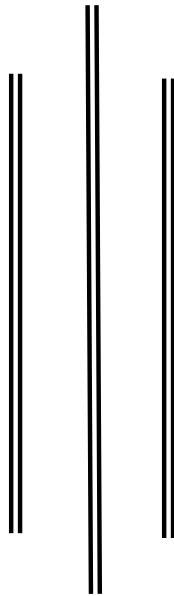




Budget Speech of Fiscal Year 2017/18



Government of Nepal

Ministry of Finance

29 May 2017

(Unofficial Translation)

**Budget Speech
of
Fiscal Year 2017/18**



**Delivered to Legislature-Parliament
by
Honorable Deputy Prime Minister and
Finance Minister
Mr. Krishna Bahadur Mahara
Monday 29 May 2017**



**Government of Nepal
Ministry of Finance
2017**

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Right Honorable Speaker,

1. Nepal has been an independent and sovereign country for centuries. Though our present is complex and challenging, the past is glorious and our future is bright and full of possibilities. After the promulgation of the Constitution of the Democratic Republic of Nepal through different kinds of movements including Peoples' Movement, Peoples' War and *Madhesh* Movement in different period of time, constitutionally people have been feeling sense of changes. Now, we are in the phase of implementation of the Constitution by increasing its universal acceptance. Though this is a complex and challenging task, we do not have any alternate to take it as a historical opportunity to move forward to build new Nepal. Despite getting wrangled into conflict form time to time, we have resolved big problems through consensus; collaboration and logical end.
2. I, in the capacity of Finance Minister of Nepal, rise in this august parliament on 15 *Jeth*, the day on which this House declared Federal Democratic Republic Nepal, to present the budget of Fiscal Year 2017/18. On this glorious occasion, I pay my heartfelt tribute to those known and unknown martyrs who sacrificed their lives in different struggles including Peoples' Movement, Peoples' War and *Madhesh* Movement. Likewise, I would like to pay my respect to the injured and disappeared citizens. I salute all seniors who played leading role played in the Political and Social transformation.
3. We have leapt forward historically in the political field. The country has headed towards political stability by ending perennial transition after promulgation and implementation of the Constitution. After the local level election, the environment has been created where each citizen can be engaged in local governance and development activities. The trust of citizen towards the political system has been restored. Our roadmap is to fulfill peoples' aspiration for rapid economic development by utilizing this time as an opportunity of socio-economic

transformation. To build self-reliant and independent economy, Healthy and Competitive Economic System is our starting point, Socialism-oriented Economy is our destination.

4. Encouraging economic growth rate, achievement noticed in power sector in the short period of time, positive economic indicators, favorable investment environment, implementation of the Constitution and formation of local levels have indicated that the whole economic development of the country has positively been initiated.
5. After completion of the first phase of local level election, foundation for democratization, the peoples' representatives have assumed their responsibilities. The process of the second phase election has begun. After the formation of the local level, it will not only implement the federalism and institutionalize the democracy but also ensure the direct participation of people in development of their own locality. On this occasion, I express my heartfelt gratitude to those voters who participated in the first phase election and to all those who played a vital role in making election a success, and also request for keeping the same spirit and support in the second phase election.
6. The annual budget, which functions as a leverage for economic development by providing policy guidance and facilitating through investment to bring effectiveness in economic, social and governance system to the country, is being presented in the house, when the country is in a special situation. As per the Constitutional provision, it is mandatory to present the annual budget which is a means to the journey towards economic prosperity in the legislature-parliament on 15 *Jeth*. On the other hand, the process of formation of new Government has begun. The election code of conduct has become effective as the date for second phase of election is approaching closer. Because of the election code of conduct, I am in such a situation which does not allow me to announce new programs and allocate the resources for them.

7. I have taken this difficult situation as an opportunity to make the local level resourceful, since the local levels could select and implement their respective development programs and actions as guided by the Constitution. I am confident that it will establish the Nepali belief of “strong foundation makes the house stronger”. So, I have allocated the budget amount with the thought that “prosperous rural/urban is the base of prosperous Nepal”. Likewise, I have allocated the budget giving the priority to fiscal transfer to the Local Levels in the budget for Fiscal Year 2017/18, providing adequate resources for those ongoing programs and projects, accelerating the post-earthquake reconstruction and prioritizing two elections to be accomplished in coming fiscal year.
8. I have also allocated the budget with the objectives to upgrade Nepal to the Middle Income Country by 2030 by achieving Sustainable Development Goals and objectives set by the fourteenth Plan, to make economic growth sustainable by maintaining the current Fiscal Year’s growth rate and to complete the ongoing projects and programs speedily.
9. I have already presented the Economic Survey that included the economic indicators and descriptions, progress of the different ministries and the performance status of the Public Enterprises of the Fiscal Year 2016/17 yesterday in this Legislature-Parliament. Before presenting the Budget and Programs of the Fiscal Year 2017/18, I would like to present the brief overview of the current economic status and economic indicators of the country.

Right Honorable Speaker,

10. In the current Fiscal Year, the economic growth rate has been projected to be 6.9 percent, the highest in the past two and half decades. It is estimated that the growth rate of the agriculture sector will be 5.3 percent. It was mainly by increased production of summer and winter crops due to favorable monsoon and the efforts put by the Government for eased and accessible availability of factors of production. Because of improved labour

relation and eased power supply, the growth rate of the Industrial Sector will be 11 percent, which was negative in the last Fiscal Year. Likewise, service sector will grow by 6.9 percent.

11. The inflation rate has been declined to 3.5 percent in the first nine months of this Fiscal Year which remained high for a long time. It is estimated that the annual inflation rate will be lower than 6 percent in this Fiscal Year. It has eased the general consumers' livelihood and also supported to expand the economic activities as the production cost has been decreased.
12. The post-earthquake reconstruction, new construction and rehabilitation activities have started to speed up though it was a bit slow in the initial phase. The personal housing grant to the earthquake victims has already been increased to Rs. 300 thousand increasing additional grant Rs. 100 thousand. More than 95 percent of the earthquake victims of the 14 highly affected districts have received Rs. 50,000 as the first tranche of the grant. Similarly, more than 50,000 personal houses are on the phase of construction. The distribution of the first tranche of the grant in the remaining earthquake affected 17 districts has already been started. This grant has been managed to distribute through bank accounts.
13. The capital expenditure in the first ten months of this Fiscal Year has been notably increased, though public expenditure has not been increased as expected as compared to the same period of the previous years. Though, there is a little sluggishness in the capital expenditure during last two months due to local election, it is estimated that there will be 84 percent expenditure out of total capital expenditure by the end of this Fiscal Year.
14. Internal resource mobilization process is being improved sequentially. The total revenue collection by the end of this Fiscal Year will be Rs. 580.98 billion which is 103 percent of the revenue target. There has been a gradual improvement in the foreign aid mobilization. The development partners of Nepal

have already declared to increase in the annual contributory amount.

15. Internal Capital Market has improved. The NEPSE indicator, which is a measure of capital market, has reached to 1615 point on May 28, 2017. In the Infrastructure summit and International Investment Conference, the Foreign Investors pledged to invest more than Rs. 1400 billion. Due to the improvement in liquidity in the Banks and Financial sectors, the loan flow to the private sector has increased by 15.6 percent in the first nine months of the current Fiscal Year though there was a little contraction in the initial months. It has been vital to expand the economic activities through increment in private investment.
16. Most of the indicators of external sector are positive and encouraging. The entire balance of payment in the first nine months of the current fiscal year is surplus by Rs. 50.64 billion. The remittance inflow has been increased by 6.3 percent compared to the same period of the previous year due to which the total remittance has reached to Rs. 511.93 billion. In the first nine months of the current Fiscal Year, the Foreign Exchange Reserve is equal to Rs. 1057.38 billion. This is sufficient to afford the import of the goods for 13.3 months and the import of both goods and services for 11.5 months.
17. Long standing impasse in the construction process of Kathmandu Terai Madhesh Fast Track, due to non-fixing of construction modality, has been initiated. Construction modality of country's biggest reservoir based Budhigandaki Hydropower Project has been finalized. Load-shedding faced by all Nepalese in past years has almost become a history now. An initiative has been taken to have benefits from the economic growth of both neighboring countries by maintaining equidistance relation.
18. Besides, having overall economic indicators positive, increasing trade deficit has remained as a challenge. In the first nine months of the current Fiscal Year, export has increased just by 12.1 percent in comparison to export that increased by 39.7 percent. In this period, the trade deficit has increased by 42.7 percent

amounting Rs 671.2 billion whereas the import-export ratio has been limited to 7.6 percent.

Right Honorable Speaker,

19. Despite these positive achievements, Nepalese economy is not without challenges. The main challenges of the economy are as follows:-

(a) Implementation of Federalism

Management of federalism is new experiment for us as we are exercising unitary form of government for centuries. Capacity development of organizational, technical and resource mobilization and resources management of infrastructure development of newly formulated and in the process of formulation of local level and provincial government which will be formulated in the next fiscal year, is challenging.

(b) Enhancement of Implementation Capacity

Projects are not completed on time due to inadequate project preparation, weak managerial capacity, weak financial and technical capacity of contractors and legal, policy and procedural complications. Similarly, implementation capacity of the project is weak due to lack of enthusiasm of stakeholders to work in the project implementation, reluctance to achieve results, and lack of overall humanitarian capacity. Therefore, by bringing allocated effectiveness and achieved performance in accordance with target is challenging.

(c) Increase internal production and productivity

It is challenging to increase production and productivity by providing access to producer over means of production and to maintain collaborative approach of public, private and cooperative sector. Similarly, to ensure internal and external market is another challenge through the effective market management.

(d) Development of formal economy

The actual size of the economy has not been identified due to payment of formal transaction through informal channel of payment. The payment of business transaction has been made out of banking channel and a large volume of economy is still out of formal sector. So in order to take all economic transactions under formal channel and banking system, campaigning for all Nepalese to open a bank account is also challenging.

(e) Time bound reconstruction

Even after two years, we have a bitter reality that most of earthquake victims are not able to build their houses. There has been delay in reconstruction of cultural heritages sites and other structures damaged by the earthquake. Addressing this situation, timely completion of reconstruction and converting reconstruction into new construction is challenging.

(f) Quality of public construction

Constructed infrastructures have been dilapidated within a short time due to lack of intensive supervision of construction work, weak capacity of contractor and lack of intensive monitoring of construction. The quality of public construction is weak. To reform and improve the quality of public construction and stop overspending is challenging.

(g) Enhance Governance capacity

Public service cannot be easily delivered with the lack of accountability and awareness of responsibility to the public. Therefore, compliance with the law, effective service delivery, enhanced and capable institutional governance for effective service delivery is a challenge.

Right Honorable Speaker,

20. Despite these several challenges, improvement of electricity supply by removing load shedding, efforts made to remove barriers in the execution of National pride and priority projects have created enabling environment to support economic activities at the local level and the basis to increase economic growth. In this context, I have prepared the budget in view of utilizing current opportunities and overcoming the challenges. Following are the objectives of this budget:-

- to support execution of the Constitution,
- to attain sustainable, inclusive and high economic growth,
- to maintain macroeconomic stability, and
- to enhance access of general public to the service provided by the state.

21. In order to attain above objectives, I have given following priorities of the upcoming budget:-

- execution of federalism,
- reconstruction of infrastructures damaged by the earthquake,
- increase employment opportunities,
- increase in production and productivity,
- speedy implementation of national pride projects,
- agriculture modernization, commercialization and mechanization,
- hydroelectric production, transmission and distribution,
- construction and improvement of road, railway and international airport,
- development and promotion of tourism infrastructure,

- investment on education, health, drinking water and sanitation,
- smooth operations and regulations of bank and financial institutions,
- enhance supply, storage and distribution of necessary consumable goods, and
- improvement of public administration and service delivery.

Right Honorable Speaker,

22. By considering these challenges, objectives and priorities, now, I present the program and budget for the upcoming fiscal year.

Execution of Constitution and completion of peace process

23. Legal and policy arrangement will be made to exercise of fundamental rights as provisioned in the Constitutions promulgated by the Constitutional assembly with a sacrificial struggle of the Nepalese people. Constitutional commissions as per the provisions of Constitution will be formulated at the earliest.
24. To ensure easy access to justice for all, implementation of second five years strategic plan for Attorney General Office and third five years strategic plan for Judiciary will be implemented effectively. I have allocated necessary budget for this purpose.
25. Capacity development of Constitutional bodies will be enhanced in accordance with the federal structure. Necessary study will be conducted to extend the structure of these bodies and necessary resources have been provisioned for their smooth performance.
26. I have allocated sufficient budget to conduct election of federal parliament and state assembly within the specified time as stipulated in the Constitution, which are crucial to bring peace process to a logical end.
27. To conclude conflict period cases at the earliest, capacity development of Truth and Reconciliation Commission and

Commission for the Investigation of the Disappeared will be enhanced. Continuity has been given for regular work of compensation provided to Martyrs and Disappeared members and other conflict affected victims. I have made an arrangement to implement program related to development for peace programs, local peace committee, and reconstruction and rehabilitations program through the local level.

Implementation of Federalism and Fiscal Transfer

28. This year, Honorable, Members of Parliament if you try to search your plan and programs in the budget book you will not be able to find it. However, you can definitely see how much resources have been allocated to the Rural Municipality/ Municipality of your respective constituencies. By providing adequate resources to capacitate local level governments for service delivery and carry out development activities themselves, so as to make them feel that they are getting services from Singh Durbar even in the rural and urban areas. I have allocated resources to local level through the fiscal transfer to perform those activities which are currently carried out by the sectoral ministries but mentioned in the schedule 8 of the Constitution of Nepal.
29. Due to lack of Natural Resource and Fiscal Commission formed to oversee the financial transfer, revenue distribution and grant recommendation as mandated by the Constitution of Nepal, I have provisioned the resources for the local level on the basis of the equalization system for uniform grant distribution. The grant will be transferred on the basis of population, development status and cost adjusted area. To enhance the feeling of federalism and the right to select development on their own, rural municipalities will receive minimum of Rs. 100 million and maximum of Rs. 390 million, municipalities will reached minimum of Rs.150 million and maximum of Rs.430 million, sub-metropolitan cities minimum of Rs. 400 million and maximum of Rs. 630 million and metropolitan cities minimum of Rs 560 million and maximum Rs 1.24 billion as per the grant allocation.

30. Besides the equalization financial grant, I have transferred conditional grant totaling Rs 76.41 billion to the local level. Under this arrangement, rural municipalities will receive minimum of Rs 12 million and maximum of Rs 172.20 million, municipalities will receive minimum of Rs 39.50 million and maximum of Rs. 312.70 million, sub-metropolitan cities minimum of Rs 148 million and maximum of Rs. 310 million and the metropolitan cities minimum of Rs 281.2 million to maximum of Rs 783.9 million.
31. I have provisioned that relevant sectoral ministries will be provided authority to support projects and programs with budget up to Rs 5 million in rural municipality, up to Rs 10 million in municipalities, and up to Rs 20 million in sub-metropolitan and metropolitan cities. I have also provisioned the budget to be transferred to respective local levels by Mid-August and sectoral ministries will provide relevant technical support for the projects and programs.
32. As per prevailing local law, budget and program based on revenue generated and funds received from the fiscal transfer will be approved by the respective council meetings of the rural municipality and municipalities and will be implemented at the local level.
33. In absence of provincial governments, I have made provision for the federal government to execute activities as listed in schedule-6 of Constitution of Nepal. However, I have made an arrangement to provide direct transfer of resources for the establishment of provincial government as the election for state government is planned in the coming fiscal year.
34. I have allocated resources for the Government of Nepal for the execution of actions mandated under the list of federal power, concurrent powers of Federal and State, and concurrent powers of Federal, State and Local Level under schedule 5, 7 and 9 of the Constitution of Nepal. I have made arrangement that the work implemented by the Government of Nepal and the Local Level is well coordinated and complementary to each other.

Technical assistance for activities implemented by State and Local Level will be provided by the Division and District level office of the Government of Nepal if required.

Program Transfer to Local Level

35. I have handed over the programs on commercial agriculture production pocket and block development, Agricultural Crop and Production related activities, Agriculture Market Infrastructure Construction Support Program and Fishery Development Program, One Ward one Agriculture and Livestock Technician Program, Small Irrigation, Agriculture Promotion Service Program and Agriculture Income Generation targeted programs under the Prime Minister Agriculture Modernization Project at the local level.
36. I have made an arrangement for most of the programs related to livestock development services, *i.e.* piggery and poultry farming cooperative program, livestock market promotion program, livestock feed development program, livestock health regulation program, livestock services awareness program and Karnali Zone livestock development program to be implemented at the local level.
37. Programs on Medicinal Plant Development, Tree Improvement, Tree Plantation and Private Forest Program, Community and Leasehold Forest Development as well as local level implemented programs on soil conservation and community development along with forest/watershed management projects will be implemented at the local level which were previously implemented by the Department of Forests and the Department of Plant Resources.
38. I have transferred programs on underground shallow tube-wells, irrigation renovation and maintenance project, new technology based irrigation projects and prosperous Terai-Madesh Irrigation Development Program, and special land based river control program and valley market conservation program for its implementation at the local level.

39. I have transferred budget for the roads of regional and the importance for tourism, construction and improvement of other urban road projects and Kathmandu valley road improvement projects to the respective local level. I have managed to implement ongoing tourism infrastructure development programs of local level by themselves.
40. The majority of the existing local level projects run by the Ministry of Federal Affairs and Local Development will be transferred to local level. I have transferred town sector infrastructure development programs, waste management technical center, rural water supply and sanitation program, local transportation infrastructure sectoral program, decentralization rural infrastructure and livelihood projects, small irrigation, river control and other infrastructure, golden thousand days program, local road improvement program, environment-friendly local governance program and roads connecting to economic center as well as roads connecting two districts to the local level.
41. Similarly, I have transferred the programs along with budget related to Buddhist Philosophy and Stupa Development Committee, academy for the development of indigenous people and development committee for the improvement of deprived, disadvantaged and dalit classes to the local level.
42. I have transferred the budget for the salary of teachers of Grades 1 to 10 of basic and secondary level, grant for remuneration of school staffs and remuneration as well as operational expenses of supporting staffs to child development program, grant for the operation and management of schools up to secondary level, teaching-aid materials and book corner programs as well as budget related continuous student learnings, the purchase of books to be provided free of cost for the student up to secondary levels, student scholarships as well as Dalit scholarship and the scholarship for the student from Karnali region to the local level.
43. I have transferred the budget related to the operational expenses of institution of primary health care providers, health center, health posts, sub-health posts and Ayurveda pharmacies as well

as the salary and allowances of associated staffs. I have transferred the budget of operational expenses as well as the salary and allowances of the staffs of district hospitals, national health education information and communication program implemented through primary health centers, tuberculosis control program and Ayurveda service program to local level along with associated programs by retaining the existing scope of work of district hospitals.

44. I have transferred the expenses related to maternal-child, nutrition, vaccination, malaria control, strengthening hospital services, remote district telemedicine program, family health program, medicine, vaccine, material repackaging under the integrated district health program to the local level.
45. I have allocated required resources for the ongoing construction of health centers and for the inspection, monitoring and supervision to be carried out by Federal Government in order to ensure the quality of health services to the district public health office.
46. I have transferred the majority of works related to drinking water rehabilitation and regulation program, drinking water and quality improvement program, programs related to large and medium-scale drinking water projects, minimization of the impact of climate change and appropriate technology promotion program to be implemented by local level.
47. I have transferred activities related to cultural protection and promotion to be implemented by local level. I have transferred women development program including women awareness development program to be implemented by local level.
48. I have transferred sport infrastructure construction programs under the national sports council and some programs associated with national youth council to the local level. Similarly, I have transferred sport competition to be conducted at the local level under the sports development program to the local level.

Post-earthquake Reconstruction –People's Right to Live Safe

49. I have given a high priority for the reconstruction of the physical infrastructures damaged by the earthquake. Reconstruction work will be completed within stipulated time by enhancing capacity of reconstruction-related entities. I have allocated Rs. 146.18 billion for the post-earthquake reconstruction and rehabilitation programs to be spent through National Reconstruction Authority in addition to the programs implemented by related ministries. I have simplified the process in order to avoid existing problem in the implementation of the budget of reconstruction.
50. Distribution of second and third tranches will be expedited for the reconstruction of earthquake affected private houses on the basis of the progress of construction. Grievances of those victims excluded in the beneficiary list will be addressed immediately.
51. Reconstruction of damaged archeological heritages will be carried out with high priority. Local and traditional materials will be used for the reconstruction of such heritages to the extent possible. The reconstruction of trekking trails having importance in the view point of eco-tourism will be prioritized. Local infrastructure and rural roads in affected areas will be gradually upgraded.
52. Programs for required skilled manpower will be conducted in order to carry out qualitative reconstruction. Required technicians will be mobilized in local level in order to expedite reconstruction and new construction. Concerned local levels will also be made involved in expediting the pace of reconstruction. Reconstruction of the buildings related to public service delivery and other public buildings will be made gender and disable-friendly.
53. Integrated settlement will be constructed by transferring the identified risk-prone settlements. Basic infrastructures including drinking water and sanitation, roads, schools, health post will be constructed in such settlements. The reconstruction of

earthquake affected education and health related structures will be completed within two years. I have provisioned resources for research and development related to earthquake resistant physical infrastructure construction in order to minimize the risk in the days to come.

Acceleration in the Implementation of the National Pride Projects

54. I have provisioned adequate resources for the on-going national pride projects. A separate legal and procedural framework will be made in order to facilitate the implementation of the projects.
55. Upper Tamakoshi Hydro Power Project will be completed in upcoming fiscal year. An additional 456 MW electricity will be connected in the national grid from this project. I have allocated Rs.500 million for this project. The process of constructing Budhi Gandaki Hydro Power Project will be initiated under the Engineering Procurement Construction and Financing (EPCF) model. I have allocated Rs. 10.17 billion for the distribution of compensation and operational expenses for this project.
56. The Second Phase of the Rani Jamara Kulariya Irrigation Project will be started in upcoming fiscal year by completing its first phase. Tunnel work of multi purposive project of Bheri Babai Diversion will be immediately commenced. Construction work of Sikta Irrigation Project will be completed within two years. The construction work of western part of Babai Irrigation Project will be expedited. I have allocated Rs. 5.16 billion for these four projects.
57. The bidding process of Nijgadh Second International Airport will be started in upcoming fiscal year by analyzing the previous detail project report. The construction work of ongoing Gautam Buddha Regional International Airport will be completed by Mid-April 2018. The construction work of Pokhara Regional International Airport will be started in upcoming fiscal year and will be completed within four years. I have allocated Rs. 13.72 billion for these three airports.

58. The reconstruction of Kathmandu Terai-Madhesh Fast Track has been arranged to be completed within four years by Nepal Army. Rt. Honorable Prime Minister Pushpa Kamal Dahal 'Prachanda' has laid foundation stone of the project just yesterday. I have allocated Rs. 10.14 billion for this project in upcoming fiscal year. The construction work of the first phase of 518 KM section of the Postal Highway will be started aiming to complete it within two years. I have allocated Rs. 4.27 billion for this project. Necessary resources will be provisioned for the Second Phase of Postal Highway after preparing detail project report. I have provisioned resources for the opening of remaining section of Koshi Corridor under the North South Public Road to be completed in upcoming fiscal year. I have given continuity to the construction work of Jomsom-Korola and Ridi-Baglung-Beni-Jomsom section under the Kali Gandaki Corridor. I have allocated Rs. 2.3 billion for three sections of the North South Public Road including Karnali, Kali Gandaki and Koshi.
59. I have allocated Rs.300 million in order to connect Humla District Headquarter with Khulalu-Laifu-Kalikot-Simikot Road under construction by Nepal Army and to connect Dolpa Headquarter with road network within a year. I have allocated Rs. 4.03 billion for the completion the black-topping of roads and the construction of bridge of ongoing Mid Hill Highway with priority.
60. The Detail Project Report of Bardibas-Mechi Section and Butwal-Mahakali Section under the East West Electric Railway, Metro Railway and Mono Rail development project and Kathmandu-Birgunj Railway will be prepared. The construction work of railway track of Bardibas-Simara section will be continued. I have allocated Rs. 4.02 billion for this purpose.
61. The implementation of Pashupati area and Lubini area Master Plan will be expedited. The implementation modality will be prepared by formulating the second phase of comprehensive Master Plan of Pashupati area and wider Lumbini area Master Plan. I have allocated Rs. 1.16 billion for these two projects.

62. The construction work of most-awaited Melamchi drinking water project will be completed by Mid-October. 170 million liters of water will be distributed inside the ring-road of Kathmandu Valley by upcoming Dashain. Infrastructure construction work in order to bring 510 million liters water inside the Kathmandu Valley by adding daily 340 million liters of water from Yangri and Larke River under the second phase of Melamchi drinking water project will be initiated. I have allocated Rs. 6.57 billion for Melamchi drinking water project.
63. I have allocated Rs. 1.92 billion in order to implement activities related to comprehensive Master Plan of President Chure Protection Program.

Modern Agriculture: Sustainable base for Domestic Production and Economic Growth

64. I believe that qualitative economic reform cannot be attained without the commercialization and modernization of agriculture which contributes about 30 percent in the GDP of Nepal and is the major profession of two third of Nepalese population. Therefore, I have continued the improvement of programs related to agricultural sectors in upcoming fiscal year in order to increase the production by modernizing agricultural sector. I have prioritized the programs identified by agriculture development strategy in order to achieve the integrated development of the agriculture sector. The sustainable foundation of economic growth will be prepared by making the agriculture system scientific, commercialized, environment and eco-friendly.
65. Agricultural production will be enhanced through the proper distribution of factors of production by identifying location-specific competitive and comparative advantageous products. Special programs for the protection and development of local crops will be carried out. The provision will be made to assure technical, financial and monetary incentives including timely supply of all sorts of agro-equipment to the farmers. The presence of middle man will be discouraged in order to ensure

the fair price and market access of the products of the framers by establishing appropriate value chain. Large scale cold store and storage centers will be constructed by Public, Private and Cooperative sectors by maintaining provincial balance. Market access of farmers will be increased by constructing infrastructure of agricultural product market nearby Mid Hill Highway and North South Highway. Policy to minimize cost of market access and transaction cost of the farmers will be adopted by establishing agriculture product center and nurseries in certain distance and expanding agriculture roads from farmland to the market. Minimum reference prices of product will be fixed as required. Branding of Nepalese agricultural products will be initiated to export in the world market by expanding the organic farming.

66. Policies will be formulated and implemented immediately in order to reflect the concept of collective farming and contract farming into action. Integrated technical assistance will be provided for the farmers associated with collective farming. The construction of large-scale cold store and storage centers by Public, Private and Cooperative sectors will be continued by maintaining the provincial balance.
67. A study will be carried out in order to provide contributory pension for farmers by classifying them on the basis of land area and ownership. On this basis, farmers will be gradually participated in social security program. Agricultural and Livestock will be developed towards commercialization in order to attract youth in agriculture sector. I have continuity to the premium grant for the agricultural and livestock insurance. This type of insurance can also be insured through cooperatives by enhancing the capacity of agricultural cooperatives. Agricultural insurance service will be expanded throughout the country by integrating the available insurance services at present.
68. Dairy industry will be established with the participation of farmer's cooperatives in order to be self-reliant in dairy products. Advanced breeding center will be established in potential places

so as to increase the production for the improvement cow breeding.

69. I have given continuity to the provision of 5 percent subsidy in the interest of agriculture and livestock loan. I have also given continuity to all the subsidies and facilities including the fertilizer and improved seeds. All sorts of subsidies provided to agriculture will be managed through farmers' own bank account.
70. I have allocated Rs. 30.40 billion for the agriculture and livestock sector programs.

Irrigation

71. The construction work of large and ongoing irrigation projects will be expedited. *Nadi Mathiko Gara Hara Bhara Irrigation Project* (Green fields above the rivers) will be expanded in order to irrigate the dry plain field near above the river. Small irrigation program project will be implemented as per the demands of farmers. Irrigation facility will be provided through appropriate technology in the super zone, zone, pocket and blocks of agriculture.
72. Currently operating irrigation projects including Sunsari-Morang, Bagmati, Kamla will be repaired to utilize its full capacity. Rehabilitation of mega irrigation projects will be continued. *SamriddhaTarai-Madhesh* Irrigation Project and Medium-size irrigation program will be continued. I have apportioned Rs. 27.41 billion for the irrigation program.

Forest and Land Management

73. Program to conserve and manage the forest, watershed and biodiversity will be implemented. Carbon emission will be reduced through forest management, conservation and forestation and by preventing deforestation and forest degradation. Opportunity of receiving international payment will be sought. People's participation in controlling forest fire will be sought and ensured. I have given continuity to the initiation of conserving the rare, endangered and indigenous animals and

plants through the establishment of zoological and botanical garden.

74. Natural resources will be conserved and managed through forestation, land and watershed conservation. People's participation will be mobilized for watershed conservation and management. Natural lake will be conserved and managed.
75. Land Use Act will be submitted to the current session of the legislative parliament to implement the land use policy. Scientific land classification will be made on the basis of its uses and necessary arrangement will be made to ensure the use of the particular land only for the categorized purpose. Ministry of Urban Development will prepare a standard norms to control the plotting of agriculture land for residential use and enforce it from the beginning of the coming fiscal year.
76. I have allocated sufficient budget to complete the rehabilitation programs of freed kamaiya (bounded laborer) and haliya (ploughman) within the coming Fiscal Year.
77. I have apportioned Rs. 15.34 billion for the forest sector and Rs 6.80 billion for the land reform and management.

Promotion and Regulation of Cooperatives

78. Public-Cooperative Partnership concept will be applied in national production growth programs for cottage and small industries. All cooperatives have to work on the concept of "One cooperative - Key Identity" considering their local potential products and industries.
79. Cooperative and Poverty Alleviation Information System will be introduced and organizational structure, financial transaction, and financial position of cooperatives as well as statistic on poverty alleviation will be captured in the system.
80. Cooperative market network will be established to ensure the fair prices for the product produced by cooperatives. Such cooperative markets will be extended in major market center of the country.

81. Various activities will be conducted to increase awareness and provide information on cooperative through financial literacy, knowledge and skill to operate cooperatives organizations and developing saving habit.
82. New Cooperative Act will be promulgated incorporating timely changes to existing legal provisions related to cooperatives following principles and values of cooperatives.

Industrial Development: Foundation for Infrastructure

83. Favorable investment environment will be created for investors in the projects pledged in International investment conferences. Necessary infrastructures will be prepared to make Nepal an investment attractive destination.
84. Establishment of employment generating and export oriented industries will be promoted. Investment promotion programs will be organized abroad. Interagency coordination will be increased and administrative procedures related to foreign investment will be made clearer and simplified. Community of Nonresident Nepalese will be encouraged to invest in Nepal.
85. Grant will be provided to selected industries promoted by young entrepreneur for the necessary technological and market promotion. Youth entrepreneurship program will be continued. Activities such as awareness, skill development, appropriate technology, easy access to loan with subsidized interest rate and market development will be conducted under the small and cottage industry promotion program.
86. The skill and capacity of women entrepreneurs who have gained experiences in operation of priority sector industries will be developed and technology will be promoted. Woman entrepreneur promotion award will be provided based on excellence. Entrepreneurship development will be emphasized in targeted backward rural woman. In order to promote micro, cottage and small industries based on locally available resources, skills and demand, capacity in required technology, management and market promotion will be enhanced.

87. Concessional loan will be provided for the citizen who are under poverty line to develop entrepreneurship upon the recommendation of local level body.
88. Investments will be attracted in mine exploration, development and production. Capacity expansion of mines based industries such as cement, marble, magnesite, copper and iron will be incentivized. Processing and export of stone gems and jewels will be promoted. Further studies will be done in potential areas of natural gas and petroleum.
89. Special Economic Zone will be brought into operation. Studies will be conducted to establish additional industrial zones. Access road, electricity transmission lines and other infrastructures will be developed for cement, iron and copper industries and mines.
90. Production and promotion of prioritized goods identified in Nepal Integrated Trade Strategy will be carried out. *Bhagat Sarbajit Dalit* Development will be continued with enhanced effectiveness. Environment friendly industries will be further promoted.

