

Table 2.1 : Government Expenditure & Sources of Financing

Rs. in Million

Description	1998/99	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06
Expenditures	59579.0	66272.5	79835.1	80072.2	84006.1	89442.6	102560.4	110889.2
Recurrent Expenditure	31944.2	35579.1	45837.3	48863.9	52090.5	55552.1	61686.4	67017.8
Capital Expenditure	22992.1	25480.7	28307.2	24773.4	22356.1	23095.6	27340.7	29606.6
Principal Re-payment	4642.7	5212.7	5690.6	6434.9	9559.5	10794.9	13533.3	14264.8
Receipts	41587.6	48605.5	55647.0	57131.6	67568.9	73614.4	84513.9	86109.6
Revenue	37251.0	42893.8	48893.6	50445.5	56229.8	62331.0	70122.7	72282.1
Foreign Grant	4336.6	5711.7	6753.4	6686.1	11339.1	11283.4	14391.2	13827.5
Surplus (+) Deficit (-)	-17991.4	-17667.0	-24188.1	-22940.6	-16437.2	-15828.2	-18046.5	-24779.6
Sources of Deficit Financing								
Foreign Loan	11852.4	11812.2	12044.0	7698.7	4546.4	7629.0	9266.1	8214.3
Domestic Loan	4710.0	5500.0	7000.0	8000.0	8880.0	5607.8	8938.1	11834.2
Cash Balance (-) Surplus	1429.0	354.8	5144.1	7241.9	3010.8	2591.4	-157.7	4731.1

Note : The expenditure heads till FY 2003/04 were classified as regular and development. Since FY 2004/05, such expenditure has been classified as recurrent, capital and principal repayment. The expenditure heads and subheads from 1998/99 to 2003/04 may not tally with previous heads/ subheads, as these have been presented here by reclassifying as recurrent, capital and principal re-payment.

Source : Financial Comptroller General Office

Table 2.2 : Tax Revenue

Rs. in Million

Heading	Fiscal Year								First Eight Months	
	1998/99	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07*
Customs	9517.7	10813.3	12552.1	12658.8	14236.4	15554.8	15701.6	15344.0	8993.3	10204.8
Imports	7698.3	8959.9	10391.9	9678.4	10567.7	10666.9	12299.1	11744.6	8112.9	8107.2
Exports	378.0	432.5	492.6	917.4	855.6	527.1	697.9	625.6	460.2	502.6
Indian Excise Refund	1206.0	1331.7	1456.2	1700.9	2370.6	3882.7	2188.3	2314.4	0.0	1312.7
Others	235.4	89.2	211.4	362.1	442.5	478.1	516.3	659.4	420.2	282.3
Tax on Consumption and Product of Goods and Services	11719.1	13387.3	16153.6	16074.3	18244.8	20705.6	25331.3	28118.3	17869.6	20942.2
Excise on Industrial Products	2953.2	3127.6	3771.2	3807.0	4785.1	6226.7	6445.9	6507.6	4156.5	5213.6
Value Added Tax	8765.9	10259.7	12382.4	12267.3	13459.7	14478.9	18885.4	21610.7	13713.1	15728.6
Land Revenue and Registration	1003.1	1015.9	612.9	1131.8	1414.3	1697.5	1799.2	2181.1	1207.3	1111.3
Land Revenue	1.3	4.6	5.1	0.8	0.0	0.0	0.0	0.0	0.0	0.0
House and Land Registration Fees	1001.8	1011.3	607.8	1131.0	1414.3	1697.5	1799.2	2181.1	1207.3	1111.3
Tax on Property, Profit & Income	6513.0	7935.6	9546.5	9465.7	8691.5	10215.1	11272.6	11787.0	5870.0	8292.0
Income Tax from Public Enterprises	1526.5	2198.8	2928.0	1769.3	1251.0	2056.6	1332.4	195.7	160.9	331.9
Income Tax from Semi-Public Enterprises	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Income Tax from Private Corporate Bodies	1155.0	1339.5	1924.3	1412.0	1236.3	1531.3	2467.8	3404.3	1536.7	2200.2
Income Tax from Individuals	2772.7	3016.4	3200.5	4419.1	3362.3	3533.4	3926.3	4234.7	2946.3	2717.0
Income Tax from Remunerations	396.5	451.5	597.3	835.6	1252.6	1391.2	1675.9	1764.1	0.0	1144.9
Urban House and Land Tax	123.3	118.5	2.9	2.3	0.0	0.0	0.0	0.0	0.0	0.0
Vehicle Tax	219.4	396.5	429.6	559.7	559.5	700.6	806.5	847.6	0.0	762.3
Tax on Interest	319.5	414.4	463.9	467.7	864.0	733.4	757.0	774.9	491.7	693.9
Other Taxes	-	0.0	0.0	0.0	165.8	268.6	306.7	565.7	734.4	441.8
Total	28752.9	33152.1	38865.1	39330.6	42587.0	48173.0	54104.7	57430.4	33940.2	40550.3

*Provisional

Note : Value Added Tax includes Sales Tax, Entertainment Tax, Hotel Tax, Air Flight Tax and Contract Tax.

