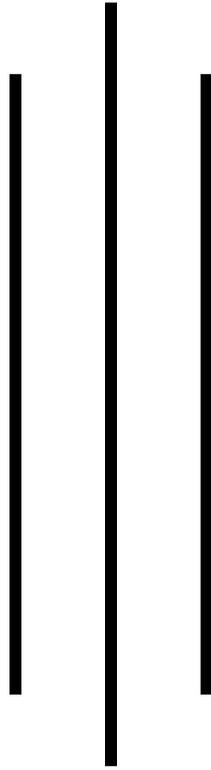




# Budget Speech of Fiscal Year 2022/23



Government of Nepal  
Ministry of Finance  
2022

**Presented to the  
Joint Sitting of the Federal Parliament  
by Mr. Janardan Sharma “Prabhakar”, the Honourable Finance Minister,  
Sunday, 29 May 2022**



**Budget Speech  
of  
Fiscal Year 2022/23**



**Government of Nepal  
Ministry of Finance  
2022  
*www.mof.gov.np***

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

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

1. Let me present the budget for the coming fiscal year 2022/23 to this joint sitting of both houses of the Federal Parliament, in capacity as Finance Minister of the Government of Nepal, pursuant to Article 119 of the Constitution of Nepal. I have presented this budget as a departure budget **from import to production, from vulnerability to macro-economic stability and from exclusion to inclusion.**
2. On this occasion, I recall the movement, political revolution and struggle including the ten-year people's war, people's movement, and Madhesh movement, which occurred throughout different periods for the achievement of democracy and the establishment of democratic federal system of governance. I would like to pay respect and heartfelt tribute to the martyrs who sacrificed their precious lives seeking people's rights and political transformation. I express my sincere respect for injured warriors and disappeared citizens; and my deep sympathy for their families. In the context of Republic Day, today; I salute and honour the leaders and citizens who led political transformation efforts and contributed to the establishment of a federal democratic republic.
3. It is necessary to lay the foundation for an independent, prosperous, self-reliant; and socialism-oriented economy as guided by the constitution. I have focused the budget on addressing the development aspirations and prosperity of all citizens including those below the poverty line and those who have been discriminated and excluded on the basis of class, region, gender, caste, and community.
4. All are aware of the fact that the present government was formed in a difficult situation when the economy had been weakened due to the impact of the COVID-19 pandemic and the constitutional system being obstructed. The government was mandated to protect public health and revive the economy by combating the COVID-19 pandemic as well as resuming the constitutional process. The Government is committed to fulfilling the socio-economic development aspirations of Nepali citizens by accomplishing these mandates.
5. Election for Local-levels, the foundation of the federal democratic republican system, has been concluded. I express my sincere thanks to all, including the general public, political parties, the Election Commission, and civil servants who contributed to conducting this election in an impartial, fair, free, and fearless manner.
6. I have taken into account the Constitution of Nepal, Nepal's long-term development goals, Fifteenth Periodic Plan, policies and programmes of the Government of Nepal, principles and priorities of the Appropriation Bill, 2022; common minimum programme of the present government and suggestions received from the Honorable Members of the Federal Parliament as the guideline to formulate the budget for the next fiscal year. I have also taken into account the suggestions received from the province and local level, citizens at

large, political party, intellectuals, civil society, private sector, backward and marginalized classes including the stakeholders.

**Right Honourable Speaker,**

**Right Honourable Chairman,**

7. Now, let me present the economic activities and budget implementation review of the current fiscal year.
8. The economic growth rate is projected to be 5.8 percent in the current fiscal year. Nepal's per capita income has reached USD 1,381. The average inflation has stood at 7.3 percent in the first nine months of the current fiscal year.
9. It seems challenging to achieve the targeted economic growth rate for the current fiscal year due to the resurgence of the COVID-19 pandemic and damage caused to agricultural crops and infrastructure including paddy followed by unseasonal rainfall that occurred during October-November in 2021. Despite this, the economy has reverted to its own track and economic and social life has become comfortable as a result of government initiatives undertaken to control and prevent the COVID-19 pandemic and to treat infected persons; as well as vaccination campaigns along with relief and economic rehabilitation programmes.
10. Most of the industries hit hardest by the pandemic, including the tourism and transport sectors, have come into operation. The external sector's pressures remain a challenge to the economy amid a post-COVID-19 pandemic economic revival. An additional challenge has emerged following the subsequent upsurge in prices of commodities in the global market including fuel.
11. Despite the significant increase in export compared to import of goods, the trade deficit has remained high due to the narrow export base and low volume of export compared to import. Due to this, the current account deficit has increased; and the balance of payment has also been under pressure.
12. The revised total government expenditure for the fiscal year 2021/22 is estimated to be Rs. 1447.51 billion or 88.6 percent. Out of total government expenditure, the revised current expenditure, capital expenditure and financing are estimated to be Rs. 971.86 billion (91.2 percent), Rs. 390 million (79.4 percent) and Rs. 175.56 billion (92.7 percent) respectively.
13. The revenue collection position has remained satisfactory amid unfavourable condition caused by COVID-19. The revenue collection of the current fiscal year is estimated to be Rs 1152.42 billion, close to the annual target, which is 18 percent more than the previous fiscal year.

14. On the foreign assistance front, the revised grant and loan mobilization are estimated to be Rs. 24.81 billion and Rs. 172.88 billion respectively in the current fiscal year. Internal loan of Rs. 135 billion has been mobilised by the end of the first nine months of the current fiscal year. Internal loan of Rs. 231.30 billion is estimated to be mobilized in the current fiscal year.
15. I have already submitted the current fiscal year's ministry and agency-wise budget allocations and the corresponding progress report, the Economic Survey containing the key economic and social indicators and statistics of the country as well as the progress of the Public Enterprises to this august House.

**Right Honourable Speaker,**

**Right Honourable Chairman,**

16. Now, let me present the objectives and priorities of this budget. With the motive of **Stability, Productiveness and Employment Growth: Inclusive Development, Self-reliance and Economic Prosperity**, the objectives of the proposed budget are as follows:
  - a. To achieve high and sustainable economic growth by building a production-based economy,
  - b. To generate employment and alleviate poverty through integrated mobilization of available natural resources, human resource, capital, and technology,
  - c. To ensure macroeconomic stability by maintaining financial discipline and keeping inflation within the desired limit,
  - d. To establish federalism as a vehicle of prosperity by transferring means and resources to the provinces and local levels,
  - e. To build the basis of a balanced, inclusive, self-reliant, and socialism-oriented economy through economic and social transformation.
17. I have set the budget priorities as follows:
  - a. Transformation of the agriculture sector,
  - b. Increment of production and productivity, generation of employment and alleviation of poverty in collaboration with government, private and cooperative sectors,
  - c. Local economic development based on innovation,
  - d. Human resource development,
  - e. Infrastructure development and capital formation,
  - f. Hydropower generation, transmission line expansion and rural electrification,
  - g. Industrial development, investment promotion and recovery of the tourism sector,

- h. Environmental protection, disaster management and risk reduction of climate change,
- i. Effective public service and promotion of good governance as well as periodic election,
- j. Scientific research and development.

**Right Honourable Speaker,**

**Right Honourable Chairman,**

18. I have formulated the budget for the coming fiscal year with the following policy vision to increase production and create employment, promote export, and substitute import make the economy self-reliant and alleviate absolute poverty by transforming Nepal's agricultural sector. I have proposed the sector-wise programmes to implement the above vision:
- a. To reduce the import of basic agricultural products such as paddy, maize, wheat, vegetables, and fruits by at least 30 percent in the coming year,
  - b. To double exports next year, reduce imports by at least 20 percent and maintain trade balance within the next five years,
  - c. To increase decent employment at a rate of 30 percent per annum,
  - d. To provide housing to the landless *Dalits* within the next three years,
  - e. To uplift 800 thousand Nepali above the absolute poverty line annually,
  - f. To achieve Human Development Index score of 0.650 by improving the quality of the health and education sectors.

**Right Honourable Speaker,**

**Right Honourable Chairman,**

19. Now, let me present statement related to fiscal transfers pursuant to the provision of Article 60 of the Constitution of Nepal.
20. Through a bill to replace the Ordinances of the fiscal year 2021/22, submitted to the Federal Parliament, I had made arrangement to transfer road projects to their respective level in accordance with the constitutional provision that could be implemented by the provinces and local levels. I have also continued this policy in the fiscal year 2022/23 so as to implement it more effectively.
21. I have made an arrangement for revenue sharing and grant transfer in such a way that the powers listed under the jurisdiction of federal, province, and local levels as specified by the Constitution of Nepal to be exercised by respective levels. Conditional, complementary and special grants will be transferred on the basis of work progress.

22. I have made an arrangement to transfer equalization grant of Rs. 61.43 billion to provinces and Rs. 123 billion to local levels based on the recommendations of the National Natural Resources and Finance Commission.
23. I have allocated conditional grants of Rs. 57.17 billion to provinces and Rs. 183.72 billion to local levels totalling to Rs. 240.89 billion.
24. I have allocated Rs. 6.30 billion and Rs. 7.27 billion to provinces and local levels respectively as a complementary grant in order to implement projects related to the infrastructure. I have allocated special grants of Rs. 4.56 billion and Rs. 9.14 billion to provinces and local levels respectively.
25. I have estimated Rs. 163.03 billion to be transferred through revenue sharing to provinces and local levels.

**Right Honourable Speaker,**

**Right Honourable Chairman,**

26. Now, let me present major sectoral programmes and appropriations of the budget for the coming fiscal year.

**Transformation of Agriculture Sector and Employment Growth: Economic Prosperity and End of Absolute Poverty**

27. The coming fiscal year will be the **National Campaign Year of Agricultural Production for Self-Reliance**. Under this campaign, **Agricultural Production Programmes for Self-reliance** will be implemented to increase domestic production. Rural areas of Nepal will be developed as centre of agricultural production. Agricultural production will be increased by organizing farmers in agricultural cooperation groups and cooperatives while using the available arable as well as barren land. The agricultural sector will be commercialized, mechanized, and modernized in order to increase the productivity of this sector. A high-level mechanism under the convenorship of the Right Honourable Prime Minister including departmental ministers will be formed to provide guidance for the effective implementation of the programme.
28. Seeds, fertilizers, technology and irrigation facilities will be provided to farmers in a easy and convenient manner; concessional loan through microfinance will be provided; agricultural insurance will be expanded and effectively implemented; agro production collection centres will be set up; agricultural ambulances for the transportation of agricultural products will be provisioned; the price of produced goods will be fixed; the market for sales and distribution of agricultural products will be arranged and specialized agricultural and livestock products, as specified by the local level, will be ensured to purchase by determining their minimum support price. .

29. I have arranged to avail a graduate in agriculture and animal science at each local level and an agricultural technician in all the wards in order to provide technical know-how. At least 300 agricultural volunteers will be prepared from among the unemployed youths listed in the Employment Service Centre at the local levels by affiliating them in labour cooperatives through the Prime Minister Employment Programme to participate as motivator, mobilizer and labour assistant throughout the process from agriculture production to marketing.
30. Training and poverty alleviation programmes conducted by various ministries will also be integrated into this programme. An arrangement will be made to involve students studying in higher education in agriculture and animal science, agriculturists, and retired public servants in the implementation of this programme.
31. An arrangement will be made to provide barren and unused arable land on lease to farmers, farmers' cooperation groups and farmers cooperatives in coordination with the federal, province, and local level. A grant of Rs. 50 million each will be provided as incentive to 3 local levels from each province achieving excellence in the campaign to transform agriculture. I have allocated Rs. 10 billion for the implementation of the **Agriculture Production Programme for Self-reliance** to be operated via a cost-sharing mechanism among federation, province, and local level.
32. A microfinance fund of Rs. 500 billion will be established to provide agricultural credit to farmers at their doorstep easily and conveniently. I have made an arrangement to invest mandatorily in the fund from the credit to be disbursed to the deprived areas and the agricultural production sector by banks and financial institutions. An arrangement will also be made to invest a certain amount of funds from the Citizens Investment Fund, Employees Provident Fund and Social Security Fund into this fund. I believe this will significantly contribute to increase financial access to agricultural production.
33. Capital structure and institutional capacity will be increased by restructuring the Rural Development Microfinance Institution owned by the Government of Nepal. An arrangement will be made to invest as share up to Rs. 5 million and Rs. 10 million by rural municipalities and municipalities respectively. With this, concessional loan for agriculture and other enterprises will be available at the local level to farmers, youth, *Dalits*, and women at their doorsteps.
34. I have made an arrangement to transfer the Zones of economically and technically viable crops and commodities to the province by restructuring of the Prime Minister's Agriculture Modernization Project. Policy will be adopted to link the Agriculture Knowledge Centre and Livestock Services Expert Centre with the farmers in order to provide services in the production sector. I have allocated Rs. 5.90 billion for the Prime Minister's Agriculture Modernization Project.

35. A **Farmers' Welfare Fund** will be established to start a Contributory Farmers' Pension Scheme under the **Government with the Farmer Programme**, in order to increase the self-esteem and pride of being a farmer. An arrangement will be made that the Government of Nepal will deposit 10 percent of the amount deposited by the farmers every month in this fund. I have allocated Rs. 1 billion as Seed Capital for the establishment of the fund. An arrangement will be made to provide concession and discount in public service to the farmers on the basis of farmer identity card.
36. An initiative will be taken through Nepal Investment Board to establish a chemical fertilizer factory using green hydrogen and green ammonia technology. I have allocated Rs. 15 billion for the procurement of fertilizer to ensure the easy import of chemical fertilizer during the planting season of major crops. I have allocated the necessary budget to encourage the production and use of organic manure at each local level in coordination with all three levels of government.
37. The minimum support price will be determined for agricultural products including paddy, wheat, maize, and milk. An arrangement will be made for the purchase of specified food crops by institutions including the Food Management and Trading Company Limited at this price. I have made an arrangement for reimbursement for any gap between the support price and the purchase price. I have allocated Rs. 450 million for the construction of 100 community grain storehouses across the country for the storage of food grains including paddy.
38. Under the **Seed Assurance Campaign for Food Security**, self-reliance in quality seed will be made gradually for self-sustenance in agriculture. Coordination and cooperation among Nepal Agricultural Research Council, universities, national and international organizations, the private sector and farmers will be made effective in the development and research of advanced and hybrid seeds.
39. The domestic production of inputs required for livestock and fisheries such as improved breeds, fish fry, seeds of improved grasses, saplings, grains, medicines, vaccines etc. will be encouraged. A vaccination programme will be operated to control epidemics among livestock. In order to increase production and productivity through animal breed improvement, the institutional capacity of the Animal Breeding Office will be strengthened, and artificial insemination services will be provided at 510 local levels across the country. The import of vaccines for livestock including poultry will be facilitated.
40. The semen will be produced by bringing the bulls and calves of advanced breeds and by installing additional technology in the semen production centres at Pokhara and Nepalgunj. Next year, artificial insemination services will be provided from the semen of advanced breeds of 200 thousand cows and buffaloes each.

41. The basic infrastructure development programmes and capacity building will be operated in order to upgrade agriculture, food technology and livestock disease investigation laboratories to internationally accredited laboratories gradually. Pesticide residue test for two additional classes of pesticides in food will be started. Organic agricultural products will be marketed nationally and internationally through promotion, certification, and brand promotion.
42. Adaptation management programmes including livestock insurance will be implemented to reduce the risk in agriculture, livestock, and fisheries sectors due to climate change, disease/pest outbreaks and natural calamities. The Nepali year 2079 (Mid-April 2022 to Mid-April 2023) will be observed as the **Year of Agro-biodiversity**. I have allocated Rs. 760 million to provide 80 percent subsidy for crop and animal insurance premium.
43. Farmers will be encouraged to cultivate cash crops. The grant amount being provided by the Government of Nepal to sugarcane farmers will be given in the same year of sugarcane crushing. The sugarcane research programme will be conducted with priority for the varietal development of sugarcane. In order to make the country self-reliant in sugar production, programmes will be operated to produce sugar beets in addition to the sugarcane crop. I have allocated Rs. 810 million to provide subsidy to sugarcane farmers.
44. An arrangement will be made to establish large and medium-sized Modified Atmosphere Cold Stores in each province. The fruit and flower market at Chobhar will be brought into operation. Construction work of a modern agricultural products export market will be started in Karsaghat of Rupandehi.
45. An arrangement will be made for the Agriculture and Forestry University and other agriculture campuses to conduct experimental studies for their students in productive agriculture and animal husbandry farms in addition to their regular studies and research.
46. Programmes will be implemented to improve livelihoods and increase the adaptive capacity of the people of Mugu, Jumla and Kalikot districts who are vulnerable to climate and food crises, under the Climate Change Adaptation Programme.
47. Agriculture Sector Development Programmes will be implemented to protect and develop indigenous crops and organic farming in Karnali province as well as to increase production and productivity through modernization, commercialization, diversification and specialization of agriculture, co-investment in value chain development, community agricultural infrastructure development and marketization of agricultural products.
48. I have allocated Rs. 55.97 billion for the Ministry of Agriculture and Livestock Development.

## **Industrial Development and Entrepreneurship Promotion**

49. **Increase in Production: Development and Prosperity of the Nation** Special Campaign Decade, 2022/23-2031/32 will be conducted. **Prime Minister Nepali Production and Consumption Growth Programme** will be commenced for the growth of Nepali production, employment generation and export targeted trade growth. I have allocated Rs. 3.45 billion for this programme.
50. **Self-production Self-consumption** campaign will be conducted to increase the production and use of domestic goods. An arrangement will be made to use domestic products in government and public agencies. Necessary support will be provided by the Government of Nepal to the campaigns initiated by the private sector such as **Make in Nepal and Made in Nepal** as well.
51. Concessions will be provided on the import of machinery and industrial raw materials, together with constructing infrastructure, for the establishment of manufacturing industries in order to increase the contribution of the industry sector to GDP. Additional incentives will be provided to entrepreneurs exporting goods based on domestic raw materials; high value-added products; and services related to information technology.
52. The ongoing programme of providing start-up capital for start-up businesses will be continued to develop youth entrepreneurship and promote innovation while evaluating and subsequently improving the impact of this programme. An arrangement will be made to provide loans on the basis of projects. In such businesses, capital will be arranged through venture capital as well as study and research will be encouraged. Concessional credit will be provided by establishing a Challenge Fund to encourage businesses run by the young entrepreneurs and returnee migrant workers. A business incubation centre will be operated in Hetauda Industrial Area as well as in each province to expand knowledge-based business in partnership with the private sector. For this, I have allocated Rs. 260 million.
53. Legal and institutional arrangements will be made to establish the forward and backward linkages with large industries for the promotion of micro, cottage, and small industries as well as to contract the production and purchase of goods and services. An arrangement will be made to support start-up by large and medium enterprises.
54. The herbal processing industry will be established at the province level on the basis of characteristics and availability of herbs. Necessary arrangements will be made for the cultivation, processing and export of all kinds of medicinal herbs with the approval of the government. The processing industry of valuable and multi-purpose herbs, indigenous to hilly and mountainous areas, will be encouraged. An arrangement will be made to establish and operate herbal processing centres in Attaria of Sudurpaschim and Surkhet of Karnali. Insurance for the cultivation of herbs will be arranged.

55. Industries based on agricultural produce, animal feed industry, pulses, oilseeds, and major food processing industries will be operated in collaboration with the Province Government, Food Management and Trade Company Limited and the private sector.
56. The private sector, in collaboration with the local and province governments, will be encouraged to cultivate fruits including mango, lychee, kiwi, wood apple, Junar, grape, apple along with rhododendron and sugarcane and to establish juice and wine industry from such products. Incentives will be provided to the private sector entrepreneurs to establish yarn and textile industries based on indigenous raw materials including nettle, betel nut leaf, and banana.
57. Spices such as cardamom, turmeric, ginger, garlic, Sichuan pepper, cinnamon, coriander, cumin, and chillies will be exported while meeting the domestic demand by increasing the production. Incentives will be provided to the private sector involved in processing such products.
58. I have allocated budget to provide cotton seed ginning machines to the farmers cultivating advanced varieties of cotton in order to encourage cotton cultivation through local levels. Rubber farming will also be encouraged.
59. The collaboration will be carried out with the province government for the processing, packaging, and marketing of products of Karnali such as foxtail millet, proso millet, beans, buckwheat, *Uva (indigenous mountainous oat)* and *Marsi (indigenous mountainous rice)*. A programme will be implemented to develop the mountainous districts of Karnali and Gandaki provinces as a centre for the production and processing of apple.
60. Industrial zones will be built and operated via public-private partnership in potential areas including Shaktikhor of Chitwan. One hundred five industrial villages announced by the Government of Nepal will be brought into operation after the completion of the construction of infrastructure on a cost-sharing basis by three tiers of government. Necessary preparations will be made to establish industrial villages at the remaining local levels. I have allocated a budget for building infrastructure in industrial zones in Damak, Motipur, Daiji and Nauwasta.
61. Bhairahawa and Simara Special Economic Zones will be brought into full operation. Construction of a Special Economic Zone at Panchkhal will be completed within the next fiscal year. The Construction of Special Economic Zones will be initiated in Haraiya of Sudurpaschim Province and Sunsari of Province No. 1. I have allocated Rs. 3.79 billion for industrial infrastructure.
62. Preparatory works for iron production from the Dhauwadi iron mine will be completed in a public-private partnership. Feasibility study will be carried out to produce phosphorus

fertilizer from phosphorite ores in Baitadi and Bajhang. A centre for processing precious and semi-precious gemstone will be established in Surkhet and brought into operation. Exploration and processing of precious and semi-precious gemstones will be commenced in Ruby Valley of Dhading district, Jajarkot and other places.

63. Demand-based technology transfer programmes will be expanded for the promotion of micro, cottage, and small-scale industries. I have allocated necessary budget for the managerial reform of industries established via investment and initiatives by the local level, supply of technical human capital, packaging, branding, and marketing as well. I have made an arrangement to carry out a workplace-based employment generation programme for the ultra-poor and marginalized class citizens also with the participation of the private sector.
64. The concept of **One Local Level, One Specific Product** will be implemented to assist productivity and marketing by identifying specific products based on potentiality for industrial production to be produced at each local level.
65. Laws and procedures related to foreign investment will be reformed to attract foreign investment and to bring in investment of non-resident Nepalis in manufacturing and export-oriented industries. An arrangement for the ceiling of land required for the establishment of industry will be reviewed. An arrangement will be made to lease land for 50 years for the operation of the industry.
66. The minimum limit for foreign investment will be reviewed and adjusted at Rs. 20 million. To attract foreign investment, an arrangement will be made to approve foreign investment up to Rs. 100 million through an automated system. If large investors request FDI approval electronically, an arrangement will be made to provide preliminary approvals within seven days so that pre-preparation work can be done. Arrangement will be made to complete the remaining processes related to investment approval and operation of the industry within 6 months.
67. The intellectual property and copyright of the creators will be protected. The process of taking action against intellectual property theft and copyright infringement will be made effective.

### **Import Substitution and Export Promotion**

#### **Import Substitution and Export Promotion**

68. Rising import has led to loss of foreign exchange reserves, widening current account and balance of payments deficit, creating pressure on the economy. Import substitution and export increase will be made by promoting the agriculture, industry, hydropower, and service sector which have ample potential for production, consumption and export in the country. Quality standards of the major commodities being imported to Nepal will be

formulated and implemented.

69. In order to export the goods of comparative advantage including ginger, cardamom, herbs, and other commodities after processing and branding, additional incentives will be provided to open processing industries in the pocket areas of such commodities. The Nepal Trade Integration Strategy and revised National Action Plan on Trade Deficit Reduction will be implemented.
70. International trade will be promoted by making access to third countries more convenient by using the available ports as per the transit agreement with China. Emphasis will be given to the development of trade infrastructure to reduce the cost of foreign trade. A trade logistics policy will be formulated and implemented.
71. Exports will be promoted by identifying services such as information technology-based services and business process outsourcing including high export potential goods like clinker, cement, steel, footwear, processed water. I have made an arrangement to provide a cash subsidy up to 8 percent for the export of such goods.
72. In order to develop the industrial sector in the country, attract foreign investment and contribute to import substitution by increasing production and export promotion, I have made an arrangement to provide a 2 to 15 percent rebate on electricity tariffs to industries consuming monthly more than Rs. 100 million worth of electricity.
73. Legal provisions will be made to permit Nepali contractors to undertake construction business abroad. I believe it will create more opportunities for service export.
74. Construction work of the Nepalgunj Integrated Check Post will be completed. Construction work of the integrated check post of Bhairahawa will be commenced. Construction work of dry port will be carried out at Chandni Dodhara of Kanchanpur, Tinje Dho of Dolpa, Korla of Mustang and Jaleswor of Mahottari by completing feasibility study.
75. Branding and market access enhancement programmes will be conducted for products based on indigenous raw materials of comparative advantage. International Trade Fair will be organized, and construction work of the International Trade Exhibition Centre will be started in next fiscal year. In order to promote the sale of Nepali handicrafts, an arrangement will be made to set up handicraft exhibitions and sales booths in the shops of Bhrikuti Mandap open market zone.
76. Existing laboratories will be upgraded to international standard for quality testing goods and easing export from Nepal. **Farm to Factory** integrated model programme will be implemented for the industrial processing chain incorporating agriculture, forest, and mining raw materials.

### **Private Sector Promotion**

77. The private sector will be established as the engine of economic growth. A business-friendly environment will be built to mobilize the investment, entrepreneurship, and experience of the private sector in the economic development of the country. The time and cost of doing business will be reduced by reforming the legal and tax system and providing infrastructure facilities.
78. Foreign investment will be promoted for industrial development by encouraging the establishment and operation of manufacturing industries. The under construction industrial zones and industrial villages will be completed within the stipulated timeframes and brought into operation. Sick industries of private sector will be encouraged to resume operations.
79. Bilateral agreements and Double Taxation Agreements will be signed with potential countries to attract foreign investment. I have made an arrangement to provide special honour and privileges on behalf of the state to persons or entrepreneurs who attract more foreign investment through joint ventures or other suitable means.
80. Legal provision will be made to allow the private sector to sell a maximum of 20 percent of units to foreign nationals in foreign currency having more than 100 units of apartment.
81. An arrangement will be made to take loans against the collateral of land having more than specified limit and which is in the name of the industry, business, or establishment; to repay the government revenue and loans of banks and financial institutions by selling such lands in the case of bankruptcy.

### **Supply Management**

82. Construction of the petroleum pipeline from Siliguri in India to Charali in Jhapa and expansion of the petroleum pipeline from Amalekhgunj to Lothar will be commenced. The distribution system of LP gas, to be used for domestic and commercial purpose, will be reviewed.
83. Following the restructuring of Food Management and Trading Company Limited including the share investment of provincial and local levels, the branches will be expanded to carry out purchase and sales of agricultural products in the provincial and local levels.
84. A fair and competitive market will be developed by more proactive market monitoring system to promote consumer interest. I have continued the food and iodized salt subsidy programme as well as the construction of food stores for food security in remote areas.
85. I have allocated Rs. 10.48 billion for the Ministry of Industry, Commerce and Supplies.

## **Tourism**

86. The tourism sector will be established as the basis of income generation and prosperity by promoting Nepal's uniqueness, natural beauty, culture, and civilization in the world tourism market. The programme will be conducted to attract additional 1 million tourists next year. New generation will be attracted to visit Nepal by developing the geographical diversity and remoteness of Nepal as a unique and innovative tourist destination. High-valued green tourism and eco-tourism will be promoted while being sensitive toward sustainable development and environment protection.
87. The mainland of indigenous communities including Limbu, Rai, Tharu, Gurung, Kumal, Magar, Hayu, Rajbanshi; cultural Mithila region, villages untouched by modernity as well as rural life; special natural sites, and areas with different cultures and traditions will be developed as attractive tourist destinations.
88. I have made an arrangement to waive the annual license and renewal fee for the fiscal year 2022/23 for the businesses related to the tourism sector including hotels affected by the COVID-19 pandemic. I have continued concessional loans for the revival of the tourism sector. Hotel businesses will be encouraged to use food, fish, meat, vegetables and other goods that are produced in Nepal.
89. Excavation of historical and archaeological sites will be continued. I have allocated Rs. 2 billion to complete archaeological heritage reconstruction work damaged by the earthquake within the next fiscal year.
90. Private sector investment will be attracted in tourism infrastructure development. In collaboration with the province government and the private sector, the development of hill stations for recreational and adventure tourism in hilly and mountainous areas will be encouraged. I have allocated Rs. 900 million for tourism infrastructure development programme operated on a cost-sharing basis with the local level at 216 locations.
91. The foot trails leading to base camps of mountains approved for mountaineering will be upgraded. I have allocated budget to expand access to communication facilities on foot trails. I have allocated Rs. 330 million for the construction of the Great Himalayan Trail extending from east to west in the high mountainous region.
92. Special programmes such as tourism fairs and roadshows in border towns, large cities, and educational institutions will be conducted through the Nepal Tourism Board to increase tourist arrivals from neighbouring countries India and China.
93. A Mountaineering Research Centre and a museum reflecting the adventurous identity of Sherpas will be established in the Everest region. The Himalayan Monastery Conservation Programme will be implemented for the protection of Himalayan monasteries older than 500 years. A Newa Museum will be established in collaboration

with Kathmandu Metropolitan City and assistance will be provided for the implementation of the Master plan for Indigenous Gurung Culture Preservation in Pokhara.

94. In order to facilitate the journey to major tourist destinations, I have allocated the necessary budget for upgrading roads in the tourist areas such as Mugu, Manang, Mustang, and Solukhumbu. I have made an arrangement to provide facilities including drinking water, toilets, sanitation, sewerage management, bicycle lanes, and free internet in tourist destinations.
95. The existing route to the Sagarmatha region will be improved and the infrastructure will be developed along with the construction of the Chatara-Sagarmatha Expressway through private sectors in such a way that one can reach the Sagarmatha region in two hours and observe Mt. Sagarmatha. The road, connecting to Muktinath, and Upper Mustang, will be upgraded. The private sector will be facilitated for the construction of infrastructure for Birethanti-Muktinath Cable Car.
96. Programmes will be conducted to attract cultural, religious, adventurous, agriculture, health, and sports tourists. A replica museum will be constructed to observe the important shrines, temples, and idols of Nepal in one place. The Janajati Museum located in Kirtipur will be expanded. A historical governance museum of Nepal will be established. Janakpur and Simraungadh of Madhesh; Rara, Humla, Shey Phoksundo, Chhayannath, Limi of Karnali and seven goddesses - Dilasaini, Ninglasaini, Melauli, Shaileshwari, Badimalika, Ugratara and Tripurasundari of Sudurpaschim will be promoted as tourist destinations.
97. I have allocated Rs. 9.38 billion for the tourism sector.

#### **Air Infrastructure**

98. Project development work will be carried out through Investment Board Nepal by determining the investment modality for the construction of Nijgadh International Airport. Gautam Buddha International Airport and Pokhara Regional International Airport will be brought into full operation.
99. I have allocated Rs. 2.20 billion to manage the pressure in Tribhuvan International Airport by constructing an additional taxiway and a second terminal building. Based on the analysis of air and passenger flow, the construction of the second terminal building of Gautam Buddha International Airport will be initiated.
100. A feasibility study will be carried out to upgrade Dhangadhi Airport as a regional airport. The construction of the provincial airport at Ramghat in Surkhet will be initiated.
101. Separate entities will be set up as service providers and regulators by restructuring the Civil Aviation Authority of Nepal.