Commerce and Trade

91. In addition to effective implementation of Commerce Policy, 2015 and Nepal Integrated Trade Strategy, 2016, market diversification and expansion of exportable goods which has comparative advantage and competitiveness will be emphasized along with the production and promotion of exportable goods.
92. Production, development and capacity enhancement related activities will be implemented for high value, low volume and highly exportable goods such as Pashmina, coffee, tea, ginger, honey, cardamom and herbs. Access to international trade will be increased by utilizing opportunities provided by the bilateral, regional and multilateral treaties and agreements.
93. Programs will be prepared in a way to gain maximum benefit from the participation of Nepal in Belt and Road Initiative started by Chinese government. Transport networks will be

developed to connect two neighboring countries India and China and new economic zones will be established in various places.

94. Existing export promotion incentive will be reviewed which was provided with the aim of reducing trade deficit by promoting export taking its effectiveness into account. Well-equipped laboratories will be established with all facility to certify quality of exportable goods.
95. Integrated check post will be brought into operation in Birgunj from the beginning of coming fiscal year. Ongoing construction of integrated check posts will be expedited in Biratnagar, Bhairahawa and Nepalgunj.

Supply Management

96. Easy and accessible supply system will be established for supply of quality goods and services in the market with effective monitoring mechanism. Consumer empowerment and awareness campaign program will be expanded all over the country together with protection of consumer right.
97. Raksaul-Amlekhgunj pipeline construction work will be continued to ease the supply of petroleum products. In order to ensure easy and regular supply of petroleum products, construction of storage facility will be started in seven provinces with minimum storage capacity to meet demand of petrol for at least 90 days and LP Gas for at least 45 days.
98. I have continuity to subsidy in transportation of food in Karnali and in other remote areas to ensure its regular supply and transportation of Iodized salt.
99. I have allocated Rs.10.96 billion for all programs implemented in industry, commerce and supply sector.

Sustainable development and foundation of prosperity: Infrastructure

Road, transport and Railways

100. I have continuity to the road infrastructure program to expand all socio-economic activities, increase access to service delivery,

connect province capitals to national capital city, and expedite construction of on-going mega projects and quality road infrastructure. I have allocated Rs. 89.50 billion for construction of roads except the road infrastructure to be implemented by local level.

101. Minimum two lanes and black topped road construction and up gradation policy will be adopted from coming fiscal year for the construction and up gradation of all strategic road under federal and province level.
102. Preliminary work has already been started to the construction of Naghdhunga tunnel road under Thankot-Naubise road section. I have allocated Rs 5.54 billion to prepare its design and to initiate the construction. I have allocated Rs 3 billion to construct road to link Terai- Madesh districts headquarters to East-West highway with priority. I have allocated Rs 3.15 billion to complete the construction of Dharan- Chatara-Gaighat-Katari-Sindhuli-Hetauda road within three years. I have allocated Rs 7.11 billion for expansion of Narayaanghat-Butawal section of East-west highway to four lanes. I have allocated Rs 2.56 billion to complete the expansion and improvement of Mugling-Narayanghat road within coming fiscal year. I have allocated Rs 2.9 billion to complete the expansion of Rani-Ithari- Dharan - Jatahi-Janakpur, Birgunj-Pathlaeya, Belhiya-Butawal and Mohana-Attariya commercial roads in 6 lanes within 2 years. Feasibility study will be carried out for construction of Himali highway in high mountain and Himali sector.
103. Construction of bridges will be expedited to complete within time. I have made necessary arrangement with additional resources to give continuity to the construction and up gradation of strategic road and bridges. Construction of motorable bridge in Mahakali River will be initiated in coming fiscal year.
104. I have allocated budget for detailed feasibility study of Kerung-Kathmandu-Pokhara-Lumbini Railway to link Lumbini: holy birth place of Gautam Buddha to China via Railway.

105. Embossed number plates will be executed to all vehicles within five years. Electrical vehicle will be emphasized. National Transport Policy, Road Safety Act, Engineering Staff College Act and Vehicle and Transport Act will be formulated, amended and enforced.

Foundation of Energy Development: Brighter Nepal Campaign

106. I have continuity to the ongoing the ongoing energy development program. Additional 17 thousand Megawatt electricity will be generated within seven years through "Brighter Nepal Campaign" under "*Nepalko Pani Jantako Lagani*" program. Nation will be made self-reliant in electricity through the investment of Federal, Provincial and Local government, people working in foreign countries and fighter of peoples' movement and injured and general peoples, public enterprises capital and foreign investment. Dependency over petroleum product will be reduced through the necessary production and distribution of electricity to meet the demand of household and industrial sector, replacing cooking gas, and using electric transport.
107. Construction of at least 500 Megawatt Hydro-electric projects will be started with the investment of Civil Servant, Nepal Army, Nepal Police, Armed Police Force, Teacher and other public servants.
108. Adequate sources will be mobilized to complete all ongoing electricity generation, transmission and distribution project on time. Ongoing Chameliya hydroelectricity project and Kulekhani III Hydroelectricity project will be completed in coming fiscal year. New electricity purchase rate will be applied for peaking and reservoir projects to attract the domestic private investment.
109. Construction of all Reservoir and peaking projects including Nalsingh Gad, Veri-1, Jagdulla, Utterganga, Noumure, Sunkoshi-2and 3, Dudhkoshi, tamor will be expedited simultaneously. Feasibility study and development of pump

storage type Hydroelectricity projects will be conducted in order to meet the high electricity demand in peak hours.

110. Necessary procedures will be formulated and implemented to attract private sector for the construction of transmission line under public-private partnership. I have arranged adequate resources for full utilization of Dhalkeber-Mujafarpur Cross Border transmission line and to upgrade capacity of Dhalkebar substations to 400 KV. Construction of 400 KV capacity Butwal-Gorakhpur Cross Border transmission line will be commenced in coming Fiscal Year. Ongoing Hetauda-Dhalkebar-Duhabi transmission line will be upgraded into the capacity of 400 KV and construction will be completed within 2 years.
111. Electricity leakage reduction and control program will be implemented as campaign. In order to minimize electricity leakage and electricity related accidents, construction of underground electricity distribution lines will be started in few urban areas of Kathmandu valley. In order to strengthen electricity distribution system, smart meter and grid system will be continued to implement. Technical loss of electricity will be minimized by improving electricity distribution lines in Kathmandu valley.
112. In order to assess the actual hydroelectricity potential of Nepal, current study undertaken by Water and Energy Commission will be completed. I have allocated Rs. 62.47 billion for programs of energy sector.

Urban Infrastructure: Foundation of Development

113. Urban Development Programs will be expedited as per Urban Development Strategy approved by Government of Nepal. I have made necessary arrangement for the implementation of urban infrastructure development programs with higher priority in coming Fiscal Year. I have allocated Rs. 30.48 billion for this purpose.

114. Since, it is difficult and costly to provide public services in the scattered settlements; I have given continuity to the integrated settlement development program considering the need of transferring the earthquake effected settlements and settlements situated in the geographically vulnerable areas as well.
115. Satellite cities will be developed in all municipalities of Kathmandu Valley in a coordinated way. Initiation of developing one mega city in each State will be taken. Study will be carried out to for developing well managed cities in the mountain region.
116. I have given continuity to smart and food green city development program with full of urban infrastructure and residential facilities. a program of establishing 20 new city will be expedited with priority along 10 important locations of Mid Hill Highway and Terai-Madesh Postal Highway. I have allocated Rs11.01 billion to expedite the implementation of ongoing urban infrastructure development program in the headquarters of 20 districts in Terai-Madesh.
117. In order to access to housing for all, I have given continuity to People's Housing (Janata Avas) program which is under implementation targeting the people from rural areas like minorities, lagging behind, Dalits, endangered, elders, disables, urban poor and marginalized groups. A arrangements will be made for the landless people to included them in this program. I have allocated Rs. 2.44 billion for this program.
118. A policy for integrated government office construction will be followed through land pooling system so as integrate the scattered land and make the public service delivery effective and faster by taking record of all government land and buildings. Infrastructure will be developed in state and local level to for integrated public service delivery as per one stop shop concept.

Local and Rural Infrastructure

119. I have given continuity to projects to be implemented as per the Honorable parliamentarian selection for which Rs.5 million will

be made available and also to Constituency Development Program for which Rs. 30 million will be made available through elected parliamentarians from every constituency. I have given continuity to constituency level roads program and allocated Rs. 3 billion for this purpose.

Tourism Infrastructure

120. I have given continuity to tourism programs with some modifications for next fiscal year. I have given continuity to master plan implementation program for touristic rich places to develop them as major tourist destinations and to prepare master plan where such plans are yet to be developed. I have given continuity to build trekking trails and development program. I have given continuity to wider Janakpur Region Development Program.
121. Tribhuvan International Airport will be upgraded as per international standard. Under this program, runway and parking way will be extended with Koteshore section of Koteshore-Suryabinayak road by converting this section into tunnel road.

Education Infrastructure: Fundamental of Human Capability

122. I have allocated Rs. 66.12 billion for education related programs excluding programs to be implemented by the local level in the coming fiscal year.
123. School Sector Development Program will be implemented to increase managerial capability of schools by making school education more equitable and qualitative. I have given continuity to the policy of making primary education compulsory and free of cost; and making secondary level education gradually free of cost. I have given continuity to curriculum based technology friendly learning program.
124. Continuous opportunity for education will be ensured through open and alternative schools for the children with school age but remaining deprived from school education.

125. National Volunteers Program will be given continuity to mobilize youths with Bachelor's degree in technical faculty and Master's degree in other fields from universities to work in technical and social sector in local level for one year. Establishing Technical Skill Development Centers program will be implemented to produce lower and medium level technical manpower required for local level.
126. I have managed necessary budget for the establishment of Bidushi Yogmaya Ayurveda University and Engineering and Technical Institute.

Health Service

127. Programs will be implemented for easy access every Nepali people's to health services in affordable cost. I have allocated Rs. 31.78 billion for the implementation of health related services excluding primary health services to be provided from local level as per the Constitution.
128. National Health Insurance Scheme will be expedited with the target of covering all Nepali citizen in health insurance within three years to end the situation of any citizen being deprived from primary health service due to lack of money.
129. In order to provide modern health service with highly expertise medical service within the country, A Master Plan will be prepared in the coming fiscal year and construction will be initiated for developing Bir Hospital as a well-equipped world class hospital in Kathmandu valley with modern facilities and infrastructures, equipment and specialized services. Capacity of the state level hospitals will be expanded.
130. I have given continuity to the policy of providing free treatment in government hospitals for cancer, heart, kidney and lever related diseases for people below the poverty line. I have made dialysis services completely free of cost. I have managed the expanded services for identification and treatment of sickle cell anemia faced particularly among Tharu community of Terai-Madhesh.

131. I have given continuity to the function of adopting Good Manufacturing Practice (GMP) in Singhadurbar Vaidhyakhana in order to improve quality of Ayurvedic medicine. Industries producing medicine using Nepali herbs in the country will be promoted. Naturopathy will be promoted as an alternative treatment method. Campaign will be conducted to adopt Yoga as a part of daily life for all people.
132. Partnership program among public, private and cooperatives will be conducted to expand quality health service. Public Health Bill will be presented at the Legislature-Parliament in order to regulate the health services provided by public, private and community hospitals.
133. In order to ensure the quality of medicines and medical equipment, Medicine Act, 2035 will be revised. Providing quality medicines at a reasonable price from the pharmacy of the government hospitals will be better managed.
134. "Healthy Me, Healthy My Country" campaign will be expanded in partnership with government and non-governmental organizations. This campaign will be advanced through mobilizing the students from public and private schools as actors of health awareness.
135. I have given continuity to the mandatory provision for M.D. and MBBS Doctors who have studied under government scholarship to serve in remote area for a fixed duration.
136. A study will be carried out to find structural change in demography because of climate change, natural disasters, land use, employment, economic opportunities and other variables. Orientations and awareness programs on population planning and management will be conducted.

Labor, Women, Children and Social welfare

Labor Management and Employment

137. I have given continuity to all the programs being implemented in labor and employment sector in the next fiscal year as well. I

have allocated Rs. 1.14 billion to carry out programs in the labor sector.

138. The job opportunities will be increased. Skilled and semi-skilled manpower will be developed to develop them as highly paid labor in the foreign employment market.
139. In order to receive remittance through formal channel, opening of the bank account will be made mandatory for Nepali outgoing labors and provision will be made to remit money to that bank account. Remitters will be voluntarily motivated to invest in productive sectors including Remit Hydro.
140. Skill development training programs will be implemented as per the need of labor market. By integrating the program of the skill oriented training provider institutions with the program of the financial institutions, the resources will be made available for the trained people to be self-employed and to get engaged in income generating activities work. Access to employment will be enhanced through employment information system. Skill development training and concessional loan will be made available for the entrepreneurs intending to self-employment. I have given continuity to the program related to the abolition of the low graded child labor. The ten year Master Plan for the abolition of child labor will be implemented in the next fiscal year.

Women Development and Social Welfare

141. Programs will be conducted to develop labor, skill and leadership skills of women who share half of the sky. The campaign against gender and domestic violence and human trafficking will be conducted strictly. The programs regarding the protection, care and health treatment of elderly people will be conducted with priority. The community based program will be conducted for the rescue, relief and rehabilitation of the orphan and street children. Running day care centers for taking care of children of the working family will be encouraged at local level.

142. I have revised and given continuity to the President Women Entrepreneurs Development Program in order to develop skill of women to generate employment and self-employment opportunities.
143. I have given continuity to provide rebates in import and production of the supportive materials for the differently able person and the support through the different organizations for rehabilitation of differently able person. I have given continuity to the tax facilities provided to institutions providing employment opportunities for the differently able people. All types of public infrastructure will be made disable friendly. The separate educational institution will be managed for the education of visually impaired people.
144. I have allocated Rs. 2.23 billion for women, children and social welfare programs.

Drinking Water and Sanitation

145. I have given continuity to drinking water and sanitation programs ensuring basic drinking water and sanitation facilities within the next two years for the 13 percent population deprived from basic drinking water. I have allocated Rs. 22.70 billion for this purpose.
146. Development plan of the overall drinking water and sanitation sector will be formulated and implemented to observe the next fiscal year as Drinking Water and Sanitation Campaign Year and also to achieve the Sustainable Development Goal. The new drinking water and sanitation law will be formulated by updating and integrating the prevailing laws.
147. I have given continuity to the small town drinking water and sanitation projects being implemented on cost sharing with users in the district headquarters, small towns and emerging towns. I have given continuity to the Terai-Madesh Drinking Water Improvement Program along with solar pump to provide arsenic free drinking water facilities in 20 districts of Terai-Madesh.

148. Drinking water supply safety program will be implemented along with gradual implementation of water quality improvement that includes purification of drinking water.

Culture Promotion and Protection

149. Museums will be developed and extended for promotion and protection of the distinctive culture and civilization of various tribes. Royalty payment for the creations of artists will be managed through administrative regulations.

150. Tangible and intangible cultural assets, historical palaces and heritages will be protected and promoted; and important archeological places will be investigated, explored and protected. Cultural heritages listed in World Heritage Sites will be protected, maintained and managed. Their global importance will be continued by retaining the authenticity, authenticity and sensitivity embedded within such heritages.

151. Nepal Army will be made responsible for the protection, promotion, maintenance and security of the regional museums and historical forts scattered across the country and owned by the Government of Nepal. Construction works of Civil-war Museum will be continued.

Youth and Sports

152. I have given continuity to the provision of implementing the pilot program- Ten youths One Youth Entrepreneur in all constituencies in order to create production, employment and income generation opportunities in local level by making youth entrepreneurs. Program to reward youth involved in innovation, invention, research and outstanding contribution to the society will be continued.

153. Programs related to the five Pillars for youth development as mentioned in the Youth Vision-2025: qualitative and professional education, employment, entrepreneurship and skill development; youth health and social security; mobilization, participation and leadership development and sports and entertainment sectors will be implemented.

154. Service sector will further be enhanced by continuing the mobilization of youth in voluntary service program in order to utilize the energy, zeal and skill of youth in social service and economic activities.
155. I have given continuity to the construction works of under-construction eight cricket stadiums across the country and the construction works for international standard cricket stadium at Mulpani, Kathmandu will be preceded with priority.
156. Participation at national and international level competitions will be promoted through sponsorship by business entities in popular sports football and cricket competitions.
157. I have allocated Rs. 2.24 billion for youth and sports sector programs.

Information and Communication Technology

158. In the next fiscal year, I have accorded high priority to the programs implementing with the objective of remarkable achievement in the information and communication sector. I have allocated Rs. 4.98 billion for this purpose.
159. Information Bank will be established in the Department of Information in order to provide published documents, information and decisions by the government agencies in integrated way through electronic medium. Clean feed policy, for foreign broadcasters to be broadcasted in Nepal, will be started to enact from 16 July 2017.
160. To enhance the uses of information technology and ensure the easy dissemination of information, the Tele-Centers and Community Information Centers run under the Ministry of Information and Communication will be expanded and implemented in partnership with Nepal Telecommunication Authority through local Postal Offices.
161. All the district headquarters, municipalities and rural municipalities will be connected by optical fiber laid down beside the national highways and road connecting district

headquarters within two years. Broad-band Internet Service will be expanded to ward-level. Tele-communication service providers will be encouraged to get merged in order to make the telecommunication service more systematic and competitive. International Mobile Equipment Identification (IMEI) number registration will be made compulsory to control the illegal import of mobile phones.

162. Legal and institutional arrangements will be made for restructuring postal service as autonomous entity. Postal Saving Banks will be developed as the payment centre for the remittance, electricity, drinking water, telephone charge and social security allowances by expanding them in all local levels.
163. Targeted programs will be implemented in order to increase the representation of women, Dalit, differently able people, Madheshi, marginalized community and people from deprived sector, class and community to the mass communication media. Working Journalist Act will be implemented effectively. Establishing Journalist Training Academy in each state will be initiated to increase the capacity of journalists.

Science and Technology

164. Capacity of the agencies involved in research and development will be enhanced. In order to develop infrastructure and make service delivery effective by maximum use of science and technology in integrated record management of the country and use it as a tool of public service delivery,.
165. The young scientists who are involved in innovation will be encouraged. Environment will be created for Nepali scientists living abroad to come back to Nepal to contribute it.
166. In order to carry out specialized study and research in science and technology, a science city will be established in Tribhuvan University. The research centers under Tribhuvan University will be restructured and encouraged to carry out researches in contemporary topics for economic, administrative, academic and social sectors by developing them as National Research Centers.

Poverty Reduction and Social Security

167. Poverty reduction programs will be implemented effectively in an integrated way. Such programs will be implemented massively in a coordinated way in the areas where the rate of poverty is higher. The basic services like employment generation, education, health, drinking water and sanitation will be distributed effectively. Skill development programs implemented by various agencies will be integrated. Productive and employment oriented programs will be encouraged by implementing targeted programs for the people below poverty line. Access to service delivery provided by the state will be ensured for all.
168. Identity Cards will be distributed to the families identified as poor families. Poor family identification program will be initiated in additional 50 districts.
169. I have given continuity to the social security allowance provided to the citizens like senior citizen, single woman, disadvantaged groups (dalits), endangered indigenous people/ ethnic groups, helpless and physically challenged people. I have allocated Rs. 36 billion for this purpose. Special precaution will be taken to ensure that no beneficiary will be deprived from receiving the social security allowances. Such allowances will be distributed through banking channel by institutional strengthening and making monitoring more effective.
170. The members with working age from the family of the martyrs of various movement and armed struggles, and wounded and displaced people will be given priority to the income generating programs implemented by the government and in the entrepreneurial programs as well.

Environment Protection

171. I have given continuity to the programs being implemented to develop environment as the foundation of sustainable development. I have allocated Rs. 7.65 billion for this purpose.

172. Establishment of the air pollution measurement centers will continue. Monitoring mechanism will be developed for environmental pollution adaption and mitigation. Human activities and development processes will be made environment friendly according to the concept of green development. The application of new technologies will be encouraged to reduce the generation of the polluted smoke from the vehicles. Since the commuting of the vehicles older than 20 years has been already banned in the Kathmandu Valley, such provision will be implemented in other main cities as well.
173. Solar power will be made available for the poor, disadvantaged, Mushahars, Haliya, Doms, Dalits including the marginalized communities under Smoke Free Lighted House program and domestic biogas plant and improved iron oven will be installed. Solar Pump Installation program will be encouraged for irrigation purpose. Renewable energy will be installed in the birthing centers, snake bite treatment centers, health centers and government or community hospitals.
174. The installation of multi hazard early warning system will be completed at meteorological centers, automated surface water gauging centers and electrocution /lightening measure centers under expansion and strengthening program to disasters risk reduction. Mitigation programs will be implemented to minimize the negative impacts of climate change.
175. Establishment of industries will be encouraged to recycle the battery products. Plastic and plastic based products will be reused, recycled and renewed.

Bank and financial Sector

176. The establishment of Infrastructure Development Bank which was initiated in the current fiscal year in the participation of national and international banks in order to increase private and foreign investment in the infrastructure sector, will be completed in the coming fiscal year.

177. A study will be carried out to establish a strong and effective institution by merging the funds like Youth Self Employment Fund, Rural Self Reliance Fund, and Economic Revival Fund.
178. Financial Sector Development Strategy will be implemented. Bank Account of all Nepali program will be implemented effectively. Banks will be encouraged to provide innovative financial services like branchless banking, e-banking and mobile wallet by maximum use of information technology. In order to increase national investment in capital formation, common people will be encouraged for saving. Financial literacy programs will be taken forward for implementation.
179. More priority will be given to the restoration of bank branches displaced during conflict period. Necessary arrangement will be made to open at least one branch of the commercial banks in each rural municipalities and municipalities. Arrangement will be made to maintain the local consolidated fund in the commercial banks and obtain the electronic data of such fund in the Financial Comptroller's Office.
180. Relending facilities to be channelized to the productive sectors including agriculture, industries will be more effective. The process of cheaper lending facility provided to agriculture sector will be simplified and access of all farmers to such loan will be increased.
181. Insurance companies will be motivated to expand their services nationwide and increase public awareness about it. Considering the fact that Nepali insurance companies are remitting a big chunk of money annually to reinsurance companies for the purpose of paying premiums for reinsuring their business abroad, a mandatory arrangement will be made for Nepali life and non-life insurance companies to reinsure major share of their insurance policies to Nepal Reinsurance Company.
182. Policy and institutional arrangements will be made for development and stability of capital market. Manufacturing companies will be encouraged to enter into the capital market. Stock exchange market will be made transparent and fully

automated. Membership of the international regulatory institution on stock exchange market will be obtained.

183. Salaries including other government payments from state treasury will be made only through the bank account of the concerned person or institution. An arrangement will be made for e-payment of the international trade by obtaining e-gate way for international transactions. Arrangements will be made for revenue collection through e-payments.

International Economic Cooperation

184. International economic cooperation will be mobilized in the areas of national need and priority. Development Cooperation Policy will be revised to comply with federal system. Procedure and modality will be prepared and implemented for the mobilization of international economic cooperation at the local and state level.
185. Government, private, cooperatives and non-government sector will be mobilized in a coordinated way in the development process. In order to make the operations and processes of the NGOs transparent, monitoring will be made effective. An arrangement will be made for INGOs to work transparently in the sectors and areas specified by the government. An arrangements will be made to monitor programs implemented by the INGOs by the concerned local level. New laws will be introduced by repealing the existing legislations.

International relation, Human rights and Governance.

186. Relation of equal proximity will be maintained with both neighbors. Policies will be formulated so as to take advantage of the economic growth in the two countries. Nepal's presence in the international forums will be made meaningful by making international relation effective. Nepali missions abroad will be incapacitated to work for economic diplomacy, labor diplomacy, tourism diplomacy and trade diplomacy.
187. Country-specific strategies will be made in order to enhance cooperation with the friendly countries in the field of trade,

investment, tourism, labor, environment and technology. The works of the projects will be implemented with top priority as per the conventions, agreements, understandings signed during the high level visits.

188. Necessary infrastructures will be made for electronic passport. Institute of Foreign Affairs will be developed gradually as the Foreign Policy Analysis and Research Center by developing its infrastructure.
189. Nepal's commitments made with the international community for human rights will be fulfilled. Concerned government agencies will be made extra alert to guarantee human rights.
190. An arrangement will be made for strengthening data on national income and vital registration and an extensive Data-base System will be setup up to local levels. Economic Census will be carried out to obtain overall economic statistics of Nepal.
191. Public Administration will be developed as an institution responsible and accountable towards people. In order to make it capable enough for effective public service delivery under federal set-up, Civil Service will be restructured accordingly. National Civil Service Policy will be formulated to provide guidance to the Federal, State and Local Civil Services. Civil Servants will be adjusted as required into the Federal, State and Local Level in accordance to the spirit and values of Constitution by forming necessary Public Services in the State and Local level. Public service delivery will be guaranteed as people's right. National integrity system will be developed by following the policy of zero tolerance against corruption.
192. Contributory Pension System will be implemented for all public servants receiving remuneration from state treasury, including civil servants, teachers, Nepal Police, Armed Police, Nepal Army to be appointed after July 16, 2017. In this regard, a bill will be tabled into this session of the Legislature-Parliament. Vehicle Use and Transfer Policy will be made to set certain norms and criteria in order to control the misuse of the public

vehicles, to reduce maintenance cost and to discourage the trends of using them by the unauthorized persons.

193. Bills on Budget Accountability and Federal Financial Procedures will be tabled into the Legislative-Parliament in this fiscal year. Participation of the common people will be ensured in budget formulation and expenditures process. Economy will be maintained in the recurrent expenditures. Internal audit will be made effective by strengthening internal control system. The disintegrated information technologies in the field of public financial management at various agencies will be integrated.
194. Fiscal transfers from Federal to States and Local Level and recording and reporting of revenue management of three tiers of governments will be managed through accounting system.
195. Framework of Health Security Plan will be developed for the contributors of the Employer's Provident Fund by covering such expenses from the portion of interests accrued from their contributions.
196. Disaster management works will be carried out in accordance to the Federal set up. Institutional arrangement and capacity of the manpower will be enhanced for carrying out pre-disaster, during the disaster and post disaster works. Open spaces will be allotted in each local body to manage a large number of people during the massive disaster.
197. Living condition of prisoners will be enhanced as per human dignity by improving and reconstructing the physical infrastructure of prisons. Immigration Strategic Plan will be formulated and implemented. Distribution of National Identification Card as a unique identity of all citizens will be initiated.
198. Capacity enhancement, modernization and professionalization of Nepal Police, Armed Police and National Investigation Department will be carried out. Arrangement will be made to equip them for human resources development, organizational structure, contemporary information friendly work performance

and service delivery as well as arrangement of other machineries, equipment, and appropriate logistics.

199. Nepal Army will be mobilized effectively for National Security, disaster management and developmental works by providing adequate resources and making them competent. National Development Corps Program has been continued to engage the young people in nation-building as disciplined and responsible citizen towards nation.
200. Performance of the state-owned public enterprises will be improved gradually. Public enterprises which are not deemed necessary to run by the government will be managed through appropriate procedures.

Improvement in Implementation Capacity

201. In order to stop the delay in budget execution due to lack of expenditure authorization, I have made changes in the system of program approval and expenditure authorization. District Treasury Comptroller Offices will release budget to the respective spending units as per the programs with trimester division generated by Line Ministries Budget Information System (LMBIS) of Ministry of Finance.
202. The Secretary of concerned Ministry will amend and inform to the Ministry of Finance and National Planning Commission within Mid-April if any amendment in the programs is deemed necessary without any negative effects in the stipulated target of the programs.
203. Project Implementation Action Plan including the information of detailed activities of project/program, completion period and cost, output indicators and responsible personnel will be published at project-site and through the website of the Ministry by the end of August. Annual procurement plan with quarterly allocation should be prepared and approved by Mid-August.
204. The task of formulation and amendment of Procedures and Directives to implement the programs and Projects from all ministries /entities shall be accomplished within the Mid-August

and formulation and amendment of regulations shall be accomplished by the end of August. Project offices will be established to implement the new programs and projects by the Mid-August. Temporary positions shall be approved for the completion period of the programs and projects with a clear human resource planning.

205. Project Chief including other staffs will be deputed with clear job descriptions, main performance indicators and necessary authority, responsibility and accountability in accordance with the approved Organogram of the project. While deputing such staffs, the qualification, capacity, experience and the track record of the individuals in implementing the projects in the past shall be considered as criteria.
206. The orientation training on technical aspects of projects, implementation method, expected output and outcome including inter-agency coordination will be provided in the beginning to the personnel assigned in the projects.
207. Environmental Impact Assessment (EIA) and preliminary environmental assessment will be accomplished within the minimum timeframe set by the prevailing laws to facilitate the project implementation smoothly.
208. By completing the preparatory works of the projects and tender calls by mid-August, contract shall be signed after completing bid evaluation by mid-October. The contract with the Construction Companies will be cancelled in case such companies don't commence project works within the designated timeframe and fail to comply with the project implementation action plan.
209. The tendency of contracting various contracts by the same construction company beyond their capacity leading to failure to complete the works will be brought to an end. The prior written approval of Project Chief shall be required if sub-contractors need to be involved fully or partially after contracts are signed by with the main Construction Companies. Arrangements will be made not to allow to enter into sub-contracting for more than

one level except for essential work. Technical test of construction quality of the projects will be done by National Vigilance Center.

210. The performance level will be measured as per the objective criteria by providing certain weight to the activities of performance contract made with the Head of the Department and Project Head. Performances will be reward if they secure marks higher than certain level as per the provision in Civil Service Act.
211. Financial as well as Non-Financial incentives will be provided to those Construction Companies who complete their task within the designated cost, quality and time frame. Under performing Construction Companies as well as Construction Companies failing to complete work within the designated time frame will be punished as per law.
212. Performance bill will be prepared within the 10 days of work completion by verifying the completed works. The payment of bill will be made within 15 days of its submission.
213. Disbursement requests will be submitted to the concerned Project Management Office as per Disbursement Directives immediately if the threshold is met and within the next quarter of the concerned quarter if the threshold is not met. Report of the direct payment and commodity assistance will be submitted to concern District Treasury Comptroller's Office within 15 days after end of every month.
214. The detailed review of the existing programs/projects has been realized as necessity for thoroughly implementation of Constitutional rights of Nepal and for ending the duplication of some of the projects and programs running at the Central Level. It has been observed that there would be heavy pressure upon the recurrent expenditures due to the structure of the present governance system of country. Therefore, a High Level Public Expenditure Review Commission will be formed comprising of representatives of concerned experts to recommend for the review of existing projects. A program including reforms in

public expenditure framework and also a High level Remuneration and Fringe Benefits Recommendation Committee will be formed to recommend for the review of remuneration and fringe benefits of government service holders.

Right Honorable Speaker,

215. Now, I would like to present Budget Allocation Plan and arrangement of resources. The size of the budget has slightly increased despite giving continuation to the existing programs due to sufficient allocation of budget for the timely completion of the campaign of reconstruction, allocation of sufficient budget for two upcoming elections to be held in coming Fiscal Year and not to let to be the lack of resources to execute the topics covered under the rights of local level provisioned in the Scheduled -8 of present Constitution of Nepal.
216. I have allocated Rs.1278.99 billion for the coming Fiscal Year 2017/2018. Out of the total allocation, Rs.803.53 billion or 62.8 percent for the recurrent expenditure, Rs. 335.17 billion or 26.2 percent for capital expenditure and Rs.140.28 billion or 11 percent for financing. The proposed expenditure estimation is 21.9 percent higher than the current year's allocation and 36.6 percent higher than the revised estimates of the current Fiscal Year. The percentage of recurrent expenses has been increased due to fiscal transfer for State and Local Level accounted under the recurrent expenditure according to the international classification of Government Finance Statistics.
217. I have transferred Rs. 225.05 billion or 17.6 percent of the total budget to the Local Level, of which Rs. 148.63 billion is allocated as equalization grant and Rs. 76.41 billion as conditional grant. As the State government is not yet formed, I have allocated Rs. 7.14 billion as transitional arrangement through equalization grant. The budget book containing of the details of transferred amount allocated to Local Level and the state government is presented separately.
218. With respect to the financing of the proposed allocation for the coming Fiscal Year, 730.05 billion will be financed through

revenue mobilization, Rs. 15.00 billion from principal repayment and Rs. 72.16 billion from foreign grants. With this financing, the budget deficit will remain at Rs. 461.77 billion. To meet this deficit, Rs. 214.03 billion will be arranged from foreign loan. After financing from revenue and foreign aid, there will be a net deficit of Rs. 247.73 billion. Of the total deficit, Rs. 145.00 billion will be financed through domestic borrowing and Rs. 102.73 billion through current year's cash balance.