Source : Financial Comptroller General Office

Table 2.3 : Non-Tax Revenue

Rs. in Million

Heading	Fiscal Year								First Eight Months	
	1998/99	1999/2000	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2004/05	2005/06*
1. Charges, Fees, Fines and Forfeiture	336.1	386.3	386.7	518.8	579.6	1202.5	1359.9	1927.7	1017.7	1128.4
Firm Registration	53.8	65.8	60.0	71.9	78.7	85.1	119.6	147.0	100.1	138.5
Arms Registration	2.4	2.4	1.5	1.4	1.6	2.4	3.7	3.6	2.3	2.9
Vehicle Licence	94.7	106.0	95.0	111.1	119.5	635.4	635.9	677.4	452.9	515.9
Judiciary	97.3	95.8	106.8	192.2	104.3	102.1	119.1	506.8	106.7	108.9
Administration, Penalty & Forfeiture	87.9	116.3	123.4	142.2	275.5	377.5	481.6	592.9	355.7	362.2
2. Receipts from sales of Commodities and Services	2146.6	2428.9	2728.0	2611.1	3063.0	3497.0	3849.9	3932.4	2664.2	3057.3
Drinking Water	21.4	14.1	9.1	6.5	5.6	5.3	5.0	3.7	2.5	2.1
Irrigation	1.3	1.5	1.1	1.3	1.4	0.6	1.1	1.3	0.5	0.5
Electricity	2.4	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Postal Service	201.7	226.6	229.6	230.3	219.9	247.0	245.7	246.3	177.0	161.1
Food and Agriculture	34.1	43.4	50.6	45.9	42.3	42.8	48.6	57.2	35.8	25.0
Education	50.5	83.5	94.0	128.0	112.3	128.7	141.2	143.1	136.1	202.5
Forest	374.6	525.2	602.6	546.2	683.6	674.1	553.7	410.2	247.4	297.9
Transport	235.9	86.0	86.3	99.9	93.5	131.6	133.7	116.8	81.5	69.5
Others	1224.7	1448.3	1654.7	1553.0	1904.4	2266.9	2720.9	2953.8	1983.4	2298.7
3. Dividend	1782.8	2507.5	2336.5	2512.9	2497.6	2661.1	4589.9	3394.8	1535.1	1233.3
Financial Institutions	1455.2	2135.5	2076.3	2281.8	1904.3	1103.1	1242.5	1313.9	1002.6	1001.4
Trading Concerns	124.0	9.7	13.4	8.8	11.0	9.1	3.1	4.7	2.9	0.0
Industrial Undertakings	-	103.2	0.0	0.0	6.1	3.0	40.8	3.2	1.6	30.0
Services Sector	203.6	138.0	226.6	161.8	576.2	1510.3	3303.5	2073.0	528.0	201.9
Others	0.6	121.1	20.2	60.5	0.0	35.6	0.0	0.0	0.0	0.0
4. Royalty and Sale of Fixed Assets	202.3	563.3	949.6	723.9	1945.4	1465.0	1931.4	1196.8	353.6	533.5
Royalty from Mining	11.1	11.7	5.4	15.3	11.9	9.8	34.0	13.6	9.2	9.9
Other Royalties	94.8	370.9	483.1	637.2	1142.1	1002.2	1333.1	933.6	311.9	478.4
Other Sales	96.4	180.7	461.1	71.4	791.4	453.0	564.3	249.6	32.5	45.2
Mint	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Others	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5. Principal and Interest Payment	3927.5	3751.0	3497.2	3109.5	2464.3	3507.1	2714.3	3251.3	665.8	747.7
Loan Corporations	2235.2	2176.0	2050.6	1880.7	1516.7	1826.7	1238.4	1510.5	171.5	289.6
Interest from Loan to Companies & Corporations	1682.7	1565.1	1437.1	1206.8	911.2	1654.0	1453.0	1732.9	490.3	444.1
Others	9.6	9.9	9.5	22.0	36.4	26.4	22.9	7.9	4.0	14.0
6. Miscellaneous Items	102.8	104.6	130.8	1638.8	3092.8	1825.3	1572.6	1148.7	610.7	788.7
Miscellaneous	102.8	104.6	130.8	1638.8	3092.8	1825.3	1572.6	1148.7	610.7	788.7
Total	8498.1	9741.6	10028.8	11115.0	13642.7	14158.0	16018.0	14851.7	6847.1	7488.9

*Provisional

Source: Financial Comptroller General Office.

