

CONSOLIDATED FINANCIAL STATEMENT

(Federal, Provincial and Local Governments)

Fiscal Year 2022/23

(Abridged English Version of Consolidated Financial Statement Submitted to the Office of the Auditor General and the Ministry of Finance on December 29, 2023)



Government of Nepal
Ministry of Finance

Financial Comptroller General Office

Anamnagar, Kathmandu, Nepal

Website: www.fcgo.gov.np



Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Anamnagar, Kathmandu, Nepal

FOREWORD

It is my great pleasure to present the Consolidated Financial Statement (CFS) for FY 2022/23 of the Government of Nepal. The Financial Comptroller General's Office (FCGO) takes immense pride in fulfilling this crucial responsibility as mandated by the Financial Procedure and Fiscal Accountability Act, 2019. This report underscores our steadfast commitment to transparency and accountability in public expenditures and overall financial management in Nepal.

The FCGO submitted the Consolidated Financial Statements of the federal units to the Office of the Auditor General of Nepal in December 29, 2023, as required by law. This document serves as the abridged English version of the Consolidated Financial Statements, now including the Auditor's opinion along with additional statements and disclosures. It provides a comprehensive overview of the government's macro-financial landscape and accurately reflects the performance of Public Financial Management in Nepal. For more and detailed information, I invite you to visit our report (CFS Nepali version), which is publicly available on our website.

The government has updated its financial reporting system and framework to ensure the quality of the reporting, providing relevant and reliable information aimed at making accounting and reporting clearer and more reliable. This report marks the first implementation of the Nepal Public Sector Accounting Standard 2022 (NPSAS), aligned with International Public Sector Accounting Standard (IPSAS) 2017. This year, FCGO prepared the Consolidated Financial Statement according to this accounting standard, detailing transactions across the three tiers of government, including extra-budgetary entities, for the first time. The adoption and implementation of NPSAS enhance Nepal's accounting and reporting system to international standards by strengthening the credibility of our financial reporting.

This publication was made possible through the use of the Revenue Information Management System (RIMS), Treasury Single Account (TSA), Subnational Treasury Regulatory Application (SuTRA), Provincial Treasury Single Account (PTSA), and Financial Management Information System (FMIS). Our team is dedicated to automation and has demonstrated persistent effort, dedication, and commitment to enhancing efficiency through ICT-based systems. Nevertheless, we acknowledge that there is still room for improvement in fully embracing technology.

I am confident that this report will effectively serve its purpose for public entities, development partners, researchers, students, general public and anyone interested in understanding Nepal's public financial management and utilizing this information effectively. It will also be a crucial resource for policymakers in formulating policies and implementing reforms in PFM.

I extend my gratitude to all my colleagues and the entire team, especially the Financial Reporting and Publication Section of FCGO, for their relentless efforts in preparing this report. Without their exceptional teamwork, this report would not have achieved its current commendable status.

Finally, I would greatly appreciate any suggestions and constructive feedback on the report, which will help us enhance its quality in the upcoming fiscal years

June, 2024

Binod Prakash Singh
Financial Comptroller General

TABLE OF CONTENTS

Foreword	i
Table of Contents	iii
List of Tables	v
List of Figures	vii
List of Annexes	viii
Abbreviations/Acronyms	ix
Executive Summary	1
Accounting Policy and Explanatory Notes	3
Unofficial Translation of Audit Opinion on CFS of Federal Consolidated Fund	12
SECTION-1 Macro Fiscal Scenario	
1. Cash Position of General Government	
1.1. Cash Position	17
2. Treasury Position of Federal, Provincial and Local Government	
2.1. Treasury Position	19
2.2. Receipt and Payment Status	20
3. Fiscal Statistics of Federal Government (Government of Nepal)	
3.1. Revenue and Other Income	21
3.2. Budget and Expenditure	22
3.3. Others	25
3.3.1. Outstanding Advances	25
3.3.2. Ministry-wise Outstanding Advances	26
3.3.3. Status of Internal Audit	26
3.3.4. Status of Irregularity	26
3.3.5. Outstanding Payment	27
3.3.6. Debt	27
3.3.7. Donor-wise Debt Status	28
3.3.8. Principal Repayment	29
3.3.9. Investment on Public Enterprises and Other Entities	30
4. Fiscal Statistics of Provincial Governments	
4.1. Revenue of Provincial Governments	32
4.2. Expenditure of Provincial Governments	32
4.3. Treasury Position of Provincial Governments	33
5. Fiscal Statistics of Local Governments	
5.1. Revenue of Local Governments	34
5.2. Expenditure of Local Governments	34
5.3. Source-wise Expenditure of Local Governments	34
6. Receipts and Payments of Extra Budgetary Entities	
6.1. Receipts and Payments of Extra Budgetary Entities	35
7. Scenario of PFM Performance	
7.1. Highlights of Macroeconomic Indicators	36
7.2. Macro Level Budget Operation	37

7.3. Allocative Efficiency	41
7.4. Sources of Funds	42
7.5. Ratio of Expenditure with Revenue	43
7.6. Reimbursement	43
7.7. Public Debt and Investment	44
7.8. Other Status	46
7.9. Revenue of Provinces and Local Governments as Percentage of GDP	49
7.10. Expenditure of Provinces and Local Governments as Percentage of GDP	49

SECTION-2 Consolidated Financial Statements

8. Consolidated Financial Statements of Federal, Provincial and Local governments

8.1. Consolidated Annual Report of Receipts and Payments	54
8.2. Annual Report of Receipts and Payments (Budgetary Entities)	56
8.3. Annual Report of Receipts and Payments (Extra Budgetary Entities)	58
8.4. Budget Comparison Statement (Budgetary Entities)	60
8.5. Annual Financial Statement of Consolidated Fund	62
8.6. Annual Report of Divisible Fund (Federal/Province/Local)	64
8.7. Consolidated Statement of COFOG-wise Expenditure	65
8.8. Accounting Notes	68

9. Consolidated Financial Statement of Government of Nepal

9.1. Consolidated Annual Report of Receipts and Payments	110
9.2. Annual Report of Receipts and Payments (Budgetary Entities)	112
9.3. Annual Report of Receipts and Payments (Extra Budgetary Entities)	115
9.4. Budget Comparison Statement (Budgetary Entities)	117
9.5. Annual Financial Statement of Federal Consolidated Fund	119
9.6. Annual Report of Federal Divisible Fund	121
9.7. Consolidated Statement of COFOG-wise Expenditure	122
9.8. Accounting Notes	125

10. Consolidated Financial Statement of Provincial Governments

10.1. Consolidated Annual Report of Receipts and Payments	154
10.2. Annual Report of Receipts and Payments (Budgetary Entities)	156
10.3. Annual Report of Receipts and Payments (Extra Budgetary Entities)	159
10.4. Budget Comparison Statement (Budgetary Entities)	161
10.5. Annual Financial Statement of Consolidated Fund	163
10.6. Provincial Annual Report of Divisible Fund	165
10.7. Consolidated Statement of COFOG-wise Expenditure	166
10.8. Accounting Notes	169

11. Consolidated Financial Statement of Local Governments

11.1. Consolidated Annual Report of Receipts and Payments	198
11.2. Budget Comparison Statement (Budgetary Entities)	200
11.3. Annual Financial Statement of Consolidated Fund	202
11.4. Accounting Notes	203

12. Annexes 217

LIST OF TABLES

Table No.	Table Name	Page No.
1	Cash Position of General Governments	17
2	Treasury Position of Federal, Provincial and Local Government	19
3	Receipts and Payments of Three Tiers of Government	20
4	Statement of Revenue Collection	21
5	Composition of Total Revenue Collection	22
6	Actual Federal Government Expenditure	23
7	Composition of Expenditure	23
8	Sources of Fund	23
9	Expenditure According to the Economic Classification	24
10	COFOG-wise Expenditure	25
11	COFOG-wise Recurrent and Capital Expenditure	25
12	Outstanding Advance Amount	26
13	Top Ten Entities Having Highest Outstanding Advance	26
14	Status of Total Irregularity	27
15	Entity-wise Outstanding Payment	27
16	Outstanding Debt	28
17	Donor-wise Outstanding External Debt	28
18	Amount of Principal Repayment	29
19	Amount of Interest Payment	29
20	Status of Loan and Share Investment	30
21	Top Ten Entities Having Highest Share Investment	30
22	Status of Principal and Interest Repayment	31
23	Status of Default Principal and Interest	31
24	Total Revenue Collection (Including Revenue Sharing)	32
25	Total Expenditure of all Provinces	32
26	Source wise Expenditure of Local Governments	34
27	Receipts and Payments of Extra Budgetary Entities (Federal & Provinces)	35
28	Macro Economic Indicators	36
29	Ratio of Major Economic Indicators with GDP	37
30	Total Revenue Collection Scenario	39
31	Scenario of Recurrent, Capital and Financing Expenditure	40
32	Ratio of Actual Expenditure to Budget	41
33	COFOG-wise Expenditure	41
34	Source-wise Expenditure	42