102. Airports including Dadeldhura, Balewa of Baglung, Dang, Tarigaun, Tikapur, and Chaurjahari will be upgraded to enhance the quality of domestic air service and expand accessibility. Similarly, construction of Udayapur Airport will be initiated. I have allocated Rs. 12.24 billion for the development of aviation infrastructure.

### **Land Management**

103. A scientific land reform plan will be formulated and implemented. A federal land-use plan will be implemented for the proper utilization of land. Use of arable land for other purposes will be discouraged. Necessary technical assistance will be provided to formulate land utilization plan at the provincial and local levels.
104. The task of managing the landless *Dalits*, squatters and unorganized settlers will be taken forward as a priority through the National Land Commission. Distribution of land ownership certificates will be continued by issuing certificates to additional 500,000 families at 300 local levels.
105. The freed *Kamaiyas*, *Haliyas*, *Kamlaharis* and *Haruwa Charuwa*, who are yet to receive the facilities under the rehabilitation programme, will be rehabilitated and aligned with livelihood, job creation and capacity-building programmes.
106. Additional employment will be created at the local level by involving poor and marginalized communities in economic activities through integrated products based on agriculture. Priority will be given to the extremely poor, landless *Dalits*, marginalized and enterprising youth while conducting programmes such as land pooling, collective farming, and cooperative farming with the facilitation of local government.
107. For the protection and management of government, public, community and *guthi* lands, detailed digital records with maps will be prepared and handed over to the concerned local level. In the coming fiscal year, an online service delivery system based on geo-information technology will be implemented in 126 survey offices. The services of Land Revenue Offices will be delivered in an integrated manner by upgrading the geo-information record management system.
108. In order to make the real estate valuation system practical and maintain uniformity, an integrated real estate valuation system, based on geographical information systems, will be developed and an arrangement will be made for its mandatory compliance by all the stakeholders. Land ownership registration certificates will be provided to households, who have been deprived of ownership for decades, by mapping and registering village block lands which are left to survey including land without legal evidence and the residing places that are yet to be registered.
109. In order to make real estate transactions systematic and transparent, necessary arrangements will be made to allow only individuals and companies that have obtained

permission from the authorized agency. This arrangement will be implemented in the metropolis and sub-metropolis from the next fiscal year and will be implemented at all local levels gradually.

### **Cooperative and Poverty Alleviation**

110. Poverty will be reduced in a sustainable manner through effective public service delivery with quality health and education including housing facilities for the landless homeless, skills for the unskilled, employment for the unemployed. A poor household information system will be developed to gather integrated information about poor households by completing the distribution of state facility identity cards. Pro-poor programmes will be implemented effectively. In order to provide employment and self-employment opportunities to the urban poor, capacity building and skill-based training will be provided, and an arrangement will be made to build apartments with basic facilities for them.
111. Concessional loans without collateral as an incentive, including seed capital, will be provided for the workforce of the *Dalit* community living below the absolute poverty line to make them self-employed by operating businesses other than traditional profession, knowledge, and skill through providing skill-based training.
112. The cooperative sector will be mobilized as an important sector in support of the economic development of the country by making the slogan **Mantra (clue) of Cooperatives: Self-reliant economy** meaningful. The cooperatives will be encouraged to mobilize their savings in entrepreneurship development, productive sector, and employment generation. An arrangement will be made to mobilize at least 50 percent of the total investment of cooperatives to productive sectors. An arrangement will be made to support purchase-sale and marketing of at least one domestic product by a cooperative.
113. I have made an arrangement to provide 5 percent of the paid-up capital as capital subsidy by the Government of Nepal to cooperatives establishing agro-based productive industry with at least Rs. 200 million of paid-up capital. I have made an arrangement to provide 20 percent subsidy on procurement of required machinery instrument of agro-based productive industries, to be established by local level with own equity, in the participation of at least 300 local farmers.
114. The assets and liabilities of cooperatives (*Sajha Santha*), operating before 1992, will be figured out, protected and managed. By waiving the loans of the farmers taken from such organizations, the collateral land will be released.
115. An arrangement will be made for the disbursement of loans at a maximum 5 percent concessional interest rate for the operation of agriculture, animal husbandry, vegetable farming, rural enterprise and business through cooperatives established by landless

*Dalits, squatters, Raute, Banakariya, Musahar and Dom communities.*

116. I have allocated Rs. 7.04 billion for the Ministry of Land Management, Cooperatives and Poverty Alleviation.

### **Sustainable Forest Management and Environment Conservation**

117. The forest sector will be developed as an vital base for environmental protection, sustainable development, job creation, and economic growth. Based on the Silviculture system, self-sufficiency in forest products will be achieved through sustainable forest management. Timber supply and forestry entrepreneurship as well will be developed and expanded. Conservation of forest area and its commercial use will be promoted in a balanced manner. Programmes will be conducted to become self-reliant in timber materials and promote exports of non-timber processed materials.
118. Programmes will be conducted to meet local demand of forestry products through the management of additional 2.3 million hectares of community forest as well as support job creation under the Community Forest Development Programme. A programme will be conducted to control forest encroachment and wildfire.
119. Agriculture, forest, and wider greenery promotion programmes will be conducted as a nationwide campaign in order to increase the supply of forest products and the income of farmers. Legal arrangements will be made to allow the cutting down and transport of trees on private land as agricultural crops. An arrangement will be made to provide concessional loans for the establishment of treatment plants and seasoning facilities in seven provinces so as to enhance the quality of produced timber with the participation of the private sector.
120. In collaboration with the provinces, 10 million saplings will be distributed for afforestation to promote and development of private forests. Under the campaign **People's Desire: Greener City**, 10 thousand perennial saplings will be planted to make the cities greener across the country.
121. The watershed area will be sustainably managed through integrated watershed management connecting upper and lower streams. Climate risk will be reduced and the use of land and water will be increased through conservation and sustainable management of the watershed area.
122. Arable land and habitation area will be protected by controlling soil erosion through plantations, embankments, and other ways. An arrangement will be made for the building of embankments in the same place by using riverine materials like stones, ballast, and sand accumulated in rivers, streams and creeks flowing through forest areas and the remaining riverine materials will be used for the construction of public infrastructure.

123. The Chure region will be protected by conducting activities based on the river system including rehabilitation of damaged land from soil erosion control; construction of embankments including bioengineering; rainwater harvesting, water recharge, wetland management as well as Vetiver, Jatropha, and bamboo plantation activities. I have allocated Rs. 2.17 billion for President Chure Conservation Programme.
124. Green corridors will be developed by embanking on the reclaimed land of the rivers of Terai Madhesh through bioengineering and other means. Marble, granite and precious metals, iron, stone, and rock in the feasible areas of the Mahabharata region will be quarried, processed, and exported as identified by the Department of Mines and Geology based on environmental assessment.
125. I have allocated Rs. 13 billion for the Ministry of Forest and Environment.

### **Labour and Employment**

126. Skill-based vocational training programmes, in collaboration with federal, provincial, and local levels, will be conducted for the human capital eligible to enter into the labour market so as to use their full potentiality through productive and decent employment. Data will be updated by mentioning the qualifications, capabilities, and skills of all unemployed human capital. Agriculture and forestry, tourism, infrastructure, information technology, and industrial and small industries will be developed as a pillar of employment creation.
127. The modality of the Prime Minister Employment Programme will be revised. Through this programme, employment in the agriculture and productive sectors will be provided to the unemployed persons listed in the employment service centre by identifying arable barren land in collaboration with the local level. Annually 200 thousand employment opportunities will be provided to the registered unemployed persons through the employment service centre. I have allocated Rs. 7.05 billion for Prime Minister Employment Programme.
128. Employment opportunities will be provided to at least 500 thousand deprived unemployed citizens through involvement in the construction of development projects up to 100 million conducted by the federal, provincial, and local levels on a mutual competitive basis by enrolling in labour cooperatives of the respective local level. An arrangement will be made to provide various skill-based training through labour cooperatives as well as workers will be deputed to various construction work on a demand basis.
129. Records of persons with skill-based training throughout the country will be maintained. A high-level coordination committee under the leadership of the Minister for Labour, Employment and Social Security will be formed to ensure the programmes more systematic and effective related to the employment being conducted by various agencies

and eliminate the duplication as well as conduct skill-based trainings in a coordinated manner.

130. National Labour Academy will be formed with a leadership role in establishing good labour relations in industry and business, promoting collective bargaining, establishing reconciliation between employers and workers, increasing the effectiveness of labour inspection, labour market research and promoting skill, development, and welfare of workers.
131. Low-income workers and poor families will be identified, and food security identity cards will be distributed to them. An arrangement will be made to operate affordable shops at every local level and food items will be provided at concessional rates on the basis of the identity card.
132. Foreign employment will be made safe, systematic, and dignified. Necessary skill development training will be provided as per the demand of the destination country to enhance the skills of the worker seeking foreign employment. The effectiveness of existing labour agreements will be studied and reviewed by identifying new and attractive labour destination countries. An arrangement will be made to provide foreign employment-related services through online systems by upgrading the foreign employment management information system. I have arranged to provide online labour permits, which is currently being provided in Kathmandu only, from each labour and employment office outside Kathmandu.
133. An arrangement will be made to provide information of the destinations, type of work, wages, and social security of workers in advance via digital means. An arrangement will be made to provide relief, rescue, and other welfare services, to be provided to Nepali citizens of foreign employee and their families, through an online system. Necessary arrangements will be made to provide telemedicine services to the persons who are in foreign employment. A consolidated investment fund will be operated for workers in foreign employment to distribute returns by investing in productive sectors.
134. I have made an arrangement to encourage the citizens returning home from foreign employment to work in the productive and self-employment sectors by investing their experience, skills, and capital; and to provide concessional loans to operate businesses. Multi-purpose training centres will be established and operated in all seven provinces.
135. Discrimination and violence will not be permitted in the workplace. The principle of equal pay for equal work will be implemented effectively. Workers' rights, interests, occupational health and safety, minimum wage and compliance of labour laws will be ensured by making labour audit systematic and effective. All local levels will gradually be declared child labour-free with the effective implementation of the Child Labour Prevention Action Plan, 2019-2029. An arrangement will be made to enter into contracts

between the employer and the worker for the protection of the interests of the daily wage workers.

136. Necessary arrangements will be made to include self-employed citizens in the contributory citizen pension scheme. Citizens involved in the private and informal sectors as well as in foreign employment will be incorporated gradually in the social security schemes operated by the Social Security Fund.
137. I have allocated Rs. 9.13 billion for the Ministry of Labour, Employment and Social Security.

### **Health and Population**

138. Accessible and quality health services will be provided by expanding the access of all citizens to basic health services. An effective and efficient health system will be developed by making necessary improvement in the health system based on the experience from the management of COVID-19 pandemic to cope with such pandemics in the future. The Nepal Health Sector Strategic Plan, 2022-2030 will be implemented to achieve the Sustainable Development Goals.
139. The ongoing construction of primary hospitals at 655 local levels will be completed in the next fiscal year. I have allocated Rs.10 billion for the construction of primary hospitals at the local levels. I have allocated the necessary amount for the reconstruction of old and dilapidated buildings of hospitals and health institutions in line with new standards.
140. In order to ensure specialized health services to senior citizens, I have made an arrangement to establish senior citizen wards and bring them into operation in additional 20 federal and provincial hospitals. I have made an arrangement to provide 98 types of medicines free of cost from government health institutions.
141. I have allocated Rs.1.5 billion to provide a monthly medical stipend of Rs 5 thousand to the individuals undergoing kidney transplantation and dialysis, persons diagnosed with all types of cancer and patients with spinal paralysis.
142. To scale down the maternal mortality, pregnant women will be provided nutrition programmes, health check-ups and safe delivery facilities. Safe motherhood, infant care, nutrition programmes and vaccination programmes will be made more effective to reduce the mortality of children under five years. I have increased the amount in Safe Motherhood Programme to reduce maternal and infant mortality by providing maternity services from health institutions. I have made an arrangement to provide a lump sum of Rs. 5,000 as nutrition expenses to the postnatal mothers of impoverished families in 25 districts falling behind in the Human Development Index.
143. In order to provide quality health services and promote health tourism, construction of

hospital with super speciality service will be initiated in Rajapur of Lumbini province under the Patan Institute of Health Sciences and in Saptari of Madhesh Pradesh under the National Academy of Medical Sciences. Construction of a Teacher Hospital will be initiated. A Sickle Cell Anaemia Research and Treatment Centre will be established.

144. Trauma Centres will be established at Sainamina of Rupandehi, Devachuli of Nawalparasi East, Lamki of Kailali, Rakam of Karnali Corridor and Belkhu of Dhading. A one doctor one hospital programme will be implemented to motivate the doctors and health workers working in hospitals of remote districts.
145. I have allocated Rs. 500 million to purchase a PET scan and cyclotron machine required for diagnosis and treatment of cancer in our own country. Vaccination programmes against cervical cancer will be initiated.
146. The Shaheed Dharmabhakta National Transplant Centre will be developed as an institution capable of producing specialists in organ transplantation. An arrangement will be made for free kidney transplantation for kidney patients. I have allocated Rs. 200 million in order to provide dialysis services in all the provincial hospitals. I have allocated Rs. 100 million for kidney transplantation for free to impoverished kidney patients.
147. An arrangement will be made for all health science institutes and medical colleges to conduct free health camps at local level primary hospitals and in rural and remote areas compulsorily at least twice a year in coordination and collaboration with the local level.
148. Rehabilitation centres with health services will be established for persons with complete disability. I have allocated budget for the capacity building of specialized health institutions for children.
149. I have allocated budgets for the operation and infrastructure development of Manmohan Cardiothoracic Vascular and Transplant Centre, Suresh Wagle Memorial Cancer Centre, Tribhuvan University Teaching Hospital, Sahid Ganga Lal National Heart Centre, Paropakar Maternity and Women's Hospital, G.P Koirala National Centre for Respiratory Diseases, Sushil Koirala Prakhar Cancer Hospital, Rapti Academy of Health Sciences and Ram Raja Prasad Singh Institute of Health Science.
150. A National Centre for Disease Control will be established for the prevention and control of diseases. Necessary legal arrangements will be made to establish a National Health Accreditation Board to measure and certify the quality of health institutions and health services. In order to manage the health records of every citizen, an electronic health information system will be established in major hospitals from the next fiscal year and it will be expanded gradually to all health institutions.
151. In order to make the health insurance programme more systematic and effective, an

arrangement will be made to provide such services to the beneficiaries only from community and government hospitals. For this, social health units will be established in all community and government hospitals. Necessary preparations will be made to operate the health insurance programme through insurance companies to make it sustainable. I have allocated Rs. 7.5 billion for the health insurance programme.

152. Community health education programmes will be implemented in collaboration with the local levels to ensure healthy lives for all citizens by developing physical exercise, yoga, and meditation activities as a daily routine to improve food habits, demeanour, and behaviour of the people. Citizen Health Campaign will be conducted with the participation of all citizens. Alternative medicine methods like Ayurveda and homoeopathy will be protected and promoted.
153. Free screening services for non-communicable diseases will be conducted once a year in the local level health institutions for the citizens above 40. An arrangement will be made for free health check-ups of all public-school students before the commencement of the academic session.
154. Government-owned blood bank will be established in all provinces to make the blood transfusion service systematic and accessible. I have made necessary arrangements to start emergency cardiology services including catheterization labs in federal hospitals in all the provinces. An arrangement will be made to operate the ambulance service in an integrated system.
155. A Rehabilitation and Palliative Care Centre will be established in each province for persons with physical and mental disabilities. Occupational health promotion and disease control plans will be formulated and implemented.
156. I have allocated Rs. 69.38 billion for the Ministry of Health and Population. I have transferred Rs. 6.26 billion to the provinces and Rs. 27.44 billion to local levels for the health sector.

### **Education, Science and Technology**

157. Productive and innovative human capital will be developed by expanding access to education as well as building infrastructure and improving quality. Education based on facts and science will be promoted. School Education Sector Reform Programme will be implemented in collaboration with the province and local level to provide employment-oriented and life-useful education. A campaign will be launched to increase youth literacy to 100 percent and to increase the total enrolment rate in secondary and higher education in the coming fiscal year.
158. With the objective of connecting education with skill, skill with labor, labour with employment, employment with production and production with markets, programmes

will be conducted to impart vocational knowledge and skills to students from the classroom. I have allocated the budget necessary to expand the programme of learning and earning to 100 more schools currently operating in 140 schools.

159. Curriculum will be developed to provide skill-based training to students studying at secondary level through a campaign called **Skills with Education**. Students will be enabled to be employed or self-employed by acquiring one of the vocational skills so that they can become self-reliant after graduating the secondary level. Respective university will make necessary arrangements for students studying at the graduate level in technical subjects and postgraduate level in other subjects to volunteer for at least 90 days to contribute to the local level planning and rural development.
160. School buildings with technical infrastructure of 1,200 community schools will be constructed under the Presidential Educational Reform Programme in the next fiscal year. A programme will be implemented to enhance the educational quality by making annual action plans for teacher capacity development, functional research and project work-based teaching and learning and to increase the capacity of students. I have allocated Rs. 8.88 billion for this programme.
161. Scholarships targeting to the poor at the secondary level will be made more effective. As per the priority to use local products, I have extended the lunch programme to class 6 in the next fiscal year with the aim of gradually extending it to class 8.
162. The learning ability of students will be enhanced by providing digital learning materials. I have allocated Rs. 100 million to purchase necessary internet, digital boards, and other equipment in 20 schools of each province in order to ensure quality education by arranging virtual medium education through secondary level teachers of English, Mathematics and Science.
163. Training will be provided to enhance the educational leadership, skills, and management capacity of community school head teachers. I have made an arrangement for the head teacher to spend up to Rs. 500 thousand for implementing a plan if the proposal, submitted by the head teacher for school management and educational reform on the basis of the student's academic result, is approved by the school management committee.
164. An arrangement will be made for regular interaction between the Teacher Management Committee and the parents to awaken the sense of **Our School: Our Responsibility**. Community schools will be categorized on the basis of performance indicators from this year. Schools, meeting certain criteria, will be declared as model schools and rewarded. I have continued the grant programme being provided to educational institutions including Gurukul, Gumba and Madrasa which have been conducting educational programmes.
165. Appropriate numbers will be maintained by reviewing the posts of teachers, professors

and staff working in government schools, campuses, and community campuses to ensure job security and career development. An arrangement will be made to fill vacancies through a permanent process by determining the level of vacant positions. Schools will be merged by mapping community schools in collaboration with the local level. Residential schools will be built as per the need.

166. Programmes will be implemented to increase the access to quality education of the children of deprived, *Dalit*, minority, endangered castes, underdeveloped areas, remote and mountainous areas and economically deprived families and children with special needs.
167. The Martyrs' Memorial School will be converted gradually into public technical schools established for the children of martyrs and missing families, who sacrificed their lives during the transformational movement and war, and the children of the families injured and disabled in various movements and conflict victims.
168. Council for Technical Education and Vocational Training will be restructured and developed as two separate bodies: regulatory agency for quality training and implementing agency for skill-based training programme. Access will be expanded by mapping and adjusting the existing technical schools with the idea of **Expansion of Technical and Vocational Education: Basis of Prosperity**. Technical schools will be gradually transferred to the provinces. I have allocated Rs. 8.30 billion for technical and vocational education training.
169. In order to reduce the tendency of going abroad for higher education, an information technology study academy of international standard will be established in public-private partnership, providing opportunities for the study of higher education in new and emerging subjects within the country. Tribhuvan University will be developed as a Centre of Excellence to encourage the study and teaching of higher education based on research. Reservation arrangements will be made for foreign students in higher educational institutions in Nepal and an arrangement will be made to ease admission, visa, and accommodation. Foreign professors will also be facilitated to come to Nepal by establishing an efficient visa facility.
170. In order to maintain provincial balance by expanding quality health education and services, a policy will be adopted to establish medical colleges in hospitals, in collaboration with universities, under the provincial governments. An arrangement will be made to operate medical colleges under the respective universities in collaboration with Butwal Medical College and Lumbini Provincial Hospital, Surkhet Medical College and Karnali Provincial Hospital, Karnali Institute of Health Sciences and Chaurjahari Community Hospital and Geta Medical College and Seti and Mahakali Hospital. The process for establishing a medical college in Dadeldhura will be initiated.

171. Necessary legal arrangements will be made to facilitate the study from diploma level to specialized higher education in health education regarding enrolment numbers, enrolment processes and institutional arrangements, keeping in view the shortage of doctors and health workers in proportion to the population. The capacity of educational institutions imparting health education will be developed so as to enable them to open admission twice a year. This will create a situation where Nepali students do not have to go abroad for medical education and foreign currency will also be saved. To attract foreign students in medical education, facilitation will be made to establish medical colleges in various places outside Kathmandu with the necessary infrastructure.
172. In order to make the research programmes more effective through coordination and collaboration with the research and investigation agencies on various subjects, a research and development coordination committee consisting of executive heads of Tribhuvan University, Kathmandu University, Nepal Agriculture Research Council and Nepal Academy of Science and Technology will be formed. Young scientists will be incentivized towards research. Cooperation and partnership will be made with the National Innovation Centre and other innovation centres for research. I have allocated the necessary amount for the research to be carried out through the research centres of Tribhuvan University including CEDA, CERID, CNAS, RECAST and research centres of other universities.
173. A multi-purpose planetarium park will be constructed in collaboration with Kathmandu Metropolitan City by pooling government and public lands for astronomy-related knowledge and entertainment.
174. I have allocated Rs. 70.05 billion for the Ministry of Education, Science and Technology. I have transferred Rs. 5.32 billion to provinces and Rs. 121.01 billion to local levels in the education sector.

### **Water Supply and Sanitation**

175. To make the initiative – **One House One Tap: State’s Responsibility** a success, water supply projects will be implemented in collaboration with provincial and local levels. This programme will be implemented in highly dense *Dalit* settlements with priority.
176. The distribution of water supply in Kathmandu from the Melamchi Water Supply Project has been started. An arrangement will be made for reliable water diversion of the Melamchi Water Supply Project on the basis of a geographical study report of the Melamchi watershed. The plan to supply water from Yangri and Larke rivers to the Melamchi water supply distribution system will be implemented. In order to commence the laying of a pipeline for the distribution of water supply in additional areas of the outside of the Ring Road, under the second phase of the Kathmandu Valley Water Supply Improvement Project, I have allocated Rs. 1.92 billion.

177. Melamchi Water Supply Development Committee and Rural Water Supply and Sanitation Fund Development Committee have been dissolved. An arrangement will be made to continue the works being carried out by these committees under the Department of Water Supply and Sewerage Management.
178. A study will be carried out to supply water in Kathmandu Valley from Sisneri and Thosne rivers. An alternative source of water supply will be developed by studying the construction of the reservoir including water ponds in four directions of Kathmandu Valley including the Nagarkot area, Dakshinkali area, Ramkot area and Godavari area. Multi-purpose parks and recreational centres will also be constructed in these areas. Necessary infrastructure and technical capacity will be developed to supply water through the multi-utilization of reservoir-based power projects.
179. An additional 100 local level Sanitation Master Plans will be prepared in the next fiscal year in accordance with the policy of preparing Sanitation Master Plans for all local levels. Under the Integrated Water Supply and Sewerage Management Project, a detailed study of integrated water supply and wastewater treatment projects will be completed in 12 different cities of the country. I have allocated Rs. 2.44 billion budget to make necessary arrangements for drainage in different cities.
180. Under the Urban Water Supply and Sanitation Project, water supply projects of Subhaghat of Surkhet, Panchkhal of Kavre, Khalanga of Darchula, Dadhikot of Bhaktapur and Shardanagar of Chitwan will be completed within the next fiscal year. With this, drinking water service will be available to an additional 109 thousand people. I have allocated Rs. 4.44 billion for Urban Water Supply and Sanitation Project.
181. I have allocated Rs. 4.96 billion to complete 31 ongoing projects under the Water Supply and Sanitation Co-financing Programme and Central Water Supply Project. With this, the water supply will be available to an additional 493 thousand people. I have allocated Rs. 3.23 billion for the implementation of ongoing projects under the Climate Adapted Integrated Water Supply Project. Water supply will be available to an additional 150 thousand people with these projects.
182. I have allocated Rs. 7.31 billion to complete the water supply projects, with prioritization, handed over from federal to province and local levels.
183. In order to make the water supply system more sustainable, small basins and sources conservation campaign will be conducted in collaboration with the province and local levels. A water supply project that will benefit a maximum of one thousand households will be implemented through local people's participation with the facilitation of local government. If the consumers with people's participation implement the water supply project with prior approval, an arrangement will be made to pay up to 80 percent of the cost by evaluating the quality and sustainability of the project.

184. I have allocated Rs. 37.35 billion for the water supply sector.

### **Social Security and Protection**

185. Programmes based on the Life Cycle Approach to social security and protection will be conducted through health check-ups and nutrition during pregnancy; child immunization, nutrition, and basic education; secondary level education with technical skills, assurance of youth education and employment; and free treatment, respect, and dignified life in old age.
186. I have allocated the necessary amount for social security programmes targeted to the deprived, senior citizens, single women, and marginalized classes and communities. I have continued the living stipend for the families who have sacrificed their lives in the movements for political change. I have also continued the subsistence allowance to the wounded warriors involved in the political change.
187. While the social security allowance has been provided to senior citizens above 70 under the social security programme as of now, I have expanded the scope of the programme by making an arrangement to provide such allowances to senior citizens above 68. Beneficiaries who self-declare not to receive such allowances will be honoured by the government.
188. For the implementation of the social security and protection programme through single window system in a realistic and objective manner, an arrangement will be made for integrated record with socio-economic information.
189. The social security fund will be utilized for medical treatment of workers, education of workers' children and insurance for their families. The amount of the fund will also be used to operate the businesses and conduct vocational training. Legal arrangements will be made to invest the fund in the productive and infrastructure sectors so as to ensure sustainability.
190. Emphasis will be laid on the effective implementation of the contributory social security programme and necessary arrangements will be made to include the foreign migrant workers and self-employed labours under the scope of the social security programme through the social security fund.
191. I have allocated Rs. 134.01 billion for social security programmes including social security allowance, medical treatment and financial assistance to be provided to senior citizens, single women, citizens with disabilities, *Dalit* senior citizens, endangered indigenous tribes, children up to 5 years of age from 25 districts having low Human Development Index and *Dalit* children.

## **Youth and Sports**

192. In order to attract youths to productive enterprises, I have made an arrangement to provide concessional loan on the collateral of entrepreneurial proposal under the Youth Start-up Programme on the basis of training and educational certificates.
193. Programmes will be implemented to make additional 12 thousand youths self-employed through the Youth and Small Business Self-Employment Fund in order to utilize the productive potential youth as a demographic dividend of the country. I have continued the loan programme along with technical and vocational skills. Entrepreneurship training will be provided to 10 thousand youths through the Business Incubation Centre in collaboration with local levels, banks, and financial institutions.
194. Entrepreneurship and self-employment-focused programmes will be conducted targeting the youths involved in nation service as temporary police. Opportunities will be provided to engage in agriculture, forestry, and other enterprises by providing training as per their interests. Necessary arrangements will be made to use temporary police as a reserve security force.
195. The construction and operation of adventure and mountainous sports infrastructure via public-private partnerships will be encouraged in order to promote sports tourism. I have allocated the necessary budget for the establishment of High-Altitude Sports and Training Centre in Topla Patan of Jumla district and other places.
196. The ongoing construction work of the International Cricket Stadium at Mulpani, Kathmandu will be completed in the next fiscal year. I have allocated the necessary budget to upgrade Kirtipur International Cricket Stadium so as to play game at night. An arrangement will be made to complete the unfinished construction work of the Gautam Buddha Cricket Stadium being constructed in Chitwan in collaboration with the province and local levels. I have allocated the necessary budget for the organization of Ninth National Games. Necessary infrastructure will be prepared for the Tenth National Games.
197. I have continued the One Local Level: One Sports Ground Programme. I have allocated necessary budget for the construction of the Women's Cricket Academy and stadium in Kohalpur, Banke. A cricket stadium and a sports ground will be constructed in Phapla of Dhangadhi in line with international standards. I have allocated Rs. 870 million for sports infrastructure.
198. A 20-year master plan for sports development will be prepared and implemented. The private sector will be incentivized to open a sports university. A conducive environment will be created for foreign clubs to organize franchise leagues in Nepal.
199. The role of sports associations in organizing sports competitions will be made effective by enhancing their institutional capacity. Programmes will be conducted for the capacity

building of players and coaches. I have continued the programmes to encourage the players. An arrangement for the insurance of the players and coaches participating in international and national competitions will be made. I have increased the grants to be provided to sports associations. I have allocated Rs. 2.09 billion for the National Sports Council.

200. Modern recreation centres will be established at Matihani of Mahottari, Kathar of Chitwan and Madhyabindu of East Nawalparasi in collaboration with local levels and the private sector.
201. An arrangement will be made to provide lifelong monthly allowances for the athletes winning medal in Asian and Olympic Games.
202. I have allocated Rs. 2.46 billion for the Ministry of Youth and Sports.

### **Women, Children and Senior Citizens**

203. The President Women Upliftment Programme will be reformed and revised. Airlifting operations for pregnant women and postnatal mothers at the risk of death in remote areas will be made more systematic and effective. For this, I have allocated Rs. 40 million.
204. Under the **Women's First Programme**, the following programmes will be implemented for the development of women's leadership, economic self-reliance and capacity building and empowerment of women through federal, provinces, and local levels:
  - a. Women hostels will be built for the safety of girls who have to walk a long way to reach schools and for increasing their educational level.
  - b. Relief and rehabilitation programmes will be conducted for women suffering from autism, mental disability, and spinal injuries.
  - c. Test tube babies and in vitro fertilization technology used by sub-fertile women will be extended to government hospitals outside Kathmandu.
  - d. Toll-free numbers and grievance handling mechanisms will be made more effective to reduce domestic and workplace violence. A policewomen's cell and a 24-hour helpline will be set up in crowded public places such as airports and bus terminals.
  - e. I have allocated necessary budget to provide temporary housing facilities and legal assistance to women victimized by domestic and sexual violence.
  - f. Psychosocial counselling will be provided to the victims of sexual violence during conflict as well as employment programmes will be conducted to make them self-reliant. I have allocated necessary budget to provide financial support to the victims of sexual violence during the conflict.
  - g. Gender-friendly public toilets will be built in urban areas.

- h. Child care centres will be expanded in the premises of administrative centre of federal and provincial capitals.
  - i. I have made an arrangement to distribute one electric stove to one family on grant at the local level. Under the smoke-free kitchen campaign, improved stoves will be distributed to the households without having access to electricity.
  - j. Training on economic self-reliance, capacity building and women's rights will be conducted for women at the ward level. A women's assembly will be organized at the ward level to discuss women's awareness, women's rights, leadership development and women's problems.
205. Gender-based budgeting will be effectively implemented. Gender mainstreaming Programmes will be implemented to improve ranking on the Gender Inequality Index. The adoption of zero-tolerance policy against gender-based violence as well as prosecution and proceedings will be accelerated. Special programme will be conducted to avoid misconception in society regarding gender and sexual minorities.
206. self-reliant will be made to the people with disability through disability-friendly employment and self-employment programmes for the promotion of their rights to live with dignity. Resident houses will be built for the persons with disabled helpless and for the rescue of children and women who have been suffered from violence.
207. Free treatment will be provided to persons with spinal paralysis, intellectual disability, autism, haemophilia, and complete disability. Necessary processes will be proceeded for the establishment of the Nepali Sign Language Development and Research Centre. An arrangement has been made to provide sign language and Braille textbooks on free of cost. An arrangement will be made to issue 'A' class disability identity cards by classifying persons with complete blindness under the completely disabled category.
208. Nepal will be made as a nation with beggar free road by continuing the campaign to make free of street-man and street-children. Works related to rescue, protection and rehabilitation of children in need of special protection will be made effective by expanding child tracing services and child helpline services. I have allocated necessary budget for the construction of a Juvenile Correctional Home in Dhakaltar, Tanahu.
209. I have allocated budget for the establishment of senior citizens parks with union centres for the sharing of experiences among senior citizens in urban areas. I have allocated necessary budget for the construction of geriatric care home with 165 capacity along with hospital of 45 beds in Gothatar, Kathmandu.
210. Necessary processes will be proceeded for the establishment of industry in Nepal via public-private partnerships for the production of supporting materials for daily work, participation and movement of persons with disabilities. An arrangement will be made to

provide subsidies to those organizations producing supporting equipment used by persons with disabilities. I have allocated budget to make disability-friendly public physical structures, infrastructures and means of transportation.