Table 2.4 : Recurrent Expenditure

Rs. in Million

S. N.	Heading	Fiscal Year								First Eight Months*	
		1998/99	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07
1.	Constitutional Bodies	336.2	424.0	431.1	571.0	819.2	737.2	813.9	1001.9	739.6	844.3
	His Majesty & Royal Family	83.3	87.8	92.9	116.2	387.9	329.1	336.3	355.1	247.7	143.2
	State Council	5.0	5.9	5.9	8.2	9.2	10.4	12.2	12.1	12.2	0.0
	Parliamentary Secretariat	101.2	131.1	146.3	182.3	73.2	57.1	59.7	91.1	48.9	190.0
	Supreme Court	24.8	25.0	31.6	43.9	47.5	49.8	69.5	83.4	62.4	72.6
	Commission for Investigation on Abuse of Authority	6.2	7.3	8.6	14.7	20.4	34.4	52.8	54.3	45.0	43.1
	Office of the Auditor General	44.7	44.6	43.3	56.1	56.1	72.5	73.3	91.3	73.1	67.9
	Public Service Commission	35.7	43.1	30.6	46.7	62.2	60.2	65.5	74.0	58.3	46.8
	Election Commission	27.1	69.7	56.1	84.8	144.8	102.6	123.3	214.1	169.7	258.4
	Office of the Attorney General	6.6	7.8	11.2	13.9	13.6	15.8	16.9	21.7	18.2	19.2
	Judicial Council	1.6	1.7	4.6	4.2	4.3	5.3	4.4	4.8	4.1	3.1
2.	General Administration	3435.0	3864.2	5419.8	7140.1	7335.9	7325.3	8226.3	9269.5	6997.8	7895.4
	Council of Ministers	23.2	26.4	33.2	46.1	38.0	25.0	74.2	76.1	61.7	64.7
	Nepal Government Secretariat	287.5	313.9	524.5	968.1	935.7	801.5	698.2	889.5	691.2	1052.7
	District Administration	117.6	128.1	132.6	194.1	178.5	184.1	195.5	256.3	205.1	250.1
	Police	2744.2	3085.9	4341.2	5377.9	5743.7	5848.4	6649.7	7484.8	5601.1	6099.7
	Jail	93.2	119.2	125.1	143.7	146.0	181.4	199.4	224.9	175.2	151.7
	Administrative Reform	22.5	34.6	32.2	101.2	28.0	50.6	148.3	29.2	20.8	27.6
	Miscellaneous	146.8	156.1	231.0	309.0	266.0	234.3	261.0	308.7	242.7	248.9
3.	Revenue Administration	311.6	338.8	383.2	476.2	470.5	496.6	540.8	609.4	465.1	708.8
	Land Revenue	137.9	152.4	162.4	195.5	197.4	202.3	222.6	252.9	199.8	214.8
	Customs	81.8	87.2	102.0	130.5	128.7	141.6	143.6	155.5	120.3	145.5
	Inland Revenue**	74.7	80.2	96.6	124.5	118.6	122.2	137.6	164.7	116.3	315.5
	Revenue Tribunal	2.9	3.4	4.6	5.6	5.6	6.0	6.3	6.3	5.5	5.4
	Revenue Investigation	10.1	10.8	11.7	14.2	14.3	17.4	22.8	21.5	16.9	20.3
	Revenue Administration Training Center	4.2	4.8	5.9	5.9	5.9	7.1	7.9	8.5	6.3	7.3
4.	Economic Administration & Planning	140.3	154.6	364.0	289.1	235.7	269.6	328.5	330.7	243.9	216.4
	Planning	13.9	15.9	17.2	18.9	15.8	16.0	45.0	37.2	4.1	18.3
	Statistics	40.5	46.1	205.8	124.3	68.2	79.4	79.8	79.9	65.2	68.9
	Financial Comptroller General Office	85.9	92.6	141.0	145.9	151.7	174.2	203.7	213.6	174.6	129.2
5.	Judicial Administration	252.3	273.4	317.6	440.9	437.6	449.0	504.8	563.4	414.4	452.8
	Court	252.3	273.4	317.6	440.9	437.6	449.0	504.8	563.4	414.4	452.8
6.	Foreign Services	521.8	569.8	587.8	668.5	709.7	710.2	794.2	826.0	692.2	669.9
	Foreign Services	337.8	367.8	387.7	407.6	453.7	471.3	521.2	540.4	445.5	428.6
	Miscellaneous	184.0	202.0	200.1	260.9	256.0	238.9	273.0	285.6	246.7	241.3
7.	Defence	2823.8	3124.1	3457.2	5264.8	6168.3	6629.6	8580.3	9706.0	7733.7	8026.6
	Defence	2814.1	3113.6	3446.4	5252.6	6081.1	6617.5	8551.4	9674.6	7706.8	7999.7
	Miscellaneous	9.7	10.5	10.8	12.2	87.2	12.1	28.9	31.4	26.9	26.9
8.	Social Services	10794.6	12814.1	15366.3	16953.1	18886.9	20808.5	23208.8	25382.6	16747.9	18750.8
	Education	6907.7	8284.8	9820.7	11947.0	12300.9	13379.5	15960.2	17729.8	12126.3	12761.2
	Health	1956.8	2319.2	2606.6	2957.3	3492.7	3826.4	4273.0	4851.3	2794.1	3745.5
	Drinking Water	239.8	258.1	286.8	339.8	354.6	351.5	396.1	407.9	299.5	341.2
	Local Development	754.8	784.0	1295.6	303.3	1286.8	1687.2	1509.1	1542.5	931.4	1241.1
	Other Social Services	935.5	1168.0	1356.6	1405.7	1451.9	1563.9	1070.4	851.1	596.6	661.8
9.	Economic Services	4480.4	4683.2	4899.9	5795.1	5078.5	5512.8	7167.8	7529.8	5557.3	6298.1
	Agriculture	1696.0	1695.0	1881.6	2190.9	1784.0	1856.0	2117.2	2437.5	1728.1	2077.6
	Irrigation	326.9	362.4	400.4	271.4	503.7	401.1	410.9	403.7	295.9	333.3
	Land Reform	90.5	88.9	102.3	133.5	72.6	74.1	76.0	65.3	50.9	57.5
	Survey	202.8	211.0	207.8	263.7	242.4	262.8	278.9	305.0	240.4	255.4
	Forest	872.8	962.5	1010.9	1262.7	1271.4	1323.7	1582.1	1675.2	1274.7	1336.9
	Industry & Mining	404.7	353.1	391.2	694.7	364.9	498.0	491.8	412.6	306.7	349.1
	Communication	7.1	8.4	14.1	42.2	69.7	86.7	106.2	1123.3	837.1	896.8
	Transportation	427.2	231.6	281.9	341.5	303.3	297.1	316.9	333.7	263.4	277.4
	Electricity	24.5	33.5	106.3	33.1	31.4	34.3	85.2	105.3	60.6	73.6
	Other Economic Services	427.9	736.8	503.4	561.4	435.1	679.0	748.6	668.2	499.5	640.5
10.	Interest Payment	4080.3	4820.0	4697.8	5770.3	6621.8	6543.9	6218.0	6158.7	4052.2	4304.9
11.	Miscellaneous	4767.9	4512.9	9912.6	5494.8	5326.4	6069.4	5303.0	5639.6	4397.0	441.4
	Travelling Expenses of Dignitaries and Government Delegation	90.6	79.0	91.1	103.8	88.8	102.9	152.7	174.0	218.4	4.5
	Pension, Allowances & Gratuity	1261.1	1372.0	1572.6	2985.1	3325.1	3567.4	3477.0	3514.0	2945.0	264.8
	Hospitality	1.0	0.5	3.1	0.2	0.0	1.5	0.0	0.5	0.5	0.0
	Emergency Help, Donation & Prizes	0.2	0.2	2.2	0.3	0.0	0.0	14.2	9.3	7.7	7.1
	Compensation	26.4	39.9	22.5	16.6	8.2	13.3	19.5	0.1	0.0	0.0
	Miscellaneous	1360.0	1175.2	1207.8	1288.2	1557.7	1753.3	1540.1	1884.9	1209.4	164.0
	Contingency	2028.6	1846.1	7013.3	1100.6	346.6	631.0	99.5	56.8	16.0	1.0
	Total	31944.2	35579.1	45837.3	48863.9	52090.5	55552.1	61686.4	67017.8	48041.1	48609.4

* Based on the sanctioned and recurrent funds of upto mid-march (Phalgun). It includes both cash and non-cash expenditures