Table No.	Table Name	Page No.
35	Ratio of Expenditure with Revenue	43
36	Reimbursement Status of Development Partner Funded Projects	44
37	Debt Ratio	45
38	Debt Servicing Composition	45
39	Ratio of Investment in Public Enterprises to Total Expenditure	46
40	Ratio of Tax Revenue with Total Revenue	47
41	Public Expenditure Pattern by Month	47
42	Recurrent Expenditure Pattern	48
43	Capital Expenditure Pattern	48
44	Ratio of Provincial and Local Governments Revenue to GDP	49
45	Ratio of Provincial and Local Governments Expenditure to GDP	49

LIST OF FIGURES

Figure No.	Figure Name	Page No.
1	Ratio of Expenditure to GDP	37
2	Outstanding Debt to GDP Ratio	38
3	Annual Debt Receipt to GDP Ratio	38
4	Ratio of Investment in Public Enterprise with GDP	38
5	Ratio of Actual Foreign Aid Receipt to GDP	39
6	Total Revenue Collection Scenario	40
7	Scenario of Actual Expenditure	40
8	Ratio of Actual Expenditure to Budget	41
9	Function-wise Expenditure (Percentage on Total Expenditure)	42
10	Source wise Expenditure	42
11	Expenditure to Revenue Ratio	43
12	Reimburshment Status of Development Partner Funded Projects	44
13	Outstanding Debt Scenario	45
14	Debt Servicing Composition	46
15	Ratio of Public Investment to Expenditure	46
16	Ratio of Tax Revenue with Total Revenue	47

LIST OF ANNEXES

Annex No.	Annex Name	Page No.
1	Economic Code-wise Revenue and Miscellaneous Receipts of Federal Government- Collection	219
2	Economic Code-wise Revenue and Miscellaneous Receipts of Federal Government- Utilization	223
3	Economic Head Wise Budget and Expenditure (Recurrent, Capital, Financing)	226
4	COFOG-wise Expenditure	235
5	Ministry-wise Budget and Expenditure (Budgetary Entities)	238
6	Function-wise Gender Responsive Expenditure	241
7	Climate Responsive Expenditure	243
8	Function-wise Climate Responsive Expenditure	244
9	Sustainable Development Goal Budget and Expenditure	247
10	Economic Code-wise Fiscal Transfer From Federal Government	248
11	Details of Receipts of Domestic Debt and Transfer to Federal Consolidated Fund	249
12	Doner-wise External Debt Transfer to Federal Consolidate Fund (Treasury)	250
13	Details of Divisible Revenue Collected to be Distributed by the Government of Nepal	251
14	Details of Domestic Debt, Receipts Interest Payments, Principal Repayment and Outstanding Debt	252
15	Details of Loan and Share Investment	253
16	Details of Annual External Debt	254
17	Details of External Debt, Receipts Interest Payments, Principal Repayment and Outstanding Debt (Commitment Currency)	255
18	Statement of External Loan Receipt, Principal Repayment, Outstanding Loan (Nepali Currency)	257
19	Statement of Internal Share Investment	259
20	Statement of Domestic Loan Investment	260
21	Entity-wise collection of Revenue and Other receipts of Extra Budgetary Entities	261
22	Details of Grant/Subsidy Receipt by Extra Budgetary Entities	264
23	Economic Code-wise Expenditure of Extra Budgetary Entities (Recurrent)	268
24	Economic Code-wise Expenditure of Extra Budgetary Entities (Capital)	272
25	Details of Cash and Bank Balance of Extra Budgetary Entities	275
26	Province Wise Cash Position	277
27	Local level Wise Treasury Position	280

ABBREVIATIONS/ACRONYMS

ADB	-	Asian Development Bank
CCY	-	Commitment Currency
CFS	-	Consolidated Financial Statement
COFOG	-	Classification of the Functions of Government
DKK	-	Danish Kroner
DSF	-	Debt Sustainability Framework
DTCO	-	District Treasury Control Office
EEC	-	European Economic Cooperation
EIB	-	European Investment Bank
EUR	-	Euro
FCGO	-	Financial Comptroller General Office
FCG	-	Financial Comptroller General
FPFA	-	Financial Procedure and Fiscal Accountability
FY	-	Fiscal Year
GBP	-	Pound Sterling
GDP	-	Gross Domestic Product
GFS	-	Government Financial Statistics
GFSM	-	Government Financial Statistics Manual
GNDI	-	Gross National Disposable Income
GNI	-	Gross National Income
GON	-	Government of Nepal
IDA	-	International Development Association
IFAD	-	International Fund for Agriculture Development
IMF	-	International Monetary Fund
JPY	-	Japanese Yen
KRW	-	Korean Won
KUD	-	Kuwaiti Dinar
N/A	-	Not Applicable/Not Available
NDF	-	Nordic Development Fund
n.e.c.	-	Not Elsewhere Classified
NPR	-	Nepalese Rupees
NPSAS	-	Nepal Public Sector Accounting Standard
OAG	-	Office of the Auditor General
OFID	-	OPEC Fund for International Development

PFM	-	Public Financial Management
RMB	-	Renminbi (Yuan)
RS	-	Rupees
SAR	-	Saudi Riyal
SDG	-	Sustainable Development Goal
SDR	-	Special Drawing Right
SNGs	-	Sub-National Governments
Su-TRA	-	Subnational Treasury Regulatory Application
TB	-	Treasury Bill
TSA	-	Treasury Single Account
USD	-	United States Dollar

EXECUTIVE SUMMARY

- We are pleased to provide an overview of the fiscal performance for the fiscal year 2022/23 across the three tiers of government in Nepal. This report highlights key financial indicators and outcomes, reflecting the government's revenue collection, expenditure patterns, financial positions, and economic contributions. It details the allocation and utilization of funds, including revenue sharing among federal, provincial, and local governments. These insights aim to foster transparency and accountability in public finance management while serving as a valuable resource for policymakers, researchers, and stakeholders interested in Nepal's Public Financial Management landscape.
- The total revenue utilization (excluding fiscal transfer) of the three tiers of government for FY 2022/23 amounts to NPR 1,506,321.46 million after revenue sharing settlements. Total expenditure stands at NPR 1,672,128.84 million after eliminating all types of intergovernmental fiscal transfers (excluding EBUs).
- The treasury position of the three tiers of government for FY 2022/23 shows a deficit of NPR 38,488.68 million. This includes a federal government deficit of NPR 181,267.37 million, with provincial and local governments reporting surpluses of NPR 64,245.38 million and NPR 78,644.44 million respectively.
- In FY 2022/23, the cash position of general governments shows a positive balance of NPR 151,732.50 million, compared to NPR 290,579.90 million in FY 2021/22. Cash balances are NPR 151,731.30 million in cash and NPR 1.20 million in direct payments, down from NPR 290,578.77 million and NPR 1.13 million respectively in the previous fiscal year.
- The ratio of Consolidated Recurrent Expenditure, Capital Expenditure, and Financial Expenditure to total Consolidated Expenditure for the three tiers of governments after elimination are 57.01%, 31.54%, and 11.45% respectively in FY 2022/23.
- In FY 2022/23, the federal government's total revenue collection (tax and non-tax) amounts to NPR 957,348.72 million. Of this, NPR 107,657.70 million has been transferred to provincial and local government consolidated fund as revenue sharing.
- The federal government's total expenditure for FY 2022/23 amounts to NPR 1,421,326.95 million (79.23% of the initial budget of NPR 1,793,837.30 million), reflecting a 1.00% decrease compared to the previous fiscal year.
- The federal government's revenue collection percentage decreased by 26.20% in FY 2022/23 compared to the previous fiscal year, achieving 68.23% of the initial revenue collection target.
- The composition of the federal government's total revenue for FY 2022/23 consists of 90.42% from tax and 9.58% from non-tax sources, compared to 92.40% from tax and 7.60% from non-tax sources in FY 2021/22.
- Recurrent, Capital, and Financing expenditures constitute 69.76%, 16.51%, and 13.73% respectively of the federal government's total expenditure in FY 2022/23, compared to 72.85%, 16.50%, and 10.65% respectively in the previous fiscal year.
- Recurrent, Capital, and Financing expenditures of the federal government amount to 83.80%, 61.68%, and 84.79% respectively of the total budget allocation for Recurrent, Capital, and Financing in FY 2022/23. These figures were 90.07%, 57.60%, and 70.48% respectively in FY 2021/22.
- Of the total federal government expenditure in FY 2022/23, 90.18% is financed by domestic sources

(revenue plus domestic borrowing), with 1.65% financed by foreign grants and 8.17% by foreign loans. In FY 2021/22, these figures were 87.93%, 2.10%, and 9.98% respectively.