211. I have allocated Rs. 1.77 billion for the Ministry of Women, Children and Senior Citizens.

### **Nepali's Dream: Transformational Infrastructure Plan**

212. I have increased the budget for large projects of strategic nature including national and inter-provincial highways to lay the foundations for economic development so as develop quality infrastructure.

213. To shorten travel time between Kathmandu-Chitwan to one hour, the process of constructing the first phase of the Chandragiri-Chitlang-Palung-Chitwan Expressway and Chitwan-Rampur-Butwal, Chitwan-Rampur-Pokhara Expressways with private sector investment will be moved forward through the Investment Board Nepal. This will significantly shorten travel time from Kathmandu to Butwal and from Kathmandu to Pokhara. An arrangement will be made to build the Mirchaiya-Lukla-Sagarmatha Expressway in collaboration with private sector investment. The private sector will be called upon to construct new technology-based tourist routes from Mid-Hill Highway to Jumla-Rara-Chhayannath-Limi. After analyzing the feasibility of the project, an arrangement will be made to provide Viability Gap Funding (VGF), if necessary, by the government for the construction of infrastructure.

214. Necessary financial resources will be mobilized for infrastructure development by issuing green bonds to invest in large and game-changer infrastructure projects to be built by the government.

### **Road**

215. Road infrastructure will be constructed and expanded to facilitate movement, reduce transportation costs and maintain geographical and demographic proximity and provincial balance by expanding interconnectivity through road networks. I have increased budget to develop road infrastructure as a major means of socio-economic transformation. The scope of construction of roads at the federal, provincial and local levels will be clarified by mapping the road infrastructure based on utility, geographical remoteness, and provincial balance. Additional 800 kilometres of road network will be expanded and 257 kilometres of roads will be upgraded within the next fiscal year.

216. The extension work of the East-West Highway to four lanes will be expedited. The extension work of the Narayanghat-Butwal section will be completed next year. The extension work of the Kamala-Kanchanpur Road section will be expedited and Kamala-Dhalkewar-Pathlaiya, Pathlaiya – Hetauda Narayanghat, Butwal - Gorusinge and Kankarvitta - Laukahi road sections will be commenced. A detailed feasibility study will

be completed for upgrading the remaining sections of the East-West Highway. I have allocated Rs. 30.50 billion for the extension of the East-West Highway.

217. The construction work of the Kathmandu-Terai Madhesh Fast Track will be completed within 3 years. For this, I have allocated Rs. 30.07 billion.
218. I have allocated Rs. 9.33 billion to connect 26 districts of Mid-Hills to the road network, blacktop 235 km and construct 16 bridges being constructed under Puspatal Mid-Hill Highway.
219. Blacktopping 300 kilometres of road and constructing 24 bridges being constructed under Postal Highway will be completed and additional 67 bridges will be commenced. I have allocated Rs. 6.7 billion for Postal Highway.
220. To interconnect the large valleys in the inner Madhesh region from Bahundangi, Jhapa to Rupal, Dadeldhura; the Gulmi-Argakhanchi-Pyuthan-Rolpa-Salyan-Surkhet section of the Madan Bhandari Highway will be upgraded. I have allocated Rs. 2.91 billion for Madan Bhandari Highway.
221. I have allocated Rs. 10.74 billion for the upgradation and expansion of Nagdhunga-Naubise-Mugling and Mugling-Pokhara roads, as treated as strategic roads.
222. I have allocated Rs. 4.69 billion for Kaligandaki Corridor, Karnali Corridor and Koshi Corridor being constructed under North-South Highway. I have allocated necessary budget to connect Humla district headquarters to national road network.
223. The expansion and upgradation work of Rani-Biratnagar-Dharan, Birgunj-Pathlaiya, Belahiya-Butwal and Mohana Bridge-Attariya roads, which connect major trade points with the East-West Highway, will be completed within the next fiscal year. I have allocated Rs. 6.84 billion for the Regional Trade Route Expansion Project.
224. The upgradation of the roads that connect the East-West Highway with district headquarters of Jhapa, Saptari, Mahottari, Sarlahi, Rautahat, Bara, West Nawalparasi, Kapilbastu and Bardiya will be commenced by preparing detailed project report.
225. I have allocated necessary budget for the blacktopping the roads connecting to the district headquarters which are not blacktopped. I have allocated Rs. 3.12 billion for the Jajarkot-Dunai-Marim and Tinje-Dho sections of the Bheri Corridor; Tikapur-Lode-Chainpur-Taklakot section of Seti Highway; upgradation of Nagma-Gamgadhi section; Amilia-Tulsipur-Salyan-Musikot- Chharebagar section of Rapti Highway and Ghorahi-Thawang-Maikot section of Shahid Marg.
226. I have allocated budget for the upgradation of the Chatara-Mulghat-Majhitar-Dobhan -Olangchungola-Tiptala section of the Tamor Corridor and the Kechana-Kanchanjungha

section of the Mechi Corridor. I have allocated Rs. 410 million for the construction of a four-lane bridge over the Mahakali River connecting Dodhara and Chandani.

227. I have allocated Rs. 1.85 billion for two-lane blacktopping of 65 kilometres of the Galchi-Trishuli-Betravati-Mailung-Syafrubesi-Rasuwegadhi road of Galchi to Syafrubesi section and for upgradating 17 kilometres of road between Syafrubesi to Rasuwagadi.
228. I have continued the Constituency Strategic Road Programme. For this I have allocated Rs. 7 billion.
229. I have allocated Rs. 1 billion for the expansion of the Kalanki-Narayangopal Chowk Road section under the Ring Road Expansion Project to manage the traffic congestion in Kathmandu Valley. The expansion and up-gradation of the Suryabinayak Dhulikhel section of the Araniko Highway to four-lane will be commenced. The existing road expansion projects in Kathmandu valley will be completed. The construction work of flyovers in Gwarko, Satdobato and Ekantakuna of Kathmandu Valley and underpass in Koteshwar and New Baneshwor will be commenced.
230. The Sisnekhola-Nagdhunga tunnel road will be opened by the next fiscal year. I have allocated Rs. 5.20 billion for Nagdhunga Tunnel Construction Project. The construction work of the tunnel at the Siddhababa section of Butwal-Palpa road of Siddhartha Highway will be started. Feasibility studies of the Dumkibas-Bardaghat, Kulekhani-Bhimphedi, Khurkot-Chiyawari, Majhimtar-Shaktikhor, Baulidhunga-Emilchakhola, Surkhet-Ranighat-Bhurigaun tunnels will be completed. Under the concept of **Four Bhanjyang Four Tunnel Road**, feasibility studies will be carried out for the construction of Tokha-Chhahare-Godavari-Panauti and Sanga-Banepa, the rest of three Bhanjyangs of Kathmandu Valley. I have allocated Rs. 1.19 billion for the tunnel road construction programme.
231. Construction of the signature bridge at Damauli over the Madi river of the Prithvi Highway will be started. Feasibility study will be carried out for the construction of multi-purpose signature bridges over the Narayani and Tinau rivers of the Butwal of East-West Highway. I have allocated Rs. 10.63 billion for the construction of strategic and local road bridges and Rs. 600 million for the detailed feasibility study of the bridges.
232. I have allocated Rs. 7.94 billion to carry out regular maintenance, protection, and promotion of roads through the Road Board Nepal.

### **Railway, Water Transport and Ropeway Service**

233. The construction work of the Bardibas-Nijgadh section of the East-West Railway will be expedited. A detailed study report of the Birgunj-Kathmandu Railway and Kathmandu Metrorail will be prepared. A feasibility study of tram transport will be carried out in Biratnagar-Dharan, Pathlaiya-Birgunj, Bhairahawa-Butwal and Pokhara Valley.

234. The Jayanagar-Janakpur-Kurtha railway service will be expanded to Bijalpura. I have arranged budget for land acquisition along the Bijalpura-Bardiwas and Biratnagar sections of the railway. A feasibility study will be carried out for the expansion of the Bhattamod-Jaleswor-Janakpur railway service. I have allocated Rs. 6.53 billion for rail and metro rail projects.
235. Construction work of ferry terminals will be commenced in Chatara of Koshi, Narayanghat of Narayani and Chisapani of Karnali in order to promote water transport services. Terminals will be constructed in other feasible places including these via public-private partnerships.
236. A feasibility study of ropeway service development will be carried out to provide transportation facilities in hilly and mountainous areas.

### **Transport Management**

237. Public transport will be made competitive, safe, reliable, and accessible. An electronic payment system will be implemented in public transport in major cities. An arrangement will be made to convert private and public petroleum-based vehicles into electric vehicles in the Kathmandu Valley. I have allocated necessary budget to establish automated technologies for measuring vehicle pollution.
238. An arrangement will be made to improve the driving license examination system and to conduct the examination within one month of the application and make the driving license available to the stakeholders through the Provincial Transport Offices.
239. I have allocated Rs. 161.56 billion for the Ministry of Physical Infrastructure and Transport.

### **Development of Energy Sector: Nepal's Water, People's Investment**

240. Electricity facilities will be provided to all citizens within the next two years. Multiple - utilization of water resources will be done by managing resources for mega and reservoir projects as well as developing mini and medium hydro projects and renewable energy. Uninterrupted supply of electricity will be ensured by completing ongoing hydropower projects and transmission lines as well as the construction of substations. Electricity energy will be developed as the main tool for economic development and maintaining trade balance. Surplus energy, saved after domestic consumption, will be exported through bilateral and multilateral trade agreements.
241. Electricity of 715 MW will be added to the national transmission system in the coming fiscal year with the completion of ongoing projects including 111 MW Rasuwagadhi; 42.5 MW Sanjen; 14.8 MW Upper Sanjen; and 86 MW Solu Dudhkoshi, 82 MW Lower Solu, 54 MW Super Dordi "B" and 44 MW Super Madi promoted by private sector.

242. An arrangement will be made to mobilize resources through the public at large, private sectors, and foreign investment for the development of the hydropower sector. A special energy consumption plan will be formulated and implemented to increase energy utilization and consumption in the domestic, industrial, transportation, agriculture, and irrigation sectors. Annual per capita electricity consumption will be increased to 400 kW per hour.
243. Electricity services will be provided to 25 thousands households in remote areas that are yet to be connected to national transmission lines and electrification through maximum use of renewable energy technologies such as micro and small hydropower and solar energy in collaboration with the province and local level governments.
244. An arrangement will be made to invest at least 25 percent of the total cost of the small and micro hydropower projects by the federal government, if such projects are built by province and local level.
245. Priority will be given to selecting at least 50 percent reservoir and semi-reservoir projects while selecting the hydropower projects. Construction of 635 MW Dudhkoshi Reservoir Project and 1061MW Upper Arun Hydropower Project will be initiated. I have allocated Rs. one billion for the Upper Arun Hydropower Project and Rs. 940 million for the Dudhkoshi Hydropower Project. An arrangement will be made to extend the license period for a maximum of 2 years of the projects that could not carry-on construction due to COVID-19 pandemic.
246. Construction of 1200 MW Budhigandaki reservoir hydropower project and 410 MW Nalgad will be initiated by finalizing investment modalities and management of funding source. Technical preparation of the 750 MW West Seti reservoir project and 309 MW Seti-6 will be carried out and construction will be initiated. Preparatory work to be carried out by Nepal for the construction of the Pancheshwor Multipurpose Hydropower Project will be accelerated.
247. The 210 MW Chainpur Seti, 480 MW semi-reservoir Phukot Karnali, 106 MW semi-reservoir Jagdulla, 99.9 MW Tamakoshi-5, 70.30 MW Simbua Khola and 77.5 MW Ghunsa Khola hydropower projects will be brought into implementation in the coming fiscal year. Procurement process for the construction of the 439 Betan Karnali Hydropower Project, investment by contributors of the Employees Provident Fund, will be initiated. A process will be initiated for the generation of 35 MW of electricity by diverting Madikhola of Dang district. A feasibility study will be carried out for providing irrigation facilities from the project in the Dang valley.
248. Nepal Electricity Authority will operate charging stations at 50 places to increase the use of electric vehicles. The private sector will be encouraged to set up charging stations at petrol pumps. Usage of electric stoves, appliances and transportation means will be

encouraged to increase the consumption of electricity. The transportation services and kitchens in big cities will be gradually converted into electric systems.

249. An arrangement will be made to procure electric vehicles by public agencies. Traditional brick industries will be gradually replaced by electric brick industries. Diesel boilers will be gradually replaced by electric boilers.
250. The electricity transmission and distribution system will be made effective and reliable by strengthening, expanding and upgrading the national and cross-border transmission lines. Construction of 400 KV Karnali Corridor, Bheri Corridor and Arun Corridor River basin transmission lines will be carried out by ensuring financial resources through public-private partnership.
251. The construction of the Butwal-Gorakhpur 400 KV transmission line will be initiated. The construction of the transmission line for the 400 KV Butwal-Lamahi-Dododhara section and 400 KV Lapsiphedhi-Ratmate-Hetauda and Ratmate-Damauli-Butwal will be initiated. The construction of 5843 MVA capacity substations will be completed in the coming fiscal year. A feasibility study for East-West 765 KV transmission lines will be carried out. I have allocated Rs. 43.95 billion for the construction of transmission lines and substations.
252. **Quit L.P. Gas, Connect Electricity** campaign will be launched. Promotion of biogas, electric stoves, improved stoves, and other suitable modern and economical technologies will be carried out to substitute firewood, dung cakes and LP gas used as cooking fuel, thereby generating access to clean cooking energy for around 100 thousand households. I have adopted the policy for providing subsidies on electricity consumption by gradually reducing the subsidy provided in LP gas.
253. I have made an arrangement to substitute all gas cylinders with electric stoves in Singhadurbar premises by mid-August, 2022. All public offices and residences inside Metropolitan and Sub-Metropolitan cities will be made gas cylinder free, and the use of electric stoves will be made nationwide gradually within forthcoming 3 months.
254. In line with the policy of using information technology in the flow of electricity services, the smart meter connection work being initiated in the Kathmandu Valley will be gradually expanded. I have continued providing free electricity meter connections to the poor and free electricity to the customers of basic class consuming up to 20 units of electricity per month. The use of LP gas and petroleum products will be significantly reduced in the Kathmandu Valley within the next three years by strengthening the power distribution infrastructure. In order to become self-reliant in agriculture, a concession will be provided on electricity consumed in irrigation.
255. The private sector will be attracted to invest in the construction of reservoir-based

hydropower projects by arranging the construction of dams and powerhouses from separate promoters. An arrangement will be made to provide water, with a fee, collected in reservoirs constructed by Nepal Electricity Authority to powerhouses and other ancillary structures to be constructed and operated by promoter companies. The rate of return will be increased by making multiple uses of the reservoir dams.

256. Projects involving private investment for the expansion of power transmission lines will also be promoted. An arrangement will be made to reimburse up to 75 percent of the cost of the transmission line if it is constructed by hydropower promoters from the project site to the substation. With the credit rating of the Nepal Electricity Authority being done, an arrangement will be made to issue shares with premium to the public through a primary issue. The proceeds from the disinvestment will be invested in the construction of energy infrastructure including reservoir projects .
257. Necessary work will be commenced for the commercial use of hydrogen energy so as to contribute to Nepal's fuel and energy consumption and transportation and overall development of the industrial sector.
258. I have allocated Rs. 75.10 billion for energy sector development.

### **Water Resources and Irrigation**

259. Productivity of the agriculture sector will be increased by providing year-round irrigation facilities on cultivable lands. Irrigation facilities will be expanded in more cultivable lands through appropriate technology. I have made an arrangement for the systematic operation and maintenance of the completed irrigation systems. I have arranged to provide a discount on electricity tariff to encourage irrigation from the lift system by using electricity during the off-peak hours.
260. Tunnel construction work of the Sunkoshi-Marine Diversion Multipurpose Project will be expedited to facilitate year-round irrigation service in 122 thousand hectares of land in five districts of central Terai. Construction including head works and powerhouse of the project will be initiated. For this, I have allocated Rs. 2.70 billion.
261. In the course of implementing inter-watershed diversion projects with priority, construction of head works, and powerhouses will be expedited to divert water from the Bheri-Babai diversion multi-purpose project and provide year-round irrigation service to 51 thousand hectares of land in Bardia and Banke districts. For this, I have allocated Rs. 2.27 billion.
262. Irrigation facilities will be extended, on a cluster basis, to 10,000 hectares with 4,000 shallow tube wells and 5,000 hectares with 100 deep tube wells in the cultivable pocket areas of Terai Madhes. A feasibility study of the Panchkhal Valley Integrated Irrigation Project will be completed. A feasibility study on the possibility of water storage ponds

and groundwater projects in the hilly areas will be carried out.

263. Implementation of the Mechanized Innovative Irrigation Project and Jhapa Groundwater Irrigation Project will be commenced to provide year-round reliable irrigation facilities in 20,000 hectares of Sarlahi and Rautahat districts and 7,000 hectares of Jhapa respectively.
264. For the expansion of irrigated agriculture area, the construction of feeder canals and powerhouses for 14,300 hectares of the first phase of the national pride Rani Jamra Kulariya Irrigation Project will be completed and water will be supplied from a newly constructed source. The maintenance and operation of the west main canal of the Sikta Irrigation Project will be continued and the construction of 26 kilometres of the eastern main canal and its branch canals will be completed. I have allocated Rs.2.90 billion for Rani Jamara Kulariya Irrigation Project and Rs.1.88 billion for Sikta Irrigation Project.
265. Irrigation services will be extended to an additional 3,000 hectares of land by expanding the western main and branch canals of the Babai Irrigation Project. The expansion work of the main canal of the third phase of the Mahakali Irrigation Project will be expedited and construction of branch canal will be commenced to provide irrigation services to 29,00 hectares of land in the Bramhadev area. For this, I have allocated Rs. 1.52 billion.
266. I have allocated necessary amount for feasibility study for the expansion of additional irrigation facilities on the cultivable land. Construction of the Naumure-Rapti-Kapilvastu Diversion Multi-Purpose Project will be expedited. Feasibility studies for the Kaligandaki-Tinau and Tamor-Chisang diversion projects will be initiated.
267. The extension works of the main canal of the Praganna, and Badkapath Irrigation Project in Deukhuri Valley of Dang District will be continued. The irrigation system of the Greater Dang Valley Irrigation Project will be reconstructed.
268. In order to success the campaign “**Field near the Banks of River: Always Evergreen**”, irrigation services will be provided to an additional 600 hectares of land through lift irrigation in the cultivable lands along the riverbanks.
269. I have allocated necessary budget for the maintenance and rehabilitation for big projects with a command area of around 250,000 hectares of irrigable land including Sunsari-Morang, Chandra Canal, Koshi Pump and Distribution System, Manushmara, Jhanjh, Bagmati, Narayani, Gandak, Rajapur Mahakali to enable them to operate at full capacity.
270. An arrangement will be made to provide funds to farmers willing to construct branch canals from national pride projects and main canals for the extension of irrigation facilities to their own farmlands through the cost reimbursement method.
271. Altogether 21,600 hectares of land will be irrigated in the coming fiscal year, including

15000 hectares from underground irrigation and 6600 hectares from surface irrigation.

272. For the promotion of the environment of Kathmandu valley, water storage in Dhap Dam in Shivpuri will be commenced. A water resource conservation project will be started to collect rainwater by constructing a high dam on the Nagmati, the tributary river of Bagmati.
273. Actions will be taken for river training, sediment management and protection of the riverbank of the large rivers like Mahakali, Karnali, Narayani and Koshi and medium rivers like Kankai, Kamala, Ratuwa-Mawa, Sunsari, Triyuga, Khando, Kamala, Rapti, Kayar, Babai, Mohana, Khutiya and other risky rivers as well as effective landslide control and management in hilly areas. The reclaimed land from river control and protection will be used for tree plantation, *Bagar* farming and other productive activities through the use of innovative technology including bioengineering, in coordination with the province and local level. I have allocated Rs. 3.19 billion for river training activities.
274. The problems of erosion and inundation in the border area will be gradually solved by making the bilateral mechanism effective. A feasibility study will be carried out for multi-purpose East-West Irrigation System interconnecting major rivers from Karnali in the west to Koshi in the east.
275. Automated real-time centres will be expanded in order to make weather forecasting and early warning systems more reliable and authentic. Construction of seasonal radar centres will be completed in Palpa and Udayapur to improve the monitoring of weather systems. Aeronautical and Mountain Meteorological Service Development Programme will be implemented in line with the goal of expanding and developing regional meteorological forecasting systems for the mitigation of meteorological risks.
276. I have allocated Rs. 33.50 billion for water resources and irrigation.

### **Information and Communication**

277. The media sector, which plays an important role in promoting democracy and good governance, will be made more dignified, responsible, professional and transparent.
278. The establishment of the National Cyber Security Centre will be expedited to implement the concept of **Ensuring Cyber Security: Need of the 21st Century**. The centre will be developed as an authorized body for the research and development of cyber security, promotion of cyber security and digital forensic research. An arrangement will be made to audit the cyber security of the electronic systems of the Government of Nepal.
279. The postal service will be restructured by modernizing and commercializing its service to develop as nationally and internationally reliable and trustworthy agency. Telecommunication services will be made qualitative, effective, and accessible. Internet

service charges will be reduced to make internet service accessible to all.

280. Construction of physical infrastructure of data centres at Kohalpur of Banke and Khumaltar of Lalitpur will be started. Feasibility studies will be carried out for the construction of a data centre in Dharan and an internet exchange centre in Butwal. Disaster Recovery Centre will be established along with the capacity development of the National Information Technology Centre.
281. The access to Radio Nepal and Nepal Television will be extended to hundred percent of the territory of the country. Regulation and monitoring of digital platforms and online televisions will be made more effective by increasing the capacity of the Department of Information and Broadcasting. The Security Printing Centre and the Department of Printing will be merged and restructured so as to bring the work of printing under a single roof. Capacity will be developed so as to carry out quality security printing-related work in Nepal.
282. The creators of movies, songs and music reflecting the diversity of Nepali original traditions, art, cultures, and languages will be encouraged. For the development of movie-related infrastructure, the construction of Dolakha Film City Project will be initiated through public-private partnership concept. A high-tech indoor studio will be constructed in Banepa, Kavre and brought into operation.
283. Federal Ministries will be transformed into digital offices in the first phase by implementing the Digital Nepal Framework, 2019. Access to broadband services will be expanded to local level. I have allocated budget to develop the infrastructure of information technology related to the information highway, data centres, internet exchange centres, online services and electronic payments.
284. I have continued the accident insurance programme and public welfare advertisement programme being provided to working journalists. I have made an arrangement to provide this facility to online media as well.
285. A feasibility study will be carried out to establish Nepal's own satellite and operate it commercially.
286. I have allocated Rs. 8.59 billion for the Ministry of Communications and Information Technology.

### **Housing and Urban Development**

287. The right of the citizens to safe housing will be guaranteed by arranging affordable and environment-friendly housing for the indigent, *Dalit*, endangered and marginalized citizens within three years. An arrangement will be made to build cost-effective houses with basic facilities from the private sector on land provided by the government. The

construction of 100 thousands of such houses will be proceeded in the coming fiscal year,. Those houses will be handed over to the landless and homeless *Dom, Chamar, Musahar, Dusadh* and other ultra-poor Dalits on priority basis. I have made an arrangement to implement the remaining works of the Janata Aawas Programme through the province government.

288. Utility corridors will gradually be constructed in urban areas to manage the wires and poles being damaged the beauty of the cities; and to end the trend of digging, filling and re-digging during the construction of urban infrastructure.
289. I have allocated Rs. 3.10 billion for the completion of ten new cities projects along the Pushpalal Mid-Hill Highway to materialize the slogan “**New City: Basis for the Development**”.
290. I have allocated necessary budget for the construction of parks with rescue centres in four places in the valley including Lainchaur, Baneshwor, Meen Bhawan and Pulchowk and in ten densely populated large cities of seven provinces that can be used in rescue and relief work during natural disasters.
291. An integrated master plan will be prepared for the long-term development of satellite cities of Kathmandu Valley. Study and preparatory works will be carried out to develop the old and unorganized settlements of the valley as a new and well-organized city by adopting the policy of house pooling. City revival programme will be conducted to preserve the old cultural cities and heritages.
292. A study will be carried out to develop Marin of Sindhuli district, Nijgadh of Bara district, Devghat of Tanahu district and Rampur of Palpa district as new cities reflecting Nepali original style and features with structures. A study will be conducted to develop systematic mountainous towns in Olangchungola, Kimathangka, Upper Manang, Lomangthang, Dolpo Buddha, Limi and Hilsa.
293. Border area urban development programme will be implemented to develop urban areas located at the border of Terai Madhesh as the centre of economic activities. the Under this programme, I have allocated necessary budget for the development of infrastructure in Sakandapur, Prithvinagar, Thadi, Koilabas, Kanthapur, Belauri, Chandni Dodhara, Pancheshwor Madar, Jaleswor, Gaur, Toulhawa and Satti.
294. I have allocated necessary budget for the construction of integrated government office buildings in Nawalparasi East and Rukum East to deliver government services smooth and systematic. An **Urban Infrastructure Development Company** will be established as a capable entity for mobilizing alternative capital in infrastructure development by restructuring Town Development Fund.

295. Intensive Urban Development Project will be expanded to 51 more municipalities in order to build integrated urban infrastructure. Under the urban river corridor programme, embankment construction and settlement protection programmes will be conducted in Kesaliya and Singhiya of Biratnagar, Karra of Hetauda, Narayani of Chitwan, Tinau Danav of Rupandehi, Seti of Pokhara and Khutiya river of Dhangadhi as per the urban river corridor concept. An arrangement will be made for stabilizing and processing the flow of the Bagmati river and Dhobikhola. River beautification works will be done from Tukucha to Budhanilkantha.
296. The remaining construction work of Dharahara, under post-earthquake reconstruction, will be completed in the coming fiscal year. I have allocated budget to complete the retrofitting of archaeological heritage including Singha Durbar, Bal Mandir Bhawan, Keshar Mahal and Babar Mahal and reconstructing of buildings of health institutions. I have allocated Rs. 9.44 billion for post-earthquake reconstruction.
297. I have allocated Rs. 37.73 billion for the Ministry of Urban Development.

### **Rural Development**

298. Considering rural development as an important component for the economic prosperity of the country, I have increased the budget for agriculture, roads, electrification, drinking water, health, and education facilities in the rural areas. I believe it will help in strengthening the inter-relationship between rural and urban areas, developing local infrastructure and creating employment in rural areas through cottage and small industries.
299. **Entrepreneurial Housewife Programme** will be conducted to involve housewives in productive programmes. Concessional loans will be provided in the field of their interest and efficiency through entrepreneurship-related training and microfinance and an arrangement will be made to sell the products produced by them from Kosheli Ghar to be operated in collaboration with the local levels.

### **Local Economic Development Based on Innovation**

300. To implement the concept of **One Household One Employment, One Settlement One Economic Identity, One Ward One Market**, Innovation based Local economic development programmes will be implemented with cost-sharing of provinces and local level and in collaboration with the private sector. This programme will be linked to the agricultural production programme for self-reliance. The programme will increase 100 thousand new industries and businesses, develop 1,500 new market centres, operate 2,500 new weekly hat-bazaars, organize 1,500 trade fairs, and create additional 100 thousand jobs in the coming fiscal year. I have allocated Rs. 3 billion for innovation based local economic development programme.

## **Local Infrastructure Development**

301. At least one permanent road will be constructed to connect each local level centre with the national road network. All local level centres will be connected to the provincial capital or national road network within the next three years. I have allocated Rs. 2.35 billion to upgrade 500 km road connecting the local level centre with the provincial capital or national highway.
302. Construction of all local-level administrative buildings will be completed within the next two years. I have allocated Rs. 1.42 billion to complete the construction of administrative buildings at 70 local levels in the coming fiscal year. An arrangement will be made to use public or government land as far as is available for the offices to be constructed at the local level.
303. I have given continuity to the Terai-Madhesh and Karnali Prosperity Programme. Under the Karnali Prosperity Programme, the integrated development plan for the Sinja Valley of Jumla will be prepared and implemented in the coming fiscal year. Infrastructure development and living standard improvement programmes will be implemented in high mountainous and hilly areas. I have allocated Rs. 3.88 billion for these programmes.
304. Functions will be carried out in accordance with the jurisdictional responsibility of tiers of governments for the equitable distribution of benefits, utilization and protection by preventing the uncontrolled exploitation along with the smooth and sustainable supply management of construction material such as stone, ballast, and sand etc required for the development of infrastructure.
305. Local Infrastructure Department will be dissolved and the its staffs will be settled in such a way that a maximum of 10 percent technical staff of the department will be adjusted in the Local Infrastructure Development Facilitation Unit under the Ministry of Federal Affairs and General Administration and the remaining staff will be adjusted into province government and the federal ministries related to physical infrastructure.
306. I have allocated Rs. 25.03 billion for the Ministry of Federal Affairs and General Administration. In addition, Rs. 6.35 billion and Rs. 5.60 billion has been transferred to the province and the local level respectively.

## **Socio-cultural Transformation and Promotion of National Unity**

307. Brotherhood and unity will be maintained among diverse languages, cultures, geographies, castes, classes, and communities. Discrimination, anomaly and inequality in society will be reduced through socio-cultural transformation. Grants will be provided to schools teaching in their mother tongue. Even after the establishment of democracy, the existence of the remnants of social, cultural, and ethnic discrimination has become a challenge for a civilized society. Initiatives will be taken to create a civilized society by

raising awareness among the common people to prevent such incidents.

308. Socio-cultural transformation programmes will be conducted at the grassroots level to awaken patriotism in the citizens, build a civilized society by developing a culture of production and saving, raise anti-corruption consciousness in the citizens, promote folk culture and good traditions, and motivate them to fulfil social and constitutional obligations. An arrangement will be made to include civic education in the secondary level curriculum to develop a good civic culture from the school level. A special campaign will be launched to end malpractice and superstitions entrenched in the society such as dowry, chhaupadi, and witchcraft in coordination with the local level.