** Inland Revenue Includes the expenses of VAT, Excise and Income Tax.

Source: Financial Comptroller General Office

Table 2.5 : Capital Expenditure

Rs. in Million

S. N.	Heading	Fiscal Year								First Eight Months*	
		1998/99	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07
1.	Constitutional Bodies	76.5	34.2	19.8	11.9	16.8	36.9	38.0	100.9	77.0	27.9
	State Council	0.1	0.2	0.8	0.0	0.0	0.1	0.3	4.8	4.8	0.0
	Parliamentary Secretariat	27.1	12.9	4.4	0.1	0.5	5.3	2.1	1.4	0.9	12.2
	Supreme Court	24.7	0.9	0.0	0.0	0.9	15.6	7.7	0.6	0.5	0.9
	Commission for Investigation on Abuse of Authority	0.1	1.6	1.4	1.7	0.1	2.4	4.3	73.8	59.5	1.2
	Office of the Auditor General	4.1	5.4	1.1	3.3	0.8	0.5	4.1	1.9	0.8	1.9
	Public Service Commission	13.9	12.0	3.5	1.6	1.5	4.6	3.9	3.7	2.1	0.7
	Election Commission	6.4	1.1	0.7	1.7	9.8	2.1	6.5	11.9	6.4	7.7
	Office of the Attorney General	0.1	0.1	3.5	3.5	2.5	6.3	9.1	2.8	2.0	3.2
	Judicial Council	0.0	0.0	4.4	0.0	0.7	0.0	0.0	0.0	0.0	0.1
2.	General Administration	259.9	314.3	965.8	838.0	581.3	578.1	883.6	1181.7	996.8	996.3
	Council of Ministers	0.0	0.1	0.3	0.2	0.3	1.1	1.3	4.5	4.1	1.7
	Nepal Government Secretariat	8.7	34.3	2.5	6.8	1.2	4.8	10.2	464.4	555.3	630.8
	District Administration	5.8	0.8	0.9	0.0	0.9	0.6	1.0	0.5	1.4	0.9
	Police	153.6	181.9	854.1	749.6	493.1	498.1	753.8	678.3	423.9	356.1
	Jail	17.5	2.1	2.4	0.0	11.5	5.5	14.3	21.7	10.8	5.7
	Administrative Reform	71.1	89.7	99.4	81.4	69.9	64.8	68.7	1.9	0.4	0.0
	Miscellaneous	3.2	5.4	6.2	0.0	4.4	3.2	34.3	10.4	0.9	1.1
3.	Revenue and Fiscal Administration	3.3	0.3	0.9	1.0	1.6	7.3	9.4	52.3	34.5	25.1
	Land Revenue	2.7	0.2	0.1	0.0	0.0	1.3	1.6	1.6	1.5	3.1
	Customs	0.3	0.1	0.6	1.0	1.6	2.3	0.3	13.2	10.8	13.3
	Inland Revenue**	0.1	0.0	0.0	0.0	0.0	3.6	2.5	28.6	16.7	7.2
	Revenue Tribunal	0.1	0.0	0.1	0.0	0.0	0.0	0.1	0.3	0.2	0.0
	Revenue Investigation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	8.4	5.2	0.7
	Revenue Administration Training Center	0.1	0.0	0.1	0.0	0.0	0.1	4.9	0.2	0.1	0.8
4.	Economic Administration & Planning	2.1	4.8	17.4	7.6	3.7	8.9	24.2	20.3	5.0	14.3
	Planning	0.7	3.0	7.6	3.5	2.3	5.0	3.5	1.4	0.5	0.4
	Statistics	0.5	1.3	9.3	4.1	1.4	3.9	11.2	2.1	1.6	2.2
	Financial Comptroller General Office	0.9	0.5	0.5	0.0	0.0	0.0	9.5	16.8	2.9	11.7
5.	Judicial Administration	23.3	2.6	48.1	58.3	36.9	46.8	141.3	175.5	34.8	76.0
	Court	23.3	2.6	48.1	58.3	36.9	46.8	141.3	175.5	34.8	76.0
6.	Foreign Services	85.6	102.8	12.5	3.9	13.1	36.0	61.0	14.8	15.2	24.0
	Foreign Services	2.0	72.7	8.4	0.1	5.8	11.7	7.4	9.4	9.3	17.0
	Miscellaneous	83.6	30.1	4.1	3.8	7.3	24.3	53.6	5.4	5.9	7.0
7.	Defence	171.0	358.1	356.2	595.0	1213.2	1890.4	2412.6	1606.2	1440.6	557.3
	Defence	170.9	356.4	355.8	594.7	1213.0	1890.1	2412.3	1605.9	1440.1	556.8
	Miscellaneous	0.1	1.7	0.4	0.3	0.2	0.3	0.3	0.3	0.5	0.5
8.	Social Services	7495.5	8638.5	8489.0	7927.5	7050.9	7135.2	7940.7	10151.8	3995.2	6371.5
	Education	773.8	1043.7	1224.0	1103.0	940.7	1003.4	1260.4	1609.6	556.4	487.4
	Health	857.9	1132.2	913.1	899.3	159.3	142.2	409.3	948.2	454.6	482.7
	Drinking Water	1556.6	2044.3	1898.3	1418.0	1669.9	2065.8	1440.0	1949.8	1109.9	1480.3
	Local Development	3227.4	3684.2	3753.1	3872.4	4009.4	3538.8	4468.6	4682.4	1395.1	2732.6
	Other Social Services	1079.8	734.1	700.5	634.8	271.6	385.0	362.4	961.8	479.2	1188.5
9.	Economic Services	14349.6	15466.7	17745.1	13562.1	12561.0	13129.0	15394.9	14797.1	5845.6	7103.5
	Agriculture	322.6	544.1	552.0	505.4	187.0	160.2	217.5	265.4	106.1	160.0
	Irrigation	2724.7	2799.3	3684.6	2913.5	1840.9	2070.9	1921.5	2462.7	943.9	1302.3
	Land Reform	6.8	13.9	34.0	19.4	14.0	17.9	65.2	72.5	14.9	21.8
	Survey	93.3	49.7	115.6	73.5	18.1	33.9	23.4	26.4	20.1	18.9
	Forest	336.0	342.0	292.7	376.0	373.7	459.8	410.7	148.0	80.3	79.2
	Industry & Mining	118.6	712.5	132.4	125.6	425.1	40.5	23.5	31.0	16.9	16.6
	Communication	458.9	274.1	263.3	256.6	1680.1	356.5	536.8	283.6	68.7	55.5
	Transportation	4911.3	4550.0	5168.6	4429.6	3664.9	3958.0	4149.6	4178.1	2378.9	2538.0
	Electricity	4797.1	5513.9	6715.5	4371.9	3881.6	4746.2	7219.1	6256.4	1671.4	2382.0
	Other Economic Services	580.3	667.2	786.4	490.6	475.6	1285.1	827.6	1073.0	544.4	529.2
10.	Loans & Investment	15.1	39.2	10.0	12.6	2.0	55.0	0.0	1497.2	1000.0	0.0
	Loans & Investment	15.1	39.2	10.0	12.6	2.0	55.0	0.0	1497.2	1000.0	0.0
11.	Miscellaneous	510.2	519.2	642.4	1755.5	875.6	172.0	435.0	8.8	3.0	5.1
	Pension, Allowances & Gratuity	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Compensation	0.0	0.0	0.0	5.6	0.0	0.0	0.0	0.0	0.0	0.0
	Miscellaneous	42.8	44.9	0.3	31.5	0.0	3.7	435.0	8.8	3.0	5.1
	Contingency	467.4	474.3	641.6	1718.4	875.6	168.3	0.0	0.0	0.0	0.0
	Total	22992.1	25480.7	28307.2	24773.4	22356.1	23095.6	27340.7	29606.6	13447.7	15201.0