- In FY 2022/23, the Federal Consolidated Fund reports a deficit of NPR 127,355.95 million, bringing the cumulative deficit to NPR 181,267.37 million. This deficit is managed by various government accounts such as operational funds and deposits.
- In FY 2021/22, the ratio of total federal expenditure to GDP was 26.41%, compared to 27.00% in FY 2021/22. The ratio of total revenue collection to GDP was 15.50% (before revenue sharing with SNGs) in FY 2022/23, down from 19.34% in FY 2021/22.
- In FY 2022/23, total reimbursable foreign assistance to the federal government accounts for 76.61% of outstanding reimbursable assistance, comprising 47.46% in grants and 89.87% in loans. This figure was 74.76% in the previous year.
- Domestic borrowing by the federal government is 4.76% of GDP in FY 2022/23, slightly down from 4.78% in FY 2021/22.
- The total investment of the federal government in public enterprises, including shares and loans, amounts to 14.50% of GDP in FY 2022/23, compared to 15.19% in the previous fiscal year.
- The federal government's debt-to-GDP ratio is 42.66% for FY 2022/23, up from 41.50% at the end of FY 2021/22.
- General public services and economic affairs constitute the two major sectors of government expenditure, accounting for 61.32% (42.89% for general public services and 18.43% for economic affairs) of total government expenditure in FY 2022/23.
- In FY 2022/23, total financial equalization grants, conditional grants, complementary grants, and special grants transferred to provincial governments amount to NPR 99,664.25 million, and to local governments amount to NPR 297,696.07 million.
- In FY 2022/23, the total revenue collection of all seven provinces amounts to NPR 112,369.43 million, including revenue from internal source (tax non tax) and revenue sharing. Total expenditure of all seven provinces amounts to NPR 204,678.62 million, including fiscal transfers of NPR 26,394.45 million to local governments. In FY 2021/22, total revenue and expenditure were NPR 104,143.94 million and NPR 187,479.72 million respectively.
- In FY 2022/23, the total receipts of all 753 local governments amount to NPR 532,462.13 million, including opening balances, intergovernmental fiscal transfers, and internal revenues. Total expenditure of all local governments amounts to NPR 453,817.73 million.
- In FY 2022/23, receipts of EBUs for Federal and Provincial Governments amount to NPR 74,395.66 million and NPR 193.22 million respectively, while payments amount to NPR 77,119.50 million and NPR 181.86 million respectively. Closing balances of EBUs for Federal and Provincial Governments amount to NPR 9,073.79 million and NPR 251.61 million respectively.

ACCOUNTING POLICY AND EXPLANATORY NOTES

1. Presentation of Financial Statement:

The Constitution of Nepal outlines financial procedures for the federal, provincial, and local governments in parts 10, 16, and 19 respectively. Provisions concerning the Federal Consolidated Fund, Provincial Consolidated Fund, and Local Consolidated Fund are specified in Articles 116, 204, and 229 of the Constitution. The federal consolidated fund is the treasury of the Government of Nepal, the provincial consolidated fund is the treasury of the provincial government and the local consolidated fund is the treasury of the local government. Any receipt under the Federal Financial Act and other federal legislations is deposited to the Federal Consolidated Fund, the receipts under the Provincial Financial Act and other provincial legislations are deposited to the provincial consolidated fund and the receipts under the Local Financial Act and other prevailing legislations are deposited to the local consolidated fund. Expenditure from these consolidated funds are carried out by the respective Appropriation Act of each level.

The Financial Procedure and Fiscal Accountability (FPFA) Act, 2019 and the FPFA Regulation, 2020 have made provisions as to the responsibilities of different entities and reporting procedures with respect to accounting and reporting. According to the FPFA Act, it is the responsibility the Financial Comptroller General Office (FCGO) is to operate and manage the federal consolidated fund and other government funds to record and report movable and immovable government assets, operation, direction and control of financial administration, conducting internal audits, and to prepare consolidated financial statement of the federation, province, and local level.

The concerned Accounts Responsible Officer is legally responsible for overseeing the receipt and disbursement of federal government funds. The central-level financial accounts prepared and furnished by concerned Accounts Responsible Officer based on transactions within their legal mandate, central-level financial statements which is prepared based on district-wise consolidated financial statements prepared by the District Treasury Controller Offices (DTCOs) and bank details, province-level consolidated financial statements received from Province Treasury Controller Offices (PTCOs), and local-level consolidated financial statements prepared from the Subnational Treasury Regulatory Application (SuTRA) system are the basis of this report. While consolidating financial statements, inter-government and inter-entity transactions have been eliminated. This statement has been prepared including the necessary details so as to make it comparable with annual budget.

As per decision of Government of Nepal dated April 30, 2019, SuTRA is in operation in all 753 local governments for budget preparation, accounting, and financial reporting. DTCOs can lock the system for a particular reporting period after they reconcile the data of local level. The consolidated financial statements of local level are prepared based on the financial transaction details posted into SuTRA from local levels and the details of fiscal transfer disbursement and refund of unspent balance posted into SuTRA by DTCOs.

This Annual Financial Statement comprises following details of all three tiers of the government:

- Consolidated Annual Statement which include both receipt and payments from budgetary and extra-budgetary entities,
- Annual financial reports of the budgetary and extra-budgetary entities,

- Comparative statement of budget,
- Annual financial statements of consolidated funds,
- Annual financial statements of divisible funds,
- Consolidated statement of service and program expenditure,
- Accounting policies and Explanatory Notes,
- Notes to accounts (financial statements),
- Annexes

2. Legal Bases for Preparation of Financial Statement

Section 3 sub-section (1) of FPFA Act states “Subject to the Constitution, this Act and other prevailing law of Nepal, Financial Comptroller General Office shall operate the Federal Consolidated Fund”. Similarly, sub section (2) of the same section states “It shall be the duty of the Financial Comptroller General Office to keep up-to-date the accounts of the Federal Consolidated Fund and prepare its annual financial statement.”

According to Section 4, Sub-section (1) of the Act, local levels are required to prepare Consolidated Financial Statement that includes details of grants received from the Government of Nepal and the corresponding Provincial Government, as well as receipts from revenue sharing, internal income, loans, and grants along with expenditures, and submit the same to respective Province Treasury Controller Office and District Treasury Controller Office.

Similarly, sub-section (2) states that the Province Treasury Controller Office requires to prepare Consolidated Financial Statement incorporating (a) the grants received from the Government of Nepal to the offices under their jurisdiction and receipts from revenue sharing, internal income, loans, and grants, along with expenditures, and (b) consolidated financial statement of all Local Level within the Province based on the report received under subsection (1) and submit the same to the Financial Comptroller General Office.

According to section 5 sub-section (1) of the FPFA Act, FCGO shall prepare Consolidated Financial Statement based on the financial statements of Federal Consolidated Fund, Province Consolidated Fund, Local Consolidated Fund, and other government funds. Similarly, sub-section (5) of the same section mandates FCGO to prepare Consolidated Financial Statement based on the reports received under subsection (3) and subsection (2) of section 4 and submit to the Ministry of Finance (MoF). Upon receipt of the Financial Statement, MoF shall make it public within the month end of Poush as provisioned by sub-section (6) of section 5.

According to the rule 10 (1) of FPFA Regulation 2020, Local Level shall submit the Consolidated Financial Statement prepared under sub-section (1) of section 4 of the Act to the Province Treasury Controller Office of the respective Province and the District Treasury Controller Office within month end of Ashoj. Rule 10 (2) states that the Province Treasury Controller Office shall submit the Consolidated Financial Statement prepared under subsection (2) of section 4 of the Act to the Financial Comptroller General Office within the 15th of Kartik. The FCGO is required to submit the consolidated financial statement prepared under subsection (5) of section 5 of the Act to the Ministry of Finance and the Office of the Auditor General within the 15th of Paush as per rule 10 (3).

3. Standard of Reporting

The Unified Economic Codes, Classifications and Explanations, 2074 (CoA) and cash-based Nepal Public Sector Accounting Standard (NPSAS) 2079, which aligns with the cash based International Public Sector Accounting Standards (IPSAS, 2017) are the major bases for preparation of this financial statement. Charts of Accounts (CoA) and NPSAS are in-force in all three tiers of governments.

4. Reporting Entity

In accordance with section 5 of FPFA Act, 2019, Financial Comptroller General Office is the responsible entity for the preparation and consolidation of financial statements of Federal Consolidated Fund, Provincial Consolidated Fund, Local Consolidated Fund and other governmental funds.

5. Budgetary Entity

Budgetary entities comprise the entities which fully operate within the budgetary system and are under direct control of respective government of three tiers. The central level entities possess executive, constitutional, and legal authority for budgetary management. This category includes ministries, departments, projects, and offices that rely entirely on budget.

6. Extra-Budgetary Entity

According to rule 79 (2) of the FPFA Regulation, Financial Comptroller General Office has approved the criteria for central level agencies to map extra-budgetary entities (EBUs) based on income, expenditure, and grant and these entities have been mapped accordingly. Financial Statement of extra-budgetary entities has been consolidated in the CFS for the first time. This year, financial statements are consolidated within the limits of data received from ministries and central level entities. Since it is the first attempt in consolidation based on NPSAS, extra-budgetary entities at the local level are not included in this financial statement. In subsequent years, additional entities will be integrated into the CFS. Due to the absence of baseline data in CFS, this statement does not provide the previous data of Extra Budgetary entities. The list of extra-budgetary entities included in this report is provided herewith.

7. Bases of Accounting and Consolidation

According to rule 56(1) of the FPFA Regulation, three tiers of government adopt the cash-based double entry accounting system and financial statements are prepared accordingly. Under this system, income and expenditures are recognized only when cash is received or paid. The assets and liabilities have been presented at historical cost in the notes to accounts. The statement of cash receipts and payments, budget comparisons, and accounting notes have been prepared based on the cash-based Nepal Public Sector Accounting Standard 2079. Eliminations of inter-agency transaction of federal and provincial government have been carried out following the accounting standard. However, it is acknowledged that the duplications of inter-local level and intra-local level transactions could not be eliminated due to insufficient information.