Right Honorable Speaker,

219. Now, I present the policy and programs of revenue mobilization for Fiscal Year 2017/18.
220. Despite the encouraging growth in domestic resource mobilization in the previous years, the current revenue growth rate is not solely sufficient to meet the required resources for earthquake reconstruction, implementation of federal structure and achieving the targets set by the periodic plan. Necessary preparations are undergoing for the tax rights and fiscal transfer for each level of the federal structure through mobilizing additional resources required. Sustainable revenue growth rate will be possible only from the speedy economic development and formation of the prosperous economy through the maximum utilization of the available resources. Keeping the above facts in mind, federal revenue policy will be implemented in the coming fiscal year.
221. The main priority of the federal revenue policy will be to develop and modernize the revenue system for the development of strong federal fiscal system so as to make the national resources prosperous as envisioned by the Constitution of Nepal. In order to develop and broaden the tax base, additional reform will be made in the revenue system by bringing all kinds of economic activities into the tax net to ensure sustainable revenue mobilization. Following will be the objectives of the revenue policy;

- To make the revenue right and its distribution systematic among the Government of Nepal, State Government and at the Local Level in line with the Constitution of Nepal.
- To maximize resource mobilization by bringing all kinds of economic activities into the tax net based on cooperation, coordination and partnering among Federal, State and Local Level and to protect national tax base through revenue leakage control.
- To reform revenue system through achieving sustainable revenue growth so as to strengthen federal fiscal system.
- To support minimizing increased trade deficit through trade promotion by expanding national production and productivity.
- To make the revenue system equitable and investment friendly by adopting clean and transparent tax system.
- To make the existing non tax rates cost effective by identifying additional sources of non-tax revenue.

222. Following policy and programs will be adopted to achieve the above mentioned objectives:

Federal Fiscal Strengthening,

- Federal revenue policy will be formulated for the development of prosperous economy by making federal fiscal structure strong and capable.
- To make the State and Local Level able to independently allocate certain portion of the financial resources by developing revenue base and enabling to fix tax rates themselves.
- The organizational structure of the revenue administration will be made compatible to the federal structure by expanding economic activities.

- For the structural reform of revenue administration, a bill related to the formation of Central Revenue Board will be submitted to the Legislature Parliament.
- Geographic neutrality will be maintained in the resource mobilization of the State and Local Level without affecting inter-state and international trade.

Policy level and System Reform

223. There has been complaint from the taxpayers for a long time about the increased business cost due to tax related cases not settled on time and the deposit amount required for the review. While formulating this budget, I had thought of constituting a permanent instrument to settle tax issue, review tax rates and reduce number of tax exempt goods. Due to the election code of conduct being effective, there was no space for making changes in the tax related laws and tax rates. Hence, I have made no changes in the tax rates except minimum increment in the excise duty in alcohol-based and tobacco-based goods affecting general health.

- International trade will be facilitated through appropriate reform in the customs laws as per the revised Kyoto Protocol. Fifth phase of customs reform and modernization action plan and the second five year strategic plan of the Inland Revenue Department will be implemented.
- Revenue Leakage Control Act and Procedure will be revised within this Fiscal Year. In order to regulate and facilitate electronic trade, necessary procedure will be developed and brought into implementation.
- Revenue exemption will be managed through expenditure system by gradually reducing the system of revenue exemption.
- The process of double taxation avoidance agreement will be expedited with those countries having much more

transactions and having potentials of investment and technology export with Nepal.

- Sales, distribution, regulation and management of liquor and cigarettes will be made further effective.
- In the process of money laundering, effective law will be formulated and implemented to control foreign exchange embezzlement through hundee, electronic currency and bit coins.

Procedural Reform

- New business code number will be brought into effect from this Fiscal Year revising the existing business code used for the tax purpose so as to match with goods classification code based on the harmonized customs system.
- E-payment system will be made effective in order to facilitate taxpayers to pay their taxes from any branch of the banks that are involved in revenue collection.
- For the procedural simplification of tax system, I have proposed for reforms in maintaining uniformity and clarity in administrative, legal and technical subjects.
- As a member state of the World Customs Organization, Goods Classification and Codification 2017 developed and promoted by the organization will be implemented from this fiscal year. I have expected that it will further support trade facilitation.
- Custom Automation System will be gradually made web-based. For this purpose, Custom Automation System (ASYCUDA) will be gradually extended to all custom offices.
- An arrangement will be made in a way that the importer and exporter will be allowed to import and export for

business purpose, only after getting import export code effective from 16 July 2017.

Broadening Tax Base

- Tax base will be broadened by giving priority to the expansion of tax net instead of increasing the tax rate.
- The task of allotting Permanent Account Number will be continued to all income earners including doctors, engineers, lawyers, advisors, artists, players and individuals involved in teaching profession in various teaching institutions, and additional taxpayers will be brought into the tax net.

Taxpayers Education

- Taxpayers Education Programs will be continued as informative and awareness raising activities for the taxpayers and general public. Such programs related to education, information and awareness will be conducted in the participation of and coordination with private, non-government, user groups and professional agencies as well.
- Necessary coordination will be made to include tax system of Nepal in the curricula of secondary level school to provide tax information.

Efficiency and System Development

- Revenue mobilization will be enhanced through capacity development of tax administration and the system reform. For this purpose, arrangement will be made to have effective exchange of information by developing integrated information network within the Ministry of Finance and its departments.
- The system of revenue administration and its efficiency will be developed as per the federal structure so as to

facilitate the formation of revenue structure and capacity development at the State and Local Level.

- Revenue Administration Training Centre will be developed as an academic institution to offer capacity development and subject matter efficiency. This Centre will be developed as Document Archiving Centre and preserving important revenue related records.

Revenue Leakage Control

- For the purpose of protecting national tax base, risk indicators will be revised through identifying revenue risk zones and controlling high tax planning and evasion.
- Information exchange will be managed between Federal, State and Local Level of revenue administration in order to control revenue leakage.
- Trade distortion will be controlled by the use of electronic system in internal movement of goods making efficient internal monitoring and surveillance. Patrolling will be mobilized in order to control illegal import.
- An arrangement of payment only through banking system will be made in case of trade transaction over certain amount with India and Tibet of China.
- Customs valuation system will be made realistic and transaction value based by enforcing realistic customs declaration and right classification of goods.
- Special strategy will be adopted to prevent under invoicing, illegal import/export and illegal trade.

Right Honorable Speaker,

224. I have expected to achieve 7.2 percent of economic growth by the remarkable expansion in economic activities through the implementation of this budget. After publication of this budget, inflation will be remained at 7 percent through monetary policy to be declared by Nepal Rastra Bank and strengthening of supply

system. Similarly, I believe that significant progress will be achieved in social security and Human Development Indices. I have expected an additional 100,000 self-employment and 400,000 new employment opportunities will be created by the implementation of this budget.

225. I would like to express my gratitude to the Right Honorable President, Right Honorable Prime Minister, Right Honorable Vice President, Right Honorable Chief Justice, Right Honorable Speaker, Honorable Deputy Prime Ministers and Ministers, Heads and Members of the Constitutional Bodies, and prominent leaders of the major political parties for providing their guidance in formulating this budget. I would also like to recall the suggestions given by representatives of the diplomatic missions and all development partners during the budget formulation. Suggestions provided by Honorable Members of the Financing Committee of Legislature Parliament during the discussion have been remained as foundation of this budget. I would like to express my sincere thanks to former Finance Ministers, former Finance Secretaries, civil servants, intellectuals, economists, private sector organizations, civil society, social organizations, journalist and all sisters, and brothers residing outside Nepal.
226. Finally, I would like to express my gratitude to all general public and taxpayers who have provided continued best wishes and supports in the development and prosperity of the country and to all development partners, non-governmental and community organizations working towards wellbeing and progress of Nepal. I also expect full cooperation from all in the implementation of this budget.
227. There are many problems, solving all at once is not possible and also can't be. Let's be dedicated, committed and united to face the challenges standing at the current ground reality. Let's be optimistic in shaping the future bright.

Thank you!

Annexes

Budget Summary
Fiscal Year 2017/18

Annex - 1
(Rs. in '000)

Heading	2015/16	2016/17	2017/18	Source		
	Actual		Estimate	GON	Grant	Loan
Revenue & Grant	524,782,980	656,161,551	802,223,198	730,055,570	72,167,628	
Revenue	485,239,025	580,988,635	730,055,570	730,055,570		
Taxes	421,096,616	528,574,874	666,204,558	666,204,558		
Non Tax Revenue	60,865,036	52,413,761	63,851,012	63,851,012		
Cash Balance of Last Year and Irregular	3,277,373	0	0			
Grant	39,543,955	75,172,916	72,167,628		72,167,628	
Grants	39,543,955	75,172,916	72,167,628		72,167,628	
Expenditure	493,337,237	823,654,270	1,138,707,424	907,613,516	67,404,444	163,689,464
Recurrent	370,986,807	561,619,357	803,531,454	706,251,241	37,919,354	59,360,859
Compensation of employees	89,268,215	129,637,036	130,529,080	130,215,418	257,317	56,345
Use of goods and services	44,274,894	71,509,586	120,053,693	102,505,827	12,046,835	5,501,031
Interest and Services	8,673,040	21,242,189	30,799,958	30,799,958		
Subsidie	941,842	1,695,546	1,016,469	791,779	207,217	17,473
Grant	170,847,704	247,591,668	184,738,180	110,378,143	23,192,982	51,167,055
Social Security	56,747,109	88,557,110	102,639,887	102,227,094	133,718	279,075
Other Expenditure	234,003	1,386,222	1,556,096	1,556,096		
Fiscal Transfer	0	0	232,198,091	227,776,926	2,081,285	2,339,880
Capital	122,350,430	262,034,913	335,175,970	201,362,275	29,485,090	104,328,605
Capital Expenditure	122,350,430	262,034,913	335,175,970	201,362,275	29,485,090	104,328,605
Budget Surplus (-)/ Deficit(+)	-31,445,743	167,492,719	336,484,226	177,557,946	-4,763,184	163,689,464
Financing	-15,904,796	-135,844,102	-233,747,998	-74,821,718	4,763,184	-163,689,464
Net Internal Loan	25,494,928	35,621,880	19,762,889	-5,909,739	1,408,784	24,263,844
Internal Loan	26,863,955	45,621,880	34,762,889	9,090,261	1,408,784	24,263,844
Less Internal Loan Refund	1,369,027	10,000,000	15,000,000	15,000,000		
Net Investment	12,700,789	21,859,729	55,355,542	25,919,021	3,354,400	26,082,121
Domestic Share Investment	11,994,018	20,884,729	51,754,125	22,317,604	3,354,400	26,082,121
Foreign Share Investment	706,771	975,000	3,601,417	3,601,417		
External - Net Borrowing	-16,660,945	-122,474,471	-183,914,284	30,121,145		-214,035,429
External Amortization	17,794,927	25,340,518	30,121,145	30,121,145		
Less External Borrowing	34,455,872	147,814,989	214,035,429			214,035,429
Domestic Net Borrowing	-37,439,568	-70,851,240	-124,952,145	-124,952,145		
Domestic Amortization	50,334,947	19,405,260	20,047,855	20,047,855		
Less Domestic Borrowing	87,774,515	90,256,500	145,000,000	145,000,000		
Surplus(-)/Deficit (+)	-47,350,539	31,648,617	102,736,228	102,736,228	0	0

Receipts of Revenue and Grants Estimate

Annex-2
(Rs. in '000)

Heading	2015/16 Actual	2016/17	2017/18 Estimate	Existing Measures	New Measures
Taxes	421,096,616	528,574,874	666,204,558	634,289,857	31,914,701
Taxes on income, profits, and capital gains	114,137,987	128,876,973	162,433,801	154,652,368	7,781,433
Payable by individuals & Sole Traders	29,964,988	32,813,174	41,357,028	39,375,808	1,981,220
11111 Individual or Sole Traders	9,696,764	12,963,011	16,338,304	15,555,613	782,691
11112 Remuneration Tax	13,532,502	16,120,976	20,318,536	19,345,171	973,365
11113 Capital Gain - Individuals	6,735,722	3,729,187	4,700,188	4,475,024	225,164
Payable by Enterprises and Corporations	70,968,964	78,028,483	98,345,444	93,634,180	4,711,264
11121 Company Profit Tax - Government Corporations Companies	3,590,633	7,002,345	8,825,607	8,402,814	422,793
11122 Company Profit Tax - Public Limited Companies	27,283,855	31,633,041	39,869,614	37,959,650	1,909,964
11123 Company Profit Tax - Private Limited Companies	25,436,556	32,899,143	41,465,381	39,478,971	1,986,410
11124 Company Profit Tax - Other Institutions	4,607,678	6,450,255	8,129,765	7,740,306	389,459
11125 Capital gain - Entity	10,050,242	43,699	55,077	52,439	2,638
Taxes on Investment and other income	13,204,035	18,035,316	22,731,329	21,642,380	1,088,949
11131 Taxes on Rent & Lease Income	3,358,368	3,915,242	4,934,688	4,698,290	236,398
11132 Interest	6,852,167	9,995,818	12,598,517	11,994,982	603,535
11133 Dividend	2,382,090	3,198,578	4,031,419	3,838,293	193,126
11134 Other Investment Income	21,696	20,544	25,893	24,653	1,240
11135 Tax on gambling, lottery, souvenir and grants	92,140	119,552	150,681	143,463	7,218
11136 Taxes on other income	497,574	785,582	990,131	942,699	47,432
Taxes on payroll and workforce	3,269,763	4,179,071	5,267,212	5,014,885	252,327
Social Security Taxes on payroll	3,269,763	4,179,071	5,267,212	5,014,885	252,327
11211 Social Security Taxes on payroll	3,269,763	4,179,071	5,267,212	5,014,885	252,327
Taxes on property	13,149,400	14,692,125	18,517,643	17,630,550	887,093
Recurrent taxes on immovable property	5,103	40,373	50,885	48,447	2,438
11311 Annual Property Tax	5,103	40,373	50,885	48,447	2,438
Taxes on financial and capital transactions	13,144,297	14,651,752	18,466,758	17,582,103	884,655
11341 House and Land Registration	13,144,297	14,651,752	18,466,758	17,582,103	884,655
Taxes on goods and services	205,668,719	275,762,734	347,565,501	330,915,284	16,650,217
VAT	122,411,939	171,868,255	216,619,103	206,241,908	10,377,195
11411 VAT - Production	16,213,610	18,870,669	23,784,191	22,644,803	1,139,388
11412 VAT - Import	72,891,287	113,095,172	142,542,754	135,714,206	6,828,548
11413 VAT - Goods, Sales & Distribution	13,373,563	13,733,015	17,308,801	16,479,618	829,183
11414 VAT - Services & Contracts	7,877,033	10,296,572	12,977,581	12,355,887	621,694
11415 VAT - Services, Tourism	1,410,732	2,505,659	3,158,080	3,006,791	151,289
11416 VAT - Telephone, Insurance & Air Travel	8,640,546	10,371,081	13,071,491	12,445,298	626,193
11417 VAT - Non Registered (Reverse Charge)	2,005,168	2,996,087	3,776,205	3,595,305	180,900
Excise	65,776,418	80,281,474	101,185,066	96,337,769	4,847,297
11421 Tobacco	9,010,033	10,886,771	13,721,454	13,064,124	657,330
11422 Alcohol	14,500,384	16,621,091	20,948,871	19,945,310	1,003,561
11423 Beer	8,293,839	9,774,268	12,319,280	11,729,122	590,158
11424 Excise on other produced items	4,417,856	6,566,745	8,276,586	7,880,094	396,492
11425 Import Duties	29,554,306	36,432,599	45,918,875	43,719,119	2,199,756

Heading	2015/16 Actual	2016/17	2017/18 Estimate	Existing Measures	New Measures
Taxes on specific services	1,284,111	1,801,903	2,271,081	2,162,284	108,797
11441 Foreign Employment Services	3,011	1,849	2,331	2,219	112
11442 Health Services	724,778	1,010,989	1,274,229	1,213,187	61,042
11443 Education Services- Education Institute	361,904	520,783	656,384	624,940	31,444
11444 Education Services- Aboard Study	194,418	268,282	338,137	321,938	16,199
Taxes on use of goods and on permission to use goods	16,196,251	21,811,102	27,490,251	26,173,323	1,316,928
11451 Vehicle Tax	7,104,760	7,868,105	9,916,792	9,441,725	475,067
11452 Taxes on the use of infrastructure	986,078	1,109,622	1,398,544	1,331,546	66,998
11453 Road Maintenance and Improvement Duty	1,573,764	1,667,795	2,102,054	2,001,355	100,699
11454 Road Construction and Maintenance Duty	5,419,589	3,484,838	4,392,216	4,181,806	210,410
11455 Infrastructure Tax	1,112,060	7,680,742	9,680,645	9,216,891	463,754
Taxes on international trade and transactions	82,159,139	101,604,416	128,060,050	121,925,302	6,134,748
Customs and other import duties	77,822,181	95,859,759	120,819,606	115,031,712	5,787,894
11511 Import duties	77,816,708	95,857,910	120,817,275	115,029,492	5,787,783
11512 Indian Excise Refund Fees	4,208	616	777	740	37
11513 Local Development Fees	1,265	1,233	1,554	1,480	74
Taxes on exports	113,683	1,032,348	1,301,149	1,238,818	62,331
11521 Export duty	110,795	1,023,761	1,290,327	1,228,514	61,813
11522 Export Service Charge	2,888	8,587	10,822	10,304	518
Other taxes on international trade and transactions	4,223,275	4,712,309	5,939,295	5,654,772	284,523
11561 Agriculture service charge on imports	3,412,280	4,076,072	5,137,395	4,891,287	246,108
11562 Other Income related to Customs	810,995	636,237	801,900	763,485	38,415
Other taxes	2,711,608	3,459,555	4,360,351	4,151,468	208,883
Registration Fee	1,141,453	1,781,560	2,245,441	2,137,873	107,568
11611 Firm Registration Fee	1,076,511	1,713,750	2,159,974	2,056,500	103,474
11612 Agency Registration Fee	64,942	67,810	85,467	81,373	4,094
Ownership Certificate Charge	1,570,155	1,677,995	2,114,910	2,013,595	101,315
11621 Driving Licence & Vehicle Ownership Certificate Charge	1,562,846	1,664,433	2,097,817	1,997,321	100,496
11622 Fire Arms Registration	7,309	13,562	17,093	16,274	819
Grants	39,543,955	75,172,916	72,167,628	72,167,628	
Grants from foreign governments	17,703,207	37,670,327	35,463,606	35,463,606	
Recurrent Grant	13,912,401	11,806,985	15,978,356	15,978,356	
13111 Recurrent Grant	13,912,401	11,806,985	15,978,356	15,978,356	
Capital Grant	3,790,806	25,863,342	19,485,250	19,485,250	
13121 Capital Grant	3,790,806	25,863,342	19,485,250	19,485,250	
Grants from international organizations	15,322,847	28,531,018	29,388,521	29,388,521	
Recurrent Grant	8,322,661	16,493,543	16,646,665	16,646,665	
13211 Recurrent Grant	8,322,661	16,493,543	16,646,665	16,646,665	
Capital Grant	7,000,186	12,037,475	12,741,856	12,741,856	
13221 Capital Grant	7,000,186	12,037,475	12,741,856	12,741,856	
Other Grants from international organizations	6,517,901	8,971,571	7,315,501	7,315,501	

Heading	2015/16 Actual	2016/17	2017/18 Estimate	Existing Measures	New Measures
Recurrent Grant	5,761,657	6,499,324	5,294,333	5,294,333	
13311 Capital Grant	5,761,657	6,499,324	5,294,333	5,294,333	
Capital Grant	756,244	2,472,247	2,021,168	2,021,168	
13321 Capital Grant	756,244	2,472,247	2,021,168	2,021,168	
Non Tax Revenue	60,865,036	52,413,761	63,851,012	62,896,512	954,500
Property Income	26,158,962	23,569,531	28,712,657	28,283,435	429,222
Interest	3,110,154	1,285,033	1,565,440	1,542,038	23,402
14111 Interest from financial institutions	220,808	239,783	292,106	287,739	4,367
14112 Interest from commercial institutions	616,638	1,924	2,344	2,309	35
14113 Interest from industrial institutions	6,761	889	1,083	1,067	16
14114 Interest from service oriented institutions	2,258,412	1,019,006	1,241,364	1,222,807	18,557
14115 Interest from other institutions	7,535	23,431	28,543	28,116	427
Dividends	14,983,119	14,333,689	17,461,455	17,200,426	261,029
14121 Dividend from Financial Institutions	8,085,193	7,349,604	8,953,367	8,819,524	133,843
14122 Dividend from Commercial Institutions	782	1,278	1,557	1,534	23
14123 Dividend from Industrial Institution	30,764	32,614	39,730	39,136	594
14124 Dividend from Service Oriented Organization	6,866,374	6,943,934	8,459,176	8,332,721	126,455
14125 Dividend from Other Institutions	6	6,259	7,625	7,511	114
Rent & Royalty	8,065,689	7,950,809	9,685,762	9,540,971	144,791
14151 Rent on Lease of Government Property	518,025	401,068	488,586	481,282	7,304
14152 Royalty on Casino Operations.	287,489	162,312	197,730	194,774	2,956
14153 Royalty from Mine Extraction	276,811	75,086	91,471	90,104	1,367
14154 Income & Royalty from Water Resources Sector Hydro Power Projects	1,780,827	1,113,620	1,356,623	1,336,343	20,280
14155 Royalty and Other Income from the Sales of Forest Products	980,914	1,365,131	1,663,017	1,638,157	24,860
14156 Other Royalty	4,221,623	4,833,592	5,888,335	5,800,311	88,024
Sales of Goods and Services	13,846,878	14,244,066	17,352,276	17,092,879	259,397
Sales of Goods	8,386,832	7,998,761	9,744,177	9,598,513	145,664
14211 Sales of agriculture product	134,290	139,843	170,358	167,811	2,547
14212 Sale of Government Property	188,750	192,018	233,919	230,422	3,497
14213 Sales of other items	128,139	120,218	146,451	144,262	2,189
14214 Telephone Services Fee	6,640,439	6,247,673	7,610,983	7,497,207	113,776
14215 Charge for the use of Telephone Services	1,292,861	1,296,170	1,579,008	1,555,404	23,604
14216 Water Connection & Supply	687	794	967	953	14
14217 Fee for use of Water for Irrigation	1,356	1,268	1,545	1,522	23
14218 Charges for Consumption of Electricity	310	777	946	932	14
Administrative Fees	5,460,046	6,245,305	7,608,099	7,494,366	113,733
14221 Judicial Fee Duty	908,112	623,944	760,095	748,732	11,363
14222 Charges for use of Postal Services	287,564	355,018	432,487	426,022	6,465
14223 Income from Education Sector	625,464	567,337	691,137	680,805	10,332
14224 Exam Fee	546,412	397,999	484,847	477,599	7,248
14225 Transport Sector	258,758	258,516	314,927	310,219	4,708

Heading	2015/16 Actual	2016/17	2017/18 Estimate	Existing Measures	New Measures
14226 Export Import License Fee	122,454	84,840	103,353	101,808	1,545
14227 Other Administrative Fees	2,711,282	3,957,651	4,821,253	4,749,181	72,072
Penalties Fines & Forfeiture	788,930	561,783	684,370	674,139	10,231
Penalties Fines & Forfeiture	788,930	561,783	684,370	674,139	10,231
14311 Judicial Penalty, Fines and Forfeiture	100,265	126,547	154,161	151,856	2,305
14312 Administrative Penalty, Fines and Forfeiture	688,665	435,236	530,209	522,283	7,926
Voluntary Transfers other than Grants	2,996	1,489	1,814	1,787	27
Voluntary Transfers other than Grants	2,996	1,489	1,814	1,787	27
14411 Recurrent	2,700	754	918	904	14
14412 Capital	296	735	896	883	13
Miscellaneous Revenue	20,067,270	14,036,892	17,099,895	16,844,272	255,623
Administrative Fee - Immigration and Tourism	12,147,660	12,790,932	15,582,053	15,349,120	232,933
14511 Charges for Issuing Passports	9,153,545	9,415,583	11,470,165	11,298,700	171,465
14512 Visa Fees	2,430,030	2,575,638	3,137,671	3,090,766	46,905
14513 Permit for Mountaineering and Trekking	561,389	793,055	966,108	951,666	14,442
14514 Other Fee from Tourists	2,696	6,656	8,109	7,988	121
Other Revenue	7,915,555	1,239,715	1,510,235	1,487,659	22,576
14521 Pollution Control Fees	743,620	936,048	1,140,304	1,123,258	17,046
14522 Other Revenue	7,171,935	303,667	369,931	364,401	5,530
Capital Revenue	4,055	6,245	7,607	7,493	114
14531 Sales of Government Land and Building	4,055	6,245	7,607	7,493	114
Cash Balance of Last Year and Irregularities	3,277,373				
Cash Balance of Last Year and Irregularities	3,277,373				
Cash Balance of Last Year and Irregularities	3,277,373				
15111 Cash Balance of Last Year	1,143,051				
15112 Irregularities	2,134,322				
Total Revenue, Grants	524,782,980	656,161,551	802,223,198	769,353,997	32,869,201

Expenditure Estimates

Fiscal Year 2017/18

Annex - 3

(Rs. in '000)

Heading	2015/16	2016/17	2017/18	Source		
	Actual		Estimate	GON	Grant	Loan
Compensation of employees	89,268,215	129,637,036	130529080	130215418	257,317	56,345
Wages and salaries	89,268,215	129,637,036	130529080	130215418	257,317	56,345
Use of goods and services	44,274,894	71,509,586	120053693	102505827	12,046,835	5,501,031
Rent & Services	3,212,707	5,329,652	5436112	5314448	94,409	27,255
Operation & Maintenance of Capital Assets	4,011,943	4,747,480	5967789	5770222	166,162	31,405
Offices Materials & Services	3,744,611	5,340,196	5440695	5224673	187,046	28,976
Consultancy and Other Services fee	5,253,578	8,729,735	12252770	8693136	2,646,866	912,768
Program Expenses	19,771,250	31,663,786	37247687	25358244	8,450,047	3,439,396
Monitoring, Evaluation & Travelling Expenses	2,339,655	4,424,189	3691023	3159483	471,299	60,241
Miscellaneous	5,941,150	11,274,548	1278851	1241655	31,006	6,190
Recurrent Contingencies			48738766	47743966		994,800
Interest and Services	8,673,040	21,242,189	30799958	30799958		
Interest on Foreign Loan	3,310,879	4,375,423	4555378	4555378		
Interest on Internal Loan	5,362,161	16,866,766	26244580	26244580		
Subsidies	941,842	1,695,546	1016469	791779	207,217	17,473
Subsidies to Public Corporations	653,479	644,856	793306	698405	94,901	
Subsidies to Private Enterprises	288,363	1,050,690	223163	93374	112,316	17,473
Grants	170,847,704	247,591,668	184738180	110378143	23,192,982	51,167,055
Grant to Social Service	185,196	797,492	1012658	1012658		
Grant to Local body	33,858,411	49,518,638	9045106	2961723	1,042,453	5,040,930
Grant to Social Service	136,804,097	197,275,538	174680416	106403762	22,150,529	46,126,125
Social Security	56,747,109	88,557,110	102639887	102227094	133,718	279,075
Social Security	19,019,202	32,893,740	38735182	38735182		
Scholarships	1,965,547	2,282,319	1498251	1087384	133,121	277,746
Retirement Benefits	35,762,360	53,381,051	62406454	62404528	597	1,329
Other Expenditure	234,003	1,386,222	1556096	1556096		
Property Related Expenditure	6,203	6,162	6096	6096		
Refunds	227,800	1,380,060	1550000	1550000		
Fiscal Transfer			232198091	227776926	2,081,285	2,339,880
Grant to State			7143500	7143500		
Grant to Local Level			225054591	220633426	2,081,285	2,339,880
Capital Expenditure	122,350,430	262,034,913	335175970	201362275	29,485,090	104,328,605
Land	2,825,947	10,398,644	21552299	21552299		
Building	17,600,734	72,713,168	75658914	34119504	11,283,052	30,256,358
Furniture & Fittings	675,869	1,215,088	1510891	1266084	48,255	196,552
Vehicles	2,219,676	3,404,632	3885449	3366746	220,681	298,022
Plant & Machinery	5,153,168	9,566,221	11780819	8109524	2,082,177	1,589,118
Civil Works	88,664,903	151,546,989	200602287	121203192	11,979,087	67,420,008
Capital Research & Consultancy	5,210,133	13,190,171	16408201	8994816	3,841,838	3,571,547
Capital Contingencies			3777110	2750110	30,000	997,000
Total	493,337,237	823,654,270	1138707424	907613516	67404444	163,689,464

Financing Economic Overview
Fiscal Year 2017/18

Annex - 4
(Rs. in '000)

Heading	2015/16 Actual	2016/17	2017/18 Estimate	Source		
				GON	Grant	Loan
Fiscal Policy (L-R)	38,195,717	57,481,609	75,118,431	20,009,282	4,763,184	50,345,965
Net Internal Loan	25,494,928	35,621,880	19,762,889	-5,909,739	1,408,784	24,263,844
Internal Loan	26,863,955	45,621,880	34,762,889	9,090,261	1,408,784	24,263,844
Internal Loan Refund	-1,369,027	-10,000,000	-15,000,000	-15,000,000		
Net Investment	12,700,789	21,859,729	55,355,542	25,919,021	3,354,400	26,082,121
Domestic Share Investments	11,994,018	20,884,729	51,754,125	22,317,604	3,354,400	26,082,121
Foreign Share Investments	706,771	975,000	3,601,417	3,601,417		
Liquidity	-54,100,513	-193,325,711	-308,866,429	-94,831,000		-214,035,429
External - Net Borrowing	-16,660,945	-122,474,471	-183,914,284	30,121,145		-214,035,429
External Amortizations	17,794,927	25,340,518	30,121,145	30,121,145		
External Borrowing	-34,455,872	-147,814,989	-214,035,429			-214,035,429
Domestic Net Borrowing	-37,439,568	-70,851,240	-124,952,145	-124,952,145		
Domestic Amortization	50,334,947	19,405,260	20,047,855	20,047,855		
Domestic Borrowing	-87,774,515	-90,256,500	-145,000,000	-145,000,000		
Total Financing	-15,904,796	-135,844,102	-233,747,998	-74,821,718	4,763,184	-163,689,464

Functional Expenditure Estimates (Including Financing)

Annex - 5

Fiscal Year 2017/18

(Rs. in '000)