* Based on the sanctioned and recurrent funds of upto mid-march (Phalgun). It includes both cash and non-cash expenditures

** Inland Revenue Includes the expenses of VAT, Excise and Income Tax

Source: Financial Comptroller General Office

Table 2.6 : Principal Repayment Expenditure

Rs. in Million

Code No.	Headings	Fiscal Year								First Eight Months*	
		1998/99	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07
10.01	Principal Repayment of Domestic Loan	1447.4	1532.8	1190.0	1683.6	4063.3	5029.1	7580.1	7277.3	2387.5	1500.0
10.02	Principal Repayment of Foreign Loan	3195.3	3679.9	4500.6	4751.3	5496.2	5765.8	5953.2	6987.5	4702.8	4321.3
	Total	4642.7	5212.7	5690.6	6434.9	9559.5	10794.9	13533.3	14264.8	7090.3	5821.3

* Based on the sanctioned and recurrent funds of upto mid-march (Phalgun)

Source: Financial Comptroller General Office

Table 2.7 : Foreign Aid Commitment by Major Sources

Rs. in Million

Heading	1998/99	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	First Eight Months*	
									2005/06	2006/07
1. Bilateral	19361.9	11293.4	17495.9	18438.7	15312.4	8223.6	21225.4	14755.5	10531.9	10344.8
Grant	13299.1	11293.4	14046.0	17292.2	15183.1	8223.6	21225.4	14755.5	10531.9	10344.8
Loan	6062.8	-	3449.9	1146.5	129.3	0.0	0.0	0.0	0.0	0.0
2. Multilateral	4565.1	9154.6	13791.0	14789.0	27890.3	15514.4	16926.9	6168.7	5434.3	15392.7
Grant	5.1	1566.8	243.0	6048.0	12174.5	733.4	4167.3	3508.8	3508.9	9230.0
Loan	4560.0	7587.8	13548.0	8741.0	15715.8	14781.0	12759.6	2659.9	1925.4	6162.7
3. Total	23927.0	20448.0	31287.0	33227.7	43202.7	23738.0	38152.3	20924.2	15966.2	25737.5
Grant	13304.2	12860.2	14289.1	23340.2	27357.6	8957.0	25392.7	18264.3	14040.8	19574.8
Loan	10622.8	7587.8	16997.9	9887.5	15845.1	14781.0	12759.6	2659.9	1925.4	6162.7

* Provisional

Source: Ministry of Finance

Table 2.8 : Foreign Aid Commitment (by Sectors)

Rs. in Million

S.N.	Source	1998/99	1999/00#	2000/01#	2001/02#	2002/03#	2003/04#	2004/05#	2005/06#	First eight months*	
										2005/06	2006/07
1.	Agriculture, Irrigation & Forestry	3804.0	685.8	3290.3	748.3	3976.1	2083.1	1601.0	3195.8	3195.8	3195.8
2.	Transport and Communication	1380.9	5628.8	924.6	5361.2	4410.2	44.3	3120.5	0.0	0.0	0.0
3.	Power	3318.0	4174.4	1158.7	758.5	6282.1	1866.4	0.0	1230.3	1230.3	1230.3
4.	Industry & Mining	1372.7	876.6	0.0	0.0	25.7	0.0	0.0	48.9	48.9	48.9
5.	Rural Development	848.4	1474.0	3399.1	2148.9	2318.4	484.6	3102.2	3937.1	2409.0	2409.0
6.	Water Supply & Sewerage	440.0	518.7	15418.4	6205.8	3201.2	3007.2	1888.4	691.3	691.3	691.3
7.	Education	1083.2	4034.5	540.2	2007.4	9208.0	899.8	10945.9	372.4	372.4	372.4
8.	Health	1246.4	-	9.6	4895.6	642.7	176.6	12437.3	1219.6	1104.2	1104.2
9.	Others [§]	4858.9	3055.2	6546.0	11102.2	13138.2	15176.0	5057.0	10228.8	6914.3	6914.3
	Total	18352.5	20448.0	31286.9	33227.8	43202.7	23738.0	38152.3	20924.2	15966.2	15966.2

1) Land reform : In agriculture

2) Physical Planning : In drinking water

3) Tourism and civil aviation : In industry

4) Supplies : In rural development

* First Eight Months

§ Including Human rights, finance, Law and Justice, women, child and social welfare