8. Reporting Period

This Consolidated Financial Statement covers the period from July 17, 2022, to July 16, 2023.

9. Materiality

The material information has been included in the Consolidated Financial Statement. The financial statements of the federation, provinces, and local levels have been prepared using all available information. Each level is responsible for upholding for accuracy of its data. Some inconsistencies have been identified between the fiscal transfer data recorded in SuTRA and TSA due to difference in modality of recording transaction i.e. SuTRA records transfers in gross basis whereas TSA records them in net basis. Fiscal transfers to and refund from the Local level have been reported based on the data entered into TSA by respective District Treasury Controller Offices. Since the Financial Statement submitted in FY 2021/22 did not fully comply the Nepal Public Sector Accounting Standard, some items/columns of the financial statement might not be comparable to previous year figures.

10. Reporting Currency

This financial statement has been presented in Nepalese Currency (NPR). Transactions incurred in foreign currencies have been converted to their equivalent NPR using the currency exchange rate for the respective day determined by the Nepal Rastra Bank. Similarly, the end-of-year balances of foreign currencies have been converted to NPR based on the buying rate of the Nepal Rastra Bank for the last day of reporting fiscal year. Any exchange gains or loss arising from these conversions have been adjusted within the main headings.

With respect to foreign loans, the selling rate provided by the Nepal Rastra Bank has been used for conversion to Nepalese Rupees (NPR).

11. Compliance with Nepal Public Sector Accounting Standard

The financial statement has been prepared in accordance with the Nepal Public Sector Accounting Standard 2022 approved by Government of Nepal on December 6, 2022. The standard adheres the cash based International Public Sector Accounting Standards, 2017. This report strictly follows to the mandatory requirements outlined in Part 1 of the standard whereas out of Encouraged Additional Disclosures of Part 2, disclosures regarding Assets, Liabilities, Guarantees etc. are included.

12. Major Accounting Policies

a. Recognition and accounting of revenue

Revenue has been recognized solely upon receipt of cash or bank deposit. Revenue is recorded on a gross basis. Revenue is deposited into non-operative accounts maintained either at the Nepal Rastra Bank or at commercial banks authorized by the Nepal Rastra Bank on the recommendation of the Financial Comptroller General Office. Revenue accounting adheres to the Unified Economic Codes, Classifications and Explanations, 2074 (CoA). The tax collected from the taxpayers under prevailing laws has been accounted for as tax revenue, while receipts such as service fees, sales, royalties, interest, and dividends are accounted as other revenues. Recoveries from irregular expenditures (Beruju) and unspent disbursement refund (Nikasa Firta) or grant refund (Anudan Firta) in subsequent years are recorded as Miscellaneous Receipts since they do not actually constitute revenues. Tax discounts have not been reported as they are not accounted for. Receipts of foreign grants are accounted for and reported as Grant Receipts. "Pass Through" amounts received or transferred are reported as receipts and payments respectively. Reporting has been made after eliminating double transactions.

i. Collection of revenue

The collected revenue comprises two types, one is revenue from sources solely within the jurisdiction of the respective government and the other is divisible revenue. In the notes to accounts and annexes, the divisible revenue collected by the respective government, has been reported under liabilities.

ii. Divisible fund

According to the Inter-Governmental Fiscal Arrangement Act 2017, the divisible revenue collected by the federal government is deposited to the Federal Divisible Fund. Out of this fund, in accordance with Section 6 of the Act, revenue designated for the provinces is deposited to the Provincial Divisible Fund, and revenue designated for local levels is deposited to the Local Divisible Fund. These funds are operated by FCGO. The amount at the divisible funds has been distributed and deposited into the consolidated fund of respective provinces and local levels on a monthly basis as mandated by the section 6 (5) of the act. As stipulated in Section 7 of the Act, royalties with respect to natural resources shall be annually deposited into the Provincial Consolidated Fund and Local Consolidated Fund from the Federal Divisible Fund as per decision

of the Government of Nepal based on the recommendation of the National Natural Resources and Fiscal Commission (NNRFC). However, royalties for the fiscal year 2022/23 have not been allocated due to the absence of complete indices from the NNRFC. Consequently, the royalty amount has been included in the Federal Divisible Fund as cash balance. While preparing the consolidated financial statement of Divisible Funds, the total collection in the Federal Divisible Fund, Provincial Divisible Fund, and Local Divisible Fund by the end of the fiscal year as well as the details of the funds distributed to the Federal, Provincial and Local level and the balance yet to be distributed have been included.

The details of provincial divisible fund with regard to the collection, periodic distribution to respective government's consolidated fund and balance has been reported.

From the Local Divisible Fund, based on the provisions of the Act, the amount transferable to the province has been deposited to the Province Consolidated Fund and the amount transferable to the local level has been deposited to the Local Consolidated Fund. The annual statement of the Local Divisible Fund has been prepared to illustrate the amount deposited, distributed, and transferred to the Province Consolidated Fund and Local Consolidated Fund during the year, and the closing balance yet to be distributed. The value-added tax collected at the Local level has been deposited into the Local Divisible Fund as Pass through cash flow and transferred to federal divisible fund.

iii. Revenue to be utilized by respective government

The utilizable revenue a respective government comprises its own source revenue and its share from divisible revenue.

iv. Cash balance of revenue

The cash balance of revenue of last fiscal year has been deposited into revenue account in current fiscal year in the same revenue head. Revenue collected in current fiscal year but yet not deposited into revenue account during current fiscal year has already been accounted and presented as cash balance of revenue. The cash balances of revenue at the local level are not available in the system and therefore are not reported.

b. Recognition, accounting, and reporting of expenses

Expenditure of federal and provincial entities is recognized upon sending the payment order through the CGAS to TSA. For local level expenditure is recognized when journal voucher is approved in SuTRA. In the case of Electronic Fund Transfer not being successful or uncashed cheque, the expenditure is reversed. For the external loan repayment or other foreign payments, the expenditure is recorded upon receiving the reimburse request after payment is made by Nepal Rastra Bank or concerned bank.. Expenditure from petty cash is documented after bills and invoices are furnished.

In compliance with the existing law mandating the deduction of retention on payments, the total amount has been treated as expenditure, while the retention sum has been recorded as receipts in retention accounts. Any retention amount transferred to revenue, forfeited, or recovered is recognized as expenditure in retention accounts and booked as revenue.

Recoveries made from government payments for any individuals obligated to settle government dues have been presented in both receipts and payments. Advance payments are treated as expenditure.

13. Foreign Currency

In-year foreign currency transactions have been converted into Nepali Rupees using exchange rate of

transaction date. The balance of foreign currencies at the end of the fiscal year has been reported based on the buying rate of last day of the fiscal year. Outstanding loans are reported in NPR based on the selling rate of respective currency at the year end.

14. Recognition of Cash and Cash Equivalents

Cash and cash equivalents include the cash balances and cash equivalents which are readily convertible to cash held at the Nepal Rastra Bank, other banks conducting government transactions and government offices. Cash includes both cash in hand, demand deposits and cash equivalents. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Cash or cash equivalents including revenue, security, recoveries have been recorded as receipts upon receipt. Cash, bank deposits, sum ordered for payment as per authorization under the Appropriation Act, short-term investment bonds, excluding government bonds that can be readily converted to cash and fixed deposits maturing within three months are included in cash or cash equivalents.

Accounting and reporting have been carried out as cash payment for the contracting parties with government after an authorized personnel issues a payment order, bank cheques, or a letter of order to an authorized bank handling government transactions. Since government cheques or equivalent banking instrument are valid for 15 days, such uncashed cheques or instrument at the end of fiscal year are cashed within validity period of next fiscal year by utilizing freeze account of previous fiscal year.

Any sum received in Nepalese currency or foreign currency into any special account as per the agreement between the Government of Nepal and development partners is recorded as receipts. Amount of any assistance in kind or technical assistance provided by development partners to the federal units according to agreement with GoN is recorded as receipts as well as expenditure.

15. Outstanding Advance

The advance is considered an expense upon disbursement. Any advances under recurrent and capital expenditures issued to employees, individuals, contractors, suppliers, autonomous bodies, financial and non-financial institutions, which remain unsettled at the end of the fiscal year are reported as outstanding advances.

16. Consolidated Fund

The accounting and reporting of receipts and payments are categorized into recurrent, capital, and financing according to the Unified Economic Codes, Classifications and Explanations, 2074. Receipts and payments recorded during the reporting period have been transferred and reconciled in post-reporting period also. Every payment on recurrent, capital, and financing released from the consolidated fund has been disaggregated into the expenditures chargeable on Consolidated Fund and the expenditure as per the Appropriation Act.

In the case of foreign prefunding loans and grants, the transfers to the consolidated fund have been made only for the actual expenditure as per the agreement.

With respect to reimbursable grants, the reimbursed amount deposited at account Ka-7.17 of the Financial Comptroller General Office has been transferred to the Revenue, Grant, and Miscellaneous Account (Ka-1.1) and recorded as income. Similarly, in terms of reimbursable loans, the reimbursed amount deposited at account Ka-7.15 has been transferred to the Financing Receipt Account (Ka-1.2) and recorded as income.