Heading	2015/16 Actual	2016/17	2017/18 Estimate	Per. of Total	Source		
					GON	Grant	Loan
GENERAL PUBLIC SERVICE	171349802	236235038	499148376	39	488559236	5543831	5045309
Executive and legislative organs, financial and fiscal affairs, external affairs	71441040	124709118	182331137		180356925	1974212	0
Foreign economic aid	4804	178022	795036		236807	0	558229
General services	14213179	22067603	23029138		19523604	1488334	2017200
Basic research	0	41387	34087		34087	0	0
R General public services	10456	9401	9082		9082	0	0
General public services n.e.c.	5832600	20429163	11450070		11320070	0	130000
Public debt transactions	60387474	37632107	47301735		47301735	0	0
Transfers of a general character between levels of government	19460249	31168237	234198091		229776926	2081285	2339880
DEFENCE	33349430	35660960	44955920	4	44955920	0	0
Military defence	33242685	35525763	44773764		44773764	0	0
Civil defence	89484	88799	94581		94581	0	0
Defence n.e.c.	17261	46398	87575		87575	0	0
PUBLIC ORDER AND SAFETY	34796109	45837152	50628950	4	46730227	3898723	0
Police services	24552466	32410107	35602929		32564629	3038300	0
Fire-protection services	6767	8787	14044		14044	0	0
Law courts	4270306	5173287	6470951		6470951	0	0
Prisons	1117907	1240605	1784257		1784257	0	0
Public order and safety n.e.c.	4848663	7004366	6756769		5896346	860423	0
ECONOMIC AFFAIRS	177379014	370291443	454603106	36	245019162	43922487	165661457
General economic, commercial and labour affairs	10942301	102196228	152817328		50374227	25108052	77335049
Agriculture, forestry, fishing and hunting	57251385	75981829	81326899		62938266	5965945	12422688
Fuel and energy	23287983	49690122	71424185		32346758	4614488	34462939
Mining, manufacturing and construction	2388720	2594571	3186191		1652971	0	1533220
Transport	51899260	90813849	118267093		80376015	5553469	32337609
Communication	4045532	4338044	5696976		5696976	0	0
Other industries	4861517	17363574	19632075		10563273	2163186	6905616
R Economic affairs	22491822	26955136	1673774		806091	503347	364336
Economic affairs n.e.c.	210494	358090	578585		264585	14000	300000
ENVIRONMENTAL PROTECTION	12563210	11446831	15139024	1	5485469	2997211	6656344
Waste management	6449624	3894088	4187000		1098218	726365	2362417
Waste water management	949750	576434	1335493		1335493	0	0
R Environmental protection	2026030	1891873	2854915		973301	0	1881614
Environmental protection n.e.c.	3137806	5084436	6761616		2078457	2270846	2412313
HOUSING AND COMMUNITY AMENITIES	22808417	45285096	63062526	5	30592785	5430855	27038886
Housing development	5361152	16735943	26910459		11366450	995462	14548547
Community development	1200738	4222351	5334376		2418526	2915850	0
Water supply	15226413	23165233	26207565		14613696	1519543	10074326
Housing and community amenities n.e.c.	1020114	1161569	4610126		2194113	0	2416013
HEALTH	34009026	43930634	41089864	3	32583851	5655613	2850400
Medical products, appliances and equipment	297843	712050	644491		366691	277800	0
Out-patient services	4307754	4356234	5920310		2497570	3422740	0
Hospital services	11920881	14778228	16357301		16018301	339000	0
Public health services	14328691	17411143	13066250		8802097	1413753	2850400
R Health	3153857	6185379	4112800		3910480	202320	0
Health n.e.c.	0	487600	988712		988712	0	0

Heading	2015/16 Actual	2016/17	2017/18 Estimate	Per. of Total	Source		
					GON	Grant	Loan
RECREATION, CULTURE AND RELIGION	3968781	5930781	5972016	0	5960016	12000	0
Recreational and sporting services	1872131	2338728	2242436		2230436	12000	0
Cultural services	1818491	3192626	3301655		3301655	0	0
Broadcasting and publishing services	278159	399427	328219		328219	0	0
R Recreation, culture and religion	0	0	99706		99706	0	0
EDUCATION	90689488	106831441	65135704	5	54177863	4174808	6783033
Pre-primary and primary education	28457369	43953085	5612478		5177041	435437	0
Secondary education	14375108	11407053	4475269		4475269	0	0
Education not definable by level	27567633	28208525	26711414		17805986	3600801	5304627
Subsidiary services to education	18416456	22063412	26707936		26707936	0	0
Education n.e.c.	1872922	1199366	1628607		11631	138570	1478406
SOCIAL PROTECTION	20118578	34432281	39259369	3	38727269	532100	0
Family and children	1737627	1364380	355117		355117	0	0
Social exclusion n.e.c.	16452361	30349338	36225683		36225683	0	0
R Social protection	58615	361498	341290		341290	0	0
Social protection n.e.c.	1869975	2357065	2337279		1805179	532100	0
Total	601031855	935881657	1278994855		992791798	72167628	214035429

Cash and Non Cash Expenditure by Economic Heads and Line Items

Annex 6
(Rs. in '000)

Fiscal Year -2017/18

Economic Heads and Expenditure Line Items	Cash			Direct Payment and Commodity Grant	Total
	GoN	Foreign Cash	Cash Total		
Recurrent	706,251,241	68,826,279	775,077,520	28,453,934	803,531,454
21100 Wages and salaries	130,215,418	107,515	130,322,933	206,147	130,529,080
21111 Salary	98,382,567	59,255	98,441,822	204,997	98,646,819
21112 Local Allowances	1,349,521	188	1,349,709	0	1,349,709
21113 Dearness Allowance	3,457,989	718	3,458,707	0	3,458,707
21114 Field Allowance	184,001	25,211	209,212	0	209,212
21119 Other Allowance	5,666,729	19,686	5,686,415	1,150	5,687,565
21121 Clothing	6,599,675	395	6,600,070	0	6,600,070
21122 Fooding	13,684,940	520	13,685,460	0	13,685,460
21123 Medical Expense	889,996	1,542	891,538	0	891,538
22100 Rent & Services	5,314,448	102,701	5,417,149	18,963	5,436,112
22111 Water and Electricity	2,059,645	10,953	2,070,598	2,536	2,073,134
22112 Communication	946,551	19,740	966,291	4,984	971,275
22121 House Rent	2,187,502	60,897	2,248,399	9,043	2,257,442
22122 Other Rent	120,750	11,111	131,861	2,400	134,261
22200 Operation & Maintenance of Capital Assets	5,770,222	162,605	5,932,827	34,962	5,967,789
22211 Fuel and Oil - Vehicles	2,957,514	85,336	3,042,850	15,173	3,058,023
22212 Operation & Maintenance	2,348,949	70,892	2,419,841	14,994	2,434,835
22213 Insurance	463,759	6,377	470,136	4,795	474,931
22300 Offices Materials & Services	5,224,673	183,475	5,408,148	32,547	5,440,695
22311 General Office Expenses	3,504,387	165,675	3,670,062	32,547	3,702,609
22312 Feeds for Animals & Birds	160,909	500	161,409	0	161,409
22313 Books and Materials	47,127	4,109	51,236	0	51,236
22314 Fuel and Oil - For Administrative Purposes	193,111	3,373	196,484	0	196,484
22321 Repair and Maintenance of Public Property	1,319,139	9,818	1,328,957	0	1,328,957
22400 Consultancy and Other Services fee	8,693,136	2,686,275	11,379,411	873,359	12,252,770
22411 Consultancy and Services Expenses	3,130,559	2,385,318	5,515,877	828,878	6,344,755
22412 Other Services fee	5,562,577	300,957	5,863,534	44,481	5,908,015
22500 Program Expenses	25,358,244	5,999,021	31,357,265	5,890,422	37,247,687
22511 Employee Training	1,113,600	261,957	1,375,557	46,800	1,422,357
22512 Skill Development and Awareness Training Program	2,973,802	1,835,714	4,809,516	701,583	5,511,099
22521 Production Materials/Services	1,111,070	21,655	1,132,725	0	1,132,725
22522 Program Expenses	16,928,667	3,183,055	20,111,722	2,839,410	22,951,132
22529 Other Program Expenses	364,126	0	364,126	2,499	366,625
22531 Medicine Purchases	2,866,979	696,640	3,563,619	2,300,130	5,863,749
22600 Monitoring, Evaluation & Travelling Expenses	3,159,483	438,110	3,597,593	93,430	3,691,023

Economic Heads and Expenditure Line Items	Cash			Direct Payment and Commodity Grant	Total
	GoN	Foreign Cash	Cash Total		
22611 Monitoring & Evaluation Expenses	1,549,289	241,894	1,791,183	64,296	1,855,479
22612 Travelling Expenses	1,503,272	196,216	1,699,488	29,134	1,728,622
22613 Travelling Expenses of VIPs & Delegations	65,000	0	65,000	0	65,000
22614 Other Travelling Expenses	41,922	0	41,922	0	41,922
22700 Miscellaneous	1,241,655	33,841	1,275,496	3,355	1,278,851
22711 Miscellaneous	1,241,655	33,841	1,275,496	3,355	1,278,851
22900 Recurrent Contingencies	47,743,966	994,800	48,738,766	0	48,738,766
22911 Recurrent Contingencies	47,743,966	994,800	48,738,766	0	48,738,766
24100 Interest on Foreign Loan	4,555,378	0	4,555,378	0	4,555,378
24111 Interest on Foreign Loan	4,555,378	0	4,555,378	0	4,555,378
24200 Interest on Internal Loan	26,244,580	0	26,244,580	0	26,244,580
24211 Interest on Internal Loan	26,244,580	0	26,244,580	0	26,244,580
25100 Subsidies to Public Corporations	698,405	0	698,405	94,901	793,306
25111 Operating Subsidy - Non-Financial Corporations	493,275	0	493,275	94,901	588,176
25112 Capital Subsidy - Non-Financial Corporations	205,130	0	205,130	0	205,130
25200 Subsidies to Private Enterprises	93,374	48,039	141,413	81,750	223,163
25211 Operating Subsidies to Non-Financial Private Enterprises	7,811	19,751	27,562	0	27,562
25212 Capital Subsidies to Non-Financial Private Enterprises	85,436	27,566	113,002	81,750	194,752
25221 Operating Subsidies to Financial Private Enterprises	127	722	849	0	849
26200 Grant to Social Service	1,012,658	0	1,012,658	0	1,012,658
26211 International Membership Fee& Assistance	1,012,658	0	1,012,658	0	1,012,658
26300 Grant to Local body	2,961,723	5,420,609	8,382,332	662,774	9,045,106
26311 Unconditional Recurrent Grant to Local Bodies	125,956	0	125,956	0	125,956
26312 Conditional Recurrent Grant to Local Bodies	446,018	359,705	805,723	280,000	1,085,723
26321 Unconditional Capital Grant to Local Bodies	86,756	0	86,756	0	86,756
26322 Conditional Capital Grant to Local Bodies	2,302,993	5,060,904	7,363,897	382,774	7,746,671
26400 Grant to Social Service	106,403,762	47,834,614	154,238,376	20,442,040	174,680,416
26411 Unconditional Recurrent Grant to Government Agencies, Committees & Boards	4,289,126	3,076	4,292,202	156,509	4,448,711
26412 Conditional Recurrent Grant to Government Agencies, Committees & Boards	41,572,086	5,360,769	46,932,855	684,897	47,617,752
26413 Unconditional Recurrent Grant to Other Institutions & Individuals	7,017,168	1,798,888	8,816,056	724,069	9,540,125
26421 Unconditional Capital Grant to Government Agencies, Committees & Boards	14,688,000	0	14,688,000	0	14,688,000
26422 Conditional Recurrent Grant to Government Agencies, Committees & Boards	14,801,629	3,732,392	18,534,021	2,862,713	21,396,734
26423 Unconditional Capital Grant to Other Institutions & Individuals	24,035,753	36,939,489	60,975,242	16,013,852	76,989,094
26500 Grant to State	7,143,500	0	7,143,500	0	7,143,500

Economic Heads and Expenditure Line Items	Cash			Direct Payment and Commodity Grant	Total
	GoN	Foreign Cash	Cash Total		
26511 Fiscal Equalization Grant	7,143,500	0	7,143,500	0	7,143,500
26600 Grant to Local Level	220,633,426	4,406,165	225,039,591	15,000	225,054,591
26611 Fiscal Equalization Grant	148,639,833	0	148,639,833	0	148,639,833
26612 Conditional Grant	71,993,593	4,406,165	76,399,758	15,000	76,414,758
27100 Social Security	38,735,182	0	38,735,182	0	38,735,182
27111 Conditional Social Security Subsidy	37,545,052	0	37,545,052	0	37,545,052
27112 Other Unconditional Social Assistance	1,190,130	0	1,190,130	0	1,190,130
27200 Scholarships	1,087,384	406,583	1,493,967	4,284	1,498,251
27211 Scholarships	1,087,384	406,583	1,493,967	4,284	1,498,251
27300 Retirement Benefits	62,404,528	1,926	62,406,454	0	62,406,454
27311 Pensions and Disability Allowance	46,864,792	0	46,864,792	0	46,864,792
27312 Gratuity	3,683,929	1,886	3,685,815	0	3,685,815
27313 Accumulated Leave	3,855,807	40	3,855,847	0	3,855,847
27314 Medical Facility	7,500,000	0	7,500,000	0	7,500,000
27315 Deceased Staff Assistance	500,000	0	500,000	0	500,000
28100 Property Related Expenditure	6,096	0	6,096	0	6,096
28141 Land Rent	6,096	0	6,096	0	6,096
28200 Refunds	1,550,000	0	1,550,000	0	1,550,000
28211 Revenue Refund	800,000	0	800,000	0	800,000
28212 Judicial Refund	140,000	0	140,000	0	140,000
28213 Other Refund	610,000	0	610,000	0	610,000
Capital	201,362,275	91,439,620	292,801,895	42,374,075	335,175,970
29100 Land	21,552,299	0	21,552,299	0	21,552,299
29111 Land Acquisition	21,552,299	0	21,552,299	0	21,552,299
29200 Building	34,119,504	29,594,292	63,713,796	11,945,118	75,658,914
29211 Building Purchase	2,388,839	0	2,388,839	0	2,388,839
29221 Building Construction	31,066,435	29,439,098	60,505,533	11,945,118	72,450,651
29231 Capital Formation - Building	664,230	155,194	819,424	0	819,424
29300 Furniture & Fittings	1,266,084	243,757	1,509,841	1,050	1,510,891
29311 Furniture & Fixtures	1,266,084	243,757	1,509,841	1,050	1,510,891
29400 Vehicles	3,366,746	508,203	3,874,949	10,500	3,885,449
29411 Vehicles	3,366,746	508,203	3,874,949	10,500	3,885,449
29500 Plant & Machinery	8,109,524	2,905,288	11,014,812	766,007	11,780,819
29511 Plant & Machinery	8,109,524	2,905,288	11,014,812	766,007	11,780,819
29600 Civil Works	121,203,192	52,668,352	173,871,544	26,730,743	200,602,287
29611 Civil Works - Construction	115,195,144	50,146,854	165,341,998	26,693,518	192,035,516

Economic Heads and Expenditure Line Items	Cash			Direct Payment and Commodity Grant	Total
	GoN	Foreign Cash	Cash Total		
29621 Capital Formation	6,008,048	2,521,498	8,529,546	37,225	8,566,771
29700 Capital Research & Consultancy	8,994,816	4,492,728	13,487,544	2,920,657	16,408,201
29711 Capital Research & Consultancy	8,250,149	3,992,134	12,242,283	2,586,519	14,828,802
29712 Software Development and Purchase	744,667	500,594	1,245,261	334,138	1,579,399
29800 Capital Contingencies	2,750,110	1,027,000	3,777,110	0	3,777,110
29811 Capital Contingencies	2,750,110	1,027,000	3,777,110	0	3,777,110
Finance	85,178,282	11,590,549	96,768,831	43,518,600	140,287,431
31100 Net Internal Loan	9,090,261	7,256,549	16,346,810	18,416,079	34,762,889
31111 Internal Loan to Corporations	9,090,261	7,256,549	16,346,810	18,416,079	34,762,889
31200 Net Investment	25,919,021	4,334,000	30,253,021	25,102,521	55,355,542
31211 Share Investments- Corporations	22,317,604	4,334,000	26,651,604	25,102,521	51,754,125
31221 Foreign Share Investments	3,601,417	0	3,601,417	0	3,601,417
32100 External - Net Borrowing	30,121,145	0	30,121,145	0	30,121,145
32111 External Amortization	30,121,145	0	30,121,145	0	30,121,145
32200 Domestic Net Borrowing	20,047,855	0	20,047,855	0	20,047,855
32211 Domestic Amortization	20,047,855	0	20,047,855	0	20,047,855
Grand Total	992,791,798	171,856,448	1,164,648,246	114,346,609	1,278,994,855

Administrative Expenditure Estimates (Including Financing)

Annex - 7
(Rs. in '000)

Fiscal Year 2017/18

Heading	2015/16	2016/17	2017/18	Source		
	Actual		Estimate	GON	Grant	Loan
Head of State	384,980	332,666	201,869	201,869		
President	327,596	297,229	158,404	158,404		
Recurrent	96,639	118,533	126,742	126,742		
Capital	230,957	178,696	31,662	31,662		
Deputy President	57,384	35,437	43,465	43,465		
Recurrent	28,880	30,863	38,095	38,095		
Capital	28,504	4,574	5,370	5,370		
Constitutional Body	7,517,241	18,788,720	11,737,033	11,737,033		
Legislature - Parliament	1,223,210	1,442,707	1,743,677	1,743,677		
Recurrent	1,197,365	1,407,974	1,693,597	1,693,597		
Capital	25,845	34,733	50,080	50,080		
Courts	3,440,417	4,089,018	5,221,665	5,221,665		
Recurrent	2,677,875	3,185,413	4,251,708	4,251,708		
Capital	762,542	903,605	969,957	969,957		
Commission for Investigation of Abuse of Authority	716,494	1,078,476	1,172,708	1,172,708		
Recurrent	509,174	728,020	862,710	862,710		
Capital	207,320	350,456	309,998	309,998		
Office of the Auditor General	376,314	478,204	620,198	620,198		
Recurrent	371,931	324,303	401,999	401,999		
Capital	4,383	153,901	218,199	218,199		
Public Service Commission	527,691	578,255	683,732	683,732		
Recurrent	469,843	529,951	616,152	616,152		
Capital	57,848	48,304	67,580	67,580		
Election Commission	432,030	10,065,429	709,113	709,113		
Recurrent	405,719	9,978,801	594,655	594,655		
Capital	26,311	86,628	114,458	114,458		
National Human Rights Commission	87,081	189,535	204,674	204,674		
Recurrent	84,418	171,515	200,849	200,849		
Capital	2,663	18,020	3,825	3,825		
Office of the Attorney General	666,868	817,219	941,255	941,255		
Recurrent	468,825	547,378	691,008	691,008		
Capital	198,043	269,841	250,247	250,247		
Council of Justice	47,136	49,877	75,467	75,467		
Recurrent	42,112	48,364	66,380	66,380		
Capital	5,024	1,513	9,087	9,087		
National Natural Resources and Fiscal Commission			35,516	35,516		
Recurrent			25,516	25,516		
Capital			10,000	10,000		
National Women Commission			35,516	35,516		
Recurrent			25,516	25,516		
Capital			10,000	10,000		
National Dalit Commission			35,516	35,516		
Recurrent			25,516	25,516		
Capital			10,000	10,000		
National Inclusion Commission			35,516	35,516		

Heading	2015/16	2016/17	2017/18	Source		
	Actual		Estimate	GON	Grant	Loan
Recurrent			25,516	25,516		
Capital			10,000	10,000		
Indigenous Nationalities Commission			35,516	35,516		
Recurrent			25,516	25,516		
Capital			10,000	10,000		
Madhesi Commission			35,516	35,516		
Recurrent			25,516	25,516		
Capital			10,000	10,000		
Tharu Commission			35,516	35,516		
Recurrent			25,516	25,516		
Capital			10,000	10,000		
Muslim Commission			35,516	35,516		
Recurrent			25,516	25,516		
Capital			10,000	10,000		
Chief of State			80,416	80,416		
Recurrent			45,416	45,416		
Capital			35,000	35,000		
Ministry	422,125,330	678,197,003	738,277,064	509,604,321	65,323,159	163,349,584
Prime Minister and Council of Minister's Office	10,574,418	95,982,374	149,622,073	48,775,952	23,988,632	76,857,489
Recurrent	10,145,422	53,348,926	77,279,319	22,633,780	14,548,906	40,096,633
Capital	428,996	42,633,448	72,342,754	26,142,172	9,439,726	36,760,856
Ministry of Finance	4,435,582	10,362,967	11,995,052	9,080,367	1,914,685	1,000,000
Recurrent	3,296,645	8,519,153	10,016,545	7,931,738	1,084,807	1,000,000
Capital	1,138,937	1,843,814	1,978,507	1,148,629	829,878	
Ministry of Supply		884,146	994,910	961,910	33,000	
Recurrent		832,970	924,056	924,056		
Capital		51,176	70,854	37,854	33,000	
Ministry of Industry	2,328,863	6,263,014	8,177,974	7,127,215	686,423	364,336
Recurrent	1,483,198	2,978,832	3,819,671	2,853,707	601,628	364,336
Capital	845,665	3,284,182	4,358,303	4,273,508	84,795	
Ministry of Energy	1,460,692	12,735,804	19,299,405	16,714,427	251,357	2,333,621
Recurrent	916,817	1,060,184	1,797,466	1,760,566	36,900	
Capital	543,875	8,153,120	12,853,939	12,305,861	214,457	333,621
Finance		3,522,500	4,648,000	2,648,000		2,000,000
Ministry of Law, Justice and Parliamentary Affairs	105,989	205,559	217,953	217,953		
Recurrent	98,286	201,186	211,165	211,165		
Capital	7,703	4,373	6,788	6,788		
Ministry of Agriculture Development	22,095,077	24,407,602	24,261,937	17,677,908	3,907,044	2,676,985
Recurrent	20,110,065	21,179,173	20,463,887	15,100,999	3,452,364	1,910,524
Capital	1,985,012	3,228,429	3,798,050	2,576,909	454,680	766,461
Ministry of drinking and sanitation		19,607,742	22,704,073	11,648,146	981,601	10,074,326
Recurrent		1,270,569	1,670,333	1,375,000	172,405	122,928
Capital		18,337,173	21,033,740	10,273,146	809,196	9,951,398
Ministry of Home	39,530,792	49,448,622	55,092,490	51,848,791	3,243,699	
Recurrent	37,033,140	44,373,255	47,680,931	47,638,109	42,822	

Heading	2015/16	2016/17	2017/18	Source		
	Actual		Estimate	GON	Grant	Loan
Capital	2,497,652	5,075,367	7,411,559	4,210,682	3,200,877	
Ministry of Culture, Tourism and Civil Aviation	3,048,622	5,288,090	5,093,364	4,560,181	533,183	
Recurrent	2,056,799	3,914,053	3,870,283	3,346,818	523,465	
Capital	991,823	1,374,037	1,223,081	1,213,363	9,718	
Ministry of Foreign Affairs	4,144,292	5,447,458	6,305,997	6,305,997		
Recurrent	3,407,523	3,370,859	3,550,487	3,550,487		
Capital	736,769	2,076,599	2,755,510	2,755,510		
Ministry of Livestock Development		7,657,218	6,134,738	5,498,969	288,666	347,103
Recurrent		5,990,282	4,387,130	4,032,212	219,260	135,658
Capital		1,666,936	1,747,608	1,466,757	69,406	211,445
Ministry of Forestry and Soil Conservation	9,950,418	12,611,106	15,344,394	13,908,923	1,435,471	
Recurrent	5,802,609	8,210,730	10,320,366	9,943,640	376,726	
Capital	4,147,809	4,400,376	5,024,028	3,965,283	1,058,745	
Ministry of Commerce	1,580,969	1,105,336	1,784,749	613,355	693,834	477,560
Recurrent	941,684	367,178	690,759	565,355	124,904	500
Capital	639,285	738,158	1,093,990	48,000	568,930	477,060
Ministry of Population and environment	5,488,832	7,095,180	7,647,783	4,175,957	2,440,250	1,031,576
Recurrent	5,128,881	6,167,069	5,932,805	3,521,672	2,281,133	130,000
Capital	359,951	928,111	1,714,978	654,285	159,117	901,576
Ministry of Science & Technology		783,524	1,212,021	1,212,021		
Recurrent		347,817	449,873	449,873		
Capital		435,707	762,148	762,148		
Ministry of Land Reforms and Management	3,447,466	5,422,350	6,698,622	6,698,622		
Recurrent	2,724,701	4,474,973	5,506,813	5,506,813		
Capital	722,765	947,377	1,191,809	1,191,809		
Ministry of Physical Infrastructure and Transport	42,855,276	68,555,933	96,557,264	67,666,525	2,914,817	25,975,922
Recurrent	5,727,736	6,106,366	7,050,577	6,952,025	98,552	
Capital	37,127,540	62,449,567	89,506,687	60,714,500	2,816,265	25,975,922
Ministry of Women, Children & Social Welfare	1,808,176	2,243,039	2,228,430	1,871,729	356,701	
Recurrent	1,667,908	2,027,665	2,023,293	1,672,792	350,501	
Capital	140,268	215,374	205,137	198,937	6,200	
Ministry of Youth and Sports	1,872,131	2,338,728	2,242,436	2,230,436	12,000	
Recurrent	1,861,742	2,107,044	2,239,610	2,227,610	12,000	
Capital	10,389	231,684	2,826	2,826		
Ministry of Defence	33,459,422	35,678,365	45,086,118	45,086,118		
Recurrent	29,541,303	32,201,552	39,921,752	39,921,752		
Capital	3,918,119	3,476,813	5,164,366	5,164,366		
Ministry of Urban Development	21,310,397	21,341,441	30,483,042	13,717,935	975,623	15,789,484
Recurrent	4,110,585	5,266,954	8,566,642	2,938,233	533,632	5,094,777
Capital	17,199,812	16,074,487	21,916,400	10,779,702	441,991	10,694,707
Ministry of Peace & Reconstruction	2,345,297	3,069,585	1,732,557	1,397,333	335,224	
Recurrent	553,378	1,258,846	954,976	619,752	335,224	
Capital	1,791,919	1,810,739	777,581	777,581		
Ministry of Education	90,689,488	107,319,041	66,124,416	55,166,575	4,174,808	6,783,033
Recurrent	90,456,232	107,123,027	65,716,450	54,846,792	4,147,773	6,721,885

Heading	2015/16	2016/17	2017/18	Source		
	Actual		Estimate	GON	Grant	Loan
Capital	233,256	196,014	407,966	319,783	27,035	61,148
Ministry of Cooperative and poverty Alleviation	1,065,747	1,735,461	1,668,866	1,668,866		
Recurrent	1,008,559	1,637,499	1,598,156	1,598,156		
Capital	57,188	97,962	70,710	70,710		
Ministry of General Administration	775,394	1,029,578	1,101,638	1,101,638		
Recurrent	745,354	1,000,379	1,060,586	1,060,586		
Capital	30,040	29,199	41,052	41,052		
Ministry of Irrigation	20,050,155	21,831,194	27,405,840	18,113,437	1,335,574	7,956,829
Recurrent	1,201,343	1,361,009	1,855,171	1,637,580	173,853	43,738
Capital	18,848,812	20,470,185	25,550,669	16,475,857	1,161,721	7,913,091
Ministry of Information and Communications	3,628,919	4,093,625	4,976,399	4,976,399		
Recurrent	3,407,072	3,604,744	4,383,542	4,383,542		
Capital	221,847	488,881	592,857	592,857		
Ministry of Federal Affairs and Local Development	63,339,714	105,054,421	81,853,893	63,829,107	9,193,866	8,830,920
Recurrent	47,290,893	81,481,234	52,768,237	49,795,916	1,972,321	1,000,000
Capital	16,048,821	23,573,187	29,085,656	14,033,191	7,221,545	7,830,920
Ministry of Health	29,229,816	36,663,928	31,781,099	23,585,086	5,345,613	2,850,400
Recurrent	25,838,417	32,237,972	25,881,257	20,999,092	4,482,165	400,000
Capital	3,391,399	4,425,956	5,899,842	2,585,994	863,448	2,450,400
Ministry of Labour and Employment	902,235	950,309	1,142,171	861,083	281,088	
Recurrent	774,903	774,356	947,092	680,364	266,728	
Capital	127,332	175,953	195,079	180,719	14,360	
National Planning Commission Secretariat	601,151	984,263	1,305,360	1,305,360		
Recurrent	556,279	903,286	1,232,327	1,232,327		
Capital	44,872	80,977	73,033	73,033		
MOF Financing & Debt Service	116,367,658	129,947,076	166,439,389	113,330,240	4,763,184	48,345,965
MOF Policy Financing	39,564,744	63,959,109	83,039,014	29,929,865	4,763,184	48,345,965
Finance	39,564,744	63,959,109	83,039,014	29,929,865	4,763,184	48,345,965
MOF Domestic Debt Service	55,697,108	36,272,026	46,292,435	46,292,435		
Recurrent	5,362,161	16,866,766	26,244,580	26,244,580		
Finance	50,334,947	19,405,260	20,047,855	20,047,855		
MOF External Debt Service (Multilateral)	17,557,514	24,943,356	33,020,342	33,020,342		
Recurrent	2,811,727	3,827,479	3,980,523	3,980,523		
Finance	14,745,787	21,115,877	29,039,819	29,039,819		
MOF External Debt Service (Bilateral)	3,548,292	4,772,585	4,087,598	4,087,598		
Recurrent	499,152	547,944	574,855	574,855		
Finance	3,049,140	4,224,641	3,512,743	3,512,743		
MOF - Miscellaneous	54,636,646	108,616,192	130,141,409	130,141,409		
MOF Staff Benefits and Retirement Benefits	27,621,953	68,002,721	60,833,000	60,833,000		
Recurrent	27,621,953	68,002,721	60,833,000	60,833,000		
MOF Miscellaneous	27,014,693	40,613,471	69,308,409	69,308,409		
Recurrent	20,451,559	9,604,190	55,135,409	55,135,409		
Capital	6,563,134	31,009,281	14,173,000	14,173,000		

Heading	2015/16	2016/17	2017/18	Source		
	Actual		Estimate	GON	Grant	Loan
State			7,143,500	7,143,500		
State			7,143,500	7,143,500		
Recurrent			7,143,500	7,143,500		
Local level			225,054,591	220,633,426	2,081,285	2,339,880
Local Level			225,054,591	220,633,426	2,081,285	2,339,880
Recurrent			225,054,591	220,633,426	2,081,285	2,339,880
Total Expenditure	601,031,855	935,881,657	1,278,994,855	992,791,798	72,167,628	214,035,429

Expenditure by Economic Heads and LineItem(Including Financing)

Fiscal Year - 2017/18

Annex - 8

(Rs. in '000)

Heading	2015/16 Actual	2016/17	2017/18 Estimate	Source		
				GON	Grant	Loan
Recurrent Expenditure	370,986,807	561,619,357	803,531,454	706251241	37919354	59360859
21000 Compensation of employees	89,268,215	129,637,036	130,529,080	130215418	257317	56345
21100 Wages and salaries	89,268,215	129,637,036	130,529,080	130215418	257317	56345
21110 Wages and salaries in cash	74,237,490	113,229,923	109,352,012	109040807	255566	55639
21111 Salary	66,797,296	102,985,510	98,646,819	98,382,567	229,878	34,374
21112 Local Allowances	1,207,150	1,616,642	1,349,709	1,349,521		188
21113 Dearness Allowance	3,152,603	3,322,548	3,458,707	3,457,989	307	411
21114 Field Allowance	111,975	260,914	209,212	184,001	8,150	17,061
21119 Other Allowance	2,968,466	5,044,309	5,687,565	5,666,729	17,231	3,605
21120 Wages and salaries in kind	15,030,725	16,407,113	21,177,068	21174611	1751	706
21121 Clothing	2,471,627	3,648,043	6,600,070	6,599,675	139	256
21122 Fooding	12,195,889	12,084,271	13,685,460	13,684,940	520	
21123 Medical Expense	363,209	674,799	891,538	889,996	1,092	450
28900 Fiscal Transfer			232,198,091	227776926	2081285	2339880
26600 Grant to Local Level			225,054,591	220633426	2081285	2339880
26610 Grant to Local Level			225,054,591	220633426	2081285	2339880
26611 Fiscal Equalization Grant			148,639,833	148,639,833		
26612 Conditional Grant			76,414,758	71,993,593	2,081,285	2,339,880
26613 Complementary Grant						
26614 Special Grant						
26500 Grant to State			7,143,500	7143500	0	0
26510 Grant to State			7,143,500	7143500	0	0
26511 Fiscal Equalization Grant			7,143,500	7,143,500		
26512 Conditional Grant						
26513 Complementary Grant						
26514 Special Grant						
26000 Grants	170,847,704	247,591,668	184,738,180	110378143	23192982	51167055
26300 Grant to Local body	33,858,411	49,518,638	9,045,106	2961723	1042453	5040930
26320 Capital Grant to Local Body	18,573,881	36,004,154	7,833,427	2389749	427999	5015679
26321 Unconditional Capital Grant to Local Bodies	12,404,809	23,204,375	86,756	86,756		
26322 Conditional Capital Grant to Local Bodies	6,169,072	12,799,779	7,746,671	2,302,993	427,999	5,015,679
26310 Recurrent Grant to Local Body	15,284,530	13,514,484	1,211,679	571974	614454	25251
26311 Unconditional Recurrent Grant to Local Bodies	1,600,827	1,766,282	125,956	125,956		
26312 Conditional Recurrent Grant to Local Bodies	13,683,703	11,748,202	1,085,723	446,018	614,454	25,251
26200 Grant to Social Service	185,196	797,492	1,012,658	1012658	0	0
26210 International Membership Fee& A	185,196	797,492	1,012,658	1012658	0	0
26211 International Membership Fee& Assistance	185,196	797,492	1,012,658	1,012,658		
26400 Grant to Social Service	136,804,097	197,275,538	174,680,416	106403762	22150529	46126125
26420 Capital Grant	49,970,311	95,041,850	113,073,828	53525382	17874431	41674015
26421 Unconditional Capital Grant to Government Agencies, Committees & Boards	9,822,313	13,466,074	14,688,000	14,688,000		
26422 Conditional Recurrent Grant to Government Agencies, Committees & Boards	3,813,979	15,409,633	21,396,734	14,801,629	2,111,021	4,484,084
26423 Unconditional Capital Grant to Other Institutions & Individuals	36,334,019	66,166,143	76,989,094	24,035,753	15,763,410	37,189,931