Source : Ministry of Finance

Table 2.9 : Foreign Aid Disbursement by Major Sources

Rs. in Million

S.No.	Heading	Fiscal Year							
		1998/99	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06
1	Bilateral	4167.6	4929.1	2771.2	4675.3	10044.4	9013.2	9230.8	7658.4
	Grant	3583.6	4171.2	2184.5	4588.3	9387.2	8947.2	9104.3	7617.8
	Loan	584.0	757.9	586.7	87.0	657.2	66.0	126.5	40.6
2	Multilateral	12021.4	12594.8	16026.2	9709.5	5841.1	9899.2	14426.5	14383.4
	Grant	753.0	1540.5	4568.9	2097.9	1951.9	2336.2	5286.9	6209.7
	Loan	11268.4	11054.3	11457.3	7611.6	3889.2	7563.0	9139.6	8173.7
3	Total	16189.0	17523.9	18797.4	14384.8	15885.5	18912.4	23657.3	22041.8
	Grant	4336.6	5711.7	6753.4	6686.2	11339.1	11283.4	14391.2	13827.5
	Loan	11852.4	11812.2	12044.0	7698.6	4546.4	7629.0	9266.1	8214.3

Source: Financial Comptroller General Office

Table 2.10: Foreign Aid Disbursement by Sectors

Rs. in Million

S. N.	Sectors	1998/99			1999/00			2000/01			2001/02			2002/03			2003/04			2004/05			2005/06		
		Grant	Loan	Total	Grant	Loan	Total	Grant	Loan	Total	Grant	Loan	Total	Grant	Loan	Total	Grant	Loan	Total	Grant	Loan	Total	Grant	Loan	Total
1.	Agriculture, Irrigation and Forestry	458.8	2925.1	3383.9	516.4	2693.4	3209.8	532.8	3,242.0	3,774.8	725.0	2,560.8	3,285.8	689.0	1,488.9	2,177.9	939.1	1,490.5	2,429.6	1,381.0	1,214.7	2,595.7	1,424.4	971.9	2,396.3
	Agriculture	100.5	808.9	909.4	79.0	788.3	867.3	27.5	778.8	806.3	289.5	607.2	896.7	141.3	433.2	574.5	193.8	481.1	674.9	457.7	294.3	752.0	460.3	365.5	825.8
	Irrigation	192.5	2003.0	2195.5	205.3	1867.8	2073.1	347.1	2,436.8	2,783.9	183.5	1,895.9	2,079.4	245.1	996.4	1,241.5	409.1	993.1	1,402.2	489.8	895.8	1,385.6	795.0	575.8	1,370.8
	Forest	76.0	113.2	189.2	172.7	37.3	210.0	96.7	26.4	123.1	227.0	0.0	227.0	302.6	18.8	321.4	305.9	10.7	316.6	433.5	24.6	458.1	129.1	30.6	159.7
	Others+	89.8	0.0	89.8	59.4	0.0	59.4	61.5	0.0	61.5	25.0	57.7	82.7	0.0	40.5	40.5	30.3	5.6	35.9	0.0	0.0	0.0	40.0	0.0	40.0
2.	Transport, Power and Communication	1712.5	6179.7	7892.2	2119.8	6039.5	8159.3	3,222.5	6,012.6	9,235.1	2,312.4	3,593.3	5,905.7	6,693.6	1,080.5	7,774.1	5,727.5	1,843.3	7,570.8	7,023.2	2,836.8	9,860.0	4,473.0	2,669.5	7,142.5
	Transport	1251.0	1945.6	3176.6	1757.0	847.2	2604.2	2,068.8	1,292.5	3,361.3	1,687.4	801.3	2,488.7	2,214.0	384.5	2,598.5	1,846.7	1,117.7	2,964.4	978.5	2,253.0	3,231.5	1,099.3	1,609.3	2,708.6
	Power	437.0	4234.1	4671.1	325.1	5192.3	5517.4	1,120.4	4,626.8	5,747.2	578.3	2,763.1	3,341.4	3,074.5	472.5	3,547.0	3,788.6	449.8	4,238.4	5,649.2	510.0	6,159.2	3,373.7	866.2	4,239.9
	Communication	44.5	0.0	44.5	37.7	0.0	37.7	33.3	93.3	126.6	46.7	28.9	75.6	1,405.1	223.5	1,628.6	92.2	275.8	368.0	395.5	73.8	469.3	0.0	194.0	194.0
3.	Industry and Commerce	13.1	391.6	404.7	14.7	283.8	298.5	19.9	0.0	19.9	319.2	49.5	368.7	372.9	28.3	401.2	146.8	0.0	146.8	123.8	0.1	123.9	105.3	0.0	105.3
4.	Social Services	2134.1	2312.3	4446.4	2998.9	2795.1	5794.0	2,970.1	2,789.4	5,759.5	3,190.8	1,495.0	4,685.8	3,582.6	1,738.4	5,321.0	4,442.5	4,287.6	8,730.1	5,534.3	5,212.5	10,746.8	7,260.8	3,901.4	11,162.2
	Education	405.7	535.8	941.5	1250.3	709.8	1960.1	1,367.7	562.0	1,929.7	1,601.3	278.5	1,879.8	1,509.2	519.4	2,028.6	1,576.2	850.4	2,426.6	2,805.2	1,851.4	4,656.6	3,083.9	1,540.5	4,624.4
	Health	403.8	357.3	761.1	553.3	497.0	1050.3	491.0	145.0	636.0	379.3	0.0	379.3	611.9	36.0	647.9	507.3	10.0	517.3	939.2	156.3	1,095.5	1,946.9	0.0	1,946.9
	Drinking Water	217.2	623.2	840.4	532.3	839.8	1372.1	523.1	782.6	1,305.7	398.2	575.4	973.6	611.4	562.8	1,174.2	1,329.0	340.7	1,669.7	214.0	845.6	1,059.6	196.8	1,093.7	1,290.5
	Others++	1107.4	796.0	1903.4	663.0	748.5	1411.5	588.3	1,299.8	1,888.1	812.0	641.1	1,453.1	850.1	620.2	1,470.3	1,030.0	3,086.5	4,116.5	1,575.9	2,359.2	3,935.1	2,033.2	1,267.2	3,300.4
5.	Others*	18.1	43.7	61.8	61.9	0.4	62.3	8.1	0.0	8.1	138.8	0.0	138.8	1.0	210.3	211.3	27.5	7.6	35.1	328.9	2.0	330.9	624.0	671.6	1,295.6
	Total	4336.6	11852.4	16189.0	5711.7	11812.2	17523.9	6,753.4	12,044.0	18,797.4	6,086.2	7,698.6	14,384.8	11,339.1	4,546.4	15,885.5	11,283.4	7,629.0	18,912.4	14,391.2	9,266.1	23,657.3	13,887.5	8,214.4	22,101.9