The internal loan has been accounted at face value but net amount is transferred to the Consolidated Fund and reported accordingly. Treasury bill rollovers gain has also been transferred to consolidated

fund. IMF valuation has been adjusted accordingly.

17. Cash balance in Deposit Accounts and Other Funds

The Federal Consolidated Fund does not include cash balance in deposit accounts, pre-funded foreign assistance, and incomes of Provincial governments and Local levels. Since the Federal Consolidated Fund includes only the actual income and expenditure of the Government of Nepal, the treasury position presented in this statement and cash position presented by the Nepal Rastra Bank are not directly comparable. This financial statement includes the closing balances of:

- Miscellaneous Fund Accounts (Ka-2.6) maintained at District Treasury Controller Offices (DTCOs),
- Miscellaneous Fund Accounts (Kha-2.6) maintained at Provincial Treasury Controller Offices (PTCOs) and Provincial Treasury Controller Units (PTCUs),
- Miscellaneous Fund Accounts (Ga-2.7) of local levels,
- Operation accounts (Ka-2.7) at federal-level offices,
- Value Added Tax fund accounts (Ka-2.8) maintained at the Inland Revenue Department and revenue offices,
- Customs Fund accounts (Ka-2.9) maintained at customs offices,
- Special Grant Accounts (Ka-2.4) and Special Loan Accounts (Ka-2.5) at federal project offices,
- Various fund accounts of the Federation, Provinces, and Local level governments.

Even though the Recurrent Grant Account (Kha.7) and Capital Grant Account (Kha.8) have been discontinued, these accounts are reported in this financial statement until the accounts are fully settled. The financial statements of the Central Loan and Grant Account (Ka.7) group operated by the Financial Comptroller General Office are also included.

According to the provisions of the Nepal Public Sector Accounting Standards (NPSAS), 2079, it is required to compare the cash and bank balances over two fiscal years but discrepancies have been found in the carry-forward of opening balance of 2079/80 compared to closing balance of 2078/79. So that while preparing this financial statement, these discrepancies were adjusted in such a way that they do not affect the total income, by adjusting the opening balances and income through additions or subtractions.

18. Commitments of Expenditure

The amount committed for future payments as per contract or decision has been recorded as commitments starting from the fiscal year 2023/24 and will be presented in the financial statements of the upcoming fiscal year.

19. Direct Payments

In addition to the Financial Statements of the Consolidated Funds of the governments,

Statement foreign assistance included in the budget like assistance in kind and payments made through direct payments in the form of loans and grants are presented separately. In such instances, expenditure is equal to receipts in direct payment source. Assistance in kind and direct payments encompass expenditures recorded at TSA and SuTRA based on records received from relevant offices and projects. Direct payments from various donors shall be accounted for in SuTRA after depositing them into the Ga-2.7 account. However, in some Local levels, these funds are deposited into Ga-1.3 accounts and then transferred to the consolidated fund when making expenditures through allocations. Such payments are also accounted for and reported under direct payment source.

20. Investment

All government investments are accounted at cost price. The initially accounted investments are

presented at historical cost. Cash Dividends and interests received from the investment are deposited into Consolidated Fund on the day of receipt.

21. Liability

Present obligation to pay a sum of money as a result of present or past action is presented as a liability. Liabilities are recorded at historical cost. All accumulated liabilities at the end of the fiscal year are duly recorded and reported.

22. Government Borrowing

Government borrowings have been classified as domestic and external. Domestic borrowings are raised through treasury bills from organizations and individuals via the Nepal Rastra Bank, while external borrowings are received from foreign governments and institutions, either as monetary receipts or liabilities for the receipt of other services. Receipts from borrowings have been treated as income, while payments including principal and interests have been considered expenditures. Interest payments have been accounted under recurrent expenditures, while principal payments have been included under financing category.

23. Non-Financial Assets

Non-financial assets have been presented at historical cost without accounting for depreciation. The purchasing cost of an asset has been treated as expenditure, and additional disclosure has been provided with the details of these assets. Asset classification adheres to the Unified Economic Codes, Classifications and Explanations, 2074.

24. Third-Party Payment

Third-party payments refer to payments made by a third party on behalf of an entity to settle its liabilities or provide benefits to the entity. Third-party payments have been separately listed in a column on the face of the financial statement.

25. Intergovernmental and Mutual Transactions

Intergovernmental transactions and mutual transactions between controlled entities are included in the consolidated financial statements by eliminating such transactions so as to avoid double counting.

26. Inter-Governmental Fiscal Transfers

The fiscal transfers in the form of fiscal equalization, conditional, complimentary and special grant made by the Government of Nepal to the Provincial Governments and Local Levels as well as by the Provincial Government to the Local Levels are presented under the recurrent expenditure of the transferring government. These transfers have been treated as expenditure by transferring government at a time of disbursement and accounted as grant receipts by the receiving governments. Unspent balance of transfers refunded within same fiscal year have been deducted from the total transfers. Such refunds have been deducted from the transfer as well as expenditure in the respective budget line item and activities of the transferring government. The refunds in subsequent years have not been deducted from the transfer and expenditure of the transferred year; instead, they have been recorded as receipts under the Grant Refund (Anudan Firta) of the transferring government in the following year. Therefore, fiscal transfer amount of transferring government and respective accounted figure in the books of recipient government may differ.

27. Off-Budget Receipts and Payments

The disclosure has been provided for off-budget off-treasury receipts and payments. Transactions have been identified based on reports received from the donor agency. Receipts and payments in foreign

currency have been recorded in NPR using the exchange rate of the date of receipt of the transaction report.

28. Expenditure Arrears

Since the cash-based accounting system is adopted, any liabilities incurred during the reporting period but remaining outstanding due to insufficient budget allocations have been reported in the statement of outstanding liabilities not the expenditure. Payment obligation for the reporting year regarding salary, dearness allowance local allowance transfer travel expenses, rent, uniform allowance, food grains, medical expenses, foods for patients and prisoners, retirement benefits and payables to firms or individuals as per agreement, if could not be paid due to short of budget, are taken as outstanding liabilities.

29. Outstanding Receivables

Revenue arrears along with the amount not realized within prescribed time as per lease or sale agreement shall be treated as outstanding receivables. Due to lack of systematic and integrated recording, such receivables are not included in this financial report.

30. Transitional Provisions

To the extent as prescribed by NPSAS, application of its transitional provisions has been disclosed in the notes to the accounts.

31. Post-Reporting Revisions and Corrections of Errors

The revisions and corrections of errors made subsequent to the submission of the Consolidated Financial Statement of federal government outlined by the section 29 (1) of FPPA Act have been incorporated in related notes and annexes of this financial statement, consequently note 21 does not include separate data on such revision and correction.

UNOFFICIAL TRANSLATION OF AUDIT OPINION ON CONSOLIDATED FINANCIAL STATEMENT OF FEDERAL CONSOLIDATED FUND

Issued on May 26, 2024

Fiscal Year: 2022/23

1. Qualified Opinion:

We have audited the Consolidated Annual Statement of Receipts and Payments, the Comparative Statement of Budget, the Annual Financial Statement of Federal Consolidated Fund, and the related Accounting Policies including the Notes to Financial Statements of the Government of Nepal for the Fiscal Year 2022/23.

In our opinion, except for the effects of the matters included in the Basis for Qualified Opinion section of our report, the accompanying Consolidated Financial Statement of the Government of Nepal for the Fiscal Year 2022/23 ended 16th July 2023 comprising the Consolidated Financial Statement of Receipts and Payments, the Comparative Statement of Budget, the Annual Financial Statement of Federal Consolidated Fund, and Accounting Policies and Notes to Financial Statements related thereto, in all material respects, gives a true and fair view in accordance with Nepal Public Sector Accounting Standards (Cash basis) and the Financial Procedures and Fiscal Responsibility Act, 2019 and prevailing laws.

2. Basis for Qualified Opinion

2.1. Balance of Consolidated Fund:

According to the Annual Financial Statement of the Federal Consolidated Fund, total receipt for the fiscal year 2022/23, including revenue, grants, internal and external loans, and loans and grants through direct payments, stands at NPR 1,293.97 billion whereas the total expenditure on recurrent, capital, and financing amounts to NPR 1,421.33 billion resulting in a negative balance of NPR 127.36 billion. The cumulative negative balance at the end of Asadh 2080 (July 16, 2023) stands at NPR 181.27 billion, which includes a negative balance of NPR 53.91 billion from previous year.

Similarly, according to the Consolidated Annual Statement of Receipts and Payments, the cash and bank balance of deposit accounts, other miscellaneous funds accounts, foreign aid accounts, and special accounts for foreign grants and loans accounts of budgetary entities is negative by NPR 46.89 billion. The reason for such negative cash and bank balance in cash-basis accounting system has not been identified.

2.2. Loan:

Despite the internal borrowing amounting to NPR 255.99 billion according to the record of the Public Debt Management Office for this fiscal year, the Annual Statement of Federal Consolidated Fund reports the amount of NPR 248.73 billion, resulting in a deviation of NPR 7.25 billion. The omission of the interest and commission payment to the Nepal Rastra Bank in accounting of the Consolidated Fund has led to this deviation.