### **Climate Change and Disaster Management**

309. Adaptation programmes will be implemented to minimize the adverse effects of climate change. All possible measures will be taken to transform the economy into a green economy. Risk mitigation will be done through a disaster preparedness programme.
310. National and international commitments to climate change will be implemented. The second National Determined Contribution, National Adaptation Plan, and Zero Carbon Emission Strategy will be implemented effectively.
311. Programmes will be implemented in collaboration with the province and local levels to reduce the human and physical damage caused due to disasters by minimizing the adverse effects induced from Nepal's geographical landscape, climate change development efforts and others.
312. A Climate Change Adaptation Action Plan will be formulated and implemented nationally and at all local levels. An arrangement will be made to adopt climate change adaptation measures to reduce disaster risk in large infrastructure projects.
313. In order to reduce the risk of disasters, a national multi-disaster early warning system and multi-disaster risk assessment system will be introduced. Relief and rehabilitation programmes will be conducted by preparing database of the population adversely affected by the disaster. I have allocated Rs. 1.61 billion for the National Disaster Risk Reduction and Management Authority.
314. I have arranged necessary budget for the capacity building of the entities involved in disaster management to make the rescue and relief of disaster-affected people effective. Volunteers will be mobilized at the federal, province, and local levels to increase the participation of the local community in disaster preparedness, search, rescue, relief, and rehabilitation.
315. I have allocated necessary budget for the establishment of a Disaster Rescue Training School under the Armed Police Force in Saptari district in the East and Kailali district in

the West to make disaster rescue work more effective.

316. The existing nine snow stations will be upgraded to a fully automated real-time system to carry out scientific study and research on the effects of climate change on the mountainous region and to continuously monitor the snow weather system. The water level in four lakes including one in Sankhuwasabha, two in Solukhumbu, and one in Manang will be reduced and an early warning system will be installed in the lower basin in order to reduce the risk of glacial lake outbursts due to climate change.

### **Financial Sector**

317. The financial sector will be promoted as a significant basis for the mobilization of the national capital. This sector will be made modern, dynamic, diverse, inclusive, and risk-free through legal and institutional reforms. An arrangement will be made to mobilize the available resources in the financial sector in productive and national priority areas. Resources will be mobilized to the maximum while minimizing the cost of financial intermediation. A policy will be adopted to maintain a different interest rate between the credit flow to the productive and commercial sectors.
318. The interest rate of concessional loans will be discounted by additional one percent for businesses run in backward areas by deprived persons, *Dalits* and permanent residents of backward areas. I have continued the concessional loans being provided to small-medium enterprises, agricultural cooperatives and firms, women entrepreneurs and young returnee migrant workers. I have allocated Rs. 13.59 billion for interest subsidies on concessional loans.
319. The regulation, inspection and supervision system for microfinance, savings and credit cooperatives will be made effective. A Marginalized and Dalit Upliftment Fund will be established to increase the financial access of the marginalized and *Dalit* communities. An arrangement will be made for banks to deposit at least 50 percent of the amount allocated by them for corporate social responsibility programmes in this Fund. I have made an arrangement to invest money mobilized from such Fund only in the productive sector.
320. The second-tier regulatory agency will be established to effectively regulate, inspect, and supervise savings and credit cooperatives and non-governmental organizations conducting financial transactions beyond the supervision jurisdiction of Nepal Rastra Bank.
321. Awareness programmes will be conducted through financial sector regulatory bodies, banks, and financial institutions to enhance financial literacy. Access to banking services will be expanded by making students literate in the banking and financial sector from the school level.

322. Necessary infrastructure services including electricity, communication, and internet will be provided for the operation of branches of banks and financial institutions in remote areas. Micro-finance Institutions will be encouraged to provide financial services in remote and backward areas under the concept of social banking. Necessary arrangements will be made to establish a full-fledge digital bank.
323. An arrangement will be made for each branch of Commercial Banks to provide credit flow to at least 5 agricultural production and processing industries. Loans will be provided through microfinance to provide production credit to entrepreneurs conveniently on a project basis.
324. Financial transactions will be digitized by utilizing the modern tools to make the payment system secure and reliable. The quality and security of digital banking services will be guaranteed. An arrangement will be made to receive all type of revenues in Consolidated Fund of all three level of government and to make all types of payments including pensions, social security allowances, grants through the banking system.
325. The Second Financial Sector Development Strategy will be implemented. An Open Market Transaction Stabilization Fund will be set up to promote internal investment and make liquidity management more effective by maintaining stability in the financial system. A hedging fund will be established to reduce the risk of foreign investment in Nepal due to fluctuations in foreign exchange.
326. A National Insurance Policy and Disaster Risk Insurance Strategy will be formulated and implemented. Access to insurance will be extended to the local level by conducting necessary programmes to realize the concept of **One Family, One Insurance**. A study will be conducted regarding the issuance of insurance catastrophe bonds.
327. Micro insurance companies will be established covering the poor, deprived and agricultural sector to develop the insurance business as an important pillar of social protection. An insurance information centre will be established. The establishment of insurance colleges will be encouraged. An arrangement will be made for the insurance company to invest a certain percentage of its investment in infrastructure development projects.
328. An arrangement will be made to invest the savings of the Employees Provident Fund, Citizens Investment Trust and Social Security Fund in productive sectors including agriculture. Legal arrangements regarding fund manager will be made to invest from these Funds in an integrated manner.
329. The secondary market for securities and related structures will be made more competitive. The rights and interests of the general investors will be protected by minimizing the possible risks through expansion and diversification of the capital market.

330. Legal arrangements will be made to enable Non-Residential Nepalese to invest in the secondary security market. I have made an arrangement to reserve 10 percent shares in the initial public offering of securities for Nepali in foreign employment.
331. The commodity market and its infrastructure will be operationalized. A bond market will be developed by managing the secondary market transactions of institutional and government bonds. Entrepreneurship and Innovation will be promoted by facilitating the operation of private equity and venture capital.
332. An arrangement will be made for public offering of securities and listing for the companies having a capital of Rs. 1 billion or transactions of more than Rs. 5 billion; companies using natural resources; and public limited companies that receive grants, concessions, or tax exemption from the government.
333. The scope of the security programme and micro-insurance assistance programme operated from the Deposit and Credit Guarantee Fund will be expanded. The deposit insurance ceiling will be increased from Rs. 300 thousand to Rs. 500 thousand.
334. The hydropower projects, large infrastructures, and public enterprises constructed under the investment of the Government of Nepal and government organizations will be monetized through asset monetization mechanism. Additional resources mobilized through the monetization will be invested in the related projects, public enterprises, and productive projects.
335. An arrangement will be made for Nepali residing in India to open a bank account in Nepal enabling them to send money through banking system.

### **Planning and Statistics**

336. Initiatives will be taken to achieve the goal of sustainable development within 2030 by mobilizing necessary resources from the public, private and community sectors. Resources will be mobilized to increase human potential while maintaining economic and social development as well as sustainability in the environmental sector. A condition where no one will be left behind from the benefits of development will be created.
337. Necessary strategies and action plans will be formulated; and implemented to take advantage from the opportunity as well as to reduce the potential risks of graduation to a developing country by 2026.
338. All types of data will be digitized by developing the National Statistics System. The data obtained from the National Census 2021 will be used as the basis for formulating the periodic plan. Infrastructure plans to be implemented by the federal, province, and local levels will be clarified through mapping.

## **Public Enterprises**

339. The needs and justification of public enterprises as well as the economic and financial aspects will be analysed in detail to identify whether to operate in existing format, restructure, disinvest from government ownership, or close down as per requirement and will be carried out accordingly. Necessary arrangements will be made to operate the state-owned cement industries with export potential at full capacity.
340. Public enterprises will be gradually restructured to operate in line with modern managerial norms to further facilitate the supply of essential goods and services so as to support strengthening of the state's presence in the areas of strategic importance. Appropriate methods such as business reform and change to the company model to attract strategic partners will be adopted to strengthen corporate governance and financial capacity of the public enterprises operating at a loss.
341. An arrangement will be made to keep integrated records, based on information technology, of the physical and financial assets of public enterprises. The Janakpur Cigarette Factory, Agricultural Tools Factory, Gorakhkali Rubber Industry, Orient and Magnesite, Nepal Metal Company, Biratnagar Jute Mill, Birgunj Sugar Mill, Hetauda Textile Industry and Butwal Spinning Mills, will be brought into operation in a systematic way. An arrangement will be made for public office holders to use garments produced by Hetauda Garment Industry.
342. Ownership at the federal, province, and local levels will be established by restructuring public enterprises operating in the fields of agriculture, food, dairy, pharmaceutical and transportation. The services of such public corporations will be extended to the local level.
343. The recording and management of public property will be made more effective. The modality for management and operation procedures of the infrastructure companies, currently operated by the private sector including hydropower projects and related to telecommunication services will be prepared and institutional capacity will be developed after the expiry of the operation period and the handover to the Government of Nepal by the private sector.

## **Justice System and Administration of Justice**

344. The overall judicial system will be strengthened, and capacity will be developed to fulfil the objective of making the judicial administration fast, efficient, accessible, economical, fair, technology-friendly, development-friendly, effective, and accountable to the people.
345. The remaining works of the peace process will be completed. I have allocated Rs. 1.4 billion for the dimensions of transitional justice such as truth investigation, justice, and reparation. Warriors who have made a significant contribution by participating in various political movements and people's war for the attainment of democracy will be honoured

as democratic fighters.

### **Strengthening the Federal System**

346. The provision of implementing the small projects by the local government with the direct participation of the people, medium-sized projects by the province government with the participation of the local levels and large projects by the federal government; will be caused to follow strictly.
347. I have handed over the projects of up to Rs. 10 million related to water supply, tourism, and urban development and up to 20 million related to irrigation and river training and up to 50 million related to road projects to the provinces and up-to Rs. 5 million related to water supply, tourism and urban development to the local levels, out of the total projects listed in the federation during the period of budget formulation. Such projects will only be implemented at the province and local levels. With this, an additional Rs. 22 billion will be transferred to the province and local levels that was allocated to the federal government as capital expenditure.
348. Local Government Operation Act, 2017 and Intergovernmental Fiscal Arrangement Act, 2017 will be amended on the basis of five years' practice of implementing federalism. In order to further strengthen fiscal federalism, I have made an arrangement to transfer the conditional grants at once for the implementation of national policy and important programmes while gradually increasing the share of equalization grant. Periodic evaluation of Complementary and special grants will be carried out. Capacity development related to fiscal federalism will be implemented by making an action plan.
349. Orientation programmes will be conducted in the subject matters including law-making, local governance, good governance, service delivery, financial discipline and development, for the capacity building of the elected representatives at the province and local level. The Local Development Training Academy will be reshaped into a Federal Affairs Training Academy.
350. Local-level economic development indicators will be formulated and implemented by incorporating the policies and plans along with economic empowerment, skill development, and entrepreneurship promotion at the local levels. All the local levels will be encouraged to use local level institutional capacity self-assessment system. A local-level fiduciary risk assessment system will be implemented.

### **Peace and Security**

351. Human rights will be protected by guaranteeing peace and security, and the rule of law. The institutional capacity of security agencies will be developed by providing necessary resources. International border security will be made effective. Crime and illegal activities in the border areas will be controlled through the use of modern technology.

352. Contextual and institutional reforms in the legal provisions to control cyber-crime will be made. I have allocated budget for the procurement of the required instruments for effective investigation and analysis by developing the capacity of the human resources involved in controlling such crimes.
353. Immigration services will be upgraded to an international standard through modernization and digitization. The physical infrastructure of the immigration offices at border points will be improved. Records, including biometric details, of foreign nationals entering Nepal, will be updated in the electronic system; and an information system will be developed and used for receiving details of international passengers in advance.
354. National Identity Card will be distributed to all Nepali citizens within two years. An additional 2 million citizens will be provided with a National Identity Card within the next fiscal year. The vital registration system will be extended to all wards by connecting it to the electronic system to make the Personal Information System reliable and systematic.
355. I have allocated Rs.370 million for the construction of ten prisons including a central prison in Nuwakot; and regional prisons in Banke, Morang, Panchathar and renovation of old prisons. Necessary arrangements will be made to implement an Open Prison Policy. Necessary provisions will be made to use the labour force in prison in the productive sector. The prisoners will be affiliated in health insurance programme to make their health treatment more systematic.

### **National Security**

356. The efficiency and capacity of security agencies will be developed and professionalized to protect the integrity and national security of Nepal. I have allocated necessary budget for capacity building, the construction of infrastructure and the logistics of the Nepal Army. I have given continuity to the programme from bunker to barracks.

### **Foreign Relations**

357. International relations will be carried out on the basis of sovereign equality, mutual benefit, respect and principles of Panchasheel making it independent and balanced.
358. Nepal's economic diplomacy will be mobilized effectively and purposefully in the areas such as foreign investment, export, tourism promotion, development cooperation and technology transfer. The number of missions abroad will be reviewed on the basis of necessity and rationale by analysing the changing context and workload. An arrangement will be made to provide services through the concept of virtual embassies in places where the Nepali Missions are not physically present.
359. Resources have been provisioned to the Department of Passport, District Administration

Offices and Nepali Missions abroad to provide electronic passport easily and conveniently. Consular services will be made easier, more convenient and effective.

### **Promotion of Good Governance**

360. Committees and academies established under the Development Committee Act, 1957 will be abolished in order to remove duplication in the functions performed by government entities and to end the muddle of jurisdiction. No new structure will be set up for the regular work to be performed from the permanent structure of all three levels of government.
361. The formation of entities such as committees, boards, academies, and commissions of parallel nature to the federal structure at the province and local levels has been discouraged. The province and local levels will not be allowed to establish any kind of committee, academy or board bearing the expenses from the fiscal transfer and revenue sharing amount.
362. A zero-tolerance policy will be adopted to control corruption. Investigation and prosecution capacities will be strengthened to take effective measures in order to control corruption and irregularities. I have allocated necessary budget to strengthen the capacity of the entities involved in corruption control.
363. Ongoing international mutual assessment related to money laundering and prevention of financial investment in terrorist activities will be completed on time. In this regard, the implementation of the five-year national strategy and the existing legal system will be made more effective.
364. I have allocated necessary budget for the election of the House of Representatives and Provincial Assembly.

### **Public Service Delivery and Civil Servant**

365. Public service delivery will be made technology friendly to ensure transparency, and procedural simplification as well as to reduce the time and cost of service delivery. Offices that are directly involved in service delivery will be developed in a client-friendly and open workplace structure. Necessary arrangements will be made to make public service faceless, contactless, and paperless.
366. The Federal Civil Service Act will be enacted. A human resource development plan for civil service and other government services will be prepared and implemented. A high-level commission will be formed to carry out administrative restructuring at the federal, province, and local levels on the basis of five years of practice in implementing federalism.

367. I have increased the basic salary by 15 percent to be effective from 17 July 2022 in order to enhance the service spirit by motivating all the public servants including civil servants, the army, police, and teachers. I have also given continuity to the existing dearness allowance. A High-Level Pay Commission will be formed to make recommendation to the Government of Nepal by reviewing the minimum pay for the civil servants and studying the wages of the labourers.

### **Public Finance Management and Budget Implementation**

368. Abiding by the framework of public expenditure and financial accountability, necessary improvements to public financial management will be made based on the results achieved by conducting the performance assessment of Nepal's public financial management. The budget will be made predictable through the medium-term expenditure framework to maintain fiscal discipline. Funds will be appropriated making entry in the Project Bank so as to ensure the identification, prioritization, and outcome of the project. A national grant policy will be formulated so as to make the grants provided by the government more systematic and effective. I believe the province and local level will formulate their grant policies based on the national policy.

369. I have made arrangement in such a way that the amounts allocated for national pride projects cannot be transferred elsewhere except for other projects of national pride.

370. The Funds scattered under the ministries and entities of the Government of Nepal will be integrated and those Funds which are deemed unnecessary will be scrapped.

371. Public debt will be mobilized in the high-return projects and areas of national capital formation. Bonds will be issued targeting the migrant workers and non-resident Nepali while mobilizing internal debts. An annual debt plan will be formulated and implemented based on the Medium-Term Debt Management Strategy, 2022-27.

372. An arrangement will be made to maintain a financial risk registry to reduce comprehensive financial risk.

### **Effectiveness of Capital Expenditure**

373. The tendency of lower capital expenditure in the earlier months and higher capital expenditure in the later months of the fiscal year has caused a problem in budget implementation. The effectiveness of capital expenditure has not increased due to structural and procedural problems, inadequate project preparatory works, dearth of effective use of project bank, lack of integrated law in project operation, and low level of inter-agency coordination, problems in contract management and good governance. The effectiveness of capital expenditure will be enhanced by removing such barriers through policy and managerial reforms.

374. An arrangement will be made for contractors to carry out construction work in two shifts in order to expedite the project implementation. Provision of submitting daily progress report to the supervising agency and third-party monitoring will be strictly implemented to make the project monitoring more effective. An arrangement will be made to set the project completion time as an indicator in contract evaluation.
375. An arrangement will be made to advance project implementation on the basis of a preliminary assessment to expedite the implementation of environmental impact assessments. On this basis, an arrangement will be made to board environmental experts in the project in order to perform additional impact assessments and minimize damage. Project implementation and environmental impact mitigation will be carried out simultaneously. An arrangement to monitor this work by Ministry of Forest and Environment will be made. An arrangement will be made to cut down the trees within the project area by the project itself under the supervision of the forest office for the effectiveness of the project implementation.
376. A separate development law will be formulated so as to implement the project in an integrated approach and to complete within stipulated time as well as cost. The project implementation framework for national pride projects will be improved. Provisions will be made to involve beneficiaries in certain works of project implementation.
377. The Department Head and Project Head will be assigned for at least two years through internal competition concluding a performance contract. An arrangement will be made to provide full authority in project management such as human resource and procurement to the head of the project.
378. An arrangement will be made to evaluate construction companies annually by a third party and to take such evaluation as the basis for evaluating the performance of the company while awarding the project contract. An arrangement will be made to monitor the infrastructure projects of national pride by third parties including independent experts. A provision will be made to monitor the federal projects by the honourable members of the Federal Parliament.

### **Retrenchment of Administrative Expenditure**

379. The organizational structure and positions in government entities will be reviewed. At least 10 percent of the positions in the federal civil service and other government services will be retrenched. No new positions will be created in the civil and security agencies except for technical and essential ones. The budget will be implemented so as to reduce the current administrative expenditure of the government agencies by at least 15 percent.
380. Vehicles will not be procured for government offices in the coming fiscal year. An arrangement of compulsory auction of vehicles which cannot be operated even after

maintenance will be made.

381. The report of the Public Expenditure Review Commission, 2019 will be made public and the recommendations will be implemented gradually.

**Right Honourable Speaker,**

**Right Honourable Chairman,**

382. Now let me present the estimate of budget allocation and resource arrangement for implementing above mentioned sectoral policies and programmes.

383. I have allocated Rs. 1,793.83 billion to implement policies and programmes of the coming fiscal year. Of the total allocation, Rs. 753.40 billion (42 percent) is for current expenditure, Rs. 380.38 billion (21.2 percent) for capital expenditure, Rs. 230.22 billion (12.8 percent) for financing and Rs. 429.83 billion (24 percent) for fiscal transfers to provinces and local levels.

384. Of the total estimated sources of financing for the coming fiscal year, Rs. 1,240.11 billion will be financed through revenue mobilization and Rs. 55.46 billion from foreign grants, which will leave a deficit of Rs. 498.26 billion. Of this deficit, Rs. 242.26 billion will be arranged from foreign loan. The remaining net deficit Rs. 256 billion will be financed through domestic borrowing.

**Right Honourable Speaker,**

**Right Honourable Chairman,**

385. Now, let me present the revenue policies and programmes for the fiscal year 2022/23.

386. I have adopted a policy to increase the share of inland revenues and expand the revenue base by changing the revenue structure being dependent on imports. Revenue will be mobilized to develop a sustainable, reliable and systematic tax system so as to meet the needs of increasing public expenditure as well as to achieve the following objectives:

- a. To develop a prosperous, self-sufficient, and strong economy through the sustainable and effective revenue mobilization,
- b. To encourage domestic industries,
- c. To expand the tax base and control the revenue leakages while preserving taxing rights,
- d. To make the revenue system more progressive, simpler, transparent, and predictable by enhancing it,
- e. To enhance tax compliance and participation through the operation of professional, fair, and taxpayer-friendly tax administration,
- f. To make tech-friendly revenue administration,

387. To achieve the above-mentioned objectives, I have presented proposals on revenue rates and revenue mobilization programmes as follows:

### **Broadening Tax Base**

388. A provision of submitting withholding tax return electronically will be made mandatory for all government agencies at the federal, province, and local levels by obtaining permanent account number.
389. An arrangement will be implemented to provide a permanent account number simultaneously while issuing citizenship and National Identification Card. I have arranged to provide a permanent account number to minors involved in investment and business based on their birth certificate, minor identity card and guardian's identity card.
390. A provision of submitting a permanent account number and tax clearance certificate mandatorily for foreign citizens having work permits in Nepal, to bring them into tax net including remuneration tax while renewing their work permit and visa.
391. An arrangement will be made to submit permanent account number and tax clearance certificate mandatorily while renewing individuals' professional certificates involved in a profession or business. An arrangement will be made to submit permanent account numbers compulsorily when purchasing four-wheel vehicles.

### **Direct Tax**

392. In the context of the increasing trend of operating economic activities within Nepal using digital networks from outside Nepal, I have arranged to bring those businesses and transactions into the tax net.
393. Considering the basic living cost of individuals and families, I have increased the exemption limit for Income-tax for individuals and couples as provided by the Income Tax Act, 2058. It is increased to Rs. 500 thousand for individuals and Rs. 600 thousand for couples. Similarly, I have increased the insurance premium ceiling, to be deducted for the purpose of income tax, to Rs. 40 thousand.
394. If a new industry of four-wheel electrical passenger vehicles is established for production or assembly, an arrangement is made to exempt 40 percent income tax for 5 years from the starting date of the transaction of the industry.
395. I have arranged for levying only one-percent tax on income to a person who receives foreign currency by providing software, digital services, business process outsourcing, or information technology-based services of similar nature out of Nepal.
396. To provide relief to small businesses affected by the COVID-19 pandemic, I have waived a 75 percent income tax to taxpayers with an annual turnover of up to Rs. 3 million and a

50 percent income tax to a taxpayer with an annual turnover of between Rs. 3 million and Rs. 10 million in the fiscal year 2021/22.

397. I have exempted a 50 percent tax on taxable income on tourism industry businesses such as hotels, travel, trekking, and film businesses that were most affected by the COVID-19 pandemic in alignment with the objective of the fiscal year 2021/22.
398. To encourage the establishment of agricultural tools factories in Nepal that produce machinery, equipment, or accessories required for agricultural work, I have made an arrangement to fully exempt income tax for a period of 5 years from the date of business operation if such types of industries are established.
399. If a special industry is set up to provide direct employment to more than 100 citizens in Karnali Province and the mountainous districts of far western province, I have made an arrangement to fully exempt the income tax for the period of 15 years from the date of transaction of the industry.
400. I have made an arrangement to deduct 1.5 percent withholding advance tax on the authorship received as royalty for literary articles or publications.

### **Indirect Tax**

401. I have made minor amendments to the customs duty on raw materials imported by manufacturing industries in line with the policy of reducing the customs duty on manufactured goods by at least one level down. Similarly, I have increased the rate of import duty to be levied on imports including customs and excise duty.
402. On the recommendation of the Department of Industry, it is arranged to exempt 50 percent excise duty including 25 percent customs duty on import of spare parts or raw materials required for vehicle production, if a four-wheeler manufacturing or assembling industry is established in Nepal. Similarly, I have made an arrangement to levy only 1 percent customs duty on the raw materials or spare parts used by the industries manufacturing electric rickshaws and electric motorcycles or scooters.
403. I have provided a 90 percent exemption on customs duties that have been levied on the import of sanitary pads. I have made an arrangement to provide a significant exemption on the customs duty so that only 1 percent customs duty will be levied on the import of raw materials required for the industry of Nepal producing sanitary pads. Sanitary pads to be distributed by the government or public agencies, as per the approved programme, will be made compulsory to purchase domestic products.
404. In order to assist in the transportation and marketing of agricultural products, I have made an arrangement to fully exempt customs duties on the import of an agricultural ambulance or means of transportation if it is purchased by the local levels. I have made an

arrangement to provide a 50 percent exemption in the customs duty on the import of one unit of transport vehicle purchased by the Agricultural Cooperative for the transportation of agricultural products.

405. I have made an arrangement to exempt 75 percent customs duty on the import of a maximum of 2 school buses purchased by the community or public schools.
406. I have made an arrangement to fully exempt the customs duty on raw materials required by the industry producing auxiliary materials used by persons with disabilities on the recommendation of the Department of Industry. I have made an arrangement to fully exempt customs duties on urine bags used by persons with disabilities.
407. In order to help in the promotion of export by branding Nepali liquor at the world level, I have made an arrangement to make malt maturation of whiskey for the production of qualitative and high-standard liquor.

#### **Non-Tax**

408. An arrangement will be made to provide a 50 percent exemption on the fee and tariff to be charged for the renewal of passports, consular services, and renewal of labour permits to Nepali citizens in foreign employment who send remittances through formal channels.
409. In case of purchase of more than one house or apartment by the same person, necessary an arrangement will be made to charge additional cent percent registration fee for each additional house.
410. Non-tax rates will be revised in a timely manner to make it cost-effective.

#### **Revenue Leakage Control**

411. In order to control revenue leakage through intensive and effective monitoring and to increase tax participation by facilitating the taxpayers, the coming fiscal year 2021/22 will be observed as the market monitoring year.
412. Since the trend of tax evasion by registering businesses in the name of other persons is also observed, such acts will be discouraged. Related details of businesspersons will be updated using a biometric system.
413. An arrangement will be made to issue electronic invoices by petrol pumps on a real-time basis in coordination with Nepal Oil Corporation.
414. A provision for installing flowmeters will also be expanded to wine and liquor industries as it was only applicable to beer-producing industries.

#### **Reform of Revenue System and Tax Administration**

415. To make international trade more objective and realistic, the seventh edition of the Harmonized Commodity Description and Coding System, 2022, as revised by the World Customs Organization, will be implemented.
416. Necessary structural and legal arrangements will be made in order to address opportunities and challenges as observed recently along with the development of information technology in the tax system.
417. Necessary arrangements will be made by studying the administration and collection of taxes under the jurisdiction of the federal, province, and local levels to prevent duplication.
418. A monitoring and regulating system, also by using digital means, for enterprises that produce excisable items and are being managed under physical control will be developed.
419. Services including vehicle scanning will be commenced in major customs offices using non-interfering inspection equipment. The existing legal provisions requiring export or import code number "Exim Code" will be reviewed and necessary arrangement will be made so as to further contribute to the facilitation of international trade and boost the motivation of entrepreneurs as well as contribute to resource mobilization for investment.
420. A system enabling all types of taxpayers, having submitted tax return and paid tax, to print their own tax clearance certificate by themselves will be developed by the next year.

**Right Honourable Speaker,**

**Right Honourable Chairperson,**

421. Actual expenditure for the fiscal year 2020/21, revised estimates for the fiscal year 2021/22, and details of estimated income-expenditure for the fiscal year 2022/23 have been presented in the annexes. I have also presented the progress report of the sectoral ministries for the current fiscal year. I have also presented separately the details of technical assistance to be mobilized through international development partners and the assistance to be mobilized through international non-governmental organizations.
422. I expect that the implementation of the budget presented here for the fiscal year 2022/23 will achieve high economic growth, lay the foundation for the transformation of the agricultural sector, orient towards self-reliance on food products, promote exports, reduce the trade deficit, build basic infrastructure, improve access to quality and life-useful education and basic health care through the investment in the social sector, reduce multi-dimensional poverty and strengthen the foundation of social justice through the social security programmes thereby establishing a foundation for socialism-oriented economy as well as contributing to build a just society.
423. I have expected that the foundation for the economic growth will be built through the

development of the agriculture and industry sectors; the expansion of transmission lines; development of airport and tourism infrastructure; construction of roads, electricity, irrigation projects as well as implementation of projects related to information technology. The implementation of this budget will create significant employment opportunities in the sectors including agriculture, forest, tourism, industry, electricity and service.

424. I expect economic growth to be 8 percent in the next fiscal year attributed to mobility in economy, economic revival, encouraging private sector investment and the investment made by the government in economic and social sectors. The balanced economic policy pursued by the Government of Nepal, including economic growth and macroeconomic stability, will create the basis for sustainable development as well as institutional development. Nepal Rastra Bank will formulate monetary policy so as to contain the inflation rate within 7 percent to achieve above-mentioned economic growth and maintain macroeconomic stability.
425. Uncertainties in the world economy, an anomalous rise in fuel prices as well as the risk of climate change and catastrophe may affect the outcome of budget implementation. Financial risk will be minimized by identifying, monitoring, and managing it. Risks will be minimized through macroeconomic stability, revenue collection, expenditure management, debt management, public enterprise management and financial sector risk management.
426. I hope that the implementation of the above-mentioned investment and programmes related to economic and social development will increase the income level of citizens of Nepal, improve their living standards, and pave the way for the blossoming of inherent capacity and potential in every citizen.
427. I express my heartfelt respect and gratitude to the Right Honourable President, Right Honourable Vice-President, Right Honourable Prime Minister, Right Honourable Speaker of the House of Representatives, and Right Honourable Chairperson of the National Assembly for their guidance received during the formulation of this budget.
428. I express my heartfelt gratitude to the Honourable Members of the House of Representatives and the National Assembly for discussing the principles and priorities of the budget presented in the esteemed Parliament and for providing suggestions.
429. I would like to express my heartfelt thanks to the political parties, parliamentary committees, economists, the private sector and the cooperative sector, the civil society and the media for providing valuable suggestions in the budget formulation process. I would like to express my heartfelt thanks to all the taxpayers and the private sector who have contributed to the socio-economic development of the country and to the development partners who have continued to support Nepal. I am confident that everyone

will support the implementation of this budget.

430. Finally, I heartily request all Nepali sisters and brothers to unite for Nepal's development efforts and to bring significant change in the living standards of Nepali citizens.

