domestic solar energy	No.	859976	914976

S.No.	Sector	Performance indicators	Units	Upto Fiscal Year 2017/18	At the end of Fiscal Year 2018/19
8	Alternative Energy	Electricity generation from micro and small hydropower	M.w.	30.7	33.7
		Construction of bio-gas plant for household use	No.	438868	463868
		Improved stove	No.	1303980	1425980
9	Information and Communication Technology	Tele density	Percentage	135	140
		Density of Internet use	Percentage	55	60
		Access to National Radio	Percentage	87	90
		Basic PSTN telephone users	No. (in 100 thousand)	9.5	10
		Mobile phone users	No.(in 100 thousand)	295	300
		Internet users	No. (in 100 thousand)	140	155
		Online tracking system in postal services	Districts	60	75
		Broadband Access density	Population percentage	40	50
		Digital Television access density	Household percentage	30	50
		At least one IT friendly government school to be made in each province	Province/No.	0	7
		Government service through online system	Offices	10	15
		Tele density	Percentage	130	140
		Density of Internet users	Percentage	45.67	60
		Online tracking system in postal services for post offices with counter automation	Districts	70	75
		10	Education	Easy Enrollment rate in pre-primary education	Percentage
Class one students enrollment rate with experience of child development	Percentage			66.3	68.5
Net enrollment rate					
a. Primary level (grade 1-5)	Percentage			97.2	97.5
b. Primary level (grade 1-8 )	Percentage			92.3	94
c. Secondary level (grade 9-12)	Percentage			43.9	45
Retention rate					
a. Upto Grade 8	Percentage			77.4	86
b. Upto Grade 10	Percentage			47.1	50
School dropout ratio					
a. Primary level (grade 1-5)	Percentage			3	2.5
b.Primary level (grade 6-8)	Percentage			3.8	3.5
c. Secondary level (grade 9-10)	Percentage			4.2	3.6
Gender equity ratio (net enrollment rate to school education)					
a. Primary grade (class 1-8)	Ratio			0.99	1
b. Secondary grade (class 9-12)	Ratio			0.98	1
Literacy rate (above 6 years)	Percentage			78	85
Literacy rate (above 15 years)	Percentage			57	70
Literacy rate (15-24 years)	Percentage	90	92		

S.No.	Sector	Performance indicators	Units	Upto Fiscal Year 2017/18	At the end of Fiscal Year 2018/19
		Community school with computer facility	Percentage	8366	9366
		Construction of new classroom	Percentage	93845	98845
		Easy enrollment rate in higher education	Percentage	15.24	17.5
		Commencement of E-village	Percentage	45	60
		Bio-diversity research	Percentage	15	25
		Skill development training (short term)	Trainee	341600	418550
		Technical education training	Trainee	280795	334075
		Quality assurance and accredited Campus	No.	30	50
		Toilet construction with wash facility	No.	15526	17080
11	Health	Obstetrics service from health institution	Percentage	57.4	60
		Modern contraceptives using rate in family planning	Percentage	43	47
		Pregnancy test up to four times	Percentage	58.8	60
		Receiving Obstetrics services from health workers	Percentage	58	60
		Child mortality rate	Per thousand	39	34
		New born Child mortality rate	Per thousand	21	20
		Patients having free cardiac treatment	No.	2850	3965
		Availability of free medicines	Type	70	70
12	Drinking water and Sanitation	Population with access to basic drinking water	Percentage	90	92
		Population with access to basic sanitation	Percentage	97	100
13	Urban Development	Population consuming urban facilities	Percentage	55	60
		Janata Aawas: building construction	No.	26370	37000
14	Tourism	Tourist arrivals	No. (in 100 thousand)	10	12
		Tourist stay	Day	12.6	14
		Per tourist per day expenditure	US \$	54	58
		Additional employment generation in tourism	No.	116000	133400
		GDP to tourism sector contribution	Percentage	2.05	3
		No. of airports running throughout the year	No.	29	32
		Arrival of international airlines	No.	29	30
15	Social Security	Senior citizen allowance	No.	1237606	1280284
		Single women and widow	No.	674438	673243
		Absolute and partially handicapped	No.	104666	104503
		Endangered tribe	No.	24897	24897
		Child protection grant	No.	510885	515084
16	Industry	Expansion of micro enterprises development program	Districts	75	75
		Construction of access road for cement industry	No.	29	30
		Micro entrepreneur generation	No. (in thousand)	21	23
		Employment generation from industries	No. (in thousand)	174	181
		Food transportation to remote district	M.ton	16498	15239

S.No.	Sector	Performance indicators	Units	Upto Fiscal Year 2017/18	At the end of Fiscal Year 2018/19
17	Supply	Food storage in national food security store	M.ton	25000	25000
		Food storage in SAARC Food Security Bank	M.ton	8000	8000
		Transportation of Iodized salt in 22 remote districts	M.ton	8035	6058.4
18	Commerce	Export growth	Rs. (In Arab)	112	140
		Export-import ratio	Ratio	110	19.3
19	Co-operative	Increase in no. of cooperative members	Nos. (in Lakhs)	64.8	67.5
		Increase in gross saving of cooperatives	Rs. (In ten billion)	323	350
		Increase in investment of cooperatives	Rs. (In ten billion)	300	329
		Skilled manpower in cooperatives sector	No. (in thousand)	174	197
		Direct employment through cooperatives	No. (in thousand)	62	65