According to the Annual Statement of Debt Liability of the Government of Nepal prepared by the Public Debt Management Office, the total foreign loan receipts are NPR 119.86 billion, whereas the Financial Comptroller General Office reports NPR 123.04 billion, showing a discrepancy of NPR 3.18 billion

between the two reports. The reason for this discrepancy has not been disclosed.

2.3. Investment:

According to the statement of the Public Debt Management Office (PDMO), the Civil Aviation Authority of Nepal has received CNY 1.38 billion as per the agreement with the Exim Bank of China for the construction of Pokhara International Airport and has made a principal repayment of NPR 21 million with outstanding debt amount of NPR 19.30 billion as of Asadh 2080 (July 16, 2023). Despite PDMO has recorded this as an investment, the Consolidated Financial Statement does not include this amount in the total foreign loan.

2.4. Grant Refunds:

As on the end of this fiscal year, the unspent balance of complementary grants, conditional grants, and special grants at local levels amounts to NPR 22.64 billion as a result of expenditure of NPR 196.33 billion out of NPR 218.97 billion disbursed amount from the federal government. The unspent amount should have been refunded at the end of the fiscal year; however, NPR 14.24 billion has been refunded within this period and an additional NPR 8.57 billion has been refunded after the fiscal year till the audit period. Two local levels have not yet refunded the unspent balance of NPR 93.3 million till the audit period.

2.5. Revenue Sharing:

In accordance with the provision of the Intergovernmental Fiscal Arrangement Act, 2017, 15 percent of Value Added Tax (VAT) and 15 percent of Internal Excise Duty shall be deposited into the consolidated funds of provinces and local levels. Although, the financial statement of the divisible fund shows a zero balance at the end of the fiscal year after accounts reconciliation has been made, NPR 31.83 billion collected from VAT and Excise Duty after July 5 has been allocated on December 20, 2023. This allocation has been accounted for as of the end of the fiscal year in the federal consolidated fund, despite the allocation has been made after the end of fiscal year. Since such allocative revenue has not been timely deposited into the consolidated funds of the provinces and local levels, the revenue of these consolidated funds is deficit by NPR 9.55 billion.

2.6. Irregularities:

Audit Irregularities of the federal ministries and entities amounts to NPR 46.53 billion in this fiscal year. Out of this, NPR 15.51 billion is recoverable, NPR 28.92 billion is to be regularized, and NPR 2.09 billion is advance amount.

We conducted our audit in accordance with the Constitution of Nepal, Audit Act, 2019, Nepal Government Auditing Standards and guidelines adopted by the Office of the Auditor General, and other pertinent laws related to audit. We are independent of the Government of Nepal who prepares financial statements. We have completed the audit as per the constitutional and legal provisions, and approved code of conduct. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

3. Other Matters

While evaluating this year's financial transactions, reform is required in areas including governance, macroeconomics, public financial management, public administration, development administration, information technology management, and good governance.

4. Responsibility of Management for the Financial Statements

The Financial Comptroller General Office is responsible for the preparation, in accordance with Nepal

Public Sector Accounting Standards (cash basis), of Consolidated Financial Statement that is true and fair and for implementing the necessary internal control system to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. The Ministry of Finance is responsible for overseeing the Financial Report preparation process.

5. Auditor’s Responsibility for the Audit of Financial Statements

The objectives of audit are to obtain reasonable assurance about whether the Financial Statements, as a whole, are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance. The audit has been conducted in accordance with the Constitution of Nepal, Audit Act of 2019, and Nepal Government Auditing Standards and guidelines including other laws related to audit. However, due to the inherent limitations of audit comprising the nature of internal control and financial reports, audit methodology and the time taken to complete the audit, it is not a guarantee that an audit will always detect all kinds of fraud or error in the financial statement or financial transactions. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

Toyam Raya
Auditor General

SECTION 1
MACRO FISCAL SCENARIO

1

CASH POSITION OF GENERAL GOVERNMENT

1.1 Cash Position

In FY 2022/23, the general government's cash position showed a positive balance of NPR 151,732.50 million, compared to NPR 290,579.90 million in FY 2021/22. This balance consists of NPR 151,731.30 million in cash and NPR 1.20 million in direct payments, as opposed to NPR 290,578.77 million and NPR 1.13 million respectively in the previous fiscal year.

The ratio of Consolidated Recurrent Expenditure, Capital Expenditure, and Financial Expenditure relative to total Consolidated Expenditure for the three tiers of government after adjustments stands at 57.01%, 31.54%, and 11.45% respectively in FY 2022/23.

It's noted that the reported net capital expenditure exceeds actual figures due to the transfer of conditional grants (classified as capital) from the federal government under the Recurrent Expenditure category, with corresponding adjustments in expenditure accounting.

Table 1: - Cash Position of General Governments

In Million

Economic Code	Description	Notes No.	Transactions of Current F/Y		Total
			Cash	Third Party Payments (Direct Payment)	
1	Receipts		1	2	3=1+2
	Revenue, grants and other receipt		1,163,466.59	15,434.43	1,178,901.02
11000	Tax revenue	1.2	919,548.01	-	919,548.01
14000	Non-tax Revenue	1.2	136,939.90	-	136,939.90
13000	Grants	1.3	23,137.10	15,434.43	38,571.53
	Other receipt		83,841.58	-	83,841.58
15000	Irregularities, disbursement refunds and grant refunds	1.2	83,841.58	-	83,841.58
	Investment and financing receipt		350,295.38	35,318.09	385,613.47
32156 - 59	Sales of share and disinvestment	2.1	-	-	-
32147 - 49	Domestic debt investment repayment	2.2	11,929.41	-	11,929.41
32242	External debt investment repayment	2.2	-	-	-
33141- 44	Domestic debt receipt	2.3	248,974.83	-	248,974.83
33241	External debt receipt	2.4	89,391.14	35,318.09	124,709.23
A.	Total Receipt (A)		1,513,761.97	50,752.52	1,564,514.49
2	Payments				
2.1	Recurrent Expenses		978,532.06	4,658.44	983,190.50
21000	Compensation of employees	3.1	338,164.52	278.31	338,442.83
22000	Use of goods and services	3.1	186,451.16	2,213.80	188,664.96
24000	Interest, fees and bank commission	3.1	73,865.91	112.57	73,978.48

Economic Code	Description	Notes No.	Transactions of Current F/Y		Total
			Cash	Third Party Payments (Direct Payment)	
25000	Subsidies	3.1	24,461.72	0.37	24,462.09
26000	Grants	3.1	102,062.99	501.31	102,564.30
27000	Social securities/benefits	3.1	228,038.41	1,501.91	229,540.32
28000	Others	3.1	25,487.35	50.17	25,537.52
31000	Capital Expenditure (Investment in Non Financial Assets)		525,363.77	18,482.47	543,846.24
31100	Acquisition of Fixed Assets		519,561.53	18,482.47	538,044.00
31110	Building and structure	3.2	76,369.35	191.51	76,560.86
31120	Machineries and equipments	3.2	26,955.36	99.24	27,054.60
31130 -40	Other fixed assets (other capital expenditure)	3.2	28,761.52	1,622.03	30,383.55
31150	Public construction	3.2	372,711.56	16,568.73	389,280.29
31160	Improvement of built structure	3.2	2,774.01	-	2,774.01
31170	Assets major improvement expenditure	3.2	11,989.70	0.95	11,990.65
31400	Non Product Assets (Natural Assets)		5,802.24		5,802.24
31410	Land acquisition	3.2	5,725.01	-	5,725.01
31440	Intangible non produced assets	3.2	77.22	-	77.22
32000	Financing		169,841.01	27,611.54	197,452.55
33145-47	Principal repayment of domestic debt	4.2	116,499.57	-	116,499.57
33242	Principal repayment of external debt	4.2	34,617.96	-	34,617.96
32141 -43	Domestic debt investment	4.1	6,562.50	26,337.35	32,899.85
32151 -52	Domestic share investment	4.1	11,947.99	1,274.19	13,222.18
32241	External debt investment	4.1	-	-	-
32251	External share investment	4.1	212.99	-	212.99
B.	Total Payements (B)		1,673,736.84	50,752.45	1,724,489.29
C.	Surplus/Deficit (C=A-B)		(159,974.87)	0.07	(159,974.80)
D.	Change in Balance of Deposits, Other Funds Including Emergency Funds	5	21,127.40	-	21,127.40
E.	Cash Balance and Bank Balance of Current F/Y (E=C+D)		(138,847.47)	0.07	(138,847.40)
F.	Previous year cash and bank balance		290,578.77	1.13	290,579.90
G.	Foreign exchange gain/ loss and other adjustments current year		-	-	-
H.	Closing Cash and Bank Balance (H= E+F+G)		151,731.30	1.20	151,732.50

2

TREASURY POSITION OF FEDERAL, PROVINCIAL AND LOCAL GOVERNMENT

2.1 Treasury Position

Up to fiscal year 2022/23, there is a deficit of NPR 181,267.37 million in the federal treasury, which has been financed through the outstanding balances of various government accounts such as operational funds and deposits. However, there is a surplus balance of NPR 64,245.38 million in provincial treasuries and NPR 78,644.44 million in local level treasuries (See Table 2).