**Thank you.**

# **ANNEXES**

# Budget Summary

Fiscal Year 2022/23

Annex - 1  
(Rs. in '00000)

Description	2020/21 Actual	2021/22 Revised Estimate	2022/23 Estimate				
			Amount	Source			
				Nepal Government	Foreign		
					Grant	Loan	
<b>1 Revenue (2+3+4)</b>	9,76,30,94	11,52,42,46	14,03,14,70	14,03,14,70	0	0	
2 Taxes	8,70,11,36	10,08,08,09	12,95,37,58	12,95,37,58	0	0	
3 Non Tax Revenue	65,77,57	89,97,94	1,07,77,12	1,07,77,12	0	0	
4 Cash Balance of Last Year and Irregularities	40,42,01	54,36,43	0	0	0	0	
<b>5 Sharing</b>	<b>1,10,94,15</b>	<b>1,33,89,81</b>	<b>1,63,02,91</b>	<b>1,63,02,91</b>	<b>0</b>	<b>0</b>	
<b>6 Revenue to be deposited in Federal Treasury (1-5)</b>	<b>8,65,36,79</b>	<b>10,18,52,65</b>	<b>12,40,11,79</b>	<b>12,40,11,79</b>	<b>0</b>	<b>0</b>	
7 Grants	36,48,14	24,80,91	55,45,83	0	55,45,83	0	
<b>8 Revenue and grants from federal government (6+7)</b>	<b>9,01,84,93</b>	<b>10,43,33,56</b>	<b>12,95,57,62</b>	<b>12,40,11,79</b>	<b>55,45,83</b>	<b>0</b>	
<b>9 Expenditure (10+11+12)</b>	<b>10,75,05,34</b>	<b>12,71,95,73</b>	<b>15,63,61,96</b>	<b>13,28,25,44</b>	<b>50,21,03</b>	<b>1,85,15,49</b>	
10 Recurrent	4,51,70,20	5,77,79,90	7,53,40,29	7,02,49,12	16,48,22	34,42,95	
11 Capital	2,28,83,61	3,00,09,30	3,80,38,45	2,25,30,22	23,43,44	1,31,64,79	
12 Fiscal Transfer Recurrent	3,94,51,53	3,94,06,53	4,29,83,22	4,00,46,10	10,29,37	19,07,75	
<b>13 Budget Surplus(-) Deficit(+)</b> (9-8)	<b>1,73,20,41</b>	<b>2,28,62,17</b>	<b>2,68,04,34</b>	<b>88,13,65</b>	<b>-5,24,80</b>	<b>1,85,15,49</b>	
<b>14 Financial Management</b>	<b>-2,75,32,56</b>	<b>-2,28,62,17</b>	<b>-2,68,04,34</b>	<b>-88,13,65</b>	<b>5,24,80</b>	<b>-1,85,15,49</b>	
<b>15 Domestic Financial Assets (16+17)</b>	<b>61,20,06</b>	<b>95,78,40</b>	<b>96,75,79</b>	<b>34,40,37</b>	<b>5,24,80</b>	<b>57,10,62</b>	
16 Loan Investment to Public Enterprise	34,42,49	69,81,96	74,27,15	16,76,53	1,40,00	56,10,62	
17 Share Investments to Public Enterprise	26,77,57	25,96,44	22,48,64	17,63,84	3,84,80	1,00,00	
<b>18 Net Internal Loan (19)</b>	<b>19,17</b>	<b>61,55</b>	<b>35,00</b>	<b>35,00</b>	<b>0</b>	<b>0</b>	
19 Foreign Share Investments	19,17	61,55	35,00	35,00	0	0	
<b>20 Domestic Net Borrowing (21+22)</b>	<b>-1,87,09,89</b>	<b>-1,85,39,99</b>	<b>-1,65,40,77</b>	<b>-1,65,40,77</b>	<b>0</b>	<b>0</b>	
21 Loan from Other Institutes	-2,24,00,00	-2,31,30,30	-2,56,00,00	-2,56,00,00	0	0	
22 Amortizations	36,90,11	45,90,31	90,59,23	90,59,23	0	0	
<b>23 External - Net Borrowing (24+25)</b>	<b>-1,49,61,90</b>	<b>-1,39,62,13</b>	<b>-1,99,74,36</b>	<b>42,51,75</b>	<b>0</b>	<b>-2,42,26,11</b>	
24 External Borrowing	-1,72,94,82	-1,72,87,85	-2,42,26,11	0	0	-2,42,26,11	
25 External Amortization	23,32,92	33,25,72	42,51,75	42,51,75	0	0	
<b>26 Budget Surplus(-) Deficit (+)</b> (13+14)	<b>-1,02,12,15</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>27 Total Income (8+21+24)</b>	<b>12,98,79,75</b>	<b>14,47,51,71</b>	<b>17,93,83,73</b>	<b>14,96,11,79</b>	<b>55,45,83</b>	<b>2,42,26,11</b>	
<b>28 Total Expense (9+15+18+22+25)</b>	<b>11,96,67,60</b>	<b>14,47,51,71</b>	<b>17,93,83,73</b>	<b>14,96,11,79</b>	<b>55,45,83</b>	<b>2,42,26,11</b>	

## Receipts of Revenue and Grant Estimates

Fiscal Year 2079/80

Annex - 2  
(Rs. in '00000)

Title	2020/21 Actual	2021/22 Revised Estimate	2079/80 Target	From current source	From tax changes and administrative reforms
<b>Taxes</b>	8,70,11,36	10,08,08,09	12,95,37,58	11,67,73,17	1,27,64,41
<b>Taxes on income, profits, and capital gains</b>	8,70,11,36	10,08,08,09	12,95,37,58	11,67,73,17	1,27,64,41
<b>Payable by Individuals &amp; Sole Traders</b>	8,70,11,36	10,08,08,09	12,95,37,58	11,67,73,17	1,27,64,41
Individual or Sole Traders	8,70,11,36	10,08,08,09	12,95,37,58	11,67,73,17	1,27,64,41
<b>Non Tax Revenue</b>	65,77,57	89,97,94	1,07,77,12	1,02,38,27	5,38,85
<b>Property Income</b>	65,77,57	89,97,94	1,07,77,12	1,02,38,27	5,38,85
<b>N/A</b>	65,77,57	89,97,94	1,07,77,12	1,02,38,27	5,38,85
N/A	65,77,57	89,97,94	1,07,77,12	1,02,38,27	5,38,85
<b>Cash Balance of Last Year and Irregularities</b>	40,42,01	54,36,43	0	0	0
<b>Cash Balance of Last Year and Irregularities</b>	40,42,01	54,36,43	0	0	0
<b>Cash Balance of Last Year and Irregularities</b>	40,42,01	54,36,43	0	0	0
Refund of Grants	40,42,01	54,36,43	0	0	0
<b>Total (Revenue/Receipt)</b>	9,76,30,94	11,52,42,46	14,03,14,70	12,70,11,44	1,33,03,26
<b>Revenue Sharing (Province and Local)</b>	1109415	1338981	1630291		
<b>Total revenue to be deposited into federal treasury</b>	8,65,36,79	10,18,52,65	12,40,11,79	12,70,11,44	1,33,03,26

# Functional Expenditure Estimate

Fiscal Year 2022/23

Annex - 3  
(Rs. in '00000)

Title	2022/23 Estimate				Percentage of total estimates
	Total	Federal	Province	Local Government	
<b>GENERAL PUBLIC SERVICE</b>	<b>5,73,44,38</b>	<b>3,78,19,78</b>	<b>74,68,96</b>	<b>1,20,55,64</b>	<b>31.97</b>
Executive and Legislative Organs, Financial and Foreign Affairs	67,66,82	67,66,82	0	0	
External Economic Assistance	3,54,91	3,54,91	0	0	
General services	1,61,41,83	1,58,41,91	0	2,99,92	
Basic General Service	2,31,98	2,31,98	0	0	
General Research and Development Service	3,77,20	1,39,36	2,37,84	0	
Other General Service	9,70,35	8,77,28	1,88	91,19	
Public Debt Transactions	1,34,95,75	1,34,95,75	0	0	
Transfers Between Different Levels of government	1,90,05,54	1,11,77	72,29,24	1,16,64,53	
<b>DEFENSE</b>	<b>55,47,38</b>	<b>55,47,38</b>	<b>0</b>	<b>0</b>	<b>3.09</b>
Military Defense	53,76,73	53,76,73	0	0	
Civil Defense	1,70,00	1,70,00	0	0	
Defense- Not Classified Elsewhere	65	65	0	0	
<b>PUBLIC ORDER AND SAFETY</b>	<b>65,40,02</b>	<b>65,40,02</b>	<b>0</b>	<b>0</b>	<b>3.65</b>
Police Services	48,43,29	48,43,29	0	0	
Fire Protection Services	1,59	1,59	0	0	
Law Courts	9,13,71	9,13,71	0	0	
Prisons	2,46,07	2,46,07	0	0	
R Public Order and Safety	5,06	5,06	0	0	
Public Order and Safety- Not Classified Elsewhere	5,30,30	5,30,30	0	0	
<b>ECONOMIC AFFAIRS</b>	<b>4,66,77,08</b>	<b>4,21,80,14</b>	<b>29,45,80</b>	<b>15,51,14</b>	<b>26.02</b>
General Economic, Commercial and Labour	18,15,07	14,66,98	1,00	3,47,09	
Agriculture, forestry, fishing and hunting, Irrigation	1,19,89,53	1,03,09,42	10,46,29	6,33,82	
Fuel and energy	69,41,87	68,70,30	7,00	64,57	
Mining, manufacturing and construction	1,88,17,15	1,69,74,44	16,12,89	2,29,82	
Transport	10,50,37	7,90,37	2,60,00	0	
Communication	8,75,78	8,75,78	0	0	
Other industries	9,27,64	6,96,59	1,82	2,29,23	
Research and Development- Economic Affairs	2,47,39	2,47,39	0	0	
Economic Affairs- Not Classified Elsewhere	40,12,28	39,48,87	16,80	46,61	
<b>ENVIRONMENTAL PROTECTION</b>	<b>11,02,29</b>	<b>10,15,33</b>	<b>23,23</b>	<b>63,73</b>	<b>0.61</b>
Waste Management	2,03,28	2,02,78	50	0	
Sewerage Management	2,45,47	2,44,42	1,05	0	
Protection of Biodiversity and Soil Conservation	70,06	70,06	0	0	
Research and Development- Environmental Protection	17,15	17,15	0	0	

Title	2022/23 Estimate				Percentage of total estimates
	Total	Federal	Province	Local Government	
Environmental Protection- Not Classified Elsewhere	5,66,33	4,80,92	21,68	63,73	
<b>HOUSING AND COMMUNITY AMENITIES</b>	<b>88,60,88</b>	<b>66,06,19</b>	<b>13,09,51</b>	<b>9,45,18</b>	<b>4.94</b>
Housing Development	43,94,95	31,98,99	6,96,56	4,99,40	
Community Development	3,49,84	93,37	0	2,56,47	
Water Supply	34,60,32	26,58,06	6,12,95	1,89,31	
Housing and Community Amenities- Not Classified Elsewhere	6,55,77	6,55,77	0	0	
<b>HEALTH</b>	<b>1,23,25,51</b>	<b>88,80,40</b>	<b>6,26,68</b>	<b>28,18,43</b>	<b>6.87</b>
Medical Products, Appliances and Equipment	91,19	33,21	29,46	28,52	
Out-patient Services	18,78,98	17,35,62	80,03	63,33	
Hospital Services	39,49,74	29,55,51	4,12,74	5,81,49	
Public Health Services	45,45,02	23,39,86	92,45	21,12,71	
Research and Development- Health	17,26,12	16,81,74	12,00	32,38	
Health- Not Classified Elsewhere	1,34,46	1,34,46	0	0	
<b>RECREATION, CULTURE AND RELIGION</b>	<b>9,62,92</b>	<b>8,15,44</b>	<b>39,52</b>	<b>1,07,96</b>	<b>0.54</b>
Recreational and Sporting Services	3,07,88	2,28,13	39,52	40,23	
Cultural Services	6,21,97	5,54,24	0	67,73	
Broadcasting and Publishing Services	28,59	28,59	0	0	
Research and Development- Culture and Religion	4,48	4,48	0	0	
<b>EDUCATION</b>	<b>1,96,89,31</b>	<b>70,55,33</b>	<b>5,32,36</b>	<b>1,21,01,62</b>	<b>10.98</b>
Pre-primary and Primary Education	65,86,73	1,81,31	0	64,05,42	
Secondary Education	17,87,49	0	0	17,87,49	
Education Not Definable by Level- Non Formal Education	46,05,08	1,64,01	5,32,36	39,08,71	
Subsidiary Services to Education	62,22,49	62,22,49	0	0	
Research and Development- Education	1,51,42	1,51,42	0	0	
Education- Not Classified Elsewhere	3,36,10	3,36,10	0	0	
<b>SOCIAL PROTECTION</b>	<b>2,03,33,96</b>	<b>1,99,40,50</b>	<b>0</b>	<b>3,93,46</b>	<b>11.34</b>
Unemployment	3,61,43	5,43	0	3,56,00	
Social Exclusion	6,34	6,34	0	0	
Social Protection- Research and Development	9,67	3,71	0	5,96	
Social protection Not Classified Elsewhere	1,99,56,52	1,99,25,02	0	31,50	
<b>Grand Total</b>	<b>17,93,83,73</b>	<b>13,64,00,51</b>	<b>1,29,46,06</b>	<b>3,00,37,16</b>	<b>100</b>

## Administrative Expenditure Estimate (Including Financing)

Fiscal Year 2022/23

Annex - 4  
(Rs. in '00000)

Organization	Grand Total	Federal			Province	Local Government	Percentage of total estimates
		Total	Re Current/Capital	Financial			
101 President	14,26	14,26	14,26	0	0	0	0.01
102 Deputy President	4,82	4,82	4,82	0	0	0	0.00
103 Chief of Provinces	20,18	20,18	20,18	0	0	0	0.01
202 Federal Parliament	1,19,48	1,19,48	1,19,48	0	0	0	0.07
204 Courts	6,92,81	6,92,81	6,92,81	0	0	0	0.39
206 Commission for Investigation of Abuse of Authority	1,45,64	1,45,64	1,45,64	0	0	0	0.08
208 Office of the Auditor General	60,85	60,85	60,85	0	0	0	0.03
210 Public Service Commission	84,80	84,80	84,80	0	0	0	0.05
212 Election Commission	57,84	57,84	57,84	0	0	0	0.03
214 National Human Rights Commission	25,84	25,84	25,84	0	0	0	0.01
218 Council of Justice	4,68	4,68	4,68	0	0	0	0.00
220 National Natural Resources and Fiscal Commission	9,15	9,15	9,15	0	0	0	0.01
222 National Women Commission	9,94	9,94	9,94	0	0	0	0.01
224 National Dalit Commission	3,35	3,35	3,35	0	0	0	0.00
226 National Inclusion Commission	3,13	3,13	3,13	0	0	0	0.00
228 Indigenous Nationalities Commission	3,20	3,20	3,20	0	0	0	0.00
230 Madhesi Commission	3,30	3,30	3,30	0	0	0	0.00
232 Tharu Commission	4,27	4,27	4,27	0	0	0	0.00
234 Muslim Commission	4,07	4,07	4,07	0	0	0	0.00
301 Office of Prime Minister and Council of Ministers	4,60,78	4,60,78	4,60,78	0	0	0	0.26
305 Ministry of Finance	41,66,80	41,66,80	32,75,28	8,91,52	0	0	2.32
307 Ministry of Industry, Commerce and Supply	13,08,45	10,77,40	10,47,90	29,50	1,82	2,29,23	0.73
308 Ministry of Energy, Water Resources and Irrigation	1,08,61,87	1,00,39,68	40,84,46	59,55,22	7,55,37	66,82	6.06
311 Ministry of Law, Justice and Parliamentary Affairs	88,67	88,67	88,67	0	0	0	0.05
312 Ministry of Agriculture and Livestock Development	59,89,87	52,16,03	48,16,03	4,00,00	1,64,52	6,09,32	3.34
313 Ministry of Water Supply	37,45,40	30,13,53	20,10,83	10,02,70	5,42,56	1,89,31	2.09
314 Ministry of Home Affairs	1,85,94,64	1,85,03,45	1,85,03,45	0	0	91,19	10.37
325 Ministry of Culture, Tourism and Civil Aviation	21,63,17	20,32,03	8,07,50	12,24,53	16,80	1,14,34	1.21
326 Ministry of Foreign Affairs	5,83,35	5,83,35	5,83,35	0	0	0	0.33
329 Ministry of Forest and Environment	16,13,68	13,00,68	12,84,33	16,35	2,27,02	85,98	0.90
336 Ministry of Land Management, Cooperative and Poverty Alleviation	7,21,02	7,15,06	7,04,46	10,60	0	5,96	0.40
337 Ministry of Physical Infrastructure and Transport	1,76,33,58	1,61,56,74	1,61,56,74	0	14,76,84	0	9.83

Organization	Grand Total	Federal			Province	Local Government	Percentage of total estimates
		Total	Re Current/Capital	Financial			
340 Ministry of Women, Children and Senior Citizen	1,78,43	1,46,93	1,46,93	0	0	31,50	0.10
343 Ministry of Youth and Sports	3,25,25	2,45,50	2,45,50	0	39,52	40,23	0.18
345 Ministry of Defense	55,03,95	55,03,95	55,03,95	0	0	0	3.07
347 Ministry of Urban Development	55,01,19	40,05,31	38,73,94	1,31,37	6,96,56	7,99,32	3.07
350 Ministry of Education, Science and Technology	1,96,39,31	70,05,33	70,05,33	0	5,32,36	1,21,01,62	10.95
358 Ministry of Communications and Information Technology	9,08,90	9,08,90	8,59,90	49,00	0	0	0.51
365 Ministry of Federal Affairs and General Administration	36,99,50	25,03,44	25,03,44	0	6,35,77	5,60,29	2.06
370 Ministry of Health and Population	1,03,09,13	69,38,02	69,38,02	0	6,26,68	27,44,43	5.75
371 Ministry of Labour, Employment and Social Security	9,12,12	2,08,03	2,08,03	0	1,00	7,03,09	0.51
391 National Planning Commission	1,00,17	1,00,17	1,00,17	0	0	0	0.06
502 MOF- Domestic Debt Service	1,34,32,23	1,34,32,23	43,73,00	90,59,23	0	0	7.49
503 MOF- External Debt Service (Multilateral)	40,56,20	40,56,20	7,61,13	32,95,07	0	0	2.26
504 MOF- External Debt Service (Bilateral)	12,37,05	12,37,05	2,80,37	9,56,68	0	0	0.69
601 MOF Staff Benefits and Retirement Benefits	1,42,85,00	1,42,85,00	1,42,85,00	0	0	0	7.96
602 MOF Miscellaneous	1,11,98,64	1,11,98,64	1,11,98,64	0	0	0	6.24
701 Province	72,29,24	0	0	0	72,29,24	0	4.03
801 Local Level	1,16,64,53	0	0	0	0	1,16,64,53	6.50
<b>Grand Total</b>	<b>17,93,83,73</b>	<b>13,64,00,51</b>	<b>11,33,78,74</b>	<b>2,30,21,77</b>	<b>1,29,46,06</b>	<b>3,00,37,16</b>	<b>100</b>

## Expenditure Estimates by Line Item Wise Details

Fiscal Year 2022/23

Annex - 5  
(Rs. in '00000)

Economic Code	Cash				Commodity and Direct Payment	Grand Total
	Revenue	Internal Loan	Foreign aid cash	Cash Total		
<b>Recurrent</b>	<b>9,82,04,72</b>	<b>1,20,90,50</b>	<b>65,43,22</b>	<b>11,68,38,44</b>	<b>14,85,07</b>	<b>11,83,23,51</b>
<b>21100 Wages and salaries</b>	<b>1,88,69,21</b>	<b>0</b>	<b>4,82</b>	<b>1,88,74,03</b>	<b>10</b>	<b>1,88,74,13</b>
21111 Employee Salary	1,44,84,19	0	3,41	1,44,87,60	0	1,44,87,60
21112 Official Salary	2,26,07	0	0	2,26,07	0	2,26,07
21121 Uniform	5,86,07	0	10	5,86,17	0	5,86,17
21122 Meal	14,85,89	0	0	14,85,89	0	14,85,89
21123 Medical Allowance	7,30,78	0	0	7,30,78	0	7,30,78
21131 Local Allowances	2,98,22	0	17	2,98,39	0	2,98,39
21132 Dearness Allowance	6,98,83	0	15	6,98,98	0	6,98,98
21133 Field Allowance	1,41	0	0	1,41	0	1,41
21134 Employee Meeting Allowance	21,59	0	89	22,48	10	22,58
21135 Employee Incentive and Award	21,10	0	0	21,10	0	21,10
21136 Foreign Allowance	87,21	0	0	87,21	0	87,21
21139 Other Allowance	1,76,06	0	10	1,76,16	0	1,76,16
21141 Official Meeting Allowance	5,02	0	0	5,02	0	5,02
21142 Official Other Facility	43,43	0	0	43,43	0	43,43
21149 Official Other Allowance	3,34	0	0	3,34	0	3,34
<b>21200 Social Security Expenses of Employee</b>	<b>5,13,46</b>	<b>0</b>	<b>8</b>	<b>5,13,54</b>	<b>0</b>	<b>5,13,54</b>
21211 Social Security Fund Expenses	1	0	0	1	0	1
21212 Contributory Pension and Gratuity Fund Expense	1,86,56	0	3	1,86,59	0	1,86,59
21213 Contributory Insurance Fund Expense	2,23,85	0	5	2,23,90	0	2,23,90
21214 Employee Welfare Fund	33	0	0	33	0	33
21219 Other Social Security Expense	2,40	0	0	2,40	0	2,40
21222 Contributory Pension and Gratuity Fund Expense for Officials	6	0	0	6	0	6
21223 Contributory Insurance Fund Expense of Officials	1,00,25	0	0	1,00,25	0	1,00,25
<b>22100 Services Fees</b>	<b>3,88,42</b>	<b>0</b>	<b>2,77</b>	<b>3,91,19</b>	<b>26</b>	<b>3,91,45</b>
22111 Water and Electricity	2,50,91	0	1,12	2,52,03	13	2,52,16
22112 Communication	1,37,51	0	1,65	1,39,16	13	1,39,29
<b>22200 Operation &amp; Maintenance of Capital Assets</b>	<b>7,41,79</b>	<b>0</b>	<b>12,43</b>	<b>7,54,22</b>	<b>3,43</b>	<b>7,57,65</b>
22211 Fuel (Official)	14,06	0	1	14,07	0	14,07
22212 Fuel (Office Purpose)	2,88,70	0	5,10	2,93,80	18	2,93,98
22213 Maintenance- Vehicles	1,68,18	0	3,63	1,71,81	43	1,72,24
22214 Insurance and Renewal Expense	71,88	0	75	72,63	18	72,81
22221 Operation & Maintenance of Machine	69,95	0	1,54	71,49	21	71,70
22231 Repair and Maintenance of Constructed Public Properties	45,39	0	76	46,15	2,05	48,20
22291 Operation and Maintenance of Other Assets	83,63	0	64	84,27	38	84,65
<b>22300 Office Materials and Services</b>	<b>4,15,01</b>	<b>0</b>	<b>13,05</b>	<b>4,28,06</b>	<b>2,56</b>	<b>4,30,62</b>
22311 General Office Expenses	2,89,01	0	7,13	2,96,14	2,08	2,98,22

Economic Code	Cash				Commodity and Direct Payment	Grand Total
	Revenue	Internal Loan	Foreign aid cash	Cash Total		
22312 Feeds for Animals & Birds	16,67	0	0	16,67	0	16,67
22313 Books and Materials	4,56	0	30	4,86	0	4,86
22314 Fuel- For Other Purposes	24,68	0	29	24,97	1	24,98
22315 Newspaper, Printing and Information Publishing Expenses	68,18	0	4,95	73,13	46	73,59
22319 Operation Expenses of Office	11,91	0	38	12,29	1	12,30
<b>22400 Services and Consultancy Expenses</b>	<b>9,13,27</b>	<b>0</b>	<b>1,36,33</b>	<b>10,49,60</b>	<b>1,04,78</b>	<b>11,54,38</b>
22411 Services and Consultancy Expenses	1,16,83	0	1,11,72	2,28,55	1,01,31	3,29,86
22412 Information System and Software Operation Expense	37,04	0	6,11	43,15	36	43,51
22413 Contract Service Fee	6,38,02	0	10,37	6,48,39	25	6,48,64
22419 Other Services fee	1,21,38	0	8,13	1,29,51	2,86	1,32,37
<b>22500 Program Expenses</b>	<b>17,27,43</b>	<b>0</b>	<b>6,85,59</b>	<b>24,13,02</b>	<b>1,97,77</b>	<b>26,10,79</b>
22511 Employee Training Expense	1,06,62	0	15,23	1,21,85	5,42	1,27,27
22512 Skill Development and Awareness and Seminar Expense	1,65,48	0	2,54,80	4,20,28	24,24	4,44,52
22521 Production Materials/Service Expenses	1,16,25	0	17	1,16,42	10	1,16,52
22522 Program Expenses	12,97,44	0	4,13,90	17,11,34	1,68,01	18,79,35
22529 Other Program Expenses	41,64	0	1,49	43,13	0	43,13
<b>22600 Monitoring, Evaluation &amp; Travelling Expenses</b>	<b>2,82,64</b>	<b>0</b>	<b>23,72</b>	<b>3,06,36</b>	<b>10,50</b>	<b>3,16,86</b>
22611 Monitoring & Evaluation Expenses	1,18,19	0	20,43	1,38,62	72	1,39,34
22612 Travelling Expenses	1,46,20	0	3,29	1,49,49	9,78	1,59,27
22613 Travelling Expenses of VIPs & Delegations	11,22	0	0	11,22	0	11,22
22619 Other Travelling Expenses	7,03	0	0	7,03	0	7,03
<b>22700 Miscellaneous Expenses</b>	<b>1,60,46</b>	<b>0</b>	<b>3,38</b>	<b>1,63,84</b>	<b>20</b>	<b>1,64,04</b>
22711 Miscellaneous Expenses	1,60,46	0	3,38	1,63,84	20	1,64,04
<b>24100 Interest on Foreign Loan</b>	<b>10,41,50</b>	<b>0</b>	<b>0</b>	<b>10,41,50</b>	<b>0</b>	<b>10,41,50</b>
24111 Interest on Foreign Loan	10,41,50	0	0	10,41,50	0	10,41,50
<b>24200 Interest on Internal Loan, Service Fee and Bank Commission</b>	<b>43,73,00</b>	<b>0</b>	<b>0</b>	<b>43,73,00</b>	<b>0</b>	<b>43,73,00</b>
24211 Interest on Internal Loan	43,73,00	0	0	43,73,00	0	43,73,00
<b>25100 Subsidies to Public Enterprises</b>	<b>81,60</b>	<b>0</b>	<b>0</b>	<b>81,60</b>	<b>0</b>	<b>81,60</b>
25111 Operating Subsidy - Non Financial Corporations	52,16	0	0	52,16	0	52,16
25112 Capital Subsidy - Non Financial Corporations	29,44	0	0	29,44	0	29,44
<b>25200 Subsidies to Private Enterprises</b>	<b>10,46</b>	<b>0</b>	<b>2,87</b>	<b>13,33</b>	<b>0</b>	<b>13,33</b>
25211 Operating Subsidies to Non-Financial Private Enterprises	96	0	2,87	3,83	0	3,83
25212 Capital Subsidies to Non-Financial Private Enterprises	9,50	0	0	9,50	0	9,50
<b>25300 N/A</b>	<b>2,62</b>	<b>0</b>	<b>0</b>	<b>2,62</b>	<b>0</b>	<b>2,62</b>
25315 N/A	2,62	0	0	2,62	0	2,62
<b>26200 Grant to International Organizations</b>	<b>50,68</b>	<b>0</b>	<b>0</b>	<b>50,68</b>	<b>0</b>	<b>50,68</b>
26211 International Membership Fee& Assistance	50,68	0	0	50,68	0	50,68
<b>26300 Grant to Other Tires of Government</b>	<b>3,43,09,43</b>	<b>57,36,67</b>	<b>29,36,48</b>	<b>4,29,82,58</b>	<b>64</b>	<b>4,29,83,22</b>
26331 Equalization Grants	1,61,66,34	0	0	1,61,66,34	0	1,61,66,34

Economic Code	Cash				Commodity and Direct Payment	Grand Total
	Revenue	Internal Loan	Foreign aid cash	Cash Total		
26332 Conditional Grants (Recurrent)	1,56,89,45	0	20,98,49	1,77,87,94	64	1,77,88,58
26333 Special Grants	2,32,74	0	0	2,32,74	0	2,32,74
26334 Complementary Grants	1,52,69	12,04,21	0	13,56,90	0	13,56,90
26336 Conditional Grants (Capital )	9,30,42	45,32,46	8,37,99	63,00,87	0	63,00,87
26337 Special Grants (Capital )	11,37,79	0	0	11,37,79	0	11,37,79
<b>26400 Grant to Social Service</b>	<b>52,69,11</b>	<b>63,53,83</b>	<b>25,31,87</b>	<b>1,41,54,81</b>	<b>2,35,83</b>	<b>1,43,90,64</b>
26411 Unconditional Recurrent Grant to Government Agencies, Committees & Boards	2,62	24,41	0	27,03	1,50	28,53
26412 Conditional Recurrent Grant to Government Agencies, Committees & Boards	30,76,66	35,47,72	11,38,60	77,62,98	55,19	78,18,17
26413 Conditional Grant to Other Institutions	1,90,20	14,67,06	4,55,63	21,12,89	22,60	21,35,49
26421 Government Agencies, Committees, Boards- Unconditional Capital Grant	0	7,02,07	0	7,02,07	0	7,02,07
26422 Government Agencies, Committees, Boards- Conditional Capital Grant	19,18,77	3,58,45	8,40,74	31,17,96	1,56,54	32,74,50
26423 Conditional Capital Grant to Other Institutions	80,86	2,54,12	96,90	4,31,88	0	4,31,88
<b>27100 Social Security</b>	<b>1,31,89,60</b>	<b>0</b>	<b>0</b>	<b>1,31,89,60</b>	<b>0</b>	<b>1,31,89,60</b>
27111 Social Security	1,13,41,69	0	0	1,13,41,69	0	1,13,41,69
27112 Other Social Security	18,47,91	0	0	18,47,91	0	18,47,91
<b>27200 Social Assistance</b>	<b>4,78,40</b>	<b>0</b>	<b>1,63,88</b>	<b>6,42,28</b>	<b>9,26,09</b>	<b>15,68,37</b>
27211 Scholarships	2,11,01	0	31,82	2,42,83	0	2,42,83
27212 Rescue, Relief and Rehabilitation Expense	18,29	0	0	18,29	0	18,29
27213 Medicine Purchases	2,49,10	0	1,32,06	3,81,16	9,26,09	13,07,25
<b>27300 Expenses Related to Social Benefit of Employees</b>	<b>1,05,45,21</b>	<b>0</b>	<b>42</b>	<b>1,05,45,63</b>	<b>0</b>	<b>1,05,45,63</b>
27311 Pensions and Disability Allowance	73,23,65	0	0	73,23,65	0	73,23,65
27312 Gratuity	2,92,90	0	42	2,93,32	0	2,93,32
27313 Accumulated Leave of Retirees	15,89,08	0	0	15,89,08	0	15,89,08
27314 Medical Expenses of Retirees	12,44,37	0	0	12,44,37	0	12,44,37
27315 Benefit and Assistance for Deceased Employees	95,21	0	0	95,21	0	95,21
<b>28100 Property Related Expenditure</b>	<b>2,53,43</b>	<b>0</b>	<b>5,53</b>	<b>2,58,96</b>	<b>2,91</b>	<b>2,61,87</b>
28141 Land Rent	1,22	0	0	1,22	0	1,22
28142 House Rent	2,32,67	0	4,25	2,36,92	2,58	2,39,50
28143 Vehicle and Machinery Rent	12,20	0	82	13,02	33	13,35
28149 Other Rent	7,34	0	46	7,80	0	7,80
<b>28200 Refunds</b>	<b>1,17,44</b>	<b>0</b>	<b>0</b>	<b>1,17,44</b>	<b>0</b>	<b>1,17,44</b>
28211 Revenue Refund	57,43	0	0	57,43	0	57,43
28212 Judicial Refund	14,01	0	0	14,01	0	14,01
28219 Other Refund	46,00	0	0	46,00	0	46,00
<b>28900 Recurrent Contingencies</b>	<b>44,70,55</b>	<b>0</b>	<b>20,00</b>	<b>44,90,55</b>	<b>0</b>	<b>44,90,55</b>
28911 Recurrent Contingencies	44,70,55	0	20,00	44,90,55	0	44,90,55
<b>Capital</b>	<b>90,20,72</b>	<b>1,35,09,50</b>	<b>1,12,78,81</b>	<b>3,38,09,03</b>	<b>42,29,42</b>	<b>3,80,38,45</b>
<b>31100 Fixed Assets</b>	<b>71,57,33</b>	<b>1,21,72,14</b>	<b>1,12,54,39</b>	<b>3,05,83,86</b>	<b>42,29,42</b>	<b>3,48,13,28</b>
31111 Building Purchase	31,00	20,23	0	51,23	0	51,23
31112 Building Construction	19,61,89	18,39,61	12,37,66	50,39,16	60,11	50,99,27