Heading		2015/16 Actual	2016/17	2017/18 Estimate	Source		
					GON	Grant	Loan
26410	Recurrent Grant	86,833,786	102,233,688	61,606,588	52878380	4276098	4452110
26411	Unconditional Recurrent Grant to Government	2,646,420	3,743,578	4,448,711	4,289,126	159,585	
26412	Agencies, Committees & Boards Conditional Recurrent Grant to Government	72,480,268	90,139,580	47,617,752	41,572,086	2,976,806	3,068,860
26413	Agencies, Committees & Boards Unconditional Recurrent Grant to Other Institutions & Individuals	11,707,098	8,350,530	9,540,125	7,017,168	1,139,707	1,383,250
24000	Interest and Services	8,673,040	21,242,189	30,799,958	30799958	0	0
24100	Interest on Foreign Loan	3,310,879	4,375,423	4,555,378	4555378	0	0
24110	Interest on Foreign Loan	3,310,879	4,375,423	4,555,378	4555378	0	0
24111	Interest on Foreign Loan	3,310,879	4,375,423	4,555,378	4,555,378		
24200	Interest on Internal Loan	5,362,161	16,866,766	26,244,580	26244580	0	0
24210	Interest on Internal Loan	5,362,161	16,866,766	26,244,580	26244580	0	0
24211	Interest on Internal Loan	5,362,161	16,866,766	26,244,580	26,244,580		
28000	Other Expenditure	234,003	1,386,222	1,556,096	1556096	0	0
28100	Property Related Expenditure	6,203	6,162	6,096	6096	0	0
28140	Land Rent	6,203	6,162	6,096	6096	0	0
28141	Land Rent	6,203	6,162	6,096	6,096		
28200	Refunds	227,800	1,380,060	1,550,000	1550000	0	0
28210	Refunds	227,800	1,380,060	1,550,000	1550000	0	0
28211	Revenue Refund	543	460,000	800,000	800,000		
28212	Judicial Refund	74,297	128,860	140,000	140,000		
28213	Other Refund	152,960	791,200	610,000	610,000		
27000	Social Security	56,747,109	88,557,110	102,639,887	102227094	133718	279075
27300	Retirement Benefits	35,762,360	53,381,051	62,406,454	62404528	597	1329
27310	Retirement Benefits	35,762,360	53,381,051	62,406,454	62404528	597	1329
27311	Pensions and Disability Allowance	27,083,255	38,887,511	46,864,792	46,864,792		
27312	Gratuity	560,228	1,053,304	3,685,815	3,683,929	585	1,301
27313	Accumulated Leave	3,197,564	6,242,893	3,855,847	3,855,807	12	28
27314	Medical Facility	4,862,472	7,059,343	7,500,000	7,500,000		
27315	Deceased Staff Assistance	58,841	138,000	500,000	500,000		
27200	Scholarships	1,965,547	2,282,319	1,498,251	1087384	133121	277746
27210	Scholarships	1,965,547	2,282,319	1,498,251	1087384	133121	277746
27211	Scholarships	1,965,547	2,282,319	1,498,251	1,087,384	133,121	277,746
27100	Social Security	19,019,202	32,893,740	38,735,182	38735182	0	0
27110	Social Security	19,019,202	32,893,740	38,735,182	38735182	0	0
27111	Conditional Social Security Subsidy	15,872,520	31,972,700	37,545,052	37,545,052		
27112	Other Unconditional Social Assistance	3,146,682	921,040	1,190,130	1,190,130		
25000	Subsidies	941,842	1,695,546	1,016,469	791779	207217	17473
25200	Subsidies to Private Enterprises	288,363	1,050,690	223,163	93374	112316	17473
25220	Subsidies to Financial Enterprise			849	127	0	722
25221	Operating Subsidies to Financial Private Enterprises			849	127		722
25210	Subsidies to Non-Financial Enter	288,363	1,050,690	222,314	93247	112316	16751

Heading		2015/16 Actual	2016/17	2017/18 Estimate	Source		
					GON	Grant	Loan
25211	Operating Subsidies to Non-Financial Private Enterprises	136,390	220,257	27,562	7,811	16,120	3,631
25212	Capital Subsidies to Non-Financial Private Enterprises	151,973	830,433	194,752	85,436	96,196	13,120
25100	Subsidies to Public Corporations	653,479	644,856	793,306	698405	94901	0
25110	Operating Subsidy - Non-Financia	653,479	644,856	793,306	698405	94901	0
25111	Operating Subsidy - Non-Financial Corporations	482,049	411,534	588,176	493,275	94,901	
25112	Capital Subsidy - Non-Financial Corporations	171,430	233,322	205,130	205,130		
22000	Use of goods and services	44,274,894	71,509,586	120,053,693	102505827	12046835	5501031
22400	Consultancy and Other Services fee	5,253,578	8,729,735	12,252,770	8693136	2646866	912768
22410	Consultancy and Other Services f	5,253,578	8,729,735	12,252,770	8693136	2646866	912768
22411	Consultancy and Services Expenses	1,866,547	4,066,131	6,344,755	3,130,559	2,444,461	769,735
22412	Other Services fee	3,387,031	4,663,604	5,908,015	5,562,577	202,405	143,033
22700	Miscellaneous	5,941,150	11,274,548	1,278,851	1241655	31006	6190
22710	Miscellaneous	5,941,150	11,274,548	1,278,851	1241655	31006	6190
22711	Miscellaneous	5,941,150	11,274,548	1,278,851	1,241,655	31,006	6,190
22600	Monitoring,Evaluation & Travelling Expenses	2,339,655	4,424,189	3,691,023	3159483	471299	60241
22610	Monitoring,Evaluation & Travellin	2,339,655	4,424,189	3,691,023	3159483	471299	60241
22611	Monitoring & Evaluation Expenses	1,298,299	1,991,284	1,855,479	1,549,289	266,139	40,051
22612	Travelling Expenses	983,560	2,316,032	1,728,622	1,503,272	205,160	20,190
22613	Travelling Expenses of VIPs & Delegations	42,354	59,800	65,000	65,000		
22614	Other Travelling Expenses	15,442	57,073	41,922	41,922		
22300	Offices Materials & Services	3,744,611	5,340,196	5,440,695	5224673	187046	28976
22310	Office Materials & Services	3,540,727	4,880,363	4,111,738	3905534	181136	25068
22311	General Office Expenses	3,219,130	4,456,636	3,702,609	3,504,387	175,329	22,893
22312	Feedds for Animals & Birds	134,349	125,513	161,409	160,909	500	
22313	Books and Materials	29,698	57,170	51,236	47,127	2,768	1,341
22314	Fuel and Oil - For Administrative Purposes	157,550	241,044	196,484	193,111	2,539	834
22320	Repair and Maintenance of Public	203,884	459,833	1,328,957	1319139	5910	3908
22321	Repair and Maintenance of Public Property	203,884	459,833	1,328,957	1,319,139	5,910	3,908
22200	Operation & Maintenance of Capital Assets	4,011,943	4,747,480	5,967,789	5770222	166162	31405
22210	Operation & Maintenance of Capi	4,011,943	4,747,480	5,967,789	5770222	166162	31405
22211	Fuel and Oil - Vehicles	1,990,567	2,711,158	3,058,023	2,957,514	86,362	14,147
22212	Operation & Maintenance	1,696,396	1,704,396	2,434,835	2,348,949	69,871	16,015
22213	Insurance	324,980	331,926	474,931	463,759	9,929	1,243
22500	Program Expenses	19,771,250	31,663,786	37,247,687	25358244	8450047	3439396
22510	Consultancy and Other Services f	4,459,311	5,689,435	6,933,456	4087402	2145879	700175
22511	Employee Training	736,082	1,175,719	1,422,357	1,113,600	277,952	30,805
22512	Skill Development and Awareness Training Program	3,723,229	4,513,716	5,511,099	2,973,802	1,867,927	669,370
22530	Medicines	4,535,190	4,665,831	5,863,749	2866979	2596770	400000
22531	Medicine Purchases	4,535,190	4,665,831	5,863,749	2,866,979	2,596,770	400,000

Heading	2015/16 Actual	2016/17	2017/18 Estimate	Source		
				GON	Grant	Loan
22520 Production Materials and Program	10,776,749	21,308,520	24,450,482	18403863	3707398	2339221
22521 Production Materials/Services	1,025,351	959,442	1,132,725	1,111,070	21,655	
22522 Program Expenses	9,483,654	19,929,965	22,951,132	16,928,667	3,683,244	2,339,221
22529 Other Program Expenses	267,744	419,113	366,625	364,126	2,499	
22900 Recurrent Contingencies			48,738,766	47743966	0	994800
22910 Recurrent Contingencies			48,738,766	47743966	0	994800
22911 Recurrent Contingencies			48,738,766	47,743,966		994,800
22100 Rent & Services	3,212,707	5,329,652	5,436,112	5314448	94409	27255
22120 Rent	1,577,386	2,669,753	2,391,703	2308252	63329	20122
22121 House Rent	1,510,401	1,841,520	2,257,442	2,187,502	51,898	18,042
22122 Other Rent	66,985	828,233	134,261	120,750	11,431	2,080
22110 Utilities	1,635,321	2,659,899	3,044,409	3006196	31080	7133
22111 Water and Electricity	1,078,917	1,749,039	2,073,134	2,059,645	10,428	3,061
22112 Communication	556,404	910,860	971,275	946,551	20,652	4,072
Capital Expenditure	122,350,430	262,034,913	335,175,970	201362275	29485090	104328605
29000 Capital Expenditure	122,350,430	262,034,913	335,175,970	201362275	29485090	104328605
29200 Building	17,600,734	72,713,168	75,658,914	34119504	11283052	30256358
29210 Building - Purchase	495,100	1,947,159	2,388,839	2388839	0	0
29211 Building Purchase	495,100	1,947,159	2,388,839	2,388,839		
29220 Building Construction	16,708,101	70,140,176	72,450,651	31066435	11256508	30127708
29221 Building Construction	16,708,101	70,140,176	72,450,651	31,066,435	11,256,508	30,127,708
29230 Capital Formation - Building	397,533	625,833	819,424	664230	26544	128650
29231 Capital Formation - Building	397,533	625,833	819,424	664,230	26,544	128,650
29800 Capital Contingencies			3,777,110	2750110	30000	997000
29810 Capital Contingencies			3,777,110	2750110	30000	997000
29811 Capital Contingencies			3,777,110	2,750,110	30,000	997,000
29700 Capital Research & Consultancy	5,210,133	13,190,171	16,408,201	8994816	3841838	3571547
29710 Capital Research & Consultancy	5,210,133	13,190,171	16,408,201	8994816	3841838	3571547
29711 Capital Research & Consultancy	5,049,328	12,121,800	14,828,802	8,250,149	3,033,034	3,545,619
29712 Software Development and Purchase	160,805	1,068,371	1,579,399	744,667	808,804	25,928
29600 Civil Works	88,664,903	151,546,989	200,602,287	121203192	11979087	67420008
29620 Capital Formation - Civil Works	4,572,546	8,526,514	8,566,771	6008048	69673	2489050
29621 Capital Formation	4,572,546	8,526,514	8,566,771	6,008,048	69,673	2,489,050
29610 Civil Works - Construction	84,092,357	143,020,475	192,035,516	115195144	11909414	64930958
29611 Civil Works - Construction	84,092,357	143,020,475	192,035,516	115,195,144	11,909,414	64,930,958
29300 Furniture & Fittings	675,869	1,215,088	1,510,891	1266084	48255	196552
29310 Furniture & Fittings	675,869	1,215,088	1,510,891	1266084	48255	196552
29311 Furniture & Fixtures	675,869	1,215,088	1,510,891	1,266,084	48,255	196,552
29100 Land	2,825,947	10,398,644	21,552,299	21552299	0	0
29110 Land Acquisition	2,825,947	10,398,644	21,552,299	21552299	0	0
29111 Land Acquisition	2,825,947	10,398,644	21,552,299	21,552,299		

Heading	2015/16 Actual	2016/17	2017/18 Estimate	Source		
				GON	Grant	Loan
29500 Plant & Machinery	5,153,168	9,566,221	11,780,819	8109524	2082177	1589118
29510 Plant & Machinery	5,153,168	9,566,221	11,780,819	8109524	2082177	1589118
29511 Plant & Machinery	5,153,168	9,566,221	11,780,819	8,109,524	2,082,177	1,589,118
29400 Vehicles	2,219,676	3,404,632	3,885,449	3366746	220681	298022
29410 Vehicles	2,219,676	3,404,632	3,885,449	3366746	220681	298022
29411 Vehicles	2,219,676	3,404,632	3,885,449	3,366,746	220,681	298,022
Finance	107,694,618	112,227,387	140,287,431	85178282	4763184	50345965
31000 Fiscal Policy (L-R)	39,564,744	67,481,609	90,118,431	35009282	4763184	50345965
31100 Net Internal Loan	26,863,955	45,621,880	34,762,889	9090261	1408784	24263844
31110 Internal Loan	26,863,955	45,621,880	34,762,889	9090261	1408784	24263844
31111 Internal Loan to Corporations	26,863,955	45,621,880	34,762,889	9,090,261	1,408,784	24,263,844
31200 Net Investment	12,700,789	21,859,729	55,355,542	25919021	3354400	26082121
31210 Domestic Share Investments	11,994,018	20,884,729	51,754,125	22317604	3354400	26082121
31211 Share Investments- Corporations	11,994,018	20,884,729	51,754,125	22,317,604	3,354,400	26,082,121
31220 Foreign Share Investments	706,771	975,000	3,601,417	3601417	0	0
31221 Foreign Share Investments	706,771	975,000	3,601,417	3,601,417		
32000 Liquidity	68,129,874	44,745,778	50,169,000	50169000	0	0
32200 Domestic Net Borrowing	50,334,947	19,405,260	20,047,855	20047855	0	0
32210 Domestic Amortization	50,334,947	19,405,260	20,047,855	20047855	0	0
32211 Domestic Amortization	50,334,947	19,405,260	20,047,855	20,047,855		
32100 External - Net Borrowing	17,794,927	25,340,518	30,121,145	30121145	0	0
32110 External Amortizations	17,794,927	25,340,518	30,121,145	30121145	0	0
32111 External Amortization	17,794,927	25,340,518	30,121,145	30,121,145		
Total Expenditure	601,031,855	935,881,657	1,278,994,855	992,791,798	72,167,628	214,035,429

Line Item wise Estimates
Fiscal Year 2017/18

Annex - 9
(Rs. in '000)

Heading	Development					
	2015/16	2016/17	2017/18	Source		
	Actual		Estimate	GON	Grant	Loan
Compensation of employees	4,610,486	8,200,906	10,204,589	9,890,927	257,317	56,345
Wages and salaries	4,610,486	8,200,906	10,204,589	9,890,927	257,317	56,345
Use of goods and services	22,726,235	36,121,293	46,083,617	29,652,151	11,930,435	4,501,031
Rent & Services	513,620	791,851	1,042,643	923,379	92,009	27,255
Operation & Maintenance of Capital Assets	629,880	919,782	1,069,441	872,234	165,802	31,405
Offices Materials & Services	791,098	1,309,356	1,355,180	1,140,558	185,646	28,976
Consultancy and Other Services fee	3,074,497	4,959,403	8,214,876	4,661,242	2,646,066	907,568
Program Expenses	16,736,743	26,413,121	30,014,031	18,229,828	8,344,807	3,439,396
Monitoring,Evaluation & Travelling Expenses	854,568	1,498,883	1,565,777	1,040,437	465,099	60,241
Miscellaneous	125,829	228,897	220,669	183,473	31,006	6,190
Recurrent Contingencies			2,601,000	2,601,000		
Subsidies	481,843	1,304,547	563,268	338,578	207,217	17,473
Subsidies to Public Corporations	193,480	253,857	340,105	245,204	94,901	
Subsidies to Private Enterprises	288,363	1,050,690	223,163	93,374	112,316	17,473
Grants	104,980,955	172,004,952	155,764,576	83,069,950	21,527,571	51,167,055
Grant to Social Service	1,362	3,709	2,765	2,765		
Grant to Local body	32,571,679	47,685,240	8,828,950	2,745,567	1,042,453	5,040,930
Grant to Social Service	72,407,914	124,316,003	146,932,861	80,321,618	20,485,118	46,126,125
Social Security	4,017,087	4,280,187	3,486,715	3,073,922	133,718	279,075
Social Security	2,182,411	2,176,926	2,010,217	2,010,217		
Scholarships	1,606,303	1,889,378	1,159,225	748,358	133,121	277,746
Retirement Benefits	228,373	213,883	317,273	315,347	597	1,329
Other Expenditure	714	9,750	10,964	10,964		
Property Related Expenditure	171	550	964	964		
Refunds	543	9,200	10,000	10,000		
Fiscal Transfer			232,198,091	227,776,926	2,081,285	2,339,880
Grant to State			7,143,500	7,143,500		
Grant to Local Level			225,054,591	220,633,426	2,081,285	2,339,880
Capital Expenditure	109,570,444	244,014,558	306,889,467	177,182,272	26,378,590	103,328,605
Land	1,993,268	9,174,730	17,558,276	17,558,276		
Building	12,945,901	64,558,381	63,636,121	25,135,011	8,244,752	30,256,358
Furniture & Fittings	285,090	679,783	854,637	610,330	47,755	196,552
Vehicles	695,572	2,057,235	1,370,460	854,757	220,681	295,022
Plant & Machinery	2,196,861	5,926,483	7,045,538	3,375,443	2,080,977	1,589,118
Civil Works	86,327,765	148,894,579	198,142,369	118,776,274	11,946,087	67,420,008
Capital Research & Consultancy	5,125,987	12,723,367	15,698,566	8,288,681	3,838,338	3,571,547
Capital Contingencies			2,583,500	2,583,500		
Total	246,387,764	465,936,193	755,201,287	530,995,690	62,516,133	161,689,464

Regular

Heading	2015/16	2016/17	2017/18	Source		
	Actual		Estimate	GON	Grant	Loan
Compensation of employees	84,657,729	121,436,130	120,324,491	120,324,491		
Wages and salaries	84,657,729	121,436,130	120,324,491	120,324,491		
Use of goods and services	21,548,659	35,388,293	73,970,076	72,853,676	116,400	1,000,000
Rent & Services	2,699,087	4,537,801	4,393,469	4,391,069	2,400	
Operation & Maintenance of Capital Assets	3,382,063	3,827,698	4,898,348	4,897,988	360	
Offices Materials & Services	2,953,513	4,030,840	4,085,515	4,084,115	1,400	
Consultancy and Other Services fee	2,179,081	3,770,332	4,037,894	4,031,894	800	5,200
Program Expenses	3,034,507	5,250,665	7,233,656	7,128,416	105,240	
Monitoring, Evaluation & Travelling Expenses	1,485,087	2,925,306	2,125,246	2,119,046	6,200	
Miscellaneous	5,815,321	11,045,651	1,058,182	1,058,182		
Recurrent Contingencies			46,137,766	45,142,966		994,800
Interest and Services	8,673,040	21,242,189	30,799,958	30,799,958		
Interest on Foreign Loan	3,310,879	4,375,423	4,555,378	4,555,378		
Interest on Internal Loan	5,362,161	16,866,766	26,244,580	26,244,580		
Subsidies	459,999	390,999	453,201	453,201		
Subsidies to Public Corporations	459,999	390,999	453,201	453,201		
Grants	65,866,749	75,586,716	28,973,604	27,308,193	1,665,411	
Grant to Social Service	183,834	793,783	1,009,893	1,009,893		
Grant to Local body	1,286,732	1,833,398	216,156	216,156		
Grant to Social Service	64,396,183	72,959,535	27,747,555	26,082,144	1,665,411	
Social Security	52,730,022	84,276,923	99,153,172	99,153,172		
Social Security	16,836,791	30,716,814	36,724,965	36,724,965		
Scholarships	359,244	392,941	339,026	339,026		
Retirement Benefits	35,533,987	53,167,168	62,089,181	62,089,181		
Other Expenditure	233,289	1,376,472	1,545,132	1,545,132		
Property Related Expenditure	6,032	5,612	5,132	5,132		
Refunds	227,257	1,370,860	1,540,000	1,540,000		
Capital Expenditure	12,779,986	18,020,355	28,286,503	24,180,003	3,106,500	1,000,000
Land	832,679	1,223,914	3,994,023	3,994,023		
Building	4,654,833	8,154,787	12,022,793	8,984,493	3,038,300	
Furniture & Fittings	390,779	535,305	656,254	655,754	500	
Vehicles	1,524,104	1,347,397	2,514,989	2,511,989		3,000
Plant & Machinery	2,956,307	3,639,738	4,735,281	4,734,081	1,200	
Civil Works	2,337,138	2,652,410	2,459,918	2,426,918	33,000	
Capital Research & Consultancy	84,146	466,804	709,635	706,135	3,500	
Capital Contingencies			1,193,610	166,610	30,000	997,000
Total	246,949,473	357,718,077	383,506,137	376,617,826	4,888,311	2,000,000

Ministry wise Regular & Development Expenditure Budget (Including Financing)

Fiscal Year 2074/75

Annex -10
(Rs, in '000)

Head	Estimate	Regular	Development		
			Central	State/Local Level	Total
Head of State	20,18,69	20,18,69	0	0	0
President	15,84,04	15,84,04	0	0	0
Deputy President	4,34,65	4,34,65	0	0	0
Constitutional Body	11,73,70,33	9,04,02,98	2,69,67,35	0	2,69,67,35
Legislature - Parliament	1,74,36,77	1,74,36,77	0	0	0
Courts	5,22,16,65	3,75,26,45	1,46,90,20	0	1,46,90,20
Commission for Investigation of Abuse of Authority	1,17,27,08	72,28,25	44,98,83	0	44,98,83
Office of the Auditor General	62,01,98	38,42,30	23,59,68	0	23,59,68
Public Service Commission	68,37,32	57,30,72	11,06,60	0	11,06,60
Election Commission	70,91,13	57,64,49	13,26,64	0	13,26,64
National Human Rights Commission	20,46,74	20,46,74	0	0	0
Office of the Attorney General	94,12,55	64,27,15	29,85,40	0	29,85,40
Council of Justice	7,54,67	7,54,67	0	0	0
National Natural Resources and Fiscal Commission	3,55,16	3,55,16	0	0	0
National Women Commission	3,55,16	3,55,16	0	0	0
National Dalit Commission	3,55,16	3,55,16	0	0	0
National Inclusion Commission	3,55,16	3,55,16	0	0	0
Indigenous Nationalities Commission	3,55,16	3,55,16	0	0	0
Madhesi Commission	3,55,16	3,55,16	0	0	0
Tharu Commission	3,55,16	3,55,16	0	0	0
Muslim Commission	3,55,16	3,55,16	0	0	0
Chief of State	8,04,16	8,04,16	0	0	0
Ministry	7,38,27,70,64	2,28,11,26,03	5,10,16,44,61	0	5,10,16,44,61
Prime Minister and Council of Minister's Office	1,49,62,20,73	3,02,87,35	1,46,59,33,38	0	1,46,59,33,38
Ministry of Finance	11,99,50,52	6,45,82,47	5,53,68,05	0	5,53,68,05
Ministry of Supply	99,49,10	82,01,35	17,47,75	0	17,47,75
Ministry of Industry	8,17,79,74	1,51,08,64	6,66,71,10	0	6,66,71,10
Ministry of Energy	19,29,94,05	1,18,66,70	18,11,27,35	0	18,11,27,35
Ministry of Law, Justice and Parliamentary Affairs	21,79,53	21,79,53	0	0	0
Ministry of Agriculture Development	24,26,19,37	63,22,66	23,62,96,71	0	23,62,96,71
Ministry of drinking and sanitation	22,70,40,73	24,41,76	22,45,98,97	0	22,45,98,97
Ministry of Home	55,09,24,90	54,75,01,60	34,23,30	0	34,23,30
Ministry of Culture, Tourism and Civil Aviation	5,09,33,64	1,17,84,71	3,91,48,93	0	3,91,48,93
Ministry of Foreign Affairs	6,30,59,97	6,30,59,97	0	0	0
Ministry of Livestock Development	6,13,47,38	49,77,24	5,63,70,14	0	5,63,70,14
Ministry of Forestry and Soil Conservation	15,34,43,94	8,08,80,40	7,25,63,54	0	7,25,63,54
Ministry of Commerce	1,78,47,49	55,68,84	1,22,78,65	0	1,22,78,65
Ministry of Population and environment	7,64,77,83	72,54,08	6,92,23,75	0	6,92,23,75
Ministry of Science & Technology	1,21,20,21	23,28,14	97,92,07	0	97,92,07
Ministry of Land Reforms and Management	6,69,86,22	3,17,44,77	3,52,41,45	0	3,52,41,45
Ministry of Physical Infrastructure and Transport	96,55,72,64	2,26,10,38	94,29,62,26	0	94,29,62,26

Head	Estimate	Regular	Development		
			Central	State/Local Level	Total
Ministry					
Ministry of Women, Children & Social Welfare	2,22,84,30	23,79,88	1,99,04,42	0	1,99,04,42
Ministry of Youth and Sports	2,24,24,36	1,99,35,31	24,89,05	0	24,89,05
Ministry of Defence	45,08,61,18	45,08,61,18	0	0	0
Ministry of Urban Development	30,48,30,42	1,96,18,36	28,52,12,06	0	28,52,12,06
Ministry of Peace & Reconstruction	1,73,25,57	37,69,13	1,35,56,44	0	1,35,56,44
Ministry of Education	66,12,44,16	36,13,88,12	29,98,56,04	0	29,98,56,04
Ministry of Cooperative and poverty Alleviation	1,66,88,66	1,23,14,58	43,74,08	0	43,74,08
Ministry of General Administration	1,10,16,38	82,89,16	27,27,22	0	27,27,22
Ministry of Irrigation	27,40,58,40	1,07,44,85	26,33,13,55	0	26,33,13,55
Ministry of Information and Communications	4,97,63,99	4,72,63,99	25,00,00	0	25,00,00
Ministry of Federal Affairs and Local Development	81,85,38,93	38,36,31,55	43,49,07,38	0	43,49,07,38
Ministry of Health	31,78,10,99	2,94,38,11	28,83,72,88	0	28,83,72,88
Ministry of Labour and Employment	1,14,21,71	45,75,32	68,46,39	0	68,46,39
National Planning Commission Secretariat	1,30,53,60	82,15,90	48,37,70	0	48,37,70
MOF Financing & Debt Service	1,66,43,93,89	83,40,03,75	83,03,90,14	0	83,03,90,14
MOF Policy Financing	83,03,90,14	0	83,03,90,14	0	83,03,90,14
MOF Domestic Debt Service	46,29,24,35	46,29,24,35	0	0	0
MOF External Debt Service (Multilateral)	33,02,03,42	33,02,03,42	0	0	0
MOF External Debt Service (Bilateral)	4,08,75,98	4,08,75,98	0	0	0
MOF - Miscellaneous	1,30,14,14,09	1,15,35,14,09	14,79,00,00	0	14,79,00,00
MOF Staff Benefits and Retirement Benefits	60,83,30,00	60,83,30,00	0	0	0
MOF Miscellaneous	69,30,84,09	54,51,84,09	14,79,00,00	0	14,79,00,00
State	7,14,35,00	0	0	7,14,35,00	7,14,35,00
State	7,14,35,00	0	0	7,14,35,00	7,14,35,00
Local level	2,25,05,45,91	0	0	2,25,05,45,91	2,25,05,45,91
Local Level	2,25,05,45,91	0	0	2,25,05,45,91	2,25,05,45,91
Total	12,78,99,48,55	4,36,10,65,54	6,10,69,02,10	2,32,19,80,91	8,42,88,83,01

Function-wise Prioritization of Budget (Including Financing)

Fiscal Year - 2017/18

Annex 11
(Rs. in '000')

Sector/Ministry	1st Priority		2nd Priority		3rd Priority		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
	01 GENERAL PUBLIC SERVICE	366,331,990	63,146,734	5,361,390	16,627,853	47,280,409	
1.1 Executive and legislative organs, financial and fiscal affairs, external affairs	77,611,457	15,089,994	2,791,305	15,089,994	47,185,409	400,000	182,331,137
101 President	126,742	31,662	0	0	0	0	158,404
102 Deputy President	38,095	5,370	0	0	0	0	43,465
202 Legislature - Parliament	1,693,597	50,080	0	0	0	0	1,743,677
206 Commission for Investigation of Abuse of Authority	862,710	309,998	0	0	0	0	1,172,708
208 Office of the Auditor General	401,999	218,199	0	0	0	0	620,198
218 Council of Justice	1,736	0	0	0	0	0	1,736
220 National Natural Resources and Fiscal Commission	25,516	10,000	0	0	0	0	35,516
222 National Women Commission	25,516	10,000	0	0	0	0	35,516
224 National Dalit Commission	25,516	10,000	0	0	0	0	35,516
226 National Inclusion Commission	25,516	10,000	0	0	0	0	35,516
228 Indigenous Nationalities Commission	25,516	10,000	0	0	0	0	35,516
230 Madhesi Commission	25,516	10,000	0	0	0	0	35,516
232 Tharu Commission	25,516	10,000	0	0	0	0	35,516
234 Muslim Commission	25,516	10,000	0	0	0	0	35,516
250 Chief of State	45,416	35,000	0	0	0	0	80,416
301 Prime Minister and Council of Minister's Office	2,271,873	137,990	0	0	0	0	2,409,863
305 Ministry of Finance	6,094,179	905,171	247,976	0	0	0	7,247,326
306 Ministry of Supply	74,074	6,481	0	0	0	0	80,555
313 Ministry of drinking and sanitation	85,830	34,170	0	0	0	0	120,000
326 Ministry of Foreign Affairs	3,346,081	2,697,535	42,383	46,994	0	0	6,132,993
327 Ministry of Livestock Development	134,147	20,720	0	0	0	0	154,867
332 Ministry of Science & Technology	48,567	15,926	0	0	0	0	64,493
347 Ministry of Urban Development	335,195	20,177	0	0	0	0	355,372
352 Ministry of Cooperative and poverty Alleviation	330,430	2,322	0	0	0	0	332,752
356 Ministry of General Administration	0	0	81,167	0	0	0	81,167
365 Ministry of Federal Affairs and Local Development	188,280	29,609	9,779	0	0	0	227,668
501 MOF Policy Financing	0	0	0	3,370,000	0	0	3,370,000
503 MOF External Debt Service (Multilateral)	3,980,523	29,039,819	0	0	0	0	33,020,342
504 MOF External Debt Service (Bilateral)	574,855	3,512,743	0	0	0	0	4,087,598
601 MOF Staff Benefits and Retirement Benefits	54,233,000	0	0	0	0	0	54,233,000
602 MOF Miscellaneous	2,540,000	2,100,000	2,410,000	11,673,000	47,185,409	400,000	66,308,409