Table 2: Treasury Position of Federal, Provincial and Local Government

In Million

Description	Government			
	Federal	Province	Local Level	Total
Receipts				
Total revenue (Tax + Non- Tax)	560,573.42	21,708.32	42,469.38	624,751.12
Irregularities, disbursement refunds and grant refunds	53,302.52	4,142.10	264.26	57,708.88
Grant (Direct payment + Commodity)	23,008.90	46.92	0.00	23,055.82
Revenue Sharing	273,486.13	70,301.55	66,402.42	410,190.10
Fiscal transfer from federal Government		93,598.69	297,696.07	391,294.76
Fiscal transfer from province Government	0.00	0.00	23,063.46	23,063.46
A. Total of Non-Financing Receipt	910,370.97	189,797.58	429,895.59	1,530,064.14
B. Financing Receipt	383,600.03	111.12	240.72	383,840.75
1. Total Receipt [A+B]	1,293,971.00	189,908.70	430,136.31	1,913,904.89
Payments				-
Recurrent	991,506.73	79,897.98	284,746.15	1,356,150.86
Capital	234,624.78	124,180.65	168,641.61	527,447.04
Financing	195,195.44	600.00	429.97	196,225.41
2. Total Payments	1,421,326.95	204,678.63	453,817.73	2,079,823.31
Change in Treasury [1-2]	(127,355.95)	(14,769.93)	(23,681.42)	(165,918.42)
Previous Year Treasury Balance	(53,911.42)	79,015.31	102,325.86	127,429.74
3. Miscellaneous Adjustment	0	0	0.00	
Treasury Position Up to This Fiscal Year	(181,267.37)	64,245.38	78,644.44	(38,488.68)

In FY 2022/23, total receipts in the consolidated fund of the Government of Nepal amounted to NPR

1,913,904.89 million. This total comprised non-financing receipts (tax, non-tax, grants, previous year cash balance, and recovery) totaling NPR 1,530,064.14 million, and financing receipts (borrowing and investment refund) totaling NPR 383,840.75 million.

Total disbursements from the consolidated fund for the same fiscal year amounted to NPR 2,079,823.31 million. These disbursements included recurrent expenditures, capital expenditures, and financing disbursements totaling NPR 1,356,150.86 million, NPR 527,447.04 million, and NPR 196,225.41 million, respectively. As a result of these transactions, there is a negative balance of NPR 38,488.68 million up to FY 2022/23. Specifically, for FY 2022/23 alone, the negative balance is NPR 127,355.95 million.

As of FY 2021/22, the federal consolidated fund balance stood at a deficit of NPR 53,911.42 million, contributing to an overall negative federal consolidated fund of NPR 181,267.37 million by the end of FY 2022/23. In contrast, the consolidated fund balances of Provinces and Local levels showed surpluses of NPR 64,245.38 million and NPR 78,644.44 million, respectively, by the end of FY 2022/23 (refer to table 2).

2.2 Receipts and Payments Status

The total receipts of the general government after elimination amount to NPR 1,555,969.45 million. Similarly, the total expenditure after elimination, including Extra Budgetary Units (EBUs) of Federal and Provinces, is NPR 1,724,489.31 million. Table 2 presents the receipts and expenditures of the federal, provincial, and local governments, excluding EBUs of Federal and Provinces, after eliminating receipts and intergovernmental fund transfers.

Table 3: Receipts and Payments of Three Tiers of Government

In Million

Receipt								
Tiers of Government	Receipt			Elimination				Receipt after Elimination
	Budgetary Units	Extra Budgetary Units	Total Receipt	Provinces	Local Level	Extra Budgetary Units	Total	
Consolidated	1914015.94	74588.88	1988604.82	93592.88	314101.59	24940.90	432635.37	1555969.45
Federal	1293971.01	74395.66	1368366.67	0.00	0.00	24925.90	24925.90	1343440.77
Provinces	189908.62	193.22	190101.84	0.00	0.00	15.00	15.00	190086.84
Local Level	430136.31	0.00	430136.31	0.00	0.00	0.00	0.00	430136.31
Payment								
Tiers of Government	Payment			Elimination				Payment after Elimination
	Budgetary Units	Extra Budgetary Units	Total Payment	Provinces	Local Level	Extra Budgetary Units	Total	
Consolidated	2079823.31	77301.36	2157124.67	93592.88	314101.58	24940.90	432635.36	1724489.31
Federal	1421326.95	77119.50	1498446.45	0.00	0.00	24,925.90	24,925.90	1473520.55
Provinces	204678.63	181.86	204860.49	0.00	0.00	15.00	15.00	204845.49
Local Level	453817.73	0.00	453817.73	0.00	0.00	0.00	0.00	453817.73

3

FISCAL STATISTICS OF FEDERAL GOVERNMENT (GOVERNMENT OF NEPAL)

3.1 Revenue and Other Income

In FY 2022/23, the total revenue collection amounted to NPR 1,010,651.25 million. This figure includes NPR 107,657.70 million allocated for revenue sharing with provincial and local governments, and irregularities, refunds of unutilized released amounts, and cash from the previous year's balance totalling NPR 53,302.52 million. Among these, tax and non-tax revenues deposited into the federal treasury amounted to NPR 957,348.72 million, which constitutes 68.22% of the revenue target. For the previous year, this figure was 90.23%. (See Table 4)

Table 4 : Statement of Revenue Collection

In Million

Description	Fiscal Year				
	2018/19	2019/20	2020/21	2021/22	2022/23
Total Revenue	733,370.05	705,498.24	824,946.40	1,066,346.52	957,348.72
1. Tax Revenue	643,376.29	613,390.49	761,056.63	985,417.56	865,628.37
A) Taxes on income, profits and capital Gains	188,303.81	213,233.05	221,483.52	252,188.55	243,068.92
B) Taxes on payroll and workforce	6,006.24	6,508.11	6,883.57	7,806.01	8,672.43
C) Taxes on property	109.74	4.31	0.43	0.26	0.29
D) Taxes on goods and services	303,310.60	269,747.60	353,736.73	526,719.13	462,990.52
E) Taxes on international trade and transactions	143,319.03	123,790.30	178,951.86	198,703.19	150,895.18
F) Other taxes	2,326.87	107.12	0.52	0.42	1.03
2. Other Revenue	89,993.76	92,107.75	63,889.77	80,928.67	91,720.34
A) Property income	45,620.89	36,884.91	28,509.08	26,003.32	47,516.03
B) Sales of goods and services	24,626.35	26,090.19	25,209.95	32,851.92	34,988.87
C) Penalties, fines & forfeitures	2903.36	2344.84	2,653.19	2,910.00	3774.08
D) Voluntary transfers other than grants	0.69	0.52	0.60	-	0.18
E) Miscellaneous revenue	16,842.47	26,787.29	7,516.95	19,163.43	5,441.18

☞ In FY 2022/23, tax revenue of the government of Nepal amounted to NPR 865,628.37 million, representing 90.42% of the total revenue collection. Non-tax revenue totaled NPR 91,720.34 million, accounting for 9.58% of the total revenue. (See Table 4)

Table 5 : Composition of Total Revenue Collection

In Percentage

Description	Fiscal Year				
	2018/19	2019/20	2020/21	2021/22	2022/23
1. Tax Revenue	87.73	86.94	92.26	92.41	90.42
A) Taxes on Income, Profits and Capital Gains	25.68	30.22	26.85	23.65	25.39
B) Taxes on Payroll and Workforce	0.82	0.92	0.83	0.73	0.91
C) Taxes on Property	0.01	0.00	0.00	0.00	0.00
D) Taxes on Goods and Services	41.36	38.24	42.88	49.39	48.36
E) Taxes on International Trade and Transactions	19.54	17.55	21.69	18.63	15.76
F) Other taxes	0.32	0.02	0.00	0.00	0.00
2. Other Revenue	12.27	13.06	7.74	7.59	9.58
A) Property Income	6.22	5.23	3.46	2.44	4.96
B) Sales of Goods and Services	3.36	3.70	3.06	3.08	3.65
C) Penalties, Fines & Forfeitures	0.40	0.33	0.32	0.27	0.39
D) Voluntary Transfers other than Grants	0.00	0.00	0.00	0.00	0.00
E) Miscellaneous Revenue	2.30	3.80	0.91	1.80	0.57
Total	100.00	100.00	100.00	100.00	100.00

☞ Out of the total revenue collection, taxes on goods and services contribute 48.36%, taxes on income, profits, and capital gains contribute 25.39%, and taxes on international trade and transactions contribute 15.76% for the fiscal year 2022/23, making them the three largest sources of revenue. (See Table 5).

☞ In FY 2022/23, NPR 53,302.52 million has been recovered from the refund of unutilized transferred amounts from previous fiscal years and recovery of irregularities identified by audit. Specifically, irregularities amount to NPR 20,933.99 million, return of released amounts to NPR 3,683.78 million, and grants returns to NPR 28,684.75 million.

3.2 Budget and Expenditure

☞ Compared to the total budget allocated for FY 2021/22 the composition of the budget was 65.96% recurrent, 21.21% capital, and 12.83% financing.

☞ In FY 2022/23, the total federal government expenditure amounted to NPR 1,421,326.95 million, marking an 8.5% increase compared to the previous fiscal year 2021/22.