+ Survey and Land Reform

++ Local Development, Supply and Other Social Service, Tourism, Labour, Hydrology and Meteorology and others only.

* Statistics, Administrative Reform, Planning and contingencies.

Source: Financial Comptroller General Office

Table 2.11 : Foreign Loan and Debt Servicing

Rs. in Million

S. N.	Heading	Fiscal Year								First Eight Months	
		1998/99	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07
	Direct										
1.	Outstanding Upto Last Year	161813.6	182001.8	193793.8	214821.8	222733.9	228945.9	217850.9	233968.6	219641.4	233968.6
2.	Borrowing	10839.5	12362.4	11104.3	10049.5	6192.4	9597.4	7743.7	5158.3	3732.8	5158.3
3.	Repayments	3195.3	3679.9	4499.4	4750.1	5496.2	5765.8	5953.2	4321.3	3739.1	4321.3
4.	Interest Payments	1548.6	1640.1	1700.7	1816.0	2021.6	2141.7	2146.7	1172.6	1160.2	1172.6
5.	Net Outstanding	169457.8	190684.3	200398.7	220121.2	223430.1	232777.5	219641.4	234805.6	219635.1	234805.6
	Indirect										
1.	Outstanding Upto Last Year	9.3	8.1	6.9	5.7	4.4	3.1	1.8	0.0	0.5	0
2.	Borrowing	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0
3.	Repayments	1.2	1.2	1.2	1.3	1.3	1.3	1.3	0.0	0.5	0
4.	Interest Payments	0.4	0.2	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0
5.	Net Outstanding	8.1	6.9	5.7	4.4	3.1	1.8	0.5	0.0	0	0
	Total Foreign Loan										
1.	Outstanding Upto Last Year	161822.9	182009.9	193800.7	214827.5	222738.3	228949.0	217852.7	233968.6	219641.9	233968.6
2.	Borrowing	10839.5	12362.4	11104.3	10049.5	6192.4	9597.4	7743.7	5158.3	3732.8	5158.3
3.	Repayments	3196.5	3681.1	4500.6	4751.4	5497.5	5767.1	5954.5	4321.3	3739.6	4321.3
4.	Interest Payments	1549.0	1640.3	1700.8	1816.1	2021.7	2141.8	2146.8	1172.6	1160.3	1172.6
5.	Net Outstanding	169465.9	190691.2	200404.4	220125.6	223433.2	232779.3	219641.9	234805.6	219635.1	234805.6