Sector/Ministry	1st Priority		2nd Priority		3rd Priority		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
	1.2	3,427	0	0	0	0	
357	3,427	791,609	0	0	0	0	795,036
1.3	19,197,075	37,859	1,070,085	37,859	0	0	23,029,138
210	616,152	67,580	0	0	0	0	683,732
301	232,056	14,470	0	0	0	0	246,526
305	264,885	962,868	0	0	0	0	1,227,753
314	12,033,412	365,348	0	0	0	0	12,398,760
325	141,873	5,816	447,046	11,168	0	0	605,903
326	19,465	1,799	142,558	9,182	0	0	173,004
329	39,602	800	0	0	0	0	40,402
347	9,589	190,000	0	0	0	0	199,589
356	635,132	41,052	344,287	0	0	0	1,020,471
365	1,044,351	1,016,882	64,425	1,980	0	0	2,127,638
391	1,160,558	57,504	71,769	15,529	0	0	1,305,360
602	3,000,000	0	0	0	0	0	3,000,000
1.4	2,205	0	0	0	0	0	34,087
357	2,205	31,882	0	0	0	0	34,087
1.5	8,889	0	0	0	0	0	9,082
305	8,889	193	0	0	0	0	9,082
1.6	11,056,966	0	0	0	95,000	0	11,450,070
212	594,655	114,458	0	0	0	0	709,113
214	200,849	3,825	0	0	0	0	204,674
314	44,998	39,821	0	0	0	0	84,819
337	11,464	10,000	0	0	0	0	21,464
365	10,205,000	0	0	0	95,000	0	10,300,000
501	0	130,000	0	0	0	0	130,000
1.7	26,253,880	1,000,000	0	1,000,000	0	0	47,301,735
305	9,300	0	0	0	0	0	9,300
501	0	0	0	1,000,000	0	0	1,000,000
502	26,244,580	20,047,855	0	0	0	0	46,292,435
1.8	232,198,091	500,000	1,500,000	500,000	0	0	234,198,091
365	0	0	1,500,000	500,000	0	0	2,000,000
701	7,143,500	0	0	0	0	0	7,143,500

Sector/Ministry	1st Priority		2nd Priority		3rd Priority		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
801 Local Level	225,054,591	0	0	0	0	0	225,054,591
02 DEFENCE	39,178,712	5,169,066	258,665	349,477	0	0	44,955,920
2.1 Military defence	39,167,415	264,187	256,380	264,187	0	0	44,773,764
307 Ministry of Industry	189,965	185,603	0	0	0	0	375,568
345 Ministry of Defence	38,977,450	4,900,179	256,380	264,187	0	0	44,398,196
2.2 Civil defence	11,297	0	0	0	0	0	94,581
314 Ministry of Home	11,297	83,284	0	0	0	0	94,581
2.5 Defence n.e.c.	0	85,290	2,285	85,290	0	0	87,575
347 Ministry of Urban Development	0	0	2,285	85,290	0	0	87,575
03 PUBLIC ORDER AND SAFETY	41,268,727	9,193,336	146,195	9,113	11,392	187	50,628,950
3.1 Police services	30,417,057	0	0	0	0	0	35,602,929
314 Ministry of Home	30,417,057	5,185,872	0	0	0	0	35,602,929
3.2 Fire-protection services	13,596	0	0	0	0	0	14,044
314 Ministry of Home	13,596	448	0	0	0	0	14,044
3.3 Law courts	5,084,214	9,113	146,195	9,113	0	0	6,470,951
204 Courts	4,149,836	966,931	101,872	3,026	0	0	5,221,665
216 Office of the Attorney General	691,008	250,247	0	0	0	0	941,255
218 Council of Justice	64,644	9,087	0	0	0	0	73,731
311 Ministry of Law, Justice and Parliamentary Affairs	178,726	5,164	32,439	1,624	0	0	217,953
371 Ministry of Labour and Employment	0	0	11,884	4,463	0	0	16,347
3.4 Prisons	1,234,101	0	0	0	0	0	1,784,257
314 Ministry of Home	1,234,101	550,156	0	0	0	0	1,784,257
3.6 Public order and safety n.e.c.	4,519,759	0	0	0	11,392	187	6,756,769
301 Prime Minister and Council of Minister's Office	274,630	598,148	0	0	0	0	872,778
314 Ministry of Home	3,290,153	849,702	0	0	11,392	187	4,151,434
349 Ministry of Peace & Reconstruction	954,976	777,581	0	0	0	0	1,732,557
04 ECONOMIC AFFAIRS	138,882,601	283,809,959	6,726,140	23,647,304	749,651	787,451	454,603,106
4.1 General economic, commercial and labour affairs	77,883,508	14,360	284,672	14,360	0	0	152,817,328
301 Prime Minister and Council of Minister's Office	74,444,740	71,591,418	0	0	0	0	146,036,158
306 Ministry of Supply	598,731	46,500	0	0	0	0	645,231
330 Ministry of Commerce	690,759	1,093,990	0	0	0	0	1,784,749

Sector/Ministry	1st Priority		2nd Priority		3rd Priority		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
365 Ministry of Federal Affairs and Local Development	1,524,397	1,732,714	0	0	0	0	3,257,111
371 Ministry of Labour and Employment	624,881	170,166	284,672	14,360	0	0	1,094,079
4.2 Agriculture, forestry, fishing and hunting	39,664,768	1,075,178	5,338,919	1,075,178	66,631	41,539	81,328,899
305 Ministry of Finance	2,300,000	0	0	0	0	0	2,300,000
312 Ministry of Agriculture Development	20,055,530	3,520,010	384,656	278,040	0	0	24,238,236
327 Ministry of Livestock Development	3,858,864	1,724,248	394,119	2,640	0	0	5,979,871
329 Ministry of Forestry and Soil Conservation	5,599,525	3,294,866	4,133,887	391,375	0	0	13,419,653
336 Ministry of Land Reforms and Management	5,435,330	1,168,707	71,483	23,102	0	0	6,698,622
352 Ministry of Cooperative and poverty Alleviation	664,056	64,941	297,572	0	0	0	1,026,569
357 Ministry of Irrigation	1,665,344	23,158,366	57,202	380,021	66,631	41,539	25,369,103
365 Ministry of Federal Affairs and Local Development	86,119	708,726	0	0	0	0	794,845
501 MOF Policy Financing	0	1,500,000	0	0	0	0	1,500,000
4.3 Fuel and energy	5,840,165	162,763	67,673	162,763	879	17,670	71,424,185
307 Ministry of Industry	46,433	141,707	0	0	0	0	188,140
308 Ministry of Energy	1,080,550	17,321,506	67,673	162,763	879	17,670	18,651,041
331 Ministry of Population and environment	4,713,182	19,642	0	0	0	0	4,732,824
501 MOF Policy Financing	0	47,852,180	0	0	0	0	47,852,180
4.4 Mining, manufacturing and construction	144,998	0	0	0	0	0	3,186,191
307 Ministry of Industry	111,263	40,516	0	0	0	0	151,779
337 Ministry of Physical Infrastructure and Transport	33,735	3,000,677	0	0	0	0	3,034,412
4.5 Transport	7,164,233	10,666,195	501,603	10,666,195	19,227	728,013	118,267,093
332 Ministry of Science & Technology	0	0	0	0	15,017	28,600	43,617
337 Ministry of Physical Infrastructure and Transport	6,507,805	79,157,004	497,573	7,089,551	0	249,455	93,501,388
347 Ministry of Urban Development	394,709	278,881	1,945	76,644	4,210	449,958	1,206,347
365 Ministry of Federal Affairs and Local Development	261,719	11,943,937	2,085	3,500,000	0	0	15,707,741
501 MOF Policy Financing	0	7,808,000	0	0	0	0	7,808,000
4.6 Communication	3,799,028	188,352	449,745	188,352	0	0	5,696,976
332 Ministry of Science & Technology	153,908	624,888	0	0	0	0	778,796
358 Ministry of Information and Communications	3,645,120	364,963	449,745	188,352	0	0	4,648,180
501 MOF Policy Financing	0	270,000	0	0	0	0	270,000
4.7 Other industries	3,564,122	11,540,456	83,528	11,540,456	14,550	229	19,632,075
306 Ministry of Supply	86,476	7,873	0	0	0	0	94,349
307 Ministry of Industry	2,805,481	3,886,727	54,935	9,456	0	0	6,766,599

Sector/Ministry	1st Priority		2nd Priority		3rd Priority		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
312 Ministry of Agriculture Development	23,701	0	0	0	0	0	23,701
325 Ministry of Culture, Tourism and Civil Aviation	634,758	456,735	28,593	0	14,550	229	1,134,865
329 Ministry of Forestry and Soil Conservation	13,706	77,855	0	0	0	0	91,561
501 MOF Policy Financing	0	0	0	11,531,000	0	0	11,531,000
4.8 R Economic affairs	653,469	0	0	0	648,364	0	1,673,774
307 Ministry of Industry	611,594	94,294	0	0	0	0	705,888
308 Ministry of Energy	0	0	0	0	648,364	0	648,364
357 Ministry of Irrigation	41,875	277,647	0	0	0	0	319,522
4.9 Economic affairs n.e.c.	168,310	0	0	0	0	0	578,585
305 Ministry of Finance	168,310	110,275	0	0	0	0	278,585
501 MOF Policy Financing	0	300,000	0	0	0	0	300,000
05 ENVIRONMENTAL PROTECTION	2,978,074	11,296,765	257,355	591,184	15,590	56	15,139,024
5.1 Waste management	471,343	5,967	10,416	5,967	0	0	4,187,000
305 Ministry of Finance	230,000	0	0	0	0	0	230,000
313 Ministry of drinking and sanitation	241,343	158,002	0	0	0	0	393,345
365 Ministry of Federal Affairs and Local Development	0	0	10,416	5,967	0	0	16,383
501 MOF Policy Financing	0	3,541,272	0	0	0	0	3,541,272
5.2 Waste water management	18,487	444,432	2,969	444,432	0	0	1,335,493
313 Ministry of drinking and sanitation	0	0	2,969	444,432	0	0	447,401
357 Ministry of Irrigation	18,487	869,605	0	0	0	0	888,092
5.5 R Environmental protection	23,010	0	0	0	0	0	2,854,915
329 Ministry of Forestry and Soil Conservation	23,010	5,543	0	0	0	0	28,553
501 MOF Policy Financing	0	2,826,362	0	0	0	0	2,826,362
5.6 Environmental protection n.e.c.	2,465,234	140,785	243,970	140,785	15,590	56	6,761,616
313 Ministry of drinking and sanitation	0	0	0	0	15,590	56	15,646
329 Ministry of Forestry and Soil Conservation	261,122	1,193,273	0	0	0	0	1,454,395
331 Ministry of Population and environment	1,219,623	1,695,336	0	0	0	0	2,914,959
332 Ministry of Science & Technology	0	0	232,381	92,734	0	0	325,115
347 Ministry of Urban Development	984,489	1,007,372	11,589	48,051	0	0	2,051,501
06 HOUSING AND COMMUNITY AMENITIES	9,735,051	45,871,542	604,206	6,531,727	0	320,000	63,062,526
6.1 Housing development	7,130,927	4,752,994	261,201	4,752,994	0	0	26,910,459
305 Ministry of Finance	693,006	0	0	0	0	0	693,006
347 Ministry of Urban Development	6,437,921	14,278,337	261,201	4,752,994	0	0	25,730,453

Sector/Ministry	1st Priority		2nd Priority		3rd Priority		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
	501	MOF Policy Financing	0	487,000	0	0	
6.2	Community development	678,053	88,366	312,534	88,366	0	5,334,376
329	Ministry of Forestry and Soil Conservation	249,514	60,316	0	0	0	309,830
340	Ministry of Women, Children & Social Welfare	109,320	1,000	0	0	0	110,320
347	Ministry of Urban Development	0	0	70,299	87,851	0	158,150
365	Ministry of Federal Affairs and Local Development	319,219	4,194,107	242,235	515	0	4,756,076
6.3	Water supply	1,781,545	1,690,367	30,471	1,690,367	0	26,207,565
313	Ministry of drinking and sanitation	1,294,130	20,169,913	30,471	227,167	0	21,721,681
347	Ministry of Urban Development	53,210	640,845	0	0	0	694,055
365	Ministry of Federal Affairs and Local Development	434,205	934,424	0	0	0	1,368,629
501	MOF Policy Financing	0	640,000	0	1,463,200	0	2,423,200
6.6	Housing and community amenities n.e.c.	144,526	0	0	0	0	4,610,126
365	Ministry of Federal Affairs and Local Development	144,526	4,465,600	0	0	0	4,610,126
07	HEALTH	27,456,234	5,826,086	6,882,831	256,463	668,250	41,089,864
7.1	Medical products, appliances and equipment	260,245	0	0	0	0	644,491
370	Ministry of Health	260,245	384,246	0	0	0	644,491
7.2	Out-patient services	5,480,924	0	0	0	0	5,920,310
306	Ministry of Supply	164,775	10,000	0	0	0	174,775
370	Ministry of Health	5,316,149	429,386	0	0	0	5,745,535
7.3	Hospital services	10,134,841	153,066	5,564,932	153,066	59,420	16,357,301
314	Ministry of Home	143,780	47,230	433,510	117,977	0	742,497
345	Ministry of Defence	0	0	687,922	0	0	687,922
370	Ministry of Health	3,391,061	397,812	4,443,500	35,089	59,420	8,326,882
601	MOF Staff Benefits and Retirement Benefits	6,600,000	0	0	0	0	6,600,000
7.4	Public health services	8,478,934	0	58,989	0	0	13,066,250
365	Ministry of Federal Affairs and Local Development	462,476	7,500	0	0	0	469,976
370	Ministry of Health	8,016,458	4,520,827	58,989	0	0	12,596,274
7.5	R Health	2,112,578	103,397	1,258,910	103,397	608,830	4,112,800
370	Ministry of Health	2,112,578	29,085	1,258,910	103,397	608,830	4,112,800
7.6	Health n.e.c.	988,712	0	0	0	0	988,712
350	Ministry of Education	988,712	0	0	0	0	988,712

Sector/Ministry	1st Priority		2nd Priority		3rd Priority		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
	08	4,029,885	790,548	1,128,677	13,206	9,700	
8.1	2,239,610	0	0	0	0	0	2,242,436
343	2,239,610	2,826	0	0	0	0	2,242,436
8.2	1,573,988	12,253	962,830	12,253	9,700	0	3,301,655
325	1,573,988	742,884	926,318	0	9,700	0	3,252,890
365	0	0	36,512	12,253	0	0	48,765
8.3	122,830	953	165,847	953	0	0	328,219
358	122,830	38,589	165,847	953	0	0	328,219
8.5	93,457	0	0	0	0	0	99,706
325	93,457	6,249	0	0	0	0	99,706
09	50,185,502	396,830	14,520,012	11,136	22,224	0	65,135,704
9.1	4,996,666	1,499	614,313	1,499	0	0	5,612,478
350	4,996,666	0	614,313	1,499	0	0	5,612,478
9.2	4,475,269	0	0	0	0	0	4,475,269
350	4,475,269	0	0	0	0	0	4,475,269
9.5	23,255,985	0	3,193,292	0	0	0	26,711,414
350	23,255,985	262,137	3,193,292	0	0	0	26,711,414
9.6	15,973,125	9,637	10,573,837	9,637	22,224	0	26,707,936
350	15,973,125	129,113	10,573,837	9,637	22,224	0	26,707,936
9.8	1,484,457	0	138,570	0	0	0	1,628,607
350	1,484,457	5,580	138,570	0	0	0	1,628,607
10	38,552,105	241,769	289,886	175,609	0	0	39,259,369
10.4	240,673	0	114,444	0	0	0	355,117
370	240,673	0	114,444	0	0	0	355,117
10.7	36,164,307	4,075	29,206	4,075	0	0	36,225,683
301	56,020	728	0	0	0	0	56,748
365	36,108,287	27,367	29,206	4,075	0	0	36,168,935
10.8	331,753	0	0	0	0	0	341,290
352	306,098	3,447	0	0	0	0	309,545
371	25,655	6,090	0	0	0	0	31,745
10.9	1,815,372	171,534	146,236	171,534	0	0	2,337,279
314	0	0	47,635	171,534	0	0	219,169
340	1,815,372	204,137	98,601	0	0	0	2,118,110

Sector/Ministry	1st Priority		2nd Priority		3rd Priority		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
	718,598,881	425,742,635	36,175,357	48,213,072	48,757,216	1,507,694	1,278,994,855
Grand Total	1,144,341,516		84,388,429		50,264,910		
Priority Total							

Function-wise Strategic Allocation (Including Financing) ,Fiscal Year -2017/018

Annex - 12
(Rs. in '000)

Sector /Ministry	01-Increase production		02 - Infrastructure development		03 -Human development		04 - Good governamce		05 -Crosscutting		07-- General Administration		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
	01 GENERAL PUBLIC SERVICE	1177219	837354	11222687	7314703	235470813	2600000	4255863	6321428	48902	800	166798305	
01.1 Executive and legislative organs, financial and fiscal a	724541	2695	1000000	7181000	1500000	2100000	306594	3967164			124057036	41492107	182331137
101 President								0			126742	31662	158404
102 Deputy President								0			38095	5370	43465
202 Legislature - Parliament								0			1693597	50080	1743677
206 Commission for Investigation of Abuse of Authority							139885	309998			722825		1172708
208 Office of the Auditor General							17769	218199			384230		620198
218 Council of Justice								0			1736		1736
220 National Natural Resources and Fiscal Commission								0			25516	10000	35516
222 National Women Commission								0			25516	10000	35516
224 National Dalit Commission								0			25516	10000	35516
226 National Inclusion Commission								0			25516	10000	35516
228 Indigenous Nationalities Commission								0			25516	10000	35516
230 Madhesi Commission								0			25516	10000	35516
232 Tharu Commission								0			25516	10000	35516
234 Muslim Commission								0			25516	10000	35516
250 Chief of State								0			45416	35000	80416
301 Prime Minister and Council of Minister's Office								0			2271873	137990	2409863
305 Ministry of Finance	724541	2695					129161	68967			5488453	833509	7247326
306 Ministry of Supply								0			74074	6481	80555
313 Ministry of drinking and sanitation								0			85830	34170	120000
326 Ministry of Foreign Affairs								0			3388464	2744529	6132993
327 Ministry of Livestock Development								0			134147	20720	154867
332 Ministry of Science & Technology								0			48567	15926	64493
347 Ministry of Urban Development								0			335195	20177	355372
352 Ministry of Cooperative and poverty Alleviation								0			330430	2322	332752
356 Ministry of General Administration								0			81167		81167
365 Ministry of Federal Affairs and Local Development				1000			9779	0			188280	28609	227668
501 MOF Policy Financing								3370000					3370000
503 MOF External Debt Service (Multilateral)								0			3980523	29039819	33020342
504 MOF External Debt Service (Bilateral)								0			574855	3612743	4087598
601 MOF Staff Benefits and Retirement Benefits								0			54233000		54233000
602 MOF Miscellaneous			1000000	7180000	1500000	2100000	10000	0			49625409	4893000	66308409
01.2 Foreign economic aid	3427	791609					0	0					795036

Sector /Ministry	01-Increase production		02 - Infrastructure development		03 -Human development		04 - Good governance		05 -Crosscutting		07-- General Administration		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
	357 Ministry of Irrigation	3427	791609										
01.3 General services	447046	11168	17687	3703	272722	3827174	1239613	39602	800	15662929	1506694	23029138	
210 Public Service Commission						43080	67580			573072		683732	
301 Prime Minister and Council of Minister's Office										232056	14470	246526	
305 Ministry of Finance			17687	3703		247198	959165					1227753	
314 Ministry of Home										12033412	365348	12398760	
325 Ministry of Culture, Tourism and Civil Aviation	447046	11168								141873	5816	605903	
326 Ministry of Foreign Affairs										162023	10981	173004	
329 Ministry of Forestry and Soil Conservation												40402	
347 Ministry of Urban Development						9589	190000		800			199589	
356 Ministry of General Administration					272722					706697	41052	1020471	
365 Ministry of Federal Affairs and Local Development						64425	1980			1044351	1016882	2127638	
391 National Planning Commission Secretariat						462882	20888			769445	52145	1305360	
602 MOF Miscellaneous						3000000						3000000	
01.4 Basic research	2205	31882										34087	
357 Ministry of Irrigation	2205	31882										34087	
01.5 R General public services												9082	
305 Ministry of Finance						8889	193					9082	
01.6 General public services n.e.c.						8889	193					9082	
212 Election Commission			10205000	130000		113206	114458			833760	53646	11450070	
214 National Human Rights Commission						18206	114458			576449		709113	
314 Ministry of Home										200849	3825	204674	
337 Ministry of Physical Infrastructure and Transport										44998	39821	84819	
365 Ministry of Federal Affairs and Local Development			10205000							11464	10000	21464	
501 MOF Policy Financing				130000								10300000	
01.7 Public debt transactions												130000	
305 Ministry of Finance												47301735	
501 MOF Policy Financing							1000000	9300		26244580	20047855	1000000	
502 MOF Domestic Debt Service												9300	
01.8 Transfers of a general character between levels of go												1000000	
365 Ministry of Federal Affairs and Local Development										26244580	20047855	46292435	
701 State					233698091		500000					234198091	
801 Local Level					1500000		500000					2000000	
02 DEFENCE			2285	85290								7143500	
												225054591	
												44955920	
						11297	83284			39423795	5349969	44955920	

Sector /Ministry	01-Increase production		02 - Infrastructure development		03 -Human development		04 - Good governance		05 -Crosscutting		07-- General Administration		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
	02.1 Military defence							0	0			39423795	
307 Ministry of Industry								0			189965	185603	375568
345 Ministry of Defence								0			39233830	5164366	44398196
02.2 Civil defence							11297	83284					94581
314 Ministry of Home							11297	83284					94581
02.5 Defence n.e.c.			2285	85290			0	0					87575
347 Ministry of Urban Development			2285	85290				0					87575
03 PUBLIC ORDER AND SAFETY			31602	570048	19494	9086	1361294	1761910			40013924	6861592	50628950
03.1 Police services					19494	9086	0	0			30397563	5176786	35602929
314 Ministry of Home					19494	9086		0			30397563	5176786	35602929
03.2 Fire-protection services							0	0			13596	448	14044
314 Ministry of Home								0			13596	448	14044
03.3 Law courts							770421	997139			4459988	243403	6470951
204 Courts							721249	747771			3530459	222186	5221665
216 Office of the Attorney General							49172	249368			641836	879	941255
218 Council of Justice								0			64644	9087	73731
311 Ministry of Law, Justice and Parliamentary Affairs								0			211165	6788	217953
371 Ministry of Labour and Employment								0			11884	4463	16347
03.4 Prisons								0			1234101	550156	1784257
314 Ministry of Home								0			1234101	550156	1784257
03.6 Public order and safety n.e.c.			31602	570048			590873	764771			3908676	890799	6756769
301 Prime Minister and Council of Minister's Office			31602	570048				0			243028	28100	872778
314 Ministry of Home								0			3301545	849889	4151434
349 Ministry of Peace & Reconstruction							590873	764771			364103	12810	1732557
04 ECONOMIC AFFAIRS			85914174	250528142	1826426	2781710	2456184	2102003	1853265	9488648	22357219	3481220	454603106
04.1 General economic, commercial and labour affairs	180263	1046190	74420083	71735510	640979	840689	1430396	778700			1496459	248059	152817328
301 Prime Minister and Council of Minister's Office			74354232	71580708				0			90508	10710	146036158
306 Ministry of Supply								0			598731	46500	645231
330 Ministry of Commerce	180263	1046190	1412					0			509084	47800	1784749
365 Ministry of Federal Affairs and Local Development			64439	154802	29562	799212	1430396	778700					3257111
371 Ministry of Labour and Employment					611417	41477		0			298136	143049	1094079
04.2 Agriculture, forestry, fishing and hunting	28647280	24717645			1185447	1021	707688	969803	1838248	9460048	12691655	1108064	81326899
305 Ministry of Finance	2300000							0					2300000
312 Ministry of Agriculture Development	20008627	3698910						0			431559	99140	24238236

Sector /Ministry	01-Increase production		02 - Infrastructure development		03 -Human development		04 - Good governance		05 -Crosscutting		07-- General Administration		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
327 Ministry of Livestock Development	4113790	1523224						0			139193	203664	5979871
329 Ministry of Forestry and Soil Conservation	678425	669420						0	1506364	2477404	7548623	539417	13419653
336 Ministry of Land Reforms and Management	658691	1495			1185447	1021	707688	969803			2954987	219490	6698622
352 Ministry of Cooperative and poverty Alleviation	332390	58869						0	40077	6072	589161		1026569
357 Ministry of Irrigation	469238	16557001						0	291807	6976572	1028132	46353	25369103
365 Ministry of Federal Affairs and Local Development	86119	708726						0					794845
501 MOF Policy Financing		1500000						0					1500000
04.3 Fuel and energy	28353	2345063	4981193	60942906		1940000	0	0			899171	287499	71424185
307 Ministry of Industry	28353	140909	18080	798				0					188140
308 Ministry of Energy			249331	17214440				0			899171	287499	18651041
331 Ministry of Population and environment			4713182	19642				0					4732824
501 MOF Policy Financing		2204154		43708026		1940000		0					47852180
04.4 Mining, manufacturing and construction			33735	3000677			0	0			111263	40516	3186191
307 Ministry of Industry								0			111263	40516	151779
337 Ministry of Physical Infrastructure and Transport			33735	3000677				0					30344412
04.5 Transport			5570004	109685735			0	0	15017	28600	2100042	867695	118267093
332 Ministry of Science & Technology								0	15017	28600			43617
337 Ministry of Physical Infrastructure and Transport			5346922	85914892				0			1658456	581118	93501388
347 Ministry of Urban Development			6155	526602				0			394709	278881	1206347
365 Ministry of Federal Affairs and Local Development			216927	15436241				0			46877	7696	15707741
501 MOF Policy Financing				7808000				0					7808000
04.6 Communication			107993	552314			250000	270000			3890780	625889	5696976
332 Ministry of Science & Technology			107993	552314				0			45915	72574	778796
358 Ministry of Information and Communications							250000	0			3844865	553315	4648180
501 MOF Policy Financing								270000					270000
04.7 Other industries	2441759	11382152	152802	4311000			0	0			1067639	276723	19632075
306 Ministry of Supply								0			86476	7873	94349
307 Ministry of Industry	2129123	3643959						0			731293	252224	6756599
312 Ministry of Agriculture Development	23701							0					23701
325 Ministry of Culture, Tourism and Civil Aviation	275229	440338	152802					0			249870	16626	1134865
329 Ministry of Forestry and Soil Conservation	13706	77855						0					91561
501 MOF Policy Financing		7220000		4311000				0					11531000
04.8 R Economic affairs	653469	371941	648364				0	0					1673774
307 Ministry of Industry	611594	94294						0					705688

Sector /Ministry	01-Increase production		02 - Infrastructure development		03 -Human development		04 - Good governance		05 -Crosscutting		07-- General Administration		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
	308 Ministry of Energy		648364										
357 Ministry of Irrigation	41875	277647											319522
04.9 Economic affairs n.e.c.			300000				68100	83500			100210	26775	578585
305 Ministry of Finance							68100	83500			100210	26775	278585
501 MOF Policy Financing			300000										300000
05 ENVIRONMENTAL PROTECTION													
05.1 Waste management	114505	1321420	924288	96481	243385	6818033	15590	56	1577314	3252712	375937	399303	15139024
305 Ministry of Finance					240416	3547239	0	0	241343	158002			4187000
313 Ministry of drinking and sanitation					230000								230000
365 Ministry of Federal Affairs and Local Development					10416	5967			241343	158002			399345
501 MOF Policy Financing													16383
05.2 Waste water management	18487	869605			2969	444432	0	0					3541272
313 Ministry of drinking and sanitation					2969	444432							1335493
357 Ministry of Irrigation	18487	869605											447401
05.5 R Environmental protection	23010	5543											888092
329 Ministry of Forestry and Soil Conservation	23010	5543											2854915
501 MOF Policy Financing													28553
05.6 Environmental protection n.e.c.	73008	446272	924288	96481			15590	56	1335971	3094710	375937	399303	2826362
313 Ministry of drinking and sanitation							15590	56					6761616
329 Ministry of Forestry and Soil Conservation	73008	446272											15646
331 Ministry of Population and environment									188114	747001			1454395
332 Ministry of Science & Technology			13170	11510					871649	1317902	347974	377434	2914959
347 Ministry of Urban Development			911118	84971					191248	59355	27963	21869	325115
06 HOUSING AND COMMUNITY AMENITIES													
06.1 Housing development	269766	1260316	7939057	25320953	1705366	22736101	29273	488585	128536	2127523	267259	789791	63062526
305 Ministry of Finance			7215920	18761665			0	0			176208	756666	26910459
347 Ministry of Urban Development			693006										693006
501 MOF Policy Financing			6522914	18274665							176208	756666	25730453
06.2 Community development				487000									487000
329 Ministry of Forestry and Soil Conservation	269766	1260316	274938	897404	321091	260366	0	0	124792	1925703			5334376
340 Ministry of Women, Children & Social Welfare	249514	60316											309830
347 Ministry of Urban Development									109320	1000			110320
365 Ministry of Federal Affairs and Local Development					70299	87851							158150
06.3 Water supply	20252	1200000	274938	897404	250792	172515		0	15472	1924703			4756076
			303673	1196284	1384275	22475735	29273	488585	3744	201820	91051	33125	26207565

Sector /Ministry	01-Increase production		02 - Infrastructure development		03 -Human development		04 - Good governance		05 -Crosscutting		07-- General Administration		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
09 EDUCATION													
09.1 Pre-primary and primary education					28727676	269216	0	0			3600062	138750	65135704
350 Ministry of Education					614313	1499	0	0			4996666		5612478
09.2 Secondary education					614313	1499	0	0			4996666		5612478
350 Ministry of Education							0	0			4475269		4475269
09.5 Education not definable by level					26449277	262137	0	0			4475269		4475269
350 Ministry of Education					26449277	262137	0	0					26711414
09.6 Subsidiary services to education					41059		0	0			26528127	138750	26711414
350 Ministry of Education					41059		0	0			26528127	138750	26707936
09.8 Education n.e.c.					1623027	5580	0	0					1628607
350 Ministry of Education					1623027	5580	0	0					1628607
10 SOCIAL PROTECTION					480619	194322	0	0	1449448	201870	36911924	21186	39259369
10.4 Family and children							0	0			355117		355117
370 Ministry of Health							0	0			355117		355117
10.7 Social exclusion n.e.c.							0	0	163937	31286	36029576	884	36225683
301 Prime Minister and Council of Minister's Office							0	0	56020	728			56748
365 Ministry of Federal Affairs and Local Development							0	0	107917	30558	36029576	884	36168935
10.8 R Social protection					25655	6090	0	0			306098	3447	341290
352 Ministry of Cooperative and poverty Alleviation					25655	6090	0	0			306098	3447	309545
371 Ministry of Labour and Employment					454964	188232	0	0					31745
10.9 Social protection n.e.c.					47635	171534			1285511	170584	221133	16855	2337279
314 Ministry of Home					407329	16698							219169
340 Ministry of Women, Children & Social Welfare									1285511	170584	221133	16855	2118110
Grand Total	35672872	43610427	106127550	283921866	293387901	41262767	8129501	10757266	5057465	15071553	355156165	80839522	1278994855
Strategy Total	79,28,32,99		3,90,04,94,16		3,34,65,06,68		18,88,67,67		20,12,90,18		4,35,99,56,87		

Note:

1. Strategies are based on three years interim plan(2016/17-2018/19)

Function-wise Gender Responsive Budget (Including Financing), Fiscal Year 2017/18

Annex - 13
(Rs. in '000)