Economic Code	Cash				Commodity and Direct Payment	Grand Total
	Revenue	Internal Loan	Foreign aid cash	Cash Total		
31113 Capital Formation - Building	13,38	20,07	21,59	55,04	0	55,04
31114 Land Pulling	19,85	1,45	0	21,30	0	21,30
31121 Vehicles	57,73	14,19	6,74	78,66	2,84	81,50
31122 Plant & Machinery	6,10,43	8,47,01	1,81,49	16,38,93	16,93	16,55,86
31123 Furniture and Fixture	70,10	93,33	4,14	1,67,57	40	1,67,97
31131 Livestock and Horticulture Development Expenses	28	3,22	20	3,70	0	3,70
31132 Research and Development Expneces	27	13,76	10,15	24,18	0	24,18
31134 Software Development and Procurement Expences	18,92	1,01,03	7,58	1,27,53	7,35	1,34,88
31135 Capital Consultancy	2,26,12	6,26,45	5,52,30	14,04,87	3,81,13	17,86,00
31141 Security Equipment Purchase Expense	1,97,48	23,82	19,20	2,40,50	5,75	2,46,25
31151 Road and Bridge Construction	12,87,60	35,98,55	72,40,88	1,21,27,03	33,92,23	1,55,19,26
31152 Railway and Airport Construction	0	4,65	3,42,80	3,47,45	0	3,47,45
31153 Electricity Structure Construction	41,92	94,45	96,38	2,32,75	0	2,32,75
31154 Embryo and Barrier Construction	1,27,28	5,14,47	1,59,77	8,01,52	19,62	8,21,14
31155 Irrigation Structure Construction	2,00,39	9,30,32	2,81,86	14,12,57	0	14,12,57
31156 Drinking Water Structure Construction	1,42,35	8,56,17	3,86,54	13,85,06	24,10	14,09,16
31157 Forest and Environment Conservation	11,87	71,36	43,35	1,26,58	12,87	1,39,45
31158 Sanitation Structure Construction	69,09	2,91,80	89,44	4,50,33	1,05,59	5,55,92
31159 Public Construction- Others	18,87,82	18,29,66	5,17,97	42,35,45	2,00,40	44,35,85
31161 House Improvement Expense	13,20	82,76	5,05	1,01,01	0	1,01,01
31171 Capital Improvement Expenses of Public Construction	1,68,36	2,93,78	49,30	5,11,44	10	5,11,54
<b>31400 Natural Assets</b>	<b>5,62,16</b>	<b>13,35,08</b>	<b>1,50</b>	<b>18,98,74</b>	<b>0</b>	<b>18,98,74</b>
31411 Land Acquisition	5,62,16	13,34,08	0	18,96,24	0	18,96,24
31441 License Procurement Expenses	0	1,00	1,50	2,50	0	2,50
<b>31500 Capital Contingencies</b>	<b>13,01,23</b>	<b>2,28</b>	<b>22,92</b>	<b>13,26,43</b>	<b>0</b>	<b>13,26,43</b>
31511 Capital Contingencies	13,01,23	2,28	22,92	13,26,43	0	13,26,43
<b>Finance</b>	<b>1,67,86,35</b>	<b>0</b>	<b>4,11,44</b>	<b>1,71,97,79</b>	<b>58,23,98</b>	<b>2,30,21,77</b>
<b>32100 Domestic Financial Assets</b>	<b>34,40,37</b>	<b>0</b>	<b>4,11,44</b>	<b>38,51,81</b>	<b>58,23,98</b>	<b>96,75,79</b>
32142 Loan Investment to Public Enterprise	16,76,53	0	3,81,94	20,58,47	53,68,68	74,27,15
32151 Share Investments to Public Enterprise	17,63,84	0	29,50	17,93,34	4,55,30	22,48,64
<b>32200 Net Internal Loan</b>	<b>35,00</b>	<b>0</b>	<b>0</b>	<b>35,00</b>	<b>0</b>	<b>35,00</b>
32251 Foreign Share Investments	35,00	0	0	35,00	0	35,00
<b>33100 Domestic Net Borrowing</b>	<b>90,59,23</b>	<b>0</b>	<b>0</b>	<b>90,59,23</b>	<b>0</b>	<b>90,59,23</b>
33195 Amortizations	90,59,23	0	0	90,59,23	0	90,59,23
<b>33200 External - Net Borrowing</b>	<b>42,51,75</b>	<b>0</b>	<b>0</b>	<b>42,51,75</b>	<b>0</b>	<b>42,51,75</b>
33242 External Amortization	42,51,75	0	0	42,51,75	0	42,51,75
<b>Total Expense</b>	<b>12,40,11,79</b>	<b>2,56,00,00</b>	<b>1,82,33,47</b>	<b>16,78,45,26</b>	<b>1,15,38,47</b>	<b>17,93,83,73</b>

## Estimate of Regular and Development

Fiscal Year 2022/23

Annex - 6  
(Rs. in '00000)

Title	2021/22 Estimate	2022/23 Estimate	Growth percentage
<b>Regular</b>	<b>9,10,98,45</b>	<b>9,96,66,06</b>	<b>9.4</b>
1 Committed Expenditure (Employee Salary,Pensions,Social Security)	3,64,44,82	4,40,43,77	20.85
2 Operational and Program Expenditure	1,37,68,11	1,13,93,83	-17.24
3 Conditional Recurrent Grants	83,10,97	1,00,40,80	20.81
4 Equalization Grants	1,52,51,26	1,61,66,34	6
5 Conditional Grants(Fiscal Transfer)	1,72,17,33	1,77,88,58	3.32
6 Special Grants	1,05,96	2,32,74	119.65
<b>Development</b>	<b>5,93,67,37</b>	<b>6,09,57,19</b>	<b>2.68</b>
7 Capital Expenditure	3,78,09,77	3,80,38,45	0.6
8 Capital Grants	48,26,18	44,47,39	-7.85
9 Capital Investment	1,05,76,10	96,75,79	-8.51
10 Fiscal Transfer(Conditional grant)	37,77,98	63,00,87	66.78
11 Fiscal Transfer(Special grant)	11,40,05	11,37,79	-0.2
12 Fiscal Transfer(Complementary grant)	12,37,29	13,56,90	9.67
<b>Principle Repayment and Interest Payment</b>	<b>1,28,17,10</b>	<b>1,87,60,48</b>	<b>46.37</b>
13 Interest Payment	1,28,17,10	1,87,60,48	46.37
<b>Grand Total</b>	<b>16,32,82,92</b>	<b>17,93,83,73</b>	<b>9.86</b>

Note:-Special Grant 2022/23 के अंतर्गत विकास गति सुदृढीकरण के लिए।

## Expenditure by Economic Heads and Line Item (Including Financing)

Fiscal Year 2022/23

Annex - 7  
(Rs. in '00000)

Title	2020/21 Actual Expense	2021/22 Revised Estimate	2022/23 Estimate	Source		
				Nepal Government	Foreign	
					Grant	Loan
<b>Recurrent</b>	<b>8,46,21,73</b>	<b>9,71,86,43</b>	<b>11,83,23,51</b>	<b>11,02,95,22</b>	<b>26,77,59</b>	<b>53,50,70</b>
<b>21000 Compensation of Employees</b>	<b>1,19,12,84</b>	<b>1,48,14,46</b>	<b>1,93,87,67</b>	<b>1,93,82,67</b>	<b>2,70</b>	<b>2,30</b>
<b>21100 Wages and salaries</b>	<b>1,17,66,21</b>	<b>1,44,36,98</b>	<b>1,88,74,13</b>	<b>1,88,69,21</b>	<b>2,67</b>	<b>2,25</b>
<b>21110 Wages and Salaries in Cash</b>	<b>92,43,77</b>	<b>1,10,84,46</b>	<b>1,47,13,67</b>	<b>1,47,10,26</b>	<b>1,58</b>	<b>1,83</b>
21111 Employee Salary	91,31,11	1,09,11,57	1,44,87,60	1,44,84,19	1,58	1,83
21112 Official Salary	1,12,66	1,72,89	2,26,07	2,26,07	0	0
<b>21120 Wages and Salaries in Kind</b>	<b>15,82,87</b>	<b>20,85,09</b>	<b>28,02,84</b>	<b>28,02,74</b>	<b>5</b>	<b>5</b>
21121 Uniform	2,36,44	5,56,81	5,86,17	5,86,07	5	5
21122 Meal	13,18,04	14,12,27	14,85,89	14,85,89	0	0
21123 Medical Allowance	28,39	1,16,01	7,30,78	7,30,78	0	0
<b>21130 Employee Allowance</b>	<b>8,98,77</b>	<b>12,17,21</b>	<b>13,05,83</b>	<b>13,04,42</b>	<b>1,04</b>	<b>37</b>
21131 Local Allowances	74,61	1,99,91	2,98,39	2,98,22	15	2
21132 Dearness Allowance	5,50,57	7,11,94	6,98,98	6,98,83	8	7
21133 Field Allowance	1,12	1,64	1,41	1,41	0	0
21134 Employee Meeting Allowance	12,49	20,45	22,58	21,59	76	23
21135 Employee Incentive and Award	11,63	29,68	21,10	21,10	0	0
21136 Foreign Allowance	78,28	79,51	87,21	87,21	0	0
21139 Other Allowance	1,70,07	1,74,08	1,76,16	1,76,06	5	5
<b>21140 Employee Allowance and Other Facility</b>	<b>40,80</b>	<b>50,22</b>	<b>51,79</b>	<b>51,79</b>	<b>0</b>	<b>0</b>
21141 Official Meeting Allowance	3,99	9,14	5,02	5,02	0	0
21142 Official Other Facility	35,17	37,96	43,43	43,43	0	0
21149 Official Other Allowance	1,64	3,12	3,34	3,34	0	0
<b>21200 Social Security Expenses of Employee</b>	<b>1,46,63</b>	<b>3,77,48</b>	<b>5,13,54</b>	<b>5,13,46</b>	<b>3</b>	<b>5</b>
<b>21210 Social Security Expenses of Employee</b>	<b>1,46,44</b>	<b>3,67,65</b>	<b>4,13,23</b>	<b>4,13,15</b>	<b>3</b>	<b>5</b>
21211 Social Security Fund Expenses	0	0	1	1	0	0
21212 Contributory Pension and Gratuity Fund Expense	35,46	1,53,65	1,86,59	1,86,56	1	2
21213 Contributory Insurance Fund Expense	1,08,89	2,11,84	2,23,90	2,23,85	2	3
21214 Employee Welfare Fund	12	27	33	33	0	0
21219 Other Social Security Expense	1,97	1,89	2,40	2,40	0	0
<b>21220 Social Security Expenses of Officials</b>	<b>19</b>	<b>9,83</b>	<b>1,00,31</b>	<b>1,00,31</b>	<b>0</b>	<b>0</b>
21222 Contributory Pension and Gratuity Fund Expense for Officials	1	11	6	6	0	0
21223 Contributory Insurance Fund Expense of Officials	18	9,72	1,00,25	1,00,25	0	0
<b>22000 Use of Goods and Services</b>	<b>36,87,98</b>	<b>59,29,97</b>	<b>58,25,79</b>	<b>46,29,02</b>	<b>6,75,27</b>	<b>5,21,50</b>
<b>22100 Services Fees</b>	<b>2,64,49</b>	<b>3,54,51</b>	<b>3,91,45</b>	<b>3,88,42</b>	<b>95</b>	<b>2,08</b>
<b>22110 Services Fee</b>	<b>2,64,49</b>	<b>3,54,51</b>	<b>3,91,45</b>	<b>3,88,42</b>	<b>95</b>	<b>2,08</b>
22111 Water and Electricity	1,79,68	2,36,08	2,52,16	2,50,91	37	88
22112 Communication	84,81	1,18,43	1,39,29	1,37,51	58	1,20

Title	2020/21 Actual Expense	2021/22 Revised Estimate	2022/23 Estimate	Source		
				Nepal Government	Foreign	
					Grant	Loan
<b>22200 Operation &amp; Maintenance of Capital Assets</b>	<b>5,70,62</b>	<b>7,55,49</b>	<b>7,57,65</b>	<b>7,41,79</b>	<b>8,06</b>	<b>7,80</b>
<b>22210 Operation &amp; Maintenance of Capital Assets</b>	<b>4,55,49</b>	<b>5,54,69</b>	<b>5,53,10</b>	<b>5,42,82</b>	<b>4,57</b>	<b>5,71</b>
22211 Fuel (Official)	11,26	13,33	14,07	14,06	1	0
22212 Fuel (Office Purpose)	2,32,94	2,90,92	2,93,98	2,88,70	2,06	3,22
22213 Maintenance- Vehicles	1,53,18	1,81,31	1,72,24	1,68,18	2,09	1,97
22214 Insurance and Renewal Expense	58,11	69,13	72,81	71,88	41	52
<b>22220 Operation &amp; Maintenance of Machine</b>	<b>57,74</b>	<b>78,01</b>	<b>71,70</b>	<b>69,95</b>	<b>61</b>	<b>1,14</b>
22221 Operation & Maintenance of Machine	57,74	78,01	71,70	69,95	61	1,14
<b>22230 Repair and Maintenance of Constructed Public Properties</b>	<b>44,29</b>	<b>46,06</b>	<b>48,20</b>	<b>45,39</b>	<b>2,50</b>	<b>31</b>
22231 Repair and Maintenance of Constructed Public Properties	44,29	46,06	48,20	45,39	2,50	31
<b>22290 Operation and Maintenance of Other Assets</b>	<b>13,10</b>	<b>76,73</b>	<b>84,65</b>	<b>83,63</b>	<b>38</b>	<b>64</b>
22291 Operation and Maintenance of Other Assets	13,10	76,73	84,65	83,63	38	64
<b>22300 Office Materials and Services</b>	<b>3,46,49</b>	<b>4,25,88</b>	<b>4,30,62</b>	<b>4,15,01</b>	<b>7,21</b>	<b>8,40</b>
<b>22310 Office Materials and Services</b>	<b>3,46,49</b>	<b>4,25,88</b>	<b>4,30,62</b>	<b>4,15,01</b>	<b>7,21</b>	<b>8,40</b>
22311 General Office Expenses	2,36,57	2,85,53	2,98,22	2,89,01	5,02	4,19
22312 Feeds for Animals & Birds	16,99	16,25	16,67	16,67	0	0
22313 Books and Materials	3,13	4,69	4,86	4,56	13	17
22314 Fuel- For Other Purposes	18,08	26,11	24,98	24,68	4	26
22315 Newspaper, Printing and Information Publishing Expenses	60,60	79,59	73,59	68,18	1,68	3,73
22319 Operation Expenses of Office	11,12	13,71	12,30	11,91	34	5
<b>22400 Services and Consultancy Expenses</b>	<b>9,00,56</b>	<b>9,47,94</b>	<b>11,54,38</b>	<b>9,13,27</b>	<b>1,53,15</b>	<b>87,96</b>
<b>22410 Consultancy and Other Services fee</b>	<b>9,00,56</b>	<b>9,47,94</b>	<b>11,54,38</b>	<b>9,13,27</b>	<b>1,53,15</b>	<b>87,96</b>
22411 Services and Consultancy Expenses	2,55,02	2,36,50	3,29,86	1,16,83	1,47,10	65,93
22412 Information System and Software Operation Expense	16,16	20,12	43,51	37,04	70	5,77
22413 Contract Service Fee	5,44,08	5,85,07	6,48,64	6,38,02	1,68	8,94
22419 Other Services fee	85,30	1,06,25	1,32,37	1,21,38	3,67	7,32
<b>22500 Program Expenses</b>	<b>11,49,66</b>	<b>28,94,94</b>	<b>26,10,79</b>	<b>17,27,43</b>	<b>4,88,58</b>	<b>3,94,78</b>
<b>22510 Training and Seminar</b>	<b>1,79,87</b>	<b>5,19,34</b>	<b>5,71,79</b>	<b>2,72,10</b>	<b>87,06</b>	<b>2,12,63</b>
22511 Employee Training Expense	69,17	1,04,21	1,27,27	1,06,62	13,09	7,56
22512 Skill Development and Awareness and Seminar Expense	1,10,70	4,15,13	4,44,52	1,65,48	73,97	2,05,07
<b>22520 Production Materials, Service and Programme Expenses</b>	<b>9,69,79</b>	<b>23,75,60</b>	<b>20,39,00</b>	<b>14,55,33</b>	<b>4,01,52</b>	<b>1,82,15</b>
22521 Production Materials/Service Expenses	94,07	1,10,52	1,16,52	1,16,25	15	12
22522 Program Expenses	8,38,28	14,63,77	18,79,35	12,97,44	3,99,92	1,81,99
22529 Other Program Expenses	37,44	8,01,31	43,13	41,64	1,45	4
<b>22600 Monitoring, Evaluation &amp; Travelling Expenses</b>	<b>2,15,03</b>	<b>3,76,07</b>	<b>3,16,86</b>	<b>2,82,64</b>	<b>15,61</b>	<b>18,61</b>
<b>22610 Monitoring, Evaluation &amp; Travelling Expenses</b>	<b>2,15,03</b>	<b>3,76,07</b>	<b>3,16,86</b>	<b>2,82,64</b>	<b>15,61</b>	<b>18,61</b>

Title	2020/21 Actual Expense	2021/22 Revised Estimate	2022/23 Estimate	Source		
				Nepal Government	Foreign	
					Grant	Loan
22611 Monitoring & Evaluation Expenses	1,00,29	1,23,90	1,39,34	1,18,19	4,11	17,04
22612 Travelling Expenses	1,08,52	2,39,65	1,59,27	1,46,20	11,50	1,57
22613 Travelling Expenses of VIPs & Delegations	79	6,16	11,22	11,22	0	0
22619 Other Travelling Expenses	5,43	6,36	7,03	7,03	0	0
<b>22700 Miscellaneous Expenses</b>	<b>2,41,13</b>	<b>1,75,14</b>	<b>1,64,04</b>	<b>1,60,46</b>	<b>1,71</b>	<b>1,87</b>
<b>22710 Miscellaneous Expenses</b>	<b>2,41,13</b>	<b>1,75,14</b>	<b>1,64,04</b>	<b>1,60,46</b>	<b>1,71</b>	<b>1,87</b>
22711 Miscellaneous Expenses	2,41,13	1,75,14	1,64,04	1,60,46	1,71	1,87
<b>24000 Interest, Service fee and Bank Commission</b>	<b>34,74,10</b>	<b>42,11,62</b>	<b>54,14,50</b>	<b>54,14,50</b>	<b>0</b>	<b>0</b>
24100 Interest on Foreign Loan	6,28,04	7,32,87	10,41,50	10,41,50	0	0
24110 Interest on Foreign Loan	6,28,04	7,32,87	10,41,50	10,41,50	0	0
24111 Interest on Foreign Loan	6,28,04	7,32,87	10,41,50	10,41,50	0	0
<b>24200 Interest on Internal Loan, Service Fee and Bank Commission</b>	<b>28,46,06</b>	<b>34,78,75</b>	<b>43,73,00</b>	<b>43,73,00</b>	<b>0</b>	<b>0</b>
24210 Interest on Internal Loan, Service Fee and Bank Commission	28,46,06	34,78,75	43,73,00	43,73,00	0	0
24211 Interest on Internal Loan	28,46,06	34,78,75	43,73,00	43,73,00	0	0
<b>25000 Subsidies</b>	<b>1,26,74</b>	<b>92,49</b>	<b>97,55</b>	<b>94,68</b>	<b>2,29</b>	<b>58</b>
<b>25100 Subsidies to Public Enterprises</b>	<b>1,14,61</b>	<b>76,59</b>	<b>81,60</b>	<b>81,60</b>	<b>0</b>	<b>0</b>
<b>25110 Operating Subsidy - Non Financial Public Corporations</b>	<b>1,14,61</b>	<b>76,59</b>	<b>81,60</b>	<b>81,60</b>	<b>0</b>	<b>0</b>
25111 Operating Subsidy - Non Financial Corporations	50,07	47,77	52,16	52,16	0	0
25112 Capital Subsidy - Non Financial Corporations	64,54	28,82	29,44	29,44	0	0
<b>25200 Subsidies to Private Enterprises</b>	<b>10,80</b>	<b>13,22</b>	<b>13,33</b>	<b>10,46</b>	<b>2,29</b>	<b>58</b>
<b>25210 Subsidies- Non Financial Enterprises</b>	<b>10,80</b>	<b>13,22</b>	<b>13,33</b>	<b>10,46</b>	<b>2,29</b>	<b>58</b>
25211 Operating Subsidies to Non-Financial Private Enterprises	1,30	4,23	3,83	96	2,29	58
25212 Capital Subsidies to Non-Financial Private Enterprises	9,50	8,99	9,50	9,50	0	0
<b>25300 N/A</b>	<b>1,33</b>	<b>2,68</b>	<b>2,62</b>	<b>2,62</b>	<b>0</b>	<b>0</b>
<b>25310 N/A</b>	<b>1,33</b>	<b>2,68</b>	<b>2,62</b>	<b>2,62</b>	<b>0</b>	<b>0</b>
25315 N/A	1,33	2,68	2,62	2,62	0	0
<b>26000 Grants</b>	<b>4,95,43,12</b>	<b>4,83,81,89</b>	<b>5,74,24,54</b>	<b>5,17,19,72</b>	<b>17,77,23</b>	<b>39,27,59</b>
26200 Grant to International Organizations	25,87	48,48	50,68	50,68	0	0
<b>26210 International Membership Fee and Assistance</b>	<b>25,87</b>	<b>48,48</b>	<b>50,68</b>	<b>50,68</b>	<b>0</b>	<b>0</b>
26211 International Membership Fee& Assistance	25,87	48,48	50,68	50,68	0	0
<b>26300 Grant to Other Tires of Government</b>	<b>3,97,09,87</b>	<b>3,94,06,53</b>	<b>4,29,83,22</b>	<b>4,00,46,10</b>	<b>10,29,37</b>	<b>19,07,75</b>
<b>26310 Recurrent Grant to Local Body</b>	<b>88,18</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
26311 Unconditional Recurrent Grant to Local Bodies	84,30	0	0	0	0	0
26312 Conditional Recurrent Grant to Local Bodies	3,88	0	0	0	0	0
<b>26320 Capital Grant to Local Body</b>	<b>1,70,16</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Title	2020/21 Actual Expense	2021/22 Revised Estimate	2022/23 Estimate	Source		
				Nepal Government	Foreign	
					Grant	Loan
26322 Conditional Capital Grant to Local Bodies	1,70,16	0	0	0	0	0
<b>26330 Internal Grant</b>	<b>3,94,51,53</b>	<b>3,94,06,53</b>	<b>4,29,83,22</b>	<b>4,00,46,10</b>	<b>10,29,37</b>	<b>19,07,75</b>
26331 Equalization Grants	1,45,16,83	1,52,53,27	1,61,66,34	1,61,66,34	0	0
26332 Conditional Grants (Recurrent)	2,30,12,06	1,72,58,00	1,77,88,58	1,56,89,45	8,87,68	12,11,45
26333 Special Grants	8,94,89	1,00,33	2,32,74	2,32,74	0	0
26334 Complementary Grants	10,27,75	11,68,97	13,56,90	13,56,90	0	0
26336 Conditional Grants (Capital )	0	45,47,20	63,00,87	54,62,88	1,41,69	6,96,30
26337 Special Grants (Capital )	0	10,78,76	11,37,79	11,37,79	0	0
<b>26400 Grant to Social Service</b>	<b>98,07,38</b>	<b>89,26,88</b>	<b>1,43,90,64</b>	<b>1,16,22,94</b>	<b>7,47,86</b>	<b>20,19,84</b>
<b>26410 Recurrent Grant</b>	<b>49,88,03</b>	<b>61,56,00</b>	<b>99,82,19</b>	<b>83,08,67</b>	<b>3,68,66</b>	<b>13,04,86</b>
26411 Unconditional Recurrent Grant to Government Agencies, Committees & Boards	3,07,02	30,74	28,53	27,03	1,50	0
26412 Conditional Recurrent Grant to Government Agencies, Committees & Boards	39,79,72	52,43,16	78,18,17	66,24,38	2,35,94	9,57,85
26413 Conditional Grant to Other Institutions	7,01,29	8,82,10	21,35,49	16,57,26	1,31,22	3,47,01
<b>26420 Capital Grant</b>	<b>48,19,35</b>	<b>27,70,88</b>	<b>44,08,45</b>	<b>33,14,27</b>	<b>3,79,20</b>	<b>7,14,98</b>
26421 Government Agencies, Committees, Boards- Unconditional Capital Grant	7,00,73	6,59,58	7,02,07	7,02,07	0	0
26422 Government Agencies, Committees, Boards- Conditional Capital Grant	18,20,91	15,62,03	32,74,50	22,77,22	3,64,81	6,32,47
26423 Conditional Capital Grant to Other Institutions	22,97,71	5,49,27	4,31,88	3,34,98	14,39	82,51
<b>27000 Social Security</b>	<b>1,56,49,30</b>	<b>2,33,67,08</b>	<b>2,53,03,60</b>	<b>2,42,13,21</b>	<b>2,07,09</b>	<b>8,83,30</b>
<b>27100 Social Security</b>	<b>77,90,90</b>	<b>1,15,71,84</b>	<b>1,31,89,60</b>	<b>1,31,89,60</b>	<b>0</b>	<b>0</b>
<b>27110 Social Security</b>	<b>77,90,90</b>	<b>1,15,71,84</b>	<b>1,31,89,60</b>	<b>1,31,89,60</b>	<b>0</b>	<b>0</b>
27111 Social Security	70,03,52	94,18,24	1,13,41,69	1,13,41,69	0	0
27112 Other Social Security	7,87,38	21,53,60	18,47,91	18,47,91	0	0
<b>27200 Social Assistance</b>	<b>9,37,45</b>	<b>30,24,12</b>	<b>15,68,37</b>	<b>4,78,40</b>	<b>2,06,95</b>	<b>8,83,02</b>
<b>27210 Social Assistance</b>	<b>9,37,45</b>	<b>30,24,12</b>	<b>15,68,37</b>	<b>4,78,40</b>	<b>2,06,95</b>	<b>8,83,02</b>
27211 Scholarships	66,36	1,38,28	2,42,83	2,11,01	8,03	23,79
27212 Rescue, Relief and Rehabilitation Expense	14,74	60,97	18,29	18,29	0	0
27213 Medicine Purchases	8,56,35	28,24,87	13,07,25	2,49,10	1,98,92	8,59,23
<b>27300 Expenses Related to Social Benefit of Employees</b>	<b>69,20,95</b>	<b>87,71,12</b>	<b>1,05,45,63</b>	<b>1,05,45,21</b>	<b>14</b>	<b>28</b>
<b>27310 Retirement Benefits</b>	<b>69,20,95</b>	<b>87,71,12</b>	<b>1,05,45,63</b>	<b>1,05,45,21</b>	<b>14</b>	<b>28</b>
27311 Pensions and Disability Allowance	55,86,91	62,84,39	73,23,65	73,23,65	0	0
27312 Gratuity	60,22	1,93,44	2,93,32	2,92,90	14	28
27313 Accumulated Leave of Retirees	5,36,78	11,41,28	15,89,08	15,89,08	0	0
27314 Medical Expenses of Retirees	7,35,87	10,90,39	12,44,37	12,44,37	0	0
27315 Benefit and Assistance for Deceased Employees	1,17	61,62	95,21	95,21	0	0
<b>28000 Other Expenditure</b>	<b>2,27,65</b>	<b>3,88,92</b>	<b>48,69,86</b>	<b>48,41,42</b>	<b>13,01</b>	<b>15,43</b>
<b>28100 Property Related Expenditure</b>	<b>2,18,88</b>	<b>2,96,80</b>	<b>2,61,87</b>	<b>2,53,43</b>	<b>5,01</b>	<b>3,43</b>
<b>28140 Land Rent</b>	<b>2,18,88</b>	<b>2,96,80</b>	<b>2,61,87</b>	<b>2,53,43</b>	<b>5,01</b>	<b>3,43</b>

Title	2020/21 Actual Expense	2021/22 Revised Estimate	2022/23 Estimate	Source		
				Nepal Government	Foreign	
					Grant	Loan
28141 Land Rent	71	1,12	1,22	1,22	0	0
28142 House Rent	2,04,75	2,26,71	2,39,50	2,32,67	4,45	2,38
28143 Vehicle and Machinery Rent	9,34	61,28	13,35	12,20	56	59
28149 Other Rent	4,08	7,69	7,80	7,34	0	46
<b>28200 Refunds</b>	<b>8,77</b>	<b>92,12</b>	<b>1,17,44</b>	<b>1,17,44</b>	<b>0</b>	<b>0</b>
<b>28210 Refunds</b>	<b>8,77</b>	<b>92,12</b>	<b>1,17,44</b>	<b>1,17,44</b>	<b>0</b>	<b>0</b>
28211 Revenue Refund	5,25	45,17	57,43	57,43	0	0
28212 Judicial Refund	3,51	10,42	14,01	14,01	0	0
28219 Other Refund	1	36,53	46,00	46,00	0	0
<b>28900 Recurrent Contingencies</b>	<b>0</b>	<b>0</b>	<b>44,90,55</b>	<b>44,70,55</b>	<b>8,00</b>	<b>12,00</b>
<b>28910 Recurrent Contingencies</b>	<b>0</b>	<b>0</b>	<b>44,90,55</b>	<b>44,70,55</b>	<b>8,00</b>	<b>12,00</b>
28911 Recurrent Contingencies	0	0	44,90,55	44,70,55	8,00	12,00
<b>Capital</b>	<b>2,28,83,61</b>	<b>3,00,09,30</b>	<b>3,80,38,45</b>	<b>2,25,30,22</b>	<b>23,43,44</b>	<b>1,31,64,79</b>
<b>31000 Capital Expenditure</b>	<b>2,28,83,61</b>	<b>3,00,09,30</b>	<b>3,80,38,45</b>	<b>2,25,30,22</b>	<b>23,43,44</b>	<b>1,31,64,79</b>
<b>31100 Fixed Assets</b>	<b>2,20,03,55</b>	<b>2,73,50,10</b>	<b>3,48,13,28</b>	<b>1,93,29,47</b>	<b>23,36,72</b>	<b>1,31,47,09</b>
<b>31110 Building - Purchase</b>	<b>47,18,90</b>	<b>42,99,51</b>	<b>52,26,84</b>	<b>39,07,48</b>	<b>7,56,81</b>	<b>5,62,55</b>
31111 Building Purchase	2,05	37,21	51,23	51,23	0	0
31112 Building Construction	47,15,42	42,15,21	50,99,27	38,01,50	7,56,81	5,40,96
31113 Capital Formation - Building	1,13	23,34	55,04	33,45	0	21,59
31114 Land Pulling	30	23,75	21,30	21,30	0	0
<b>31120 Vehicles</b>	<b>12,50,17</b>	<b>16,73,95</b>	<b>19,05,33</b>	<b>16,92,79</b>	<b>1,02,98</b>	<b>1,09,56</b>
31121 Vehicles	1,35,22	1,45,50	81,50	71,92	8,37	1,21
31122 Plant & Machinery	10,15,25	13,40,80	16,55,86	14,57,44	93,21	1,05,21
31123 Furniture and Fixture	99,70	1,87,65	1,67,97	1,63,43	1,40	3,14
<b>31130 Other Capital Expenses</b>	<b>94,29</b>	<b>14,42,23</b>	<b>19,48,76</b>	<b>9,90,05</b>	<b>3,45,61</b>	<b>6,13,10</b>
31131 Livestock and Horticulture Development Expenses	1,02	1,23	3,70	3,50	0	20
31132 Research and Development Expenses	3,08	42,26	24,18	14,03	9,92	23
31134 Software Development and Procurement Expenses	79,24	1,16,30	1,34,88	1,19,95	7,65	7,28
31135 Capital Consultancy	10,95	12,82,44	17,86,00	8,52,57	3,28,04	6,05,39
<b>31140 Security Equipment</b>	<b>2,03,74</b>	<b>2,74,94</b>	<b>2,46,25</b>	<b>2,21,30</b>	<b>0</b>	<b>24,95</b>
31141 Security Equipment Purchase Expense	2,03,74	2,74,94	2,46,25	2,21,30	0	24,95
<b>31150 Public Construction</b>	<b>1,45,84,54</b>	<b>1,92,47,96</b>	<b>2,48,73,55</b>	<b>1,19,59,75</b>	<b>11,11,17</b>	<b>1,18,02,63</b>
31151 Road and Bridge Construction	92,60,70	1,05,27,57	1,55,19,26	48,86,15	7,30,27	99,02,84
31152 Railway and Airport Construction	3,92,98	2,98,12	3,47,45	4,65	0	3,42,80
31153 Electricity Structure Construction	3,09	4,23,11	2,32,75	1,36,37	0	96,38
31154 Embryo and Barrier Construction	7,71,42	8,69,19	8,21,14	6,41,75	37,85	1,41,54
31155 Irrigation Structure Construction	9,47,77	11,86,54	14,12,57	11,30,71	0	2,81,86
31156 Drinking Water Structure Construction	9,68,70	15,55,80	14,09,16	9,98,52	20,23	3,90,41
31157 Forest and Environment Conservation	1,14,12	1,02,18	1,39,45	83,23	52,80	3,42
31158 Sanitation Structure Construction	2,69,31	4,30,21	5,55,92	3,60,89	11,14	1,83,89
31159 Public Construction- Others	18,56,45	38,55,24	44,35,85	37,17,48	2,58,88	4,59,49