Note : Outstanding may differ due to exchange rate fluctuation

Source: Financial Comptroller General Office

Table 2.12 : Ownership Pattern of Government Bonds and Treasury Bills

Rs. in Million

Description	Mid July										First eight months*	
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2005	2005	
1. Treasury Bills												
a. Nepal Rastra Bank	0.0	4696.7	2795.0	3050.5	15263.9	15816.9	9804.4	10923.8	9209.3	15786.8	18330.3	
b. Commercial Banks	6062.8	10059.0	15686.0	22267.0	23029.8	31173.8	36154.3	39501.6	51645.8	40246.3	48909.0	
c. Others	1055.0	2831.2	2546.0	2293.3	2812.8	1870.0	3470.9	957.7	2115.2	1108.0	2462.0	
Sub-Total	7117.8	17586.9	21027.0	27610.8	41106.5	48860.7	49429.6	51383.1	62970.3	57141.1	69701.3	
2. Development Bonds												
a. Nepal Rastra Bank	1526.7	1526.7	1522.5	2272.2	2266.2	1796.0	3298.3	1518.7	1518.6	1547.3	518.6	
b. Commercial Banks	1211.6	1658.6	1549.1	2184.4	5426.6	7240.9	6587.4	8104.5	6271.0	8714.5	6691.0	
c. Financial Institutions	110.5	133.5	401.1	539.1	1404.0	3621.7	3903.7	4355.8	4131.8	4390.8	4585.6	
d. Provident Fund	0.0	0.0	0.0	0.0	500.0	1250.0	1797.6	2635.1	2635.1	2635.1	3514.1	
e. Govt. Business Enterprise	0.0	100.0	175.0	175.0	75.0	12.5	12.5	12.5	12.5	12.5	12.5	
f. Private Business Enterprise	1.0	1.0	0.0	10.0	11.0	101.5	289.5	219.8	289.5	289.5	337.9	
g. Individuals	0.0	0.0	549.1	553.1	1205.1	1165.7	925.6	2235.0	2143.0	2165.3	1974.4	
h. Non-profit Organizations	452.4	452.4	65.4	228.4	202.8	870.9	734.6	917.8	957.7	994.2	1542.9	
Sub-Total	3302.2	3872.2	4262.2	5962.2	11090.7	16059.2	17549.2	19999.2	17959.2	20749.2	19177.0	
3. National Savings Certificate												
a. Nepal Rastra Bank	663.3	368.7	764.4	343.2	20.7	63.1	404.0	231.4	266.0	235.0	266.0	
b. Commercial Banks	154.5	154.5	154.5	154.5	117.8	110.0	110.0	0.0	0.0	0.0	0.0	
c. Financial Institutions	1371.7	1111.2	771.2	987.9	608.9	574.7	211.6	209.8	207.5	209.9	208.1	
d. National Insurance Company	1246.1	1473.2	1331.7	713.7	788.2	579.5	525.8	420.7	320.7	363.2	320.7	
e. Provident Fund	1567.1	1384.9	1231.1	1475.6	1455.6	1158.1	1063.1	980.0	120.0	270.0	120.0	
f. Govt. Business Enterprise	823.9	973.4	805.8	573.9	725.9	480.8	380.8	300.3	230.0	230.3	230.0	
g. Private Business Enterprise	411.7	429.8	439.9	343.8	342.2	282.5	154.6	138.6	129.0	138.6	129.0	
h. Individuals	793.4	1031.2	929.0	1268.1	1059.7	551.7	463.8	403.3	195.6	203.3	195.6	
i. Non-profit Organizations	2854.7	3499.5	5098.9	6615.7	6417.1	5829.4	5716.1	3892.6	2408.0	3539.0	2407.4	
Sub-Total	9886.4	10426.4	11526.5	12476.4	11536.1	9629.8	9029.8	6576.7	3876.8	5189.3	3876.8	
4. Citizen Saving Certificate												
a. Nepal Rastra Bank (Secondary Market)					3.1	0.0	45.8	49.6	55.3	50.2	52.4	
b. Private Sector (Individuals)					625.0	931.1	1133.1	1379.3	1623.6	1628.7	1548.8	
Sub-Total					628.1	931.1	1178.9	1428.9	1678.9	1678.9	1601.2	
5. Special Bonds												
a. 25 Years Special Bonds (NRB)	80.2	32.8	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
b. IMF Promissory Note (NRB)	2992.7	3860.0	3650.0	3888.1	4171.7	4171.7	4722.3	4722.3	4755.8	4722.3	4755.8	
c. Other Bonds*	12962.7	13891.3	13891.3	10106.2	5087.6	4992.8	4223.9	3454.0	3469.8	3465.6	3277.6	
1. Nepal Rastra Bank	10702.2	11630.8	11630.8	7845.7	2396.7	1838.0	864.0	0.0	0.0	0.0	0.0	
2. Commercial Banks	787.0	787.0	787.0	787.0	787.0	944.6	944.6	944.6	944.6	944.6	944.6	
3. Employees' Provident Fund	1473.5	1473.5	1473.5	1473.5	1473.5	1473.5	1473.5	1473.5	1473.5	1473.5	1473.5	
4. Individuals	0.0	0.0	0.0	0.0	430.4	736.7	941.8	1035.9	1051.7	1047.5	859.5	
Sub-Total	16035.6	17784.1	17541.3	13994.3	9259.3	9164.5	8946.2	8176.3	8225.6	8187.9	8033.4	
6. Total												
a. Nepal Rastra Bank	15965.1	22115.7	20362.7	17399.7	24119.2	23685.7	19138.8	17445.8	15805.0	22341.6	23923.1	
b. Commercial Banks	8215.9	12659.1	18176.6	25392.9	29361.2	39469.3	43796.3	48550.7	58861.4	49905.4	56544.6	
c. Others	12161.0	14894.8	15817.7	17251.1	20137.2	21490.3	23198.6	21567.7	20044.2	20699.4	21922.1	
Grand Total	36342.0	49669.6	54357.0	60043.7	73617.6	84645.3	86133.7	87564.2	94710.6	92946.4	102389.8	

* Includes CBPASS, 20 Years Special Bonds and Forest Compensation Special Bonds

Source: Nepal Rastra Bank

Table: 2.13 Ratio of Public Debt with Other Selected Indicators

percent					
	Fiscal Year				
	1984/85	1991/92	1996/97	2001/02	2003/04
Total Foreign Debt					
GDP	19.8	47.4	47.1	52.1	47.0
Exports Income	171.3	296.6	178.9	285.6	272.5
Total Public Expenditures	109.6	268.5	260.4	274.9	252.7
Regular	316.7	716.0	546.2	453.0	398.2
Development	167.7	429.5	497.6	699.2	751.1
Revenue	235.0	524.9	434.9	436.4	374.1
Forex Reserves	369.9	288.2	269.6	206.7	179.2
Repayment of Foreign Debt					
GDP	0.4	1.1	1.2	1.6	1.6
Exports Income	3.5	7.0	4.5	8.5	9.3
Total Public Expenditures	2.3	6.3	6.6	8.2	8.6
Regular Expenditures	6.5	16.8	13.9	13.5	13.5
Development Expenditures	3.5	10.1	12.6	20.9	25.5
Revenue	4.8	12.3	11.0	13.0	12.7
Forex Reserves	7.6	6.8	6.8	6.2	6.1
Domestic Debt					
GDP	13.0	15.5	12.8	17.4	17.4
Total Public Expenditures	71.9	88.0	70.8	91.9	93.5
Regular Expenditures	207.5	234.6	148.4	151.5	147.4
Development Expenditures	109.9	140.7	135.2	233.9	277.9
Revenue	154.0	172.0	118.2	145.9	138.4
Total Public Debt					
GDP	32.7	63.0	59.9	69.6	64.4
Exports Income	283.6	393.8	227.4	381.2	373.4
Total Public Expenditures	181.5	356.4	331.2	366.9	346.2
Regular Expenditures	524.2	950.6	694.7	604.5	545.6
Development Expenditures	277.6	570.2	632.9	933.1	1029.0
Revenue	389.0	696.8	553.0	582.3	512.5
Forex Reserves	612.4	382.6	342.8	275.8	245.5
Repayment of Total Public Debt					
GDP	1.5	2.5	2.7	2.9	3.5
Exports Income	12.6	15.9	10.2	15.8	20.3
Total Public Expenditures	8.1	14.4	14.8	15.2	18.8
Regular Expenditures	23.3	38.3	31.1	25.1	29.7
Development Expenditures	12.4	23.0	28.4	38.8	55.9
Revenue	17.3	28.1	24.8	24.2	27.9
Forex Reserves	27.3	15.4	15.4	11.5	13.3

Note: Government Expenditures have been newly classified from FY 2004/05

Source : Various Economic Surveys.