Description	Directly Supportive		Indirectly Supportive		Neutral		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
01 GENERAL PUBLIC SERVICE	244,671,503	13,825	20,662,705	3,170,139	153,639,581	76,990,623	499,148,376
1.1 Executive and legislative organs, financial and fiscal affairs, ex	1,755,651	10,000	14,316,762	2,338,660	111,515,758	52,394,306	182,331,137
101 President	0	0	0	0	126,742	31,662	158,404
102 Deputy President	0	0	0	0	38,095	5,370	43,465
202 Legislature - Parliament	0	0	0	0	1,693,597	50,080	1,743,677
206 Commission for Investigation of Abuse of Authority	0	0	0	0	862,710	309,998	1,172,708
208 Office of the Auditor General	0	0	0	0	401,999	218,199	620,198
218 Council of Justice	0	0	0	0	1,736	0	1,736
220 National Natural Resources and Fiscal Commission	0	0	0	0	25,516	10,000	35,516
222 National Women Commission	25,516	10,000	0	0	0	0	35,516
224 National Dalit Commission	0	0	25,516	10,000	0	0	35,516
226 National Inclusion Commission	0	0	25,516	10,000	0	0	35,516
228 Indigenous Nationalities Commission	0	0	25,516	10,000	0	0	35,516
230 Madhesi Commission	0	0	25,516	10,000	0	0	35,516
232 Tharu Commission	0	0	25,516	10,000	0	0	35,516
234 Muslim Commission	0	0	25,516	10,000	0	0	35,516
250 Chief of State	0	0	0	0	45,416	35,000	80,416
301 Prime Minister and Council of Minister's Office	1,687,665	0	0	0	584,208	137,990	2,409,863
305 Ministry of Finance	32,691	0	388,617	71,662	5,920,847	833,509	7,247,326
306 Ministry of Supply	0	0	0	0	74,074	6,481	80,555
313 Ministry of drinking and sanitation	0	0	85,830	34,170	0	0	120,000
326 Ministry of Foreign Affairs	0	0	0	0	3,388,464	2,744,529	6,132,993
327 Ministry of Livestock Development	0	0	134,147	20,720	0	0	154,867
332 Ministry of Science & Technology	0	0	0	0	48,567	15,926	64,493
347 Ministry of Urban Development	0	0	335,195	20,177	0	0	355,372
352 Ministry of Cooperative and poverty Alleviation	0	0	330,430	2,322	0	0	332,752
356 Ministry of General Administration	0	0	81,167	0	0	0	81,167
365 Ministry of Federal Affairs and Local Development	9,779	0	188,280	29,609	0	0	227,668
501 MOF Policy Financing	0	0	0	0	0	3,370,000	3,370,000
503 MOF External Debt Service (Multilateral)	0	0	0	0	3,980,523	29,039,819	33,020,342
504 MOF External Debt Service (Bilateral)	0	0	0	0	574,855	3,512,743	4,087,598
601 MOF Staff Benefits and Retirement Benefits	0	0	11,120,000	0	43,113,000	0	54,233,000
602 MOF Miscellaneous	0	0	1,500,000	2,100,000	50,635,409	12,073,000	66,308,409

Description	Directly Supportive		Indirectly Supportive		Neutral		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
	801 Local Level	225,054,591	0	0	0	0	
02 DEFENCE	0	0	38,344,640	4,815,494	1,092,737	703,049	44,955,920
2.1 Military defence	0	0	38,342,355	4,730,204	1,081,440	619,765	44,773,764
307 Ministry of Industry	0	0	0	0	189,965	185,603	375,568
345 Ministry of Defence	0	0	38,342,355	4,730,204	891,475	434,162	44,398,196
2.2 Civil defence	0	0	0	0	11,297	83,284	94,581
314 Ministry of Home	0	0	0	0	11,297	83,284	94,581
2.5 Defence n.e.c.	0	0	2,285	85,290	0	0	87,575
347 Ministry of Urban Development	0	0	2,285	85,290	0	0	87,575
03 PUBLIC ORDER AND SAFETY	202,615	1,334,819	28,240,679	4,916,339	12,983,020	2,951,478	50,628,950
3.1 Police services	0	0	27,043,082	4,397,260	3,373,975	788,612	35,602,929
314 Ministry of Home	0	0	27,043,082	4,397,260	3,373,975	788,612	35,602,929
3.2 Fire-protection services	0	0	0	0	13,596	448	14,044
314 Ministry of Home	0	0	0	0	13,596	448	14,044
3.3 Law courts	0	0	44,323	6,087	5,186,086	1,234,455	6,470,951
204 Courts	0	0	0	0	4,251,708	969,957	5,221,665
216 Office of the Attorney General	0	0	0	0	691,008	250,247	941,255
218 Council of Justice	0	0	0	0	64,644	9,087	73,731
311 Ministry of Law, Justice and Parliamentary Affairs	0	0	32,439	1,624	178,726	5,164	217,953
371 Ministry of Labour and Employment	0	0	11,884	4,463	0	0	16,347
3.4 Prisons	0	0	24,245	440,855	1,209,856	109,301	1,784,257
314 Ministry of Home	0	0	24,245	440,855	1,209,856	109,301	1,784,257
3.6 Public order and safety n.e.c.	202,615	1,334,819	1,129,029	72,137	3,199,507	818,662	6,756,769
301 Prime Minister and Council of Minister's Office	31,602	570,048	0	0	243,028	28,100	872,778
314 Ministry of Home	0	0	345,066	59,327	2,956,479	790,562	4,151,434
349 Ministry of Peace & Reconstruction	171,013	764,771	783,963	12,810	0	0	1,732,557
04 ECONOMIC AFFAIRS	90,067,457	82,069,945	36,749,886	140,104,528	19,541,049	86,070,241	454,603,106
4.1 General economic, commercial and labour affairs	74,701,609	72,405,744	2,765,762	2,186,194	700,809	57,210	152,817,328
301 Prime Minister and Council of Minister's Office	74,354,232	71,580,708	0	0	90,508	10,710	146,036,158
306 Ministry of Supply	0	0	0	0	598,731	46,500	645,231
330 Ministry of Commerce	0	0	690,759	1,093,990	0	0	1,784,749
365 Ministry of Federal Affairs and Local Development	29,562	799,212	1,494,835	933,502	0	0	3,257,111

Description	Directly Supportive		Indirectly Supportive		Neutral		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
	371 Ministry of Labour and Employment	317,815	25,824	580,168	158,702	11,570	
4.2 Agriculture, forestry, fishing and hunting	8,387,271	8,667,451	26,961,204	23,287,638	9,721,843	4,301,492	81,326,899
305 Ministry of Finance	0	0	0	0	2,300,000	0	2,300,000
312 Ministry of Agriculture Development	5,432,003	1,138,771	15,008,183	2,659,279	0	0	24,238,236
327 Ministry of Livestock Development	0	0	1,575,333	3,303	2,677,650	1,723,585	5,979,871
329 Ministry of Forestry and Soil Conservation	1,468,254	2,835,945	7,559,435	646,960	715,723	203,336	13,419,653
336 Ministry of Land Reforms and Management	1,185,447	1,021	1,010,689	398,686	3,310,677	792,102	6,698,622
352 Ministry of Cooperative and poverty Alleviation	40,077	6,072	332,390	58,869	589,161	0	1,026,569
357 Ministry of Irrigation	271,490	4,685,642	1,389,055	17,311,815	128,632	1,582,469	25,369,103
365 Ministry of Federal Affairs and Local Development	0	0	86,119	708,726	0	0	794,845
501 MOF Policy Financing	0	0	0	1,500,000	0	0	1,500,000
4.3 Fuel and energy	4,731,262	20,440	124,111	31,841,313	1,053,344	33,653,715	71,424,185
307 Ministry of Industry	18,080	798	0	0	28,353	140,909	188,140
308 Ministry of Energy	0	0	124,111	840,087	1,024,991	16,661,852	18,651,041
331 Ministry of Population and environment	4,713,182	19,642	0	0	0	0	4,732,824
501 MOF Policy Financing	0	0	0	31,001,226	0	0	47,852,180
4.4 Mining, manufacturing and construction	0	0	33,735	3,000,677	111,263	40,516	3,186,191
307 Ministry of Industry	0	0	0	0	111,263	40,516	151,779
337 Ministry of Physical Infrastructure and Transport	0	0	33,735	3,000,677	0	0	3,034,412
4.5 Transport	46,877	464,033	5,484,361	71,956,170	2,153,825	38,161,827	118,267,093
332 Ministry of Science & Technology	0	0	0	0	15,017	28,600	43,617
337 Ministry of Physical Infrastructure and Transport	0	456,337	5,261,279	55,993,327	1,744,099	30,046,346	93,501,388
347 Ministry of Urban Development	0	0	6,155	526,602	394,709	278,881	1,206,347
365 Ministry of Federal Affairs and Local Development	46,877	7,696	216,927	15,436,241	0	0	15,707,741
501 MOF Policy Financing	0	0	0	0	0	7,808,000	7,808,000
4.6 Communication	0	0	1,151,582	206,172	3,097,191	1,242,031	5,696,976
332 Ministry of Science & Technology	0	0	45,915	72,574	107,993	552,314	778,796
358 Ministry of Information and Communications	0	0	1,105,667	133,598	2,989,198	419,717	4,648,180
501 MOF Policy Financing	0	0	0	0	0	270,000	270,000
4.7 Other industries	2,200,438	512,277	187,256	7,348,717	1,274,506	8,108,881	19,632,075
306 Ministry of Supply	0	0	0	0	86,476	7,873	94,349
307 Ministry of Industry	2,200,438	512,277	121,256	50,862	538,722	3,333,044	6,756,599
312 Ministry of Agriculture Development	0	0	23,701	0	0	0	23,701

Description	Directly Supportive		Indirectly Supportive		Neutral		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
325 Ministry of Culture, Tourism and Civil Aviation	0	0	28,593	0	649,308	456,964	1,134,865
329 Ministry of Forestry and Soil Conservation	0	0	13,706	77,855	0	0	91,561
501 MOF Policy Financing	0	0	0	7,220,000	0	4,311,000	11,531,000
4.8 R Economic affairs	0	0	41,875	277,647	1,259,958	94,294	1,673,774
307 Ministry of Industry	0	0	0	0	611,594	94,294	705,888
308 Ministry of Energy	0	0	0	0	648,364	0	648,364
357 Ministry of Irrigation	0	0	41,875	277,647	0	0	319,522
4.9 Economic affairs n.e.c.	0	0	0	0	168,310	410,275	578,585
305 Ministry of Finance	0	0	0	0	168,310	110,275	278,585
501 MOF Policy Financing	0	0	0	0	0	300,000	300,000
05 ENVIRONMENTAL PROTECTION	0	0	2,078,990	11,085,505	1,172,029	802,500	15,139,024
5.1 Waste management	0	0	0	3,461,272	481,759	243,969	4,187,000
305 Ministry of Finance	0	0	0	0	230,000	0	230,000
313 Ministry of drinking and sanitation	0	0	0	0	241,343	158,002	399,345
365 Ministry of Federal Affairs and Local Development	0	0	0	0	10,416	5,967	16,383
501 MOF Policy Financing	0	0	0	3,461,272	0	80,000	3,541,272
5.2 Waste water management	0	0	21,456	1,314,037	0	0	1,335,493
313 Ministry of drinking and sanitation	0	0	2,969	444,432	0	0	447,401
357 Ministry of Irrigation	0	0	18,487	869,605	0	0	888,092
5.5 R Environmental protection	0	0	0	2,826,362	23,010	5,543	2,854,915
329 Ministry of Forestry and Soil Conservation	0	0	0	0	23,010	5,543	28,553
501 MOF Policy Financing	0	0	0	2,826,362	0	0	2,826,362
5.6 Environmental protection n.e.c.	0	0	2,057,534	3,483,834	667,260	552,988	6,761,616
313 Ministry of drinking and sanitation	0	0	15,590	56	0	0	15,646
329 Ministry of Forestry and Soil Conservation	0	0	261,122	1,193,273	0	0	1,454,395
331 Ministry of Population and environment	0	0	796,333	1,283,133	423,290	412,203	2,914,959
332 Ministry of Science & Technology	0	0	0	0	232,381	92,734	325,115
347 Ministry of Urban Development	0	0	984,489	1,007,372	11,589	48,051	2,051,501
06 HOUSING AND COMMUNITY AMENITIES	683,508	4,714,897	3,296,747	39,774,620	6,359,002	8,233,752	63,062,526
6.1 Housing development	5,000	0	1,308,351	14,199,186	6,078,777	5,319,145	26,910,459
305 Ministry of Finance	0	0	0	0	693,006	0	693,006
347 Ministry of Urban Development	5,000	0	1,308,351	13,712,186	5,385,771	5,319,145	25,730,453
501 MOF Policy Financing	0	0	0	487,000	0	0	487,000

Description	Directly Supportive		Indirectly Supportive		Neutral		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
6.2 Community development	109,320	1,000	606,329	3,445,385	274,938	897,404	5,334,376
329 Ministry of Forestry and Soil Conservation	0	0	249,514	60,316	0	0	309,830
340 Ministry of Women, Children & Social Welfare	109,320	1,000	0	0	0	0	110,320
347 Ministry of Urban Development	0	0	70,299	87,851	0	0	158,150
365 Ministry of Federal Affairs and Local Development	0	0	286,516	3,297,218	274,938	897,404	4,756,076
6.3 Water supply	569,188	4,713,897	1,237,541	17,664,449	5,287	2,017,203	26,207,565
313 Ministry of drinking and sanitation	134,983	3,779,473	1,184,331	14,920,404	5,287	1,697,203	21,721,681
347 Ministry of Urban Development	0	0	53,210	640,845	0	0	694,055
365 Ministry of Federal Affairs and Local Development	434,205	934,424	0	0	0	0	1,368,629
501 MOF Policy Financing	0	0	0	2,103,200	0	320,000	2,423,200
6.6 Housing and community amenities n.e.c.	0	0	144,526	4,465,600	0	0	4,610,126
365 Ministry of Federal Affairs and Local Development	0	0	144,526	4,465,600	0	0	4,610,126
07 HEALTH	14,137,401	4,346,264	13,137,422	1,689,055	7,732,492	47,230	41,089,864
7.1 Medical products, appliances and equipment	0	0	260,245	384,246	0	0	644,491
370 Ministry of Health	0	0	260,245	384,246	0	0	644,491
7.2 Out-patient services	3,762,573	146,856	1,718,351	292,530	0	0	5,920,310
306 Ministry of Supply	0	0	164,775	10,000	0	0	174,775
370 Ministry of Health	3,762,573	146,856	1,553,576	282,530	0	0	5,745,535
7.3 Hospital services	1,207,786	17,827	7,807,627	533,051	6,743,780	47,230	16,357,301
314 Ministry of Home	0	0	433,510	117,977	143,780	47,230	742,497
345 Ministry of Defence	0	0	687,922	0	0	0	687,922
370 Ministry of Health	1,207,786	17,827	6,686,195	415,074	0	0	8,326,882
601 MOF Staff Benefits and Retirement Benefits	0	0	0	0	6,600,000	0	6,600,000
7.4 Public health services	8,314,968	4,180,351	222,955	347,976	0	0	13,066,250
365 Ministry of Federal Affairs and Local Development	462,476	7,500	0	0	0	0	469,976
370 Ministry of Health	7,852,492	4,172,851	222,955	347,976	0	0	12,596,274
7.5 R Health	852,074	1,230	3,128,244	131,252	0	0	4,112,800
370 Ministry of Health	852,074	1,230	3,128,244	131,252	0	0	4,112,800
7.6 Health n.e.c.	0	0	0	0	988,712	0	988,712
350 Ministry of Education	0	0	0	0	988,712	0	988,712
08 RECREATION,CULTURE AND RELIGION	0	0	2,070,955	2,182	3,097,307	801,572	5,972,016
8.1 Recreational and sporting services	0	0	1,905,108	1,229	334,502	1,597	2,242,436
343 Ministry of Youth and Sports	0	0	1,905,108	1,229	334,502	1,597	2,242,436

Description	Directly Supportive		Indirectly Supportive		Neutral		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
8.2 Cultural services	0	0	0	0	2,546,518	755,137	3,301,655
325 Ministry of Culture, Tourism and Civil Aviation	0	0	0	0	2,510,006	742,884	3,252,890
365 Ministry of Federal Affairs and Local Development	0	0	0	0	36,512	12,253	48,765
8.3 Broadcasting and publishing services	0	0	165,847	953	122,830	38,589	328,219
358 Ministry of Information and Communications	0	0	165,847	953	122,830	38,589	328,219
8.5 R Recreation, culture and religion	0	0	0	0	93,457	6,249	99,706
325 Ministry of Culture, Tourism and Civil Aviation	0	0	0	0	93,457	6,249	99,706
09 EDUCATION	34,205,784	273,237	30,372,143	134,729	149,811	0	65,135,704
9.1 Pre-primary and primary education	5,610,979	1,499	0	0	0	0	5,612,478
350 Ministry of Education	5,610,979	1,499	0	0	0	0	5,612,478
9.2 Secondary education	0	0	4,475,269	0	0	0	4,475,269
350 Ministry of Education	0	0	4,475,269	0	0	0	4,475,269
9.5 Education not definable by level	26,400,812	262,137	48,465	0	0	0	26,711,414
350 Ministry of Education	26,400,812	262,137	48,465	0	0	0	26,711,414
9.6 Subsidiary services to education	582,597	4,021	25,848,409	134,729	138,180	0	26,707,936
350 Ministry of Education	582,597	4,021	25,848,409	134,729	138,180	0	26,707,936
9.8 Education n.e.c.	1,611,396	5,580	0	0	11,631	0	1,628,607
350 Ministry of Education	1,611,396	5,580	0	0	11,631	0	1,628,607
10 SOCIAL PROTECTION	1,506,165	360,353	36,973,708	52,850	362,118	4,175	39,259,369
10.4 Family and children	0	0	355,117	0	0	0	355,117
370 Ministry of Health	0	0	355,117	0	0	0	355,117
10.7 Social exclusion n.e.c.	18,545	3,630	36,118,948	27,812	56,020	728	36,225,683
301 Prime Minister and Council of Minister's Office	0	0	0	0	56,020	728	56,748
365 Ministry of Federal Affairs and Local Development	18,545	3,630	36,118,948	27,812	0	0	36,168,935
10.8 R Social protection	0	0	25,655	6,090	306,098	3,447	341,290
352 Ministry of Cooperative and poverty Alleviation	0	0	0	0	306,098	3,447	309,545
371 Ministry of Labour and Employment	0	0	25,655	6,090	0	0	31,745
10.9 Social protection n.e.c.	1,487,620	356,723	473,988	18,948	0	0	2,337,279
314 Ministry of Home	47,635	171,534	0	0	0	0	219,169
340 Ministry of Women, Children & Social Welfare	1,439,985	185,189	473,988	18,948	0	0	2,118,110
Total	385,474,433	93,113,340	211,927,875	205,745,441	206,129,146	176,604,620	1,278,994,855
Grant Total	478,587,773		417,673,316		382,733,766		

Description	Directly Supportive		Indirectly Supportive		Neutral		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	

Code	Gender Responsive	Amount	Percent
1	Directly	478587773	37.42
2	Indirectly	417673316	32.66
3	Neutral	382733766	29.92

Note : Gender Responsive Budget Classifications

Basis of classification for Gender Responsive Budget are as follows :

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

Following indicators are used to assess the percentage above.

S.N.	Indicators	Percentage
1	Women Participation in formulation and implementation of Program	20
2	Women Capacity Development	20
3	Women's share in benefit	30
4	Support in employment and income generating to women	20
5	Quality reform in time consumption & minimization in of work load to women	10
Total		100

Function-wise Pro-poor budget (Including Financing), Fiscal Year 2017/18

Annex - 14
(Rs. in '000)

Description	Pro-poor Budget		Neutral Budget		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
01 GENERAL PUBLIC SERVICE	253,494,365	15,826,431	165,479,424	64,348,156	499,148,376
1.1 Executive and legislative organs, financial and fiscal affairs, external	5,952,586	40,565,340	121,635,585	40,565,340	182,331,137
101 President	0	0	126,742	31,662	158,404
102 Deputy President	0	0	38,095	5,370	43,465
202 Legislature - Parliament	0	0	1,693,597	50,080	1,743,677
206 Commission for Investigation of Abuse of Authority	0	0	862,710	309,998	1,172,708
208 Office of the Auditor General	0	0	401,999	218,199	620,198
218 Council of Justice	0	0	1,736	0	1,736
220 National Natural Resources and Fiscal Commission	0	0	25,516	10,000	35,516
222 National Women Commission	0	0	25,516	10,000	35,516
224 National Dalit Commission	0	0	25,516	10,000	35,516
226 National Inclusion Commission	0	0	25,516	10,000	35,516
228 Indigenous Nationalities Commission	0	0	25,516	10,000	35,516
230 Madhesi Commission	0	0	25,516	10,000	35,516
232 Tharu Commission	0	0	25,516	10,000	35,516
234 Muslim Commission	0	0	25,516	10,000	35,516
250 Chief of State	0	0	45,416	35,000	80,416
301 Prime Minister and Council of Minister's Office	1,687,665	0	584,208	137,990	2,409,863
305 Ministry of Finance	486,432	2,695	5,855,723	902,476	7,247,326
306 Ministry of Supply	0	0	74,074	6,481	80,555
313 Ministry of drinking and sanitation	0	0	85,830	34,170	120,000
326 Ministry of Foreign Affairs	0	0	3,388,464	2,744,529	6,132,993
327 Ministry of Livestock Development	0	0	134,147	20,720	154,867
332 Ministry of Science & Technology	0	0	48,567	15,926	64,493
347 Ministry of Urban Development	0	0	335,195	20,177	355,372
352 Ministry of Cooperative and poverty Alleviation	330,430	2,322	0	0	332,752
356 Ministry of General Administration	0	0	81,167	0	81,167
365 Ministry of Federal Affairs and Local Development	198,059	29,609	0	0	227,668
501 MOF Policy Financing	0	3,370,000	0	0	3,370,000
503 MOF External Debt Service (Multilateral)	0	0	3,980,523	29,039,819	33,020,342
504 MOF External Debt Service (Bilateral)	0	0	574,855	3,512,743	4,087,598
601 MOF Staff Benefits and Retirement Benefits	500,000	0	53,733,000	0	54,233,000
602 MOF Miscellaneous	2,750,000	10,773,000	49,385,409	3,400,000	66,308,409
1.2 Foreign economic aid	0	791,609	3,427	791,609	795,036

Description	Pro-poor Budget		Neutral Budget		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
357 Ministry of Irrigation	0	0	3,427	791,609	795,036
1.3 General services	3,543,688	2,743,173	16,723,472	2,743,173	23,029,138
210 Public Service Commission	0	0	616,152	67,580	683,732
301 Prime Minister and Council of Minister's Office	0	0	232,056	14,470	246,526
305 Ministry of Finance	17,687	3,703	247,198	959,165	1,227,753
314 Ministry of Home	0	0	12,033,412	365,348	12,398,760
325 Ministry of Culture, Tourism and Civil Aviation	447,046	11,168	141,873	5,816	605,903
326 Ministry of Foreign Affairs	0	0	162,023	10,981	173,004
329 Ministry of Forestry and Soil Conservation	0	0	39,602	800	40,402
347 Ministry of Urban Development	0	0	9,589	190,000	199,589
356 Ministry of General Administration	0	0	979,419	41,052	1,020,471
365 Ministry of Federal Affairs and Local Development	0	0	1,108,776	1,018,862	2,127,638
391 National Planning Commission Secretariat	78,955	3,934	1,153,372	69,099	1,305,360
602 MOF Miscellaneous	3,000,000	0	0	0	3,000,000
1.4 Basic research	0	31,882	2,205	31,882	34,087
357 Ministry of Irrigation	0	0	2,205	31,882	34,087
1.5 R General public services	0	193	8,889	193	9,082
305 Ministry of Finance	0	0	8,889	193	9,082
1.6 General public services n.e.c.	10,300,000	168,104	851,966	168,104	11,450,070
212 Election Commission	0	0	594,655	114,458	709,113
214 National Human Rights Commission	0	0	200,849	3,825	204,674
314 Ministry of Home	0	0	44,998	39,821	84,819
337 Ministry of Physical Infrastructure and Transport	0	0	11,464	10,000	21,464
365 Ministry of Federal Affairs and Local Development	10,300,000	0	0	0	10,300,000
501 MOF Policy Financing	0	130,000	0	0	130,000
1.7 Public debt transactions	0	20,047,855	26,253,880	20,047,855	47,301,735
305 Ministry of Finance	0	0	9,300	0	9,300
501 MOF Policy Financing	0	1,000,000	0	0	1,000,000
502 MOF Domestic Debt Service	0	0	26,244,580	20,047,855	46,292,435
1.8 Transfers of a general character between levels of government	233,698,091	0	0	0	234,198,091
365 Ministry of Federal Affairs and Local Development	1,500,000	500,000	0	0	2,000,000
701 State	7,143,500	0	0	0	7,143,500
801 Local Level	225,054,591	0	0	0	225,054,591
02 DEFENCE	0	0	39,437,377	5,518,543	44,955,920

Description	Pro-poor Budget		Neutral Budget		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
2.1 Military defence	0	5,349,969	39,423,795	5,349,969	44,773,764
307 Ministry of Industry	0	0	189,965	185,603	375,568
345 Ministry of Defence	0	0	39,233,830	5,164,366	44,398,196
2.2 Civil defence	0	83,284	11,297	83,284	94,581
314 Ministry of Home	0	0	11,297	83,284	94,581
2.5 Defence n.e.c.	0	85,290	2,285	85,290	87,575
347 Ministry of Urban Development	0	0	2,285	85,290	87,575
03 PUBLIC ORDER AND SAFETY	2,527,684	1,451,361	38,898,630	7,751,275	50,628,950
3.1 Police services	0	5,185,872	30,417,057	5,185,872	35,602,929
314 Ministry of Home	0	0	30,417,057	5,185,872	35,602,929
3.2 Fire-protection services	13,596	0	0	0	14,044
314 Ministry of Home	13,596	448	0	0	14,044
3.3 Law courts	36,097	1,239,113	5,194,312	1,239,113	6,470,951
204 Courts	0	0	4,251,708	969,957	5,221,665
216 Office of the Attorney General	0	0	691,008	250,247	941,255
218 Council of Justice	0	0	64,644	9,087	73,731
311 Ministry of Law, Justice and Parliamentary Affairs	36,097	1,429	175,068	5,359	217,953
371 Ministry of Labour and Employment	0	0	11,884	4,463	16,347
3.4 Prisons	0	550,156	1,234,101	550,156	1,784,257
314 Ministry of Home	0	0	1,234,101	550,156	1,784,257
3.6 Public order and safety n.e.c.	2,477,991	776,134	2,053,160	776,134	6,756,769
301 Prime Minister and Council of Minister's Office	0	0	274,630	598,148	872,778
314 Ministry of Home	1,887,118	684,713	1,414,427	165,176	4,151,434
349 Ministry of Peace & Reconstruction	590,873	764,771	364,103	12,810	1,732,557
04 ECONOMIC AFFAIRS	129,907,101	245,676,477	16,451,291	62,568,237	454,603,106
4.1 General economic, commercial and labour affairs	77,306,101	191,049	862,079	191,049	152,817,328
301 Prime Minister and Council of Minister's Office	74,444,740	71,591,418	0	0	146,036,158
306 Ministry of Supply	598,731	46,500	0	0	645,231
330 Ministry of Commerce	126,816	1,045,990	563,943	48,000	1,784,749
365 Ministry of Federal Affairs and Local Development	1,524,397	1,732,714	0	0	3,257,111
371 Ministry of Labour and Employment	611,417	41,477	298,136	143,049	1,094,079
4.2 Agriculture, forestry, fishing and hunting	37,858,590	1,947,629	7,211,728	1,947,629	81,326,899
305 Ministry of Finance	2,300,000	0	0	0	2,300,000
312 Ministry of Agriculture Development	20,315,802	3,693,600	124,384	104,450	24,238,236

Description	Pro-poor Budget		Neutral Budget		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
327 Ministry of Livestock Development	4,007,370	1,324,491	245,613	402,397	5,979,871
329 Ministry of Forestry and Soil Conservation	7,596,855	2,950,227	2,136,557	736,014	13,419,653
336 Ministry of Land Reforms and Management	2,256,704	587,000	3,250,109	604,809	6,698,622
352 Ministry of Cooperative and poverty Alleviation	372,467	64,941	589,161	0	1,026,569
357 Ministry of Irrigation	923,273	23,479,967	865,904	99,959	25,369,103
365 Ministry of Federal Affairs and Local Development	86,119	708,726	0	0	794,845
501 MOF Policy Financing	0	1,500,000	0	0	1,500,000
4.3 Fuel and energy	4,887,461	25,495,229	1,021,256	25,495,229	71,424,185
307 Ministry of Industry	18,080	798	28,353	140,909	188,140
308 Ministry of Energy	156,199	2,139,623	992,903	15,362,316	18,651,041
331 Ministry of Population and environment	4,713,182	19,642	0	0	4,732,824
501 MOF Policy Financing	0	37,860,176	0	9,992,004	47,852,180
4.4 Mining, manufacturing and construction	33,735	40,516	111,263	40,516	3,186,191
307 Ministry of Industry	0	0	111,263	40,516	151,779
337 Ministry of Physical Infrastructure and Transport	33,735	3,000,677	0	0	3,034,412
4.5 Transport	5,919,152	33,393,365	1,765,911	33,393,365	118,267,093
332 Ministry of Science & Technology	0	0	15,017	28,600	43,617
337 Ministry of Physical Infrastructure and Transport	5,674,687	61,177,910	1,330,691	25,318,100	93,501,388
347 Ministry of Urban Development	4,210	449,958	396,654	355,525	1,206,347
365 Ministry of Federal Affairs and Local Development	240,255	14,252,797	23,549	1,191,140	15,707,741
501 MOF Policy Financing	0	1,308,000	0	6,500,000	7,808,000
4.6 Communication	0	1,178,203	4,248,773	1,178,203	5,696,976
332 Ministry of Science & Technology	0	0	153,908	624,888	778,796
358 Ministry of Information and Communications	0	0	4,094,865	553,315	4,648,180
501 MOF Policy Financing	0	270,000	0	0	270,000
4.7 Other industries	2,600,229	211,971	1,061,971	211,971	19,632,075
306 Ministry of Supply	0	0	86,476	7,873	94,349
307 Ministry of Industry	2,287,593	3,708,711	572,823	187,472	6,756,599
312 Ministry of Agriculture Development	23,701	0	0	0	23,701
325 Ministry of Culture, Tourism and Civil Aviation	275,229	440,338	402,672	16,626	1,134,865
329 Ministry of Forestry and Soil Conservation	13,706	77,855	0	0	91,561
501 MOF Policy Financing	0	11,531,000	0	0	11,531,000
4.8 R Economic affairs	1,301,833	0	0	0	1,673,774
307 Ministry of Industry	611,594	94,294	0	0	705,888

Description	Pro-poor Budget		Neutral Budget		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
308 Ministry of Energy	648,364	0	0	0	648,364
357 Ministry of Irrigation	41,875	277,647	0	0	319,522
4.9 Economic affairs n.e.c.	0	110,275	168,310	110,275	578,585
305 Ministry of Finance	0	0	168,310	110,275	278,585
501 MOF Policy Financing	0	300,000	0	0	300,000
05 ENVIRONMENTAL PROTECTION	804,940	8,356,755	2,446,079	3,531,250	15,139,024
5.1 Waste management	0	243,969	481,759	243,969	4,187,000
305 Ministry of Finance	0	0	230,000	0	230,000
313 Ministry of drinking and sanitation	0	0	241,343	158,002	399,345
365 Ministry of Federal Affairs and Local Development	0	0	10,416	5,967	16,383
501 MOF Policy Financing	0	3,461,272	0	80,000	3,541,272
5.2 Waste water management	18,487	444,432	2,969	444,432	1,335,493
313 Ministry of drinking and sanitation	0	0	2,969	444,432	447,401
357 Ministry of Irrigation	18,487	869,605	0	0	888,092
5.5 R Environmental protection	23,010	0	0	0	2,854,915
329 Ministry of Forestry and Soil Conservation	23,010	5,543	0	0	28,553
501 MOF Policy Financing	0	2,826,362	0	0	2,826,362
5.6 Environmental protection n.e.c.	763,443	2,842,849	1,961,351	2,842,849	6,761,616
313 Ministry of drinking and sanitation	0	0	15,590	56	15,646
329 Ministry of Forestry and Soil Conservation	261,122	1,193,273	0	0	1,454,395
331 Ministry of Population and environment	502,321	700	717,302	1,694,636	2,914,959
332 Ministry of Science & Technology	0	0	232,381	92,734	325,115
347 Ministry of Urban Development	0	0	996,078	1,055,423	2,051,501
06 HOUSING AND COMMUNITY AMENITIES	1,649,792	25,892,593	8,689,465	26,830,676	63,062,526
6.1 Housing development	89,239	17,209,727	7,302,889	17,209,727	26,910,459
305 Ministry of Finance	0	0	693,006	0	693,006
347 Ministry of Urban Development	89,239	2,308,604	6,609,883	16,722,727	25,730,453
501 MOF Policy Financing	0	0	0	487,000	487,000
6.2 Community development	606,329	898,404	384,258	898,404	5,334,376
329 Ministry of Forestry and Soil Conservation	249,514	60,316	0	0	309,830
340 Ministry of Women, Children & Social Welfare	0	0	109,320	1,000	110,320
347 Ministry of Urban Development	70,299	87,851	0	0	158,150
365 Ministry of Federal Affairs and Local Development	286,516	3,297,218	274,938	897,404	4,756,076
6.3 Water supply	809,698	8,722,545	1,002,318	8,722,545	26,207,565