Title	2020/21 Actual Expense	2021/22 Revised Estimate	2022/23 Estimate	Source		
				Nepal Government	Foreign	
					Grant	Loan
<b>31160 Improvement Expense</b>	<b>50,36</b>	<b>92,13</b>	<b>1,01,01</b>	<b>95,96</b>	<b>5</b>	<b>5,00</b>
31161 House Improvement Expense	50,36	92,13	1,01,01	95,96	5	5,00
<b>31170 Capital Improvement Expense</b>	<b>11,01,55</b>	<b>3,19,38</b>	<b>5,11,54</b>	<b>4,62,14</b>	<b>20,10</b>	<b>29,30</b>
31171 Capital Improvement Expenses of Public Construction	3,21,22	3,19,38	5,11,54	4,62,14	20,10	29,30
31172 Capital Research & Consultancy	7,80,33	0	0	0	0	0
<b>31400 Natural Assets</b>	<b>8,79,41</b>	<b>15,87,92</b>	<b>18,98,74</b>	<b>18,97,24</b>	<b>1,50</b>	<b>0</b>
<b>31410 Land Acquisition</b>	<b>8,79,33</b>	<b>15,86,06</b>	<b>18,96,24</b>	<b>18,96,24</b>	<b>0</b>	<b>0</b>
31411 Land Acquisition	8,79,33	15,86,06	18,96,24	18,96,24	0	0
<b>31440 Intangible Asset Acquisition Expenses</b>	<b>8</b>	<b>1,86</b>	<b>2,50</b>	<b>1,00</b>	<b>1,50</b>	<b>0</b>
31441 License Procurement Expenses	8	1,86	2,50	1,00	1,50	0
<b>31500 Capital Contingencies</b>	<b>65</b>	<b>10,71,28</b>	<b>13,26,43</b>	<b>13,03,51</b>	<b>5,22</b>	<b>17,70</b>
<b>31510 Capital Contingencies</b>	<b>65</b>	<b>10,71,28</b>	<b>13,26,43</b>	<b>13,03,51</b>	<b>5,22</b>	<b>17,70</b>
31511 Capital Contingencies	65	10,71,28	13,26,43	13,03,51	5,22	17,70
<b>Finance</b>	<b>1,21,62,26</b>	<b>1,75,55,98</b>	<b>2,30,21,77</b>	<b>1,67,86,35</b>	<b>5,24,80</b>	<b>57,10,62</b>
<b>32000 Fiscal Policy (L-R)</b>	<b>61,39,23</b>	<b>96,39,95</b>	<b>97,10,79</b>	<b>34,75,37</b>	<b>5,24,80</b>	<b>57,10,62</b>
<b>32100 Domestic Financial Assets</b>	<b>61,20,06</b>	<b>95,78,40</b>	<b>96,75,79</b>	<b>34,40,37</b>	<b>5,24,80</b>	<b>57,10,62</b>
<b>32140 Net Loan Investment</b>	<b>34,42,49</b>	<b>69,81,96</b>	<b>74,27,15</b>	<b>16,76,53</b>	<b>1,40,00</b>	<b>56,10,62</b>
32142 Loan Investment to Public Enterprise	34,42,49	69,81,96	74,27,15	16,76,53	1,40,00	56,10,62
<b>32150 Net Share Investment</b>	<b>26,77,57</b>	<b>25,96,44</b>	<b>22,48,64</b>	<b>17,63,84</b>	<b>3,84,80</b>	<b>1,00,00</b>
32151 Share Investments to Public Enterprise	26,77,57	25,96,44	22,48,64	17,63,84	3,84,80	1,00,00
<b>32200 Net Internal Loan</b>	<b>19,17</b>	<b>61,55</b>	<b>35,00</b>	<b>35,00</b>	<b>0</b>	<b>0</b>
<b>32250 Net Foreign Share Investment</b>	<b>19,17</b>	<b>61,55</b>	<b>35,00</b>	<b>35,00</b>	<b>0</b>	<b>0</b>
32251 Foreign Share Investments	19,17	61,55	35,00	35,00	0	0
<b>33000 Liquidity</b>	<b>60,23,03</b>	<b>79,16,03</b>	<b>1,33,10,98</b>	<b>1,33,10,98</b>	<b>0</b>	<b>0</b>
<b>33100 Domestic Net Borrowing</b>	<b>36,90,11</b>	<b>45,90,31</b>	<b>90,59,23</b>	<b>90,59,23</b>	<b>0</b>	<b>0</b>
<b>33190 Domestic Borrowing</b>	<b>36,90,11</b>	<b>45,90,31</b>	<b>90,59,23</b>	<b>90,59,23</b>	<b>0</b>	<b>0</b>
33195 Amortizations	36,90,11	45,90,31	90,59,23	90,59,23	0	0
<b>33200 External - Net Borrowing</b>	<b>23,32,92</b>	<b>33,25,72</b>	<b>42,51,75</b>	<b>42,51,75</b>	<b>0</b>	<b>0</b>
<b>33240 External Borrowing</b>	<b>23,32,92</b>	<b>33,25,72</b>	<b>42,51,75</b>	<b>42,51,75</b>	<b>0</b>	<b>0</b>
33242 External Amortization	23,32,92	33,25,72	42,51,75	42,51,75	0	0
<b>Total Expense</b>	<b>11,96,67,60</b>	<b>14,47,51,71</b>	<b>17,93,83,73</b>	<b>14,96,11,79</b>	<b>55,45,83</b>	<b>2,42,26,11</b>

# Administrative Expenditure Estimates

Fiscal Year 2022/23

Annex - 8  
(Rs. in '00000)

Title	2020/21 Actual Expense	2021/22 Revised Estimate	2022/23 Estimate	Source		
				Nepal Government / Internal Loan	Foreign	
					Grant	Loan
<b>Head of State</b>	16,96	19,33	19,08	19,08	0	0
<b>President</b>	12,28	14,44	14,26	14,26	0	0
Recurrent	11,21	12,60	12,37	12,37	0	0
Capital	1,07	1,84	1,89	1,89	0	0
<b>Deputy President</b>	4,68	4,89	4,82	4,82	0	0
Recurrent	4,51	4,69	4,68	4,68	0	0
Capital	17	20	14	14	0	0
<b>Constitutional Body</b>	11,04,20	20,24,99	12,52,53	12,52,53	0	0
<b>Chief of Provinces</b>	15,58	20,61	20,18	20,18	0	0
Recurrent	14,54	20,11	19,67	19,67	0	0
Capital	1,04	50	51	51	0	0
<b>Federal Parliament</b>	1,04,19	1,22,35	1,19,48	1,19,48	0	0
Recurrent	1,00,58	1,18,19	1,16,28	1,16,28	0	0
Capital	3,61	4,16	3,20	3,20	0	0
<b>Courts</b>	6,96,10	7,00,42	6,92,81	6,92,81	0	0
Recurrent	4,10,92	4,72,67	4,88,07	4,88,07	0	0
Capital	2,85,18	2,27,75	2,04,74	2,04,74	0	0
<b>Commission for Investigation of Abuse of Authority</b>	83,05	1,23,47	1,45,64	1,45,64	0	0
Recurrent	56,06	95,79	1,16,72	1,16,72	0	0
Capital	26,99	27,68	28,92	28,92	0	0
<b>Office of the Auditor General</b>	51,55	65,80	60,85	60,85	0	0
Recurrent	39,16	47,13	57,77	57,77	0	0
Capital	12,39	18,67	3,08	3,08	0	0
<b>Public Service Commission</b>	53,68	95,98	84,80	84,80	0	0
Recurrent	52,19	93,57	82,69	82,69	0	0
Capital	1,49	2,41	2,11	2,11	0	0
<b>Election Commission</b>	48,93	8,26,69	57,84	57,84	0	0
Recurrent	46,02	8,10,05	47,34	47,34	0	0
Capital	2,91	16,64	10,50	10,50	0	0
<b>National Human Rights Commission</b>	17,73	24,87	25,84	25,84	0	0
Recurrent	17,43	24,55	25,50	25,50	0	0
Capital	30	32	34	34	0	0
<b>Council of Justice</b>	4,10	4,92	4,68	4,68	0	0
Recurrent	3,91	4,71	4,50	4,50	0	0
Capital	19	21	18	18	0	0
<b>National Natural Resources and Fiscal Commission</b>	4,61	8,10	9,15	9,15	0	0
Recurrent	4,39	7,76	8,94	8,94	0	0
Capital	22	34	21	21	0	0

Title	2020/21 Actual Expense	2021/22 Revised Estimate	2022/23 Estimate	Source		
				Nepal Government / Internal Loan	Foreign	
					Grant	Loan
<b>National Women Commission</b>	<b>6,90</b>	<b>9,78</b>	<b>9,94</b>	<b>9,94</b>	<b>0</b>	<b>0</b>
Recurrent	6,35	9,51	9,71	9,71	0	0
Capital	55	27	23	23	0	0
<b>National Dalit Commission</b>	<b>2,63</b>	<b>3,27</b>	<b>3,35</b>	<b>3,35</b>	<b>0</b>	<b>0</b>
Recurrent	2,53	3,17	3,26	3,26	0	0
Capital	10	10	9	9	0	0
<b>National Inclusion Commission</b>	<b>2,07</b>	<b>3,02</b>	<b>3,13</b>	<b>3,13</b>	<b>0</b>	<b>0</b>
Recurrent	1,90	2,90	3,01	3,01	0	0
Capital	17	12	12	12	0	0
<b>Indigenous Nationalities Commission</b>	<b>2,15</b>	<b>2,68</b>	<b>3,20</b>	<b>3,20</b>	<b>0</b>	<b>0</b>
Recurrent	1,95	2,55	3,07	3,07	0	0
Capital	20	13	13	13	0	0
<b>Madhesi Commission</b>	<b>4,31</b>	<b>3,21</b>	<b>3,30</b>	<b>3,30</b>	<b>0</b>	<b>0</b>
Recurrent	2,54	3,15	3,24	3,24	0	0
Capital	1,77	6	6	6	0	0
<b>Tharu Commission</b>	<b>3,87</b>	<b>5,63</b>	<b>4,27</b>	<b>4,27</b>	<b>0</b>	<b>0</b>
Recurrent	2,70	3,98	4,06	4,06	0	0
Capital	1,17	1,65	21	21	0	0
<b>Muslim Commission</b>	<b>2,75</b>	<b>4,19</b>	<b>4,07</b>	<b>4,07</b>	<b>0</b>	<b>0</b>
Recurrent	2,34	3,64	3,82	3,82	0	0
Capital	41	55	25	25	0	0
<b>Ministry</b>	<b>5,81,93,77</b>	<b>6,90,09,88</b>	<b>8,12,08,99</b>	<b>6,06,09,59</b>	<b>39,91,66</b>	<b>1,66,07,74</b>
<b>Office of Prime Minister and Council of Ministers</b>	<b>3,03,20</b>	<b>4,00,16</b>	<b>4,60,78</b>	<b>4,52,08</b>	<b>8,70</b>	<b>0</b>
Recurrent	2,65,62	3,52,13	3,79,68	3,71,28	8,40	0
Capital	37,58	48,03	81,10	80,80	30	0
<b>Ministry of Finance</b>	<b>14,35,16</b>	<b>29,39,16</b>	<b>32,75,28</b>	<b>22,62,72</b>	<b>9,29,57</b>	<b>82,99</b>
Recurrent	11,49,52	23,77,46	22,67,84	21,49,29	1,03,84	14,71
Capital	2,85,64	5,61,70	10,07,44	1,13,43	8,25,73	68,28
<b>Ministry of Industry, Commerce and Supply</b>	<b>5,48,99</b>	<b>8,57,36</b>	<b>10,47,90</b>	<b>8,05,73</b>	<b>79,20</b>	<b>1,62,97</b>
Recurrent	3,22,91	4,21,34	5,10,20	4,39,72	69,21	1,27
Capital	2,26,08	4,36,02	5,37,70	3,66,01	9,99	1,61,70
<b>Ministry of Energy, Water Resources and Irrigation</b>	<b>24,49,32</b>	<b>35,37,45</b>	<b>40,84,46</b>	<b>33,40,79</b>	<b>1,59,00</b>	<b>5,84,67</b>
Recurrent	3,21,21	3,64,23	4,46,47	3,25,49	1,05,14	15,84
Capital	21,28,11	31,73,22	36,37,99	30,15,30	53,86	5,68,83
<b>Ministry of Law, Justice and Parliamentary Affairs</b>	<b>28,60</b>	<b>47,73</b>	<b>88,67</b>	<b>88,67</b>	<b>0</b>	<b>0</b>
Recurrent	26,58	46,14	86,60	86,60	0	0
Capital	2,02	1,59	2,07	2,07	0	0
<b>Ministry of Agriculture and Livestock Development</b>	<b>23,00,79</b>	<b>29,65,57</b>	<b>48,16,03</b>	<b>31,43,10</b>	<b>3,06,63</b>	<b>13,66,30</b>
Recurrent	21,23,89	26,61,94	44,16,60	28,81,35	3,01,42	12,33,83
Capital	1,76,90	3,03,63	3,99,43	2,61,75	5,21	1,32,47
<b>Ministry of Water Supply</b>	<b>12,19,82</b>	<b>20,06,53</b>	<b>20,10,83</b>	<b>14,79,65</b>	<b>47,74</b>	<b>4,83,44</b>
Recurrent	59,48	85,31	94,78	84,86	88	9,04

Title	2020/21 Actual Expense	2021/22 Revised Estimate	2022/23 Estimate	Source		
				Nepal Government / Internal Loan	Foreign	
					Grant	Loan
Capital	11,60,34	19,21,22	19,16,05	13,94,79	46,86	4,74,40
<b>Ministry of Home Affairs</b>	<b>1,35,35,78</b>	<b>1,68,02,37</b>	<b>1,85,03,45</b>	<b>1,80,46,75</b>	<b>3,30,50</b>	<b>1,26,20</b>
Recurrent	1,27,06,14	1,59,31,60	1,74,84,64	1,74,31,64	20,50	32,50
Capital	8,29,64	8,70,77	10,18,81	6,15,11	3,10,00	93,70
<b>Ministry of Culture, Tourism and Civil Aviation</b>	<b>4,52,93</b>	<b>5,37,69</b>	<b>8,07,50</b>	<b>7,87,50</b>	<b>20,00</b>	<b>0</b>
Recurrent	2,77,03	3,24,08	4,26,46	4,26,46	0	0
Capital	1,75,90	2,13,61	3,81,04	3,61,04	20,00	0
<b>Ministry of Foreign Affairs</b>	<b>6,05,07</b>	<b>6,51,71</b>	<b>5,83,35</b>	<b>5,83,35</b>	<b>0</b>	<b>0</b>
Recurrent	5,04,74	5,11,48	5,23,36	5,23,36	0	0
Capital	1,00,33	1,40,23	59,99	59,99	0	0
<b>Ministry of Forest and Environment</b>	<b>10,06,46</b>	<b>10,39,48</b>	<b>12,84,33</b>	<b>10,54,50</b>	<b>2,13,05</b>	<b>16,78</b>
Recurrent	6,45,72	6,75,04	8,00,51	6,68,40	1,30,63	1,48
Capital	3,60,74	3,64,44	4,83,82	3,86,10	82,42	15,30
<b>Ministry of Land Management, Cooperative and Poverty Alleviation</b>	<b>5,59,87</b>	<b>6,84,80</b>	<b>7,04,46</b>	<b>6,40,46</b>	<b>64,00</b>	<b>0</b>
Recurrent	4,21,09	5,43,08	5,55,86	5,51,86	4,00	0
Capital	1,38,78	1,41,72	1,48,60	88,60	60,00	0
<b>Ministry of Physical Infrastructure and Transport</b>	<b>1,02,36,71</b>	<b>1,18,46,06</b>	<b>1,61,56,74</b>	<b>59,39,82</b>	<b>0</b>	<b>1,02,16,92</b>
Recurrent	8,84,23	9,53,55	10,12,73	10,12,73	0	0
Capital	93,52,48	1,08,92,51	1,51,44,01	49,27,09	0	1,02,16,92
<b>Ministry of Women, Children and Senior Citizen</b>	<b>49,69</b>	<b>63,29</b>	<b>1,46,93</b>	<b>1,09,93</b>	<b>37,00</b>	<b>0</b>
Recurrent	41,84	48,45	1,10,78	74,49	36,29	0
Capital	7,85	14,84	36,15	35,44	71	0
<b>Ministry of Youth and Sports</b>	<b>1,39,50</b>	<b>1,83,11</b>	<b>2,45,50</b>	<b>2,25,50</b>	<b>0</b>	<b>20,00</b>
Recurrent	93,59	1,31,95	1,56,22	1,56,22	0	0
Capital	45,91	51,16	89,28	69,28	0	20,00
<b>Ministry of Defense</b>	<b>52,65,46</b>	<b>52,57,45</b>	<b>55,03,95</b>	<b>55,03,95</b>	<b>0</b>	<b>0</b>
Recurrent	44,74,59	44,80,98	46,88,82	46,88,82	0	0
Capital	7,90,87	7,76,47	8,15,13	8,15,13	0	0
<b>Ministry of Urban Development</b>	<b>24,55,62</b>	<b>26,27,06</b>	<b>38,73,94</b>	<b>30,10,31</b>	<b>3,89,82</b>	<b>4,73,81</b>
Recurrent	2,78,55	1,64,01	3,28,94	2,77,73	0	51,21
Capital	21,77,07	24,63,05	35,45,00	27,32,58	3,89,82	4,22,60
<b>Ministry of Education, Science and Technology</b>	<b>36,87,99</b>	<b>42,93,76</b>	<b>70,05,33</b>	<b>56,66,97</b>	<b>4,21,63</b>	<b>9,16,73</b>
Recurrent	36,54,42	42,57,47	60,33,33	53,09,99	2,36,85	4,86,49
Capital	33,57	36,29	9,72,00	3,56,98	1,84,78	4,30,24
<b>Ministry of Communications and Information Technology</b>	<b>6,37,10</b>	<b>6,99,74</b>	<b>8,59,90</b>	<b>7,99,90</b>	<b>0</b>	<b>60,00</b>
Recurrent	4,46,15	5,12,85	5,40,27	5,30,27	0	10,00
Capital	1,90,95	1,86,89	3,19,63	2,69,63	0	50,00
<b>Ministry of Federal Affairs and General Administration</b>	<b>15,76,25</b>	<b>13,94,67</b>	<b>25,03,44</b>	<b>15,16,65</b>	<b>5,28,85</b>	<b>4,57,94</b>
Recurrent	8,85,58	4,23,60	9,95,96	6,95,24	2,97,40	3,32
Capital	6,90,67	9,71,07	15,07,48	8,21,41	2,31,45	4,54,62

Title	2020/21 Actual Expense	2021/22 Revised Estimate	2022/23 Estimate	Source		
				Nepal Government / Internal Loan	Foreign	
					Grant	Loan
<b>Ministry of Health and Population</b>	<b>41,50,09</b>	<b>71,52,16</b>	<b>69,38,02</b>	<b>49,51,23</b>	<b>4,04,09</b>	<b>15,82,70</b>
Recurrent	34,02,33	59,14,44	54,84,28	36,69,60	2,81,98	15,32,70
Capital	7,47,76	12,37,72	14,53,74	12,81,63	1,22,11	50,00
<b>Ministry of Labour, Employment and Social Security</b>	<b>1,62,33</b>	<b>1,93,22</b>	<b>2,08,03</b>	<b>99,86</b>	<b>51,88</b>	<b>56,29</b>
Recurrent	1,58,38	1,82,14	1,94,97	92,73	51,68	50,56
Capital	3,95	11,08	13,06	7,13	20	5,73
<b>National Planning Commission</b>	<b>92,55</b>	<b>3,47,98</b>	<b>1,00,17</b>	<b>1,00,17</b>	<b>0</b>	<b>0</b>
Recurrent	88,36	3,41,01	92,65	92,65	0	0
Capital	4,19	6,97	7,52	7,52	0	0
<b>National Reconstruction Authority</b>	<b>52,94,49</b>	<b>24,81,37</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Recurrent	24,18,14	4,24,63	0	0	0	0
Capital	28,76,35	20,56,74	0	0	0	0
<b>MOF Financing &amp; Debt Service</b>	<b>1,56,36,36</b>	<b>2,17,67,60</b>	<b>2,84,36,27</b>	<b>2,22,00,85</b>	<b>5,24,80</b>	<b>57,10,62</b>
<b>MOF- Financing</b>	<b>61,39,23</b>	<b>96,39,95</b>	<b>97,10,79</b>	<b>34,75,37</b>	<b>5,24,80</b>	<b>57,10,62</b>
Finance	61,39,23	96,39,95	97,10,79	34,75,37	5,24,80	57,10,62
<b>MOF- Domestic Debt Service</b>	<b>65,36,17</b>	<b>80,69,06</b>	<b>1,34,32,23</b>	<b>1,34,32,23</b>	<b>0</b>	<b>0</b>
Recurrent	28,46,06	34,78,75	43,73,00	43,73,00	0	0
Finance	36,90,11	45,90,31	90,59,23	90,59,23	0	0
<b>MOF- External Debt Service (Multilateral)</b>	<b>26,34,50</b>	<b>31,54,54</b>	<b>40,56,20</b>	<b>40,56,20</b>	<b>0</b>	<b>0</b>
Recurrent	5,73,63	5,35,79	7,61,13	7,61,13	0	0
Finance	20,60,87	26,18,75	32,95,07	32,95,07	0	0
<b>MOF- External Debt Service (Bilateral)</b>	<b>3,26,46</b>	<b>9,04,05</b>	<b>12,37,05</b>	<b>12,37,05</b>	<b>0</b>	<b>0</b>
Recurrent	54,41	1,97,08	2,80,37	2,80,37	0	0
Finance	2,72,05	7,06,97	9,56,68	9,56,68	0	0
<b>MOF - Miscellaneous</b>	<b>52,68,89</b>	<b>1,25,23,38</b>	<b>2,54,83,64</b>	<b>2,54,83,64</b>	<b>0</b>	<b>0</b>
<b>MOF Staff Benefits and Retirement Benefits</b>	<b>52,53,88</b>	<b>85,10,63</b>	<b>1,42,85,00</b>	<b>1,42,85,00</b>	<b>0</b>	<b>0</b>
Recurrent	52,53,88	85,10,63	1,42,85,00	1,42,85,00	0	0
<b>MOF Miscellaneous</b>	<b>15,01</b>	<b>40,12,75</b>	<b>1,11,98,64</b>	<b>1,11,98,64</b>	<b>0</b>	<b>0</b>
Recurrent	15,01	11,88,02	69,94,14	69,94,14	0	0
Capital	0	28,24,73	42,04,50	42,04,50	0	0
<b>Province</b>	<b>1,10,34,82</b>	<b>1,08,20,67</b>	<b>1,29,46,06</b>	<b>1,22,78,04</b>	<b>3,60,26</b>	<b>3,07,76</b>
<b>Province</b>	<b>1,10,34,82</b>	<b>1,08,20,67</b>	<b>1,29,46,06</b>	<b>1,22,78,04</b>	<b>3,60,26</b>	<b>3,07,76</b>
Recurrent	1,05,16,45	75,36,88	77,92,01	74,65,13	3,18,15	8,73
Capital	5,18,37	32,83,79	51,54,05	48,12,91	42,11	2,99,03
<b>Local level</b>	<b>2,84,12,60</b>	<b>2,85,85,86</b>	<b>3,00,37,16</b>	<b>2,77,68,06</b>	<b>6,69,11</b>	<b>15,99,99</b>
<b>Local Level</b>	<b>2,84,12,60</b>	<b>2,85,85,86</b>	<b>3,00,37,16</b>	<b>2,77,68,06</b>	<b>6,69,11</b>	<b>15,99,99</b>
Recurrent	2,79,03,22	2,50,74,72	2,63,95,65	2,46,23,40	5,69,53	12,02,72
Capital	5,09,38	35,11,14	36,41,51	31,44,66	99,58	3,97,27
<b>Total Expense</b>	<b>11,96,67,60</b>	<b>14,47,51,71</b>	<b>17,93,83,73</b>	<b>14,96,11,79</b>	<b>55,45,83</b>	<b>2,42,26,11</b>

## Gender Responsive Budget (Including Financing)

Fiscal Year 2022/23

Annex - 9  
(Rs. in '00000)

Organization	Direct Benefit	Indirect Benefit	Neutral	Total
101 President	0	0	1426	1426
102 Deputy President	0	0	482	482
103 Chief of Provinces	0	0	2018	2018
202 Federal Parliament	0	0	11948	11948
204 Courts	0	0	69281	69281
206 Commission for Investigation of Abuse of Authority	0	0	14564	14564
208 Office of the Auditor General	0	0	6085	6085
210 Public Service Commission	8480	0	0	8480
212 Election Commission	0	0	5784	5784
214 National Human Rights Commission	2584	0	0	2584
218 Council of Justice	0	0	468	468
220 National Natural Resources and Fiscal Commission	0	0	915	915
222 National Women Commission	994	0	0	994
224 National Dalit Commission	0	335	0	335
226 National Inclusion Commission	0	313	0	313
228 Indigenous Nationalities Commission	0	320	0	320
230 Madhesi Commission	0	330	0	330
232 Tharu Commission	0	427	0	427
234 Muslim Commission	0	407	0	407
301 Office of Prime Minister and Council of Ministers	0	0	46078	46078
305 Ministry of Finance	3994	97702	225832	327528
307 Ministry of Industry, Commerce and Supply	41224	14357	72314	127895
308 Ministry of Energy, Water Resources and Irrigation	344359	109188	37118	490665
311 Ministry of Law, Justice and Parliamentary Affairs	0	300	8567	8867
312 Ministry of Agriculture and Livestock Development	302889	220789	35309	558987
313 Ministry of Water Supply	136344	66892	71034	274270
314 Ministry of Home Affairs	1057050	496452	305962	1859464

Organization	Direct Benefit	Indirect Benefit	Neutral	Total
325 Ministry of Culture, Tourism and Civil Aviation	45143	985	47736	93864
326 Ministry of Foreign Affairs	0	8810	49525	58335
329 Ministry of Forest and Environment	68348	78539	12846	159733
336 Ministry of Land Management, Cooperative and Poverty Alleviation	7090	10180	53772	71042
337 Ministry of Physical Infrastructure and Transport	657411	1054288	51659	1763358
340 Ministry of Women, Children and Senior Citizen	17843	0	0	17843
343 Ministry of Youth and Sports	0	30212	2313	32525
345 Ministry of Defense	0	528891	21504	550395
347 Ministry of Urban Development	154792	232264	149926	536982
350 Ministry of Education, Science and Technology	1248487	710819	4625	1963931
358 Ministry of Communications and Information Technology	0	14531	71459	85990
365 Ministry of Federal Affairs and General Administration	90857	279093	0	369950
370 Ministry of Health and Population	804600	226313	0	1030913
371 Ministry of Labour, Employment and Social Security	4901	49966	36345	91212
391 National Planning Commission	1125	3343	5549	10017
501 MOF- Financing	303887	457642	209550	971079
502 MOF- Domestic Debt Service	0	0	1343223	1343223
503 MOF- External Debt Service (Multilateral)	0	0	405620	405620
504 MOF- External Debt Service (Bilateral)	0	0	123705	123705
601 MOF Staff Benefits and Retirement Benefits	0	499000	929500	1428500
602 MOF Miscellaneous	28000	1076664	15200	1119864
701 Province	722924	0	0	722924
801 Local Level	1166453	0	0	1166453
<b>Total Expense</b>	<b>7,21,97,79</b>	<b>6,26,93,52</b>	<b>4,44,92,42</b>	<b>17,93,83,73</b>

Sign	Gendered Responsible Budget	Amount	Percentage
1	Directly	7219779	40.25
2	Indirectly	6269352	34.95
3	Neutral	4449242	24.80

**Note: Gender Responsive Budget Classifications**

Basis of classification for Gender Responsive Budget are as follows:

Basis of classification for Gender Responsive Budget are as follows:

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

Directly Responsive  
 Indirect Responsive  
 Neutral

Following indicators are used to assess the percentage above.