Description	Pro-poor Budget		Neutral Budget		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
313 Ministry of drinking and sanitation	375,493	12,315,380	949,108	8,081,700	21,721,681
347 Ministry of Urban Development	0	0	53,210	640,845	694,055
365 Ministry of Federal Affairs and Local Development	434,205	934,424	0	0	1,368,629
501 MOF Policy Financing	0	2,423,200	0	0	2,423,200
6.6 Housing and community amenities n.e.c.	144,526	0	0	0	4,610,126
365 Ministry of Federal Affairs and Local Development	144,526	4,465,600	0	0	4,610,126
07 HEALTH	27,082,033	5,574,742	7,925,282	507,807	41,089,864
7.1 Medical products, appliances and equipment	260,245	0	0	0	644,491
370 Ministry of Health	260,245	384,246	0	0	644,491
7.2 Out-patient services	5,480,924	0	0	0	5,920,310
306 Ministry of Supply	164,775	10,000	0	0	174,775
370 Ministry of Health	5,316,149	429,386	0	0	5,745,535
7.3 Hospital services	7,891,981	165,207	7,867,212	165,207	16,357,301
314 Ministry of Home	0	0	577,290	165,207	742,497
345 Ministry of Defence	0	0	687,922	0	687,922
370 Ministry of Health	7,891,981	432,901	2,000	0	8,326,882
601 MOF Staff Benefits and Retirement Benefits	0	0	6,600,000	0	6,600,000
7.4 Public health services	8,479,853	342,600	58,070	342,600	13,066,250
365 Ministry of Federal Affairs and Local Development	462,476	7,500	0	0	469,976
370 Ministry of Health	8,017,377	4,178,227	58,070	342,600	12,596,274
7.5 R Health	3,980,318	0	0	0	4,112,800
370 Ministry of Health	3,980,318	132,482	0	0	4,112,800
7.6 Health n.e.c.	988,712	0	0	0	988,712
350 Ministry of Education	988,712	0	0	0	988,712
08 RECREATION,CULTURE AND RELIGION	1,370,649	0	3,797,613	803,754	5,972,016
8.1 Recreational and sporting services	203,162	2,826	2,036,448	2,826	2,242,436
343 Ministry of Youth and Sports	203,162	0	2,036,448	2,826	2,242,436
8.2 Cultural services	1,167,487	755,137	1,379,031	755,137	3,301,655
325 Ministry of Culture, Tourism and Civil Aviation	1,167,487	0	1,342,519	742,884	3,252,890
365 Ministry of Federal Affairs and Local Development	0	0	36,512	12,253	48,765
8.3 Broadcasting and publishing services	0	39,542	288,677	39,542	328,219
358 Ministry of Information and Communications	0	0	288,677	39,542	328,219
8.5 R Recreation, culture and religion	0	6,249	93,457	6,249	99,706
325 Ministry of Culture, Tourism and Civil Aviation	0	0	93,457	6,249	99,706

Description	Pro-poor Budget		Neutral Budget		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
09 EDUCATION	64,716,107	407,966	11,631	0	65,135,704
9.1 Pre-primary and primary education	5,610,979	0	0	0	5,612,478
350 Ministry of Education	5,610,979	1,499	0	0	5,612,478
9.2 Secondary education	4,475,269	0	0	0	4,475,269
350 Ministry of Education	4,475,269	0	0	0	4,475,269
9.5 Education not definable by level	26,449,277	0	0	0	26,711,414
350 Ministry of Education	26,449,277	262,137	0	0	26,711,414
9.6 Subsidiary services to education	26,569,186	0	0	0	26,707,936
350 Ministry of Education	26,569,186	138,750	0	0	26,707,936
9.8 Education n.e.c.	1,611,396	0	11,631	0	1,628,607
350 Ministry of Education	1,611,396	5,580	11,631	0	1,628,607
10 SOCIAL PROTECTION	38,459,873	413,203	382,118	4,175	39,259,369
10.4 Family and children	355,117	0	0	0	355,117
370 Ministry of Health	355,117	0	0	0	355,117
10.7 Social exclusion n.e.c.	36,137,493	728	56,020	728	36,225,683
301 Prime Minister and Council of Minister's Office	36,137,493	728	56,020	728	36,225,683
365 Ministry of Federal Affairs and Local Development	0	0	0	0	56,748
10.8 R Social protection	25,655	3,447	306,098	3,447	341,290
352 Ministry of Cooperative and poverty Alleviation	25,655	3,447	306,098	3,447	341,290
371 Ministry of Labour and Employment	1,941,608	6,090	0	0	309,545
10.9 Social protection n.e.c.	47,635	0	20,000	0	31,745
314 Ministry of Home	47,635	0	20,000	0	31,745
340 Ministry of Women, Children & Social Welfare	1,893,973	204,137	20,000	0	2,337,279
Total	520,012,544	303,599,528	283,518,910	171,863,873	1,278,994,855
Grant Total	823,612,072		455,382,783		

Code	Pro-Poor	Amount	Percent
1	ProPoor	823612072	64.4
2	Non ProPoor	455382783	35.6

Description	Pro-poor Budget		Neutral Budget		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	

Note : Basis of classification for Pro-poor budget are as follows :

Description	Classification
Budget - Directly helps in poverty reduction	Pro-poor Budget
Budget - Indirectly helps in poverty reduction	Neutral Budget

Pro Poor Indicators:

- Investment in rural sector
- Income generation program in rural area.
- Capacity enhancement program in rural area.
- Budget allocated for social mobilization.
- Investment in social sector specially for education, health etc.
- Social security Programs.
- Grant for local bodies.
- Expenditure focusing on poverty reduction.

Foreign Grant and Loan Summary

Annex - 15
(Rs. in '000)

Fiscal Year 2017/18

Donor Agencies	Total	Grant					Loan				
		Total	Cash	Direct	Reimb.	Kind	Total	Direct	Direct	Reimb.	
Multilateral Agencies	170,079,035	29,388,521	1,674,026	38,447,867	66,822,788	565,022	140,690,514	35,419,859	7,713,622	19,435,851	
Asian Development Bank	76,520,210	12,050,517	1,006,958	5,386,721	5,656,838		64,463,693	10,444,859	26,270,463	27,754,371	
ADB - General	75,189,038	10,719,345	1,006,958	5,373,221	4,339,166		64,463,693	10,444,859	26,270,463	27,754,371	
JFPR	755,773	755,773			755,773						
ADB- Pool Fund	575,399	575,399		13,500	561,899						
International Development Association (World Bank)	74,672,816	9,669,855	103,648	934,016	8,632,191		65,002,961	24,975,000	11,046,020	28,981,941	
IDA - General	66,752,011	8,200,050	47,148	748,156	7,404,746		58,551,961	24,975,000	4,595,020	28,981,941	
WB - Trust Fund	1,194,180	1,194,180		25,035	1,169,145						
World Bank	6,726,625	275,625	56,500	160,825	58,300		6,451,000		6,451,000		
Nordic Development Fund	91,950	91,950		91,950							
NDF	91,950	91,950		91,950							
Organization of Petroleum Exporting Countries (OPEC) Fund	2,579,634	2,579,634					2,579,634		1,131,384	1,448,250	
OFID	2,579,634	2,579,634					2,579,634		1,131,384	1,448,250	
Saudi Development Fund	48,575	48,575	48,575								
SAARC Fund	48,575	48,575	48,575								
United Nations	2,473,917	2,468,217	514,845	1,300,935	87,415		5,700			5,700	
UN	5,700	5,700					5,700			5,700	
UNDP	450,000	450,000		450,000							
UNFPA	22,880	22,880	9,000	12,130	1,750						
UNICEF	1,330,019	1,330,019	505,845	609,524	19,150		195,500				
UNHABITAT	8,200	8,200		8,200							
WHO	170,081	170,081		170,081							
WFP	487,037	487,037		51,000	66,515		369,522				
International Fund for Agricultural Development	2,398,115	1,410,096		1,410,096			988,019			988,019	
IFAD	2,398,115	1,410,096		1,410,096			988,019			988,019	
SSDP	11,293,818	3,649,311		3,649,311			7,644,507			7,644,507	
SSDP	11,293,818	3,649,311		3,649,311			7,644,507			7,644,507	
Bilateral-Donors (Budget)	105,008,121	35,463,606	5,019,489	54,408,075	15,136,440		69,544,515	9,509,072		20,922,545	
China	6,263,500	1,130,000	30,000	1,100,000			5,133,500				

Donor Agencies	Total	Grant					Loan			
		Total	Cash	Direct	Reimb.	Kind	Total	Direct	Direct	Reimb.
Bilateral-Donors (Budget)	105,008,121	35,463,606					69,544,515			
China	6,263,500	1,130,000				5,133,500				
China - General	1,130,000	1,130,000								
China - Exim Bank	5,133,500		30,000							5,133,500
Denmark	1,937,700	1,937,700	840	1,936,860						
Denmark- General	1,937,700	1,937,700	840	1,936,860						
Finland	661,446	661,446		661,446						
Finland - General	189,621	189,621		189,621						
Finland - Pool Fund	471,825	471,825		471,825						
Germany	1,298,356	1,298,356		1,298,356						
Germany - KFW	1,298,356	1,298,356		1,298,356						
India	65,929,883	21,916,267	2,094,194	89,027	19,733,046		44,013,616			
India - General	21,916,267	21,916,267	2,094,194	89,027	19,733,046		44,013,616			
India - Exim Bank	44,013,616									
Japan	18,285,540	518,700		518,700			44,013,616			13,961,402
Japan - General	4,419,504			518,700			3,805,438			965,066
Japan - JICA	13,833,036	485,700		485,700			3,454,438			12,996,336
Japan – KR1	33,000	33,000		33,000						
Kuwait Development Fund	708,573						708,573			708,573
KFAED	708,573						708,573			
Switzerland	2,744,430	2,744,430	62,579	2,668,096	13,755		708,573			708,573
Switzerland - General	403,060	403,060		403,060						
Switzerland - SDC	2,066,370	2,066,370	62,579	1,990,036	13,755					
Switzerland - HELVETAS	275,000	275,000		275,000						
Saudi Development Fund	466,465						466,465			466,465
Saudi Fund	466,465						466,465			
United Kingdom	1,995,402	1,995,402	300,500	1,003,535	691,367		708,573			708,573
UK - General	1,995,402	1,995,402	300,500	1,003,535	691,367					
United States of America	764,929	764,929	35,000	233,052	484,377	12,500				
USAID - General	764,929	764,929	35,000	233,052	484,377	12,500				
European Union	3,951,897	2,496,376	2,496,376				1,455,521			1,455,521

Donor Agencies	Total	Grant					Loan			
		Total	Cash	Direct	Reimb.	Kind	Total	Direct	Direct	Reimb.
Bilateral-Donors (Budget)	105,008,121	35,463,606					69,544,515			
European Union	3,951,897	2,496,376				1,455,521				
EU - General	2,496,376	2,496,376								
European Investment Bank	1,455,521								1,455,521	
Basket Funds	11,115,901	7,315,501	750,762	950,000	2,250,830	3,800,400			489,621	3,824,288
Pooled Funds	973,534	973,534	214,442	1,175	757,917					
GEFMAT- General	757,171	757,171	198,468		558,703					
GEFMAT - Save The Children	216,363	216,363	15,974	1,175	199,214					
Global Alliance against Vaccination and Immunization	1,693,309	1,693,309	201,096		1,492,213					
Gavi - General	1,693,309	1,693,309	201,096		1,492,213					
Save the Children	35,829	35,829		35,129	700					
Save the Children	35,829	35,829		35,129	700					
Donor - Pool Fund-Health	8,363,812	4,563,412	335,224	403,900	3,824,288	3,800,400			950,000	2,850,400
Donor - Pool Fund-Health	8,363,812	4,563,412	335,224	403,900	3,824,288	3,800,400			950,000	2,850,400
One Heart World Wide	7,600	7,600		7,600						
One Heart World Wide	7,600	7,600		7,600						
Heifer Project International in Nepal	41,817	41,817		41,817						
Heifer Project International in Nepal	41,817	41,817		41,817						
Grant Total	286,203,057	72,167,628	7,444,277	17,712,315	2,828,352	214,035,429	35,419,859	93,805,942	84,809,628	

Climate Budget , Fiscal Year 2017/18

Annex - 16
(Rs. in '000)

Description	Highly Relevant		Relevant		Neutral		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
01 GENERAL PUBLIC SERVICE	88,035	66,052	232,258,807	796,112	186,626,947	79,312,423	499,148,376
1.1 Executive and legislative organs, financial and fiscal affairs, ex	85,830	0	0	0	127,502,341	54,708,796	182,331,137
101 President	0	0	0	0	126,742	31,662	158,404
102 Deputy President	0	0	0	0	38,095	5,370	43,465
202 Legislature - Parliament	0	0	0	0	1,693,597	50,080	1,743,677
206 Commission for Investigation of Abuse of Authority	0	0	0	0	862,710	309,998	1,172,708
208 Office of the Auditor General	0	0	0	0	401,999	218,199	620,198
218 Council of Justice	0	0	0	0	1,736	0	1,736
220 National Natural Resources and Fiscal Commission	0	0	0	0	25,516	10,000	35,516
222 National Women Commission	0	0	0	0	25,516	10,000	35,516
224 National Dalit Commission	0	0	0	0	25,516	10,000	35,516
226 National Inclusion Commission	0	0	0	0	25,516	10,000	35,516
228 Indigenous Nationalities Commission	0	0	0	0	25,516	10,000	35,516
230 Madhesi Commission	0	0	0	0	25,516	10,000	35,516
232 Tharu Commission	0	0	0	0	25,516	10,000	35,516
234 Muslim Commission	0	0	0	0	25,516	10,000	35,516
250 Chief of State	0	0	0	0	45,416	35,000	80,416
301 Prime Minister and Council of Minister's Office	0	0	0	0	2,271,873	137,990	2,409,863
305 Ministry of Finance	0	0	0	0	6,342,155	905,171	7,247,326
306 Ministry of Supply	0	0	0	0	74,074	6,481	80,555
313 Ministry of drinking and sanitation	85,830	34,170	0	0	0	0	120,000
326 Ministry of Foreign Affairs	0	0	0	0	3,388,464	2,744,529	6,132,993
327 Ministry of Livestock Development	0	0	0	0	134,147	20,720	154,867
332 Ministry of Science & Technology	0	0	0	0	48,567	15,926	64,493
347 Ministry of Urban Development	0	0	0	0	335,195	20,177	355,372
352 Ministry of Cooperative and poverty Alleviation	0	0	0	0	330,430	2,322	332,752
356 Ministry of General Administration	0	0	0	0	81,167	0	81,167
365 Ministry of Federal Affairs and Local Development	0	0	0	0	198,059	29,609	227,668
501 MOF Policy Financing	0	0	0	0	0	3,370,000	3,370,000
503 MOF External Debt Service (Multilateral)	0	0	0	0	3,980,523	29,039,819	33,020,342
504 MOF External Debt Service (Bilateral)	0	0	0	0	574,855	3,512,743	4,087,598
601 MOF Staff Benefits and Retirement Benefits	0	0	0	0	54,233,000	0	54,233,000
602 MOF Miscellaneous	0	0	0	0	52,135,409	14,173,000	66,308,409

Description	Highly Relevant			Relevant			Neutral			Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing		
801 Local Level	0	0	225,054,591	0	0	0	0	0	0	225,054,591
02 DEFENCE	0	0	0	0	0	39,437,377	5,518,543	44,955,920		
2.1 Military defence	0	0	0	0	0	39,423,795	5,349,969	44,773,764		
307 Ministry of Industry	0	0	0	0	0	189,965	185,603	375,568		
345 Ministry of Defence	0	0	0	0	0	39,233,830	5,164,366	44,398,196		
2.2 Civil defence	0	0	0	0	0	11,297	83,284	94,581		
314 Ministry of Home	0	0	0	0	0	11,297	83,284	94,581		
2.5 Defence n.e.c.	0	0	0	0	0	2,285	85,290	87,575		
347 Ministry of Urban Development	0	0	0	0	0	2,285	85,290	87,575		
03 PUBLIC ORDER AND SAFETY	0	0	0	0	0	41,426,314	9,202,636	50,628,950		
3.1 Police services	0	0	0	0	0	30,417,057	5,185,872	35,602,929		
314 Ministry of Home	0	0	0	0	0	30,417,057	5,185,872	35,602,929		
3.2 Fire-protection services	0	0	0	0	0	13,596	448	14,044		
314 Ministry of Home	0	0	0	0	0	13,596	448	14,044		
3.3 Law courts	0	0	0	0	0	5,230,409	1,240,542	6,470,951		
204 Courts	0	0	0	0	0	4,251,708	969,957	5,221,665		
216 Office of the Attorney General	0	0	0	0	0	691,008	250,247	941,255		
218 Council of Justice	0	0	0	0	0	64,644	9,087	73,731		
311 Ministry of Law, Justice and Parliamentary Affairs	0	0	0	0	0	211,165	6,788	217,953		
371 Ministry of Labour and Employment	0	0	0	0	0	11,884	4,463	16,347		
3.4 Prisons	0	0	0	0	0	1,234,101	550,156	1,784,257		
314 Ministry of Home	0	0	0	0	0	1,234,101	550,156	1,784,257		
3.6 Public order and safety n.e.c.	0	0	0	0	0	4,531,151	2,225,618	6,756,769		
301 Prime Minister and Council of Minister's Office	0	0	0	0	0	274,630	598,148	872,778		
314 Ministry of Home	0	0	0	0	0	3,301,545	849,889	4,151,434		
349 Ministry of Peace & Reconstruction	0	0	0	0	0	954,976	777,581	1,732,557		
04 ECONOMIC AFFAIRS	6,913,096	28,281,230	17,347,924	56,690,797	122,097,372	223,272,687	454,603,106			
4.1 General economic, commercial and labour affairs	0	0	11,570	0	78,166,610	74,649,148	152,817,328			
301 Prime Minister and Council of Minister's Office	0	0	0	0	74,444,740	71,591,418	146,036,158			
306 Ministry of Supply	0	0	0	0	598,731	46,500	645,231			
330 Ministry of Commerce	0	0	0	0	690,759	1,093,990	1,784,749			
365 Ministry of Federal Affairs and Local Development	0	0	0	0	1,524,397	1,732,714	3,257,111			

Description	Highly Relevant			Relevant			Neutral			Total
	Recurrent	Capital and Financing		Recurrent	Capital and Financing		Recurrent	Capital and Financing		
371 Ministry of Labour and Employment	0	0	11,570	0	0	897,983	184,526	1,094,079		
4.2 Agriculture, forestry, fishing and hunting	1,977,148	16,137,741	16,522,961	16,137,741	26,570,209	5,381,152	81,326,899			
305 Ministry of Finance	0	0	0	0	2,300,000	0	2,300,000			
312 Ministry of Agriculture Development	222,938	26,485	12,308,685	2,098,796	7,908,563	1,672,769	24,238,236			
327 Ministry of Livestock Development	0	0	3,081,183	1,188,410	1,171,800	538,478	5,979,871			
329 Ministry of Forestry and Soil Conservation	1,299,305	2,634,003	885,484	512,821	7,548,623	539,417	13,419,653			
336 Ministry of Land Reforms and Management	0	0	0	0	5,506,813	1,191,809	6,698,622			
352 Ministry of Cooperative and poverty Alleviation	0	0	0	0	961,628	64,941	1,026,569			
357 Ministry of Irrigation	368,786	11,368,474	247,609	10,837,714	1,172,782	1,373,738	25,369,103			
365 Ministry of Federal Affairs and Local Development	86,119	708,726	0	0	0	0	794,845			
501 MOF Policy Financing	0	0	0	1,500,000	0	0	1,500,000			
4.3 Fuel and energy	4,894,073	18,831,632	0	18,831,632	1,014,644	33,417,941	71,424,185			
307 Ministry of Industry	18,080	798	0	0	28,353	140,909	188,140			
308 Ministry of Energy	162,811	12,237,605	0	0	986,291	5,264,334	18,651,041			
331 Ministry of Population and environment	4,713,182	19,642	0	0	0	0	4,732,824			
501 MOF Policy Financing	0	1,007,850	0	18,831,632	0	28,012,698	47,852,180			
4.4 Mining, manufacturing and construction	0	0	0	0	144,998	3,041,193	3,186,191			
307 Ministry of Industry	0	0	0	0	111,263	40,516	151,779			
337 Ministry of Physical Infrastructure and Transport	0	0	0	0	33,735	3,000,677	3,034,412			
4.5 Transport	0	14,407,130	48,997	14,407,130	7,636,066	96,174,900	118,267,093			
332 Ministry of Science & Technology	0	0	0	0	15,017	28,600	43,617			
337 Ministry of Physical Infrastructure and Transport	0	0	44,787	13,957,172	6,960,591	72,538,838	93,501,388			
347 Ministry of Urban Development	0	0	4,210	449,958	396,654	355,525	1,206,347			
365 Ministry of Federal Affairs and Local Development	0	0	0	0	263,804	15,443,937	15,707,741			
501 MOF Policy Financing	0	0	0	0	0	7,808,000	7,808,000			
4.6 Communication	0	0	0	0	4,248,773	1,448,203	5,696,976			
332 Ministry of Science & Technology	0	0	0	0	153,908	624,888	778,796			
358 Ministry of Information and Communications	0	0	0	0	4,094,865	553,315	4,648,180			
501 MOF Policy Financing	0	0	0	0	0	270,000	270,000			
4.7 Other industries	0	7,220,000	152,802	7,220,000	3,509,398	8,749,875	19,632,075			
306 Ministry of Supply	0	0	0	0	86,476	7,873	94,349			
307 Ministry of Industry	0	0	0	0	2,860,416	3,896,183	6,756,599			
312 Ministry of Agriculture Development	0	0	0	0	23,701	0	23,701			

Description	Highly Relevant			Relevant			Neutral			Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing		
	501 MOF Policy Financing	0	0	0	0	0	0	0	487,000	
6.2 Community development	0	1,432,316	278,323	1,432,316	712,264	2,911,473	5,334,376	5,334,376	5,334,376	
329 Ministry of Forestry and Soil Conservation	0	0	249,514	60,316	0	0	309,830	309,830	309,830	
340 Ministry of Women, Children & Social Welfare	0	0	0	0	109,320	1,000	110,320	110,320	110,320	
347 Ministry of Urban Development	0	0	0	0	70,299	87,851	158,150	158,150	158,150	
365 Ministry of Federal Affairs and Local Development	0	0	28,809	1,372,000	532,645	2,822,622	4,756,076	4,756,076	4,756,076	
6.3 Water supply	770,104	10,611,319	988,702	10,611,319	53,210	640,845	26,207,565	26,207,565	26,207,565	
313 Ministry of drinking and sanitation	335,899	12,068,461	988,702	8,328,619	0	0	21,721,681	21,721,681	21,721,681	
347 Ministry of Urban Development	0	0	0	0	53,210	640,845	694,055	694,055	694,055	
365 Ministry of Federal Affairs and Local Development	434,205	934,424	0	0	0	0	1,368,629	1,368,629	1,368,629	
501 MOF Policy Financing	0	140,500	0	2,282,700	0	0	2,423,200	2,423,200	2,423,200	
6.6 Housing and community amenities n.e.c.	0	0	0	0	144,526	4,465,600	4,610,126	4,610,126	4,610,126	
365 Ministry of Federal Affairs and Local Development	0	0	0	0	144,526	4,465,600	4,610,126	4,610,126	4,610,126	
07 HEALTH	0	0	520,546	350,100	34,486,769	5,732,449	41,089,864	41,089,864	41,089,864	
7.1 Medical products, appliances and equipment	0	0	0	0	260,245	384,246	644,491	644,491	644,491	
370 Ministry of Health	0	0	0	0	260,245	384,246	644,491	644,491	644,491	
7.2 Out-patient services	0	0	0	0	5,480,924	439,386	5,920,310	5,920,310	5,920,310	
306 Ministry of Supply	0	0	0	0	164,775	10,000	174,775	174,775	174,775	
370 Ministry of Health	0	0	0	0	5,316,149	429,386	5,745,535	5,745,535	5,745,535	
7.3 Hospital services	0	0	0	0	15,759,193	598,108	16,357,301	16,357,301	16,357,301	
314 Ministry of Home	0	0	0	0	577,290	165,207	742,497	742,497	742,497	
345 Ministry of Defence	0	0	0	0	687,922	0	687,922	687,922	687,922	
370 Ministry of Health	0	0	0	0	7,893,981	432,901	8,326,882	8,326,882	8,326,882	
601 MOF Staff Benefits and Retirement Benefits	0	0	0	0	6,600,000	0	6,600,000	6,600,000	6,600,000	
7.4 Public health services	0	350,100	520,546	350,100	8,017,377	4,178,227	13,066,250	13,066,250	13,066,250	
365 Ministry of Federal Affairs and Local Development	0	0	462,476	7,500	0	0	469,976	469,976	469,976	
370 Ministry of Health	0	0	58,070	342,600	8,017,377	4,178,227	12,596,274	12,596,274	12,596,274	
7.5 R Health	0	0	0	0	3,980,318	132,482	4,112,800	4,112,800	4,112,800	
370 Ministry of Health	0	0	0	0	3,980,318	132,482	4,112,800	4,112,800	4,112,800	
7.6 Health n.e.c.	0	0	0	0	988,712	0	988,712	988,712	988,712	
350 Ministry of Education	0	0	0	0	988,712	0	988,712	988,712	988,712	
08 RECREATION,CULTURE AND RELIGION	0	0	0	0	5,168,262	803,754	5,972,016	5,972,016	5,972,016	

Description	Highly Relevant		Relevant		Neutral		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
8.1 Recreational and sporting services	0	0	0	0	2,239,610	2,826	2,242,436
343 Ministry of Youth and Sports	0	0	0	0	2,239,610	2,826	2,242,436
8.2 Cultural services	0	0	0	0	2,546,518	755,137	3,301,655
325 Ministry of Culture, Tourism and Civil Aviation	0	0	0	0	2,510,006	742,884	3,252,890
365 Ministry of Federal Affairs and Local Development	0	0	0	0	36,512	12,253	48,765
8.3 Broadcasting and publishing services	0	0	0	0	288,677	39,542	328,219
358 Ministry of Information and Communications	0	0	0	0	288,677	39,542	328,219
8.5 R Recreation, culture and religion	0	0	0	0	93,457	6,249	99,706
325 Ministry of Culture, Tourism and Civil Aviation	0	0	0	0	93,457	6,249	99,706
09 EDUCATION	0	0	0	0	64,727,738	407,966	65,135,704
9.1 Pre-primary and primary education	0	0	0	0	5,610,979	1,499	5,612,478
350 Ministry of Education	0	0	0	0	5,610,979	1,499	5,612,478
9.2 Secondary education	0	0	0	0	4,475,269	0	4,475,269
350 Ministry of Education	0	0	0	0	4,475,269	0	4,475,269
9.5 Education not definable by level	0	0	0	0	26,449,277	262,137	26,711,414
350 Ministry of Education	0	0	0	0	26,449,277	262,137	26,711,414
9.6 Subsidiary services to education	0	0	0	0	26,569,186	138,750	26,707,936
350 Ministry of Education	0	0	0	0	26,569,186	138,750	26,707,936
9.8 Education n.e.c.	0	0	0	0	1,623,027	5,580	1,628,607
350 Ministry of Education	0	0	0	0	1,623,027	5,580	1,628,607
10 SOCIAL PROTECTION	0	0	0	0	38,841,991	417,378	39,259,369
10.4 Family and children	0	0	0	0	355,117	0	355,117
370 Ministry of Health	0	0	0	0	355,117	0	355,117
10.7 Social exclusion n.e.c.	0	0	0	0	36,193,513	32,170	36,225,683
301 Prime Minister and Council of Minister's Office	0	0	0	0	56,020	728	56,748
365 Ministry of Federal Affairs and Local Development	0	0	0	0	36,137,493	31,442	36,168,935
10.8 R Social protection	0	0	0	0	331,753	9,537	341,290
352 Ministry of Cooperative and poverty Alleviation	0	0	0	0	306,098	3,447	309,545
371 Ministry of Labour and Employment	0	0	0	0	25,655	6,090	31,745
10.9 Social protection n.e.c.	0	0	0	0	1,961,608	375,671	2,337,279
314 Ministry of Home	0	0	0	0	47,635	171,534	219,169
340 Ministry of Women, Children & Social Welfare	0	0	0	0	1,913,973	204,137	2,118,110

Code	Description	Highly Relevant		Relevant		Neutral		Total
		Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
	Total	10,129,323	47,601,952	257,631,835	77,996,056	535,770,296	349,865,393	1,278,994,855
	Grant Total	57,731,275		335,627,891		885,635,689		

	Description	Amount	Percent
1	Highly Relevant	57731275	4.52
2	Relevant	335627891	26.24
3	Neutral	885635689	69.24

Heading	2072/73			2073/74			2074/75		
	Actual						Estimate		
	Recurrent Grant	Capital Grant	Total	Recurrent Grant	Capital Grant	Total	Recurrent Grant	Capital Grant	Total
356	17,36,83	8,61,43	25,98,26	21,17,58	25,91,86	47,09,44	25,91,75	32,61,91	58,53,66
357	14,21	1,49,79	1,64,00	7,80	1,68,22	1,76,02	12,00	4,23,58	4,35,58
358	51,26,47	12,74,44	64,00,91	57,71,18	12,53,70	70,24,88	64,24,78	28,74,19	92,98,97
365	9,99,94,92	19,72,98,73	29,72,93,65	10,17,17,36	39,12,00,09	49,29,17,45	99,19,28	10,32,63,96	11,31,83,24
370	4,77,03,13	3,56,39,70	8,33,42,83	7,36,53,83	4,66,48,73	12,03,02,56	7,31,12,49	4,14,51,19	11,45,63,68
371	1,38,09	0	1,38,09	82,45	0	82,45	37,00	0	37,00
601	0	0	0	0	0	0	0	0	0
602	30,94,81	14,38,66,87	14,69,61,68	2,53,18,17	2,79,86,65	5,33,04,82	5,75,00,00	0	5,75,00,00
701	0	0	0	0	0	0	7,14,35,00	0	7,14,35,00
801	0	0	0	0	0	0	2,25,05,45,91	0	2,25,05,45,91
Total Expenditure	1,02,30,35,12	68,54,41,92	1,70,84,77,04	1,16,54,56,64	1,31,04,60,04	2,47,59,16,68	2,96,02,90,16	1,20,90,72,55	4,16,93,62,71

STG Code(Sustainable Development Goals) wise Allocation

Fiscal Year 2017/18

Annex -18
(Rs. '000)

STG Code		Amount	Percentage
1	No poverty	204403217	15.98
2	Zero hunger	60741069	4.75
3	Good health and well being	32727152	2.56
4	Quality education	67846040	5.30
5	Gender equality	1990179	.16
6	Clean water and sanitation	33146553	2.59
7	Affordable and clean energy	69324409	5.42
8	Decent work and economic growth	9306088	.73
9	Industry, innovation and infrastructure	159349667	12.46
10	Reduced inequalities	3464754	.27
11	Sustainable cities and communities	240979018	18.84
12	Responsible consumption and production	94349	.01
13	Climate action	3798465	.30
14	Life below water		
15	Life on land	16311980	1.28
16	Peace, justice and strong institutions	367901980	28.76
17	Partnerships for the goals	7609935	.59
	Total	12,78,99,48,55	100