SN	Gendered Responsible Budget	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 to women	10
<b>Total</b>		<b>100</b>

**Climate Budget**  
**Fiscal Year 2022/23**

**Annex - 10**  
**(Rs. in '00000)**

Organization	Direct Benefit	Indirect Benefit	Neutral	Total
101 President	0	0	1426	1426
102 Deputy President	0	0	482	482
103 Chief of Provinces	0	0	2018	2018
202 Federal Parliament	0	0	11948	11948
204 Courts	0	0	69281	69281
206 Commission for Investigation of Abuse of Authority	0	0	14564	14564
208 Office of the Auditor General	0	0	6085	6085
210 Public Service Commission	0	0	8480	8480
212 Election Commission	0	0	5784	5784
214 National Human Rights Commission	0	0	2584	2584
218 Council of Justice	0	0	468	468
220 National Natural Resources and Fiscal Commission	0	0	915	915
222 National Women Commission	0	0	994	994
224 National Dalit Commission	0	0	335	335
226 National Inclusion Commission	0	0	313	313
228 Indigenous Nationalities Commission	0	0	320	320
230 Madhesi Commission	0	0	330	330
232 Tharu Commission	0	0	427	427
234 Muslim Commission	0	0	407	407
301 Office of Prime Minister and Council of Ministers	0	0	46078	46078
305 Ministry of Finance	0	92797	234731	327528
307 Ministry of Industry, Commerce and Supply	1341	7960	118594	127895
308 Ministry of Energy, Water Resources and Irrigation	367808	82573	40284	490665
311 Ministry of Law, Justice and Parliamentary Affairs	0	0	8867	8867
312 Ministry of Agriculture and Livestock Development	28982	292047	237958	558987
313 Ministry of Water Supply	139304	105375	29591	274270
314 Ministry of Home Affairs	0	1073227	786237	1859464
325 Ministry of Culture, Tourism and Civil Aviation	0	785	93079	93864
326 Ministry of Foreign Affairs	0	0	58335	58335
329 Ministry of Forest and Environment	80565	18373	60795	159733
336 Ministry of Land Management, Cooperative and Poverty Alleviation	0	277	70765	71042
337 Ministry of Physical Infrastructure and Transport	63751	580192	1119415	1763358
340 Ministry of Women, Children and Senior Citizen	0	3851	13992	17843
343 Ministry of Youth and Sports	0	0	32525	32525

Organization	Direct Benefit	Indirect Benefit	Neutral	Total
345 Ministry of Defense	0	0	550395	550395
347 Ministry of Urban Development	30348	218916	287718	536982
350 Ministry of Education, Science and Technology	0	42998	1920933	1963931
358 Ministry of Communications and Information Technology	0	0	85990	85990
365 Ministry of Federal Affairs and General Administration	39	121495	248416	369950
370 Ministry of Health and Population	0	127655	903258	1030913
371 Ministry of Labour, Employment and Social Security	0	35388	55824	91212
391 National Planning Commission	0	0	10017	10017
501 MOF- Financing	148923	275425	546731	971079
502 MOF- Domestic Debt Service	0	0	1343223	1343223
503 MOF- External Debt Service (Multilateral)	0	0	405620	405620
504 MOF- External Debt Service (Bilateral)	0	0	123705	123705
601 MOF Staff Benefits and Retirement Benefits	0	0	1428500	1428500
602 MOF Miscellaneous	165100	100000	854764	1119864
701 Province	0	722924	0	722924
801 Local Level	32313	1134140	0	1166453
<b>Total Expense</b>	<b>1,05,84,74</b>	<b>5,03,63,98</b>	<b>11,84,35,01</b>	<b>17,93,83,73</b>

Sign	Climate change budget	Amount	Percentage
1	Highly Relevant	1058474	5.90
2	Relevant	5036398	28.08
3	Neutral	11843501	66.02

## Foreign Grant and Loan Summary

Fiscal Year 2022/23

Annex - 11

(Rs. in '00000)

Donor Agencies	Total	Grant					Loan			
		Total	Cash	Direct Payment	Reimbursement	Commodity	Total	Cash	Direct Payment	Reimbursement
<b>Multilateral</b>	<b>2,24,35,78</b>	<b>17,16,48</b>	<b>4,08,13</b>	<b>3,04,71</b>	<b>9,72,80</b>	<b>30,84</b>	<b>2,07,19,30</b>	<b>67,78,26</b>	<b>65,98,99</b>	<b>73,42,05</b>
<b>Asian Development Bank</b>	<b>1,08,35,04</b>	<b>3,71,74</b>	<b>65,14</b>	<b>1,61,00</b>	<b>1,45,60</b>	<b>0</b>	<b>1,04,63,30</b>	<b>24,82,99</b>	<b>55,97,32</b>	<b>23,82,99</b>
ADB - General	84,11,85	3,48,55	65,00	1,61,00	1,22,55	0	80,63,30	82,99	55,97,32	23,82,99
JFPR	23,19	23,19	14	0	23,05	0	0	0	0	0
ADB/PBL-FSACP	3,00,00	0	0	0	0	0	3,00,00	3,00,00	0	0
ADB/PBL-ERP	12,00,00	0	0	0	0	0	12,00,00	12,00,00	0	0
ADB/PBL-SCLRP	9,00,00	0	0	0	0	0	9,00,00	9,00,00	0	0
<b>European Union</b>	<b>1,56,24</b>	<b>1,56,00</b>	<b>1,56,00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24</b>	<b>0</b>	<b>0</b>	<b>24</b>
European Union Budget Support	24	0	0	0	0	0	24	0	0	24
EU/BS-CARD	1,56,00	1,56,00	1,56,00	0	0	0	0	0	0	0
<b>International Development Association (World Bank)</b>	<b>85,12,22</b>	<b>3,43,29</b>	<b>55,50</b>	<b>28,49</b>	<b>2,59,30</b>	<b>0</b>	<b>81,68,93</b>	<b>36,35,27</b>	<b>6,78,36</b>	<b>38,55,30</b>
IDA - General	44,79,42	75,90	0	0	75,90	0	44,03,52	35,27	6,78,36	36,89,89
WB - Trust Fund	2,28,24	2,11,89	0	28,49	1,83,40	0	16,35	0	0	16,35
IDA - Pool Fund	55,50	55,50	55,50	0	0	0	0	0	0	0
IDA/DPC	36,00,00	0	0	0	0	0	36,00,00	36,00,00	0	0
IDA Higher Education P for R	1,49,06	0	0	0	0	0	1,49,06	0	0	1,49,06
<b>International Monetary Fund</b>	<b>6,60,00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,60,00</b>	<b>6,60,00</b>	<b>0</b>	<b>0</b>
IMF Extended Credit Facility	6,60,00	0	0	0	0	0	6,60,00	6,60,00	0	0
<b>Organization of Petroleum Exporting Countries (OPEC) Fund</b>	<b>44,00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44,00</b>	<b>0</b>	<b>23,31</b>	<b>20,69</b>
OFID	44,00	0	0	0	0	0	44,00	0	23,31	20,69
<b>United Nations</b>	<b>2,80,13</b>	<b>2,80,13</b>	<b>1,31,49</b>	<b>1,10,03</b>	<b>7,77</b>	<b>30,84</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
UNDP	6,51	6,51	0	6,51	0	0	0	0	0	0

Donor Agencies	Total	Grant					Loan			
		Total	Cash	Direct Payment	Reimbursement	Commodity	Total	Cash	Direct Payment	Reimbursement
UNFPA	1,95	1,95	30	1,65	0	0	0	0	0	0
UNICEF	13,01	13,01	2,67	9,94	0	40	0	0	0	0
UN -GEF	70,06	70,06	32,67	37,39	0	0	0	0	0	0
IOM	1,60	1,60	0	1,60	0	0	0	0	0	0
WHO	22,80	22,80	30	22,44	6	0	0	0	0	0
WFP	47,45	47,45	0	13,50	3,51	30,44	0	0	0	0
GCF	1,16,75	1,16,75	95,55	17,00	4,20	0	0	0	0	0
<b>International Fund for Agricultural Development</b>	<b>2,12,93</b>	<b>91,25</b>	<b>0</b>	<b>4,19</b>	<b>87,06</b>	<b>0</b>	<b>1,21,68</b>	<b>0</b>	<b>0</b>	<b>1,21,68</b>
IFAD	2,12,93	91,25	0	4,19	87,06	0	1,21,68	0	0	1,21,68
<b>Asian Infrastructure Investment Bank</b>	<b>3,01,00</b>	<b>1,00</b>	<b>0</b>	<b>1,00</b>	<b>0</b>	<b>0</b>	<b>3,00,00</b>	<b>0</b>	<b>3,00,00</b>	<b>0</b>
Asian Infrastructure Investment Bank	3,01,00	1,00	0	1,00	0	0	3,00,00	0	3,00,00	0
<b>School Education Sector Plan (SESP)</b>	<b>14,34,22</b>	<b>4,73,07</b>	<b>0</b>	<b>0</b>	<b>4,73,07</b>	<b>0</b>	<b>9,61,15</b>	<b>0</b>	<b>0</b>	<b>9,61,15</b>
School Education Sector Plan (SESP)	14,34,22	4,73,07	0	0	4,73,07	0	9,61,15	0	0	9,61,15
<b>Bilateral-Donors</b>	<b>62,26,27</b>	<b>31,99,46</b>	<b>7,42,49</b>	<b>18,11,24</b>	<b>6,45,73</b>	<b>0</b>	<b>30,26,81</b>	<b>0</b>	<b>26,05,51</b>	<b>4,21,30</b>
<b>China</b>	<b>8,30,00</b>	<b>3,00,00</b>	<b>2,00,00</b>	<b>1,00,00</b>	<b>0</b>	<b>0</b>	<b>5,30,00</b>	<b>0</b>	<b>5,30,00</b>	<b>0</b>
China - General	4,00,00	3,00,00	2,00,00	1,00,00	0	0	1,00,00	0	1,00,00	0
China - Exim Bank	4,30,00	0	0	0	0	0	4,30,00	0	4,30,00	0
<b>Finland</b>	<b>24,00</b>	<b>24,00</b>	<b>24,00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Finland - General	24,00	24,00	24,00	0	0	0	0	0	0	0
<b>Germany</b>	<b>1,38,90</b>	<b>1,38,90</b>	<b>0</b>	<b>1,38,90</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Germany - KFW	1,38,90	1,38,90	0	1,38,90	0	0	0	0	0	0
<b>India</b>	<b>18,05,65</b>	<b>8,53,16</b>	<b>3,05,34</b>	<b>54,00</b>	<b>4,93,82</b>	<b>0</b>	<b>9,52,49</b>	<b>0</b>	<b>9,37,50</b>	<b>14,99</b>
India - General	8,62,81	8,52,81	3,04,99	54,00	4,93,82	0	10,00	0	10,00	0
India - Exim Bank	9,42,84	35	35	0	0	0	9,42,49	0	9,27,50	14,99
<b>Japan</b>	<b>9,87,20</b>	<b>2,20,00</b>	<b>20,00</b>	<b>2,00,00</b>	<b>0</b>	<b>0</b>	<b>7,67,20</b>	<b>0</b>	<b>6,10,85</b>	<b>1,56,35</b>
Japan - General	5,90,00	60,00	0	60,00	0	0	5,30,00	0	4,95,35	34,65
Japan - JICA	3,77,20	1,40,00	0	1,40,00	0	0	2,37,20	0	1,15,50	1,21,70

Donor Agencies	Total	Grant					Loan			
		Total	Cash	Direct Payment	Reimbursement	Commodity	Total	Cash	Direct Payment	Reimbursement
Japan -KR2	20,00	20,00	20,00	0	0	0	0	0	0	0
<b>Kuwait Development Fund</b>	<b>48,46</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48,46</b>	<b>0</b>	<b>0</b>	<b>48,46</b>
KFAED	48,46	0	0	0	0	0	48,46	0	0	48,46
<b>Norway</b>	<b>87,00</b>	<b>87,00</b>	<b>0</b>	<b>87,00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Norway - General	87,00	87,00	0	87,00	0	0	0	0	0	0
<b>Switzerland</b>	<b>3,65,19</b>	<b>3,65,19</b>	<b>1,53,54</b>	<b>2,11,65</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Switzerland - SDC	3,65,19	3,65,19	1,53,54	2,11,65	0	0	0	0	0	0
<b>Saudi Development Fund</b>	<b>2,01,50</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,01,50</b>	<b>0</b>	<b>0</b>	<b>2,01,50</b>
Saudi Fund	2,01,50	0	0	0	0	0	2,01,50	0	0	2,01,50
<b>United Kingdom</b>	<b>2,24,22</b>	<b>2,24,22</b>	<b>0</b>	<b>1,18,30</b>	<b>1,05,92</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
UK - General	2,24,22	2,24,22	0	1,18,30	1,05,92	0	0	0	0	0
<b>United States of America</b>	<b>9,37,60</b>	<b>9,37,60</b>	<b>0</b>	<b>8,91,61</b>	<b>45,99</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
USAID - General	46,19	46,19	0	20	45,99	0	0	0	0	0
Millennium Challenge Corporation, USA	8,91,41	8,91,41	0	8,91,41	0	0	0	0	0	0
<b>European Union</b>	<b>5,76,55</b>	<b>49,39</b>	<b>39,61</b>	<b>9,78</b>	<b>0</b>	<b>0</b>	<b>5,27,16</b>	<b>0</b>	<b>5,27,16</b>	<b>0</b>
EU - General	49,39	49,39	39,61	9,78	0	0	0	0	0	0
European Investment Bank	5,27,16	0	0	0	0	0	5,27,16	0	5,27,16	0
<b>Basket Funds</b>	<b>11,09,89</b>	<b>6,29,89</b>	<b>62,16</b>	<b>14</b>	<b>3,80,55</b>	<b>1,87,04</b>	<b>4,80,00</b>	<b>0</b>	<b>0</b>	<b>4,80,00</b>
<b>Pooled Funds</b>	<b>46,79</b>	<b>46,79</b>	<b>6,64</b>	<b>0</b>	<b>0</b>	<b>40,15</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
GEFMAT- General	43,63	43,63	3,48	0	0	40,15	0	0	0	0
GEFMAT- Save The Children	3,16	3,16	3,16	0	0	0	0	0	0	0
<b>Global Alliance for Vaccination and Immunization</b>	<b>1,65,58</b>	<b>1,65,58</b>	<b>18,69</b>	<b>0</b>	<b>0</b>	<b>1,46,89</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Gavi - General	1,65,58	1,65,58	18,69	0	0	1,46,89	0	0	0	0

Donor Agencies	Total	Grant					Loan			
		Total	Cash	Direct Payment	Reimbursement	Commodity	Total	Cash	Direct Payment	Reimbursement
Global Agriculture Food Security Program	8,00	8,00	0	0	8,00	0	0	0	0	0
GAFSP	8,00	8,00	0	0	8,00	0	0	0	0	0
<b>Enhanced Integrated Framework</b>	<b>13,36</b>	<b>13,36</b>	<b>13,36</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Enhanced Integrated Framework	13,36	13,36	13,36	0	0	0	0	0	0	0
<b>Donor - Pool Fund-Health</b>	<b>8,76,16</b>	<b>3,96,16</b>	<b>23,47</b>	<b>14</b>	<b>3,72,55</b>	<b>0</b>	<b>4,80,00</b>	<b>0</b>	<b>0</b>	<b>4,80,00</b>
Donor - Pool Fund-Health	8,76,16	3,96,16	23,47	14	3,72,55	0	4,80,00	0	0	4,80,00
<b>Grand Total</b>	<b>2,97,71,94</b>	<b>55,45,83</b>	<b>12,12,78</b>	<b>21,16,09</b>	<b>19,99,08</b>	<b>2,17,88</b>	<b>2,42,26,11</b>	<b>67,78,26</b>	<b>92,04,50</b>	<b>82,43,35</b>

## Summary of Subsidy, Grant and Fiscal Transfer

Fiscal Year 2022/23

Annex - 12  
(Rs. in '0000)

Grant Number	2020/21 Actual Expense			2021/22 Revised Estimate			2022/23 Estimate		
	Re Current	Capital Nature	Total	Re Current	Capital Nature	Total	Re Current	Capital Nature	Total
204 Courts	5,39	44	5,83	0	0	0	0	0	0
208 Office of the Auditor General	0	2	2	0	3	3	0	3	3
210 Public Service Commission	1,35	0	1,35	0	0	0	0	0	0
222 National Women Commission	0	0	0	94	0	94	90	0	90
301 Office of Prime Minister and Council of Ministers	6,16	0	6,16	5,68	0	5,68	6,00	0	6,00
305 Ministry of Finance	1,03,69	99,40	2,03,09	3,65	85,17	88,82	3,86	88,97	92,83
307 Ministry of Industry, Commerce and Supply	1,78,42	30	1,78,72	1,36,44	68	1,37,12	1,53,14	9,50	1,62,64
308 Ministry of Energy, Water Resources and Irrigation	1,96,77	0	1,96,77	1,96,53	0	1,96,53	2,62,80	0	2,62,80
311 Ministry of Law, Justice and Parliamentary Affairs	3,02	0	3,02	5,66	0	5,66	3,87	0	3,87
312 Ministry of Agriculture and Livestock Development	14,11,90	95,14	15,07,04	16,65,58	2,03,59	18,69,17	31,47,62	2,65,03	34,12,65
313 Ministry of Water Supply	39	0	39	3,70	0	3,70	9,28	0	9,28
314 Ministry of Home Affairs	3,53	32,90	36,43	98,08	5	98,13	3,58	9	3,67
325 Ministry of Culture, Tourism and Civil Aviation	45,79	1,57,18	2,02,97	34,90	1,96,82	2,31,72	70,50	1,89,30	2,59,80
326 Ministry of Foreign Affairs	1,42	1,03	2,45	1,97	2,76	4,73	2,09	2,62	4,71
329 Ministry of Forest and Environment	23,29	3,71	27,00	10,85	3,64	14,49	14,49	11,97	26,46
336 Ministry of Land Management, Cooperative and Poverty Alleviation	12,49	2,73	15,22	17,90	8,77	26,67	9,86	3,19	13,05
337 Ministry of Physical Infrastructure and Transport	4,69	7,00,00	7,04,69	4,65	6,59,58	6,64,23	7,00	7,02,07	7,09,07
340 Ministry of Women, Children and Senior Citizen	14,07	2,77	16,84	8,95	1,89	10,84	44,09	0	44,09
343 Ministry of Youth and Sports	9,76	15	9,91	9,90	0	9,90	16,70	1,00	17,70
345 Ministry of Defense	94	7	1,01	1,47	10	1,57	1,55	7	1,62
347 Ministry of Urban Development	3,88	1,91,39	1,95,27	6,21	43,24	49,45	5,95	1,75,52	1,81,47
350 Ministry of Education, Science and Technology	13,28,42	4,29,47	17,57,89	14,90,57	4,75,96	19,66,53	28,33,32	4,93,07	33,26,39
358 Ministry of Communications and Information Technology	87,75	6,00	93,75	84,86	7,76	92,62	87,31	7,50	94,81
365 Ministry of Federal Affairs and General Administration	1,31,02	6,56,34	7,87,36	1,69,55	1,13,32	2,82,87	5,50,30	2,60,62	8,10,92
370 Ministry of Health and Population	15,54,52	5,55,96	21,10,48	18,99,13	5,81,86	24,80,99	22,73,97	12,90,14	35,64,11
371 Ministry of Labour, Employment and Social Security	10	0	10	24,90	0	24,90	0	0	0
392 National Reconstruction Authority	0	21,55,75	21,55,75	0	3,24,00	3,24,00	0	0	0

Grant Number	2020/21 Actual Expense			2021/22 Revised Estimate			2022/23 Estimate		
	Re Current	Capital Nature	Total	Re Current	Capital Nature	Total	Re Current	Capital Nature	Total
601 MOF Staff Benefits and Retirement Benefits	58	0	58	0	0	0	0	0	0
602 MOF Miscellaneous	2,35	0	2,35	3,25,93	1,50,63	4,76,56	5,30,00	10,00,00	15,30,00
701 Province	1,05,16,45	5,18,37	1,10,34,82	75,36,88	32,83,79	1,08,20,67	77,92,01	51,54,05	1,29,46,06
801 Local Level	2,79,03,22	5,09,38	2,84,12,60	2,50,74,72	35,11,14	2,85,85,86	2,63,95,65	36,41,51	3,00,37,16
<b>Grand Total</b>	<b>4,35,51,36</b>	<b>61,18,50</b>	<b>4,96,69,86</b>	<b>3,88,19,60</b>	<b>96,54,78</b>	<b>4,84,74,38</b>	<b>4,42,25,84</b>	<b>1,32,96,25</b>	<b>5,75,22,09</b>

## Summary of Sustainable Development Goals(SDG)

Fiscal Year 2022/23

Annex - 13  
(Rs. in '00000)

Sustainable Development Sign	Sustainable development goal	Amount	Percentage
0	N/A	4826097	26.9
1	No poverty	1706670	9.51
2	Zero hunger	802578	4.47
3	Good health and well being	1058260	5.9
4	Quality education	1958214	10.92
5	Gender equality	5871	0.03
6	Clean water and sanitation	272946	1.52
7	Affordable and clean energy	738249	4.12
8	Decent work and economic growth	415996	2.32
9	Industry, innovation and infrastructure	2183266	12.17
10	Reduced inequalities	1057684	5.9
11	Sustainable cities and communities	1234420	6.88
13	Climate action	161367	0.9
15	Life on land	117414	0.65
16	Peace, justice and strong institutions	1340941	7.48
17	Partnerships for the goals	58400	0.33
<b>Grand Total</b>		<b>17,93,83,73</b>	<b>100</b>

**Targeted Performance Indicators  
Fiscal Year 2021/22**

Annex - 14  
(Rs. In '00000)

S.No.	Sectoral Programme	Sub-sectoral Programme	Unit	Estimated upto FY 2021/22	At the end of FY 2022/23
1	Agriculture	Food grain production	M.Ton (thousand)	10772	14000
		Paddy	M.Ton (thousand)	5130	6669
		Maize	M.Ton (thousand)	3106	4037
		Wheat	M.Ton (thousand)	2145	2788
		Potato	M.Ton (thousand)	3454	4490
		Sugarcane	M.Ton (thousand)	3160	3250
2	Beast	Milk	Liter (thousand)	2609	2748
		Fish	M.Ton	117	120
		Meat	M.Ton (thousand)	572	633
3	Irrigation/river control	irrigation facilities (Federal Only)	Hectare (thousnd)	1538	1561
		Construction of embankment in the large and medium river	km	1259	1349
		Land reclamation from the construction of embarkment	Hectare	12255	12855
		Installation and operation of Rader Center	Nos.	1	2
		Automation of water measurement center	Nos.	130	190
		Automation of meteorological stations	Nos.	184	230
4	Forest	Seedling production, procurement and Distribution (annual)	Nos. (thousand)	25000	30000
		Estimated revenue amount from forest area	RS. Billion	4.5	5

S.No.	Sectoral Programme	Sub-sectoral Programme	Unit	Estimated upto FY 2021/22	At the end of FY 2022/23
		Wood Product	Q.ft. (hundred thousand)	250	275
		Water sources, pond conservation and wetland area management	Nos.	275	250
		Grassland management	Hectare	2000	1700
		Construction and management of urban green gardens	Nos.	55	98
		Gorge/Ladslide control and prevention	Nos.	240	250
		Employment from forest area	Thousand	35	40
5	Road	Road connection upto district headquarters	Nos.	76	76
		District with blacktopped road connection	Nos.	72	73
		Blacktopped road (Including local roads under the road department)	km	18100	19900
		Routine and recurrent road maintenance	km	7800	7800
		Periodic road maintenance	km	500	800
		No. of bridge construction	Nos.	2950	3250
6	Local level roads and bridges	Blacktopped road	km	4495	4645
		Rural road bridge construction	Meter	653	683
		Rural municipalities/municipality center connected with road	Nos.	732	732
		Rural municipalities/municipality center connected with Gravelled road	Nos.	532	534
		Administrative building constructed in Local level	Nos.	280	330
		Suspension bridge	Nos.	9903	10633
7	Energy	Hydropower generation capacity	MW	2300	3005
		Transmission line construction (Higher than 66 K.V.)	km	4940	5533

S.No.	Sectoral Programme	Sub-sectoral Programme	Unit	Estimated upto FY 2021/22	At the end of FY 2022/23
		Expansion of 33 KV transmission line	km	6248	6548
		Population receiving access to electricity from the national power system	Percentage	93	98
		Per capita electricity consumption	KW/hrs	330	400
		Electricity leakage (transmission and distribution)	Percentage	15.5	14.5
		Power generation from small and micro hydropower projects	MW	36.3	40
		Power generation from solar Energy (Solar mini grid, institutional solar system and domestic solar energy )	MW	44	48
8	Alternative Energy	Domestic solar power system connection	Nos. (thousand)	980	1000
		Improved Iron Stove	Nos. (thousand)	142	168
		Construction of domestic bio-gas plant	Nos. (thousand)	444	460
		Installation of bio-gas plant Institutional, community and business	Nos.	359	400
		Improved water mill	Nos.	11122	11150
		Electric stove	Nos.	36	71
9	Communication and Information Technology	Density of internet users	Percentage	90	125
		Number of internet customers	Nos. (thousand thousand)	276	400
		Number of mobile telephone customers	Nos. (thousand thousand)	315	417
		Expansion of mobile broadband services	Percentage	70	93
		4G/LTE users	Percentage	50	60
		Expansion of fixed broadband services	Percentage	33	35
		Increase national access to radio	Percentage	96	100

S.No.	Sectoral Programme	Sub-sectoral Programme	Unit	Estimated upto FY 2021/22	At the end of FY 2022/23
		Expansion of optical fiber	K.M.	14100	14500
		Access to broadband internet to local level's headquarter	Percentage	753	753
		Extension of FITH service	Nos.	327	327
		Online government service	Nos. of service	42	67
10	Education	Visible enrollment rate in pre-primary education	Percentage	88.5	89
		Class 1 enrollment with previous experience of child development	Percentage	74.9	78.4
		Net enrollment rate			
		a. Basic level (class 1-8)	Percentage	95.1	95.5
		b. Secondary level (class 9-12)	Percentage	54.3	55.8
		Basic level class complete rate from 1-8	Percentage	76.2	78.2
		Retention rate			
		a. Up-to grade 8	Percentage	83.5	84.9
		b. Up-to grade 9-12	Percentage	33.1	34.8
		Gender equality indicator (based on the basic level net enrollment rate)	Ratio	0.99	0.99
		Gender equality indicator (based on the secondary level net enrollment rate)	Ratio	1.01	1.01
		Literacy rate (above 5 years)	Percentage	78	80
		Literacy rate (age group 15-24 years)	Percentage	88.6	89.7
		Students receiving day lunch (class 1-6)	District	29.93	42.39
		Free distribution of sanitary pads to the girl student of community schools (class 6-12)	Local level	753	753
Community school with internet facility	Percentage	51.25	54		

S.No.	Sectoral Programme	Sub-sectoral Programme	Unit	Estimated upto FY 2021/22	At the end of FY 2022/23
		New classroom construction (Implementation of Presidential educational reform program)	Nos.	112.81	120.03
		Visible enrollment rate in higher education (Gross)	Percentage	18	22
		Skill oriented training (short term)	Nos. (thousand)	543.46	564.46
		Technical education training	Nos. (thousand)	543.6	582.3
		Trainers' training for technical education and vocational training	Nos.	11.9	14.9
		Campus with quality assurance and accreditation	Nos.	64	95
		Skill test	Nos.	441.85	486.85
		Expansion of science laboratory at Province level	Nos.	4	5
		Expansion access to technical education (Expansion of partnership program at not accessible local level)	Nos. of local level	655	721
11	Health	Receiving delivery service from health institutions	Percentage	72	74
		Rate of modern contraceptive users	Percentage	52	53
		Pregnancy test upto fourth time	Percentage	73	75
		Maternity services from skilled health workers	Percentage	71	73
		Vitamin A recipient pregnant women	Percentage	77	80
		Children having complete vaccination	Percentage	95	95
		Child mortality rate (below 5 years)	Per thousand	28	26
		Infant mortality rate	Per thousand	16	15
		Patients receiving free heart treatment	Nos. (thousand)	5	5.25
		Free medicine availability	Type	70	98
12		Population benefited from basic drinking water facility	Percentage	95	97

S.No.	Sectoral Programme	Sub-sectoral Programme	Unit	Estimated upto FY 2021/22	At the end of FY 2022/23
	Water Supply and Sanitation	Population benefited from higher medium level drinking water facility	Percentage	27	30
		Population benefited from sanitation facility with processing system in urban area	Percentage	4	4.5
13	Urban Development	Urban road upgrade	K.M.	800	1000
		Population consuming urban facility	Percentage	65	66
		Construction of safe citizen residence	Thousand	90	136
		Completing the construction of bus park	Nos.	5	10
		Government building construction (Including conference hall)	Nos.	Conference hall 13 Government building 4	Conference hall 16 Government building 8
14	Tourism	Tourists arrival	Nos.	374.5	750
		Period of tourists stay	Days	14.5	17
		Expenses per tourist per day	USD	68	70
		Additional employment from tourism sector	Nos. thousand	38	25
		Tourism contribution in GDP	Percentage	1.5	1.5
		Number of all seasons airport	Nos.	40	40
		International airlines service to Nepal	Nos.	30	31
15	Social Security	senior citizen (other)	Nos.	1266109	1269140
		senior citizen (Dalit/Karnali)	Nos.	206400	215610
		Single women and widow	Nos.	619894	639945
		Full disability	Nos.	54784	61774
		Excessive disability	Nos.	104277	124765

S.No.	Sectoral Programme	Sub-sectoral Programme	Unit	Estimated upto FY 2021/22	At the end of FY 2022/23
		Tribe at the verge of extinction	Nos.	23088	22637
		Dalit children	Nos.	398396	394375
		Grant for child protection	Nos.	889407	772140
		Local level distribute social security allowances through banking system	Nos.	753	753
16	Border security	B.O.P building construction	Nos.	228	241
	National Identity Card	Collection of details for national identity card	Nos.	80	140
	Disaster management	District emergency operations center	District	77	77
17	Industry	Employment generation through establishment of micro, cottage, small, medium and large industries	Thousand	190	220
		Registration of large industry	Nos.	90	120
		Registration of medium industry	Nos.	110	150
		Registration of cottage and small industry	Nos. thousand	95	110
		Upgradation of micro entrepreneurs	Nos. thousand	37	29.5
		Employment creation through micro entrepreneurs and other programs	Nos. thousand	125	80
		Skill oriented training in collaboration with private sector	Nos. thousand	37	40
18	Supply	Transportation of food in specified remote districts	M.Ton (thousand)	18	18
		Food stock in national food safety storage	M.Ton (thousand)	25	25
		Food stock in SAARC food safety bank	M.Ton (thousand)	8	8
		Transportation of iodized salt in specified remote districts	M.Ton (thousand)	96	73
19	Commerce	Increase in export	Rs. Billion	55.2	32.2

S.No.	Sectoral Programme	Sub-sectoral Programme	Unit	Estimated upto FY 2021/22	At the end of FY 2022/23
		Export import ratio	Ratio	1:8.2	1:9.9
		Export to GDP ratio	Ratio	6.5	7.6
20	Land Arrangement	Lider survey and mapping	Square km (thousand)	20	35
		Geodetic and land measuring survey	km	81.98	83.08
		Technonoly development for making transaction by stakeholder related to land from own home or nearest cervice centre	Nos.	74	126
		Number of training recipient for mapping and land management	Number	8230	9000
21	Cooperative	Establishment of cooperative markets	Number	3	5
		Number of cooperatives	Number (thousand)	31	35
		Total members of cooperative organizations	Hundred thousand	76	80
		Total savings of cooperatives	Rs. billion	500	510
		Investment from cooperatives	Rs. billion	450	470
		Direct employment through cooperative	Nos. thousand	93	100
		Loan supply from cooperative	Rs. billion	450	470
		Share capital of cooperative societies	Rs. billion	98	105
		Cooperatives of operating COPOMIS system	Percentage	30	50
		Trained manpower in cooperative sector	Nos. thousand	50.45	51
		Processing of data received for the identification of poor house and families	District	64	77
21	Labor and Social Security	Employment generation through Prime Minister Employment Program	Nos. (thousand)	190	200

S.No.	Sectoral Programme	Sub-sectoral Programme	Unit	Estimated upto FY 2021/22	At the end of FY 2022/23
		Number of labors affiliated in social security fund	Nos. (thousand)	400	500
		Number of employers registered in social security fund	Nos. (thousand)	17.5	30
		Number of recipients getting skill development training (per year)	Nos. (thousand)	20	30
		Institution supervision (compliance of labour law including OSH)	Number of inst.	2000	2500
		Inspection of child labour (per year)	Number of inst.	2000	2500
		Labor audit	Number of inst.	3000	5000
		Declaration of child labour free local level	Number of LL	10	70
22	Youth	Self-employment generation under Youth Self-employment Fund	Thousand	12	12
23	Finance	Number of employment generation through the interest subsidy scheme	Thousand	90	150
		Employment generation through the investment on Small Farmers Development Microfinance Institution	Thousand	80	115