☞ Total recurrent, capital, and financing expenditures were NPR 991,506.73 million, NPR 234,624.78 million, and NPR 195,195.44 million, respectively, for the fiscal year 2022/23. (See Table 6)

Table 6 : Actual Federal Government Expenditure*In. Million*

Expenditures Head	Actual Expenditure				
	Fiscal Year				
	2018/19	2019/20	2020/21	2021/22	2022/23
Recurrent	716,417.58	784,148.90	846,217.30	954,316.76	991,506.73
Capital	241,562.51	189,084.70	228,836.09	216,213.08	234,624.78
Financing	152,476.99	117,901.60	121,622.56	139,470.97	195,195.44
Total	1,110,457.08	1,091,135.20	1,196,675.95	1,310,000.81	1,421,326.95

- ☞ In FY 2022/23, the total expenditure of the Government of Nepal amounted to 79.23% of the initial budget, which was lower compared to FY 2021/22. The expenditure on recurrent, capital, and financing was 83.80%, 61.68%, and 84.79% of the initial budget, respectively. In the preceding fiscal year, these figures were 90.7%, 57.60%, and 70.48%, respectively. The average actual expenditure to budget ratio over the last five fiscal years was 79.25%.
- ☞ In FY 2022/23, the expenditure composition as a percentage of total expenditure was 69.76% recurrent, 16.51% capital, and 13.73% financing. (See Table 7)

Table 7 : Composition of Expenditure*In Percentage*

Expenditures Head	Actual Expenditure on Budgeted Expenditure					Ratio of Expenditure on Total Expenditure					
	Fiscal Year					Fiscal Year					
	2018/19	2019/20	2020/21	2021/22	2022/23	2018/19	2019/20	2020/21	2021/22	2021/22	2022/23
Recurrent	84.74	81.93	89.35	90.07	83.80	64.52	71.86	70.71	72.85	72.85	69.76
Capital	76.93	46.34	64.69	57.60	61.68	21.75	17.33	19.12	16.50	16.50	16.51
Financing	97.92	70.24	69.96	70.48	84.79	13.73	10.81	10.16	10.65	10.65	13.73
Total	84.44	71.18	81.15	80.23	79.23	100	100.00	100	100.00	100.00	100.00

- ☞ Regarding the sources of funds, in FY 2022/23, the government's own sources covered approximately 90.18% of the total expenditure, compared to 87.93% in the preceding fiscal year. The remaining expenditures were financed by foreign grants, which covered 1.65%, and loans, which covered 8.17% of the total expenditure. (See Table 8)

Table 8: Sources of Fund

Source	Fiscal Year					% in T.E.	Amount (in million)
	2018/19	2019/20	2020/21	2021/22	2022/23		
	Percentage In Total Expenditure (T.E.)						
Government of Nepal	86.74	87.20	82.50	87.93	90.18	1281757.68	
Foreign Grants	2.06	2.13	3.05	2.10	1.65	23382.24	
Foreign Loan	11.46	10.67	14.45	9.98	8.17	116187.03	
Total	100	100	100	100	100	1421326.95	

- ☞ In FY 2022/23, NPR 1,281,757.68 million (90.18% of total expenditure) was covered by the government's treasury, while the remaining expenditures were made through direct payments and grants in-kind from development partners.
- ☞ In FY 2022/23, reimbursable and cash grants (foreign), which were released through the treasury,

amounted to NPR 14,301.6 million and NPR 2,271.50 million, respectively.

- ☞ In FY 2022/23, reimbursable and cash loans (foreign), released through the treasury, amounted to NPR 42,715.87 million and NPR 38,153.07 million, respectively.

Table 9: Expenditure According to the Economic Classification (FY 2022/23)

In Million

Expenditure Head	Amount	Ratio to Total Expenditure
Recurrent	991,506.73	69.76
21000 Compensation of employees	157,799.74	11.10
22000 Use of goods and services	50,394.08	3.55
24000 Interest, fees and bank commission	73,029.57	5.14
25000 Subsidies	935.43	0.07
26000 Grants	487,179.81	34.28
27000 Social securities/benefits	218,939.53	15.40
28000 Others	3,228.57	0.23
Capital	234,624.78	16.51
31000 Capital expenditure	234,624.78	16.51
31100 Acquisition of fixed assets	229,054.31	16.12
31400 Non-produced assets	5,570.47	0.39
31500 Miscellaneous	0.00	0.00
Financing	195,195.45	13.73
32000 Financing assets	45,482.74	3.20
32100 Internal financing assets	45,269.74	3.19
32200 External financing assets	213.00	0.01
33000 Liability	149,712.71	10.53
33100 Internal net borrowing	115,094.75	8.10
33200 External net borrowing	34,617.96	2.44
Total	1,421,326.96	100.00

- ☞ In FY 2022/23, grants (including fiscal transfers to subnational governments) accounted for the largest share of total expenditure at 34.28%, followed by capital expenditure at 16.51% and social security at 15.40%. Financing accounted for 13.73% of the total spending. (See Table 9).
- ☞ According to Classification of the Functions of Government (COFOG), general public services accounted for a large portion of expenditure, specifically 42.89%, while expenditure on environmental protection and recreation, culture, and religion was nominal. (See Table 10).

Table 10 : COFOG-wise Expenditure*In Percentage*

Expenditure Sector	Fiscal Year				
	2018/19	2019/20	2020/21	2021/22	2022/23
General Public Services	44.49	47.93	53.06	44.58	42.89
Defense	4.51	4.56	4.83	4.55	4.89
Public Order and Safety	4.32	4.75	5.31	6.18	6.51
Economic Affairs	31.03	24.23	17.50	16.38	18.43
Environmental Protection	1.33	1.25	0.50	0.47	0.36
Housing and Community Amenities	3.46	3.23	3.42	2.99	3.45
Health	3.24	3.68	4.61	6.40	4.25
Recreation, Culture and Religion	0.55	0.63	0.38	0.40	0.47
Education	3.26	3.61	3.46	3.64	4.31
Social Security/Protection	3.81	6.13	6.95	14.40	14.44
Total	100.00	100.00	100.00	100.00	100.00

- ☞ General public services and economic affairs account for a large portion of recurrent and capital expenditure. These two major sectors constitute 52.55% and 62.77% of recurrent and capital expenditure, respectively.
- ☞ In FY 2022/23, economic affairs, housing & community amenities, and health sectors accounted for 62.77%, 16.91%, and 6.71% respectively, of capital expenditure. (See Table 11).

Table 11: COFOG-wise Recurrent and Capital Expenditure*In Percentage*

Expenditure Sector	Recurrent	Capital
General Public Services	52.55	2.08
Defense	5.21	3.57
Public Order and Safety	7.20	3.56
Economic Affairs	7.94	62.77
Environmental Protection	0.08	1.58
Housing and Community Amenities	0.27	16.91
Health	3.66	6.71
Recreation, Culture and Religion	0.44	0.63
Education	4.82	2.17
Social Security/Protection	17.85	0.02
Total	100.00	100.00

3.3 Others

3.3.1 Outstanding Advances

The total outstanding advances for FY 2022/23 amount to NPR 50,058.49 million, consisting of NPR 24,732.77 million of matured advances and NPR 25,325.73 million of immature advances. In comparison, the total outstanding advances for FY 2021/22 were NPR 30,024.64 million. (See Table 12).

Table 12: Outstanding Advance Amount*In Million*

S.N.	Particular	Fiscal Year							
		2019/20		2020/21		2021/22		2022/23	
		Amount	In %	Amount	In %	Amount	In %	Amount	In %
1	Outstanding matured advance	6981.22	17.89	17715.8	47.74	16375.23	54.54	24732.77	49.41
2	Outstanding immatured advance	32044.36	82.11	19390.54	52.26	13649.41	45.46	25325.73	50.59
	Total	39025.58	100	37106.34	100	30024.64	100.00	50058.49	100.00

Source: Summary of Consolidate Internal Audit Report 2022/23

3.3.2 Ministry-wise Outstanding Advances

The below table shows the position of the outstanding advances. The top ten entities cover more than 89.51% of the total outstanding advances, which was 95.54% in the preceding FY 2021/22. (See Table 13).

Table 13 : Top Ten Entities Having Highest Outstanding Advance*In Percentage*

S. N	Name of Entity	Percentage
1	Ministry of Defense	29.18
2	Ministry of Physical Infrastructure and Transport	27.75
3	Ministry of Urban Development	9.73
4	Ministry of Home Affairs	8.02
5	Ministry of Energy, Water Resources and Irrigation	6.25
6	Ministry of Water Supply	2.61
7	Ministry of Finance	1.88
8	Ministry of Foreign Affairs	1.87
9	Ministry of Health and Population	1.66
10	Ministry of Communication and Information Technology	0.56
	Total	89.51

3.3.3 Status of Internal Audit

In FY 2022/23, internal audits conducted by DTCOs reported NPR 30,040.45 million of irregular expenditures, with total outstanding matured advances amounting to NPR 24,732.77 million. (See Table 14). According to the Financial Procedure and Fiscal Accountability Rules-2021, outstanding immature advances are not considered irregularities and therefore are not included in this table.

3.3.4 Status of Irregularity

The irregularities reported by the audit section for FY 2022/23 are as follows: the amount to be regularized is NPR 4,931.35 million, realized/recovered is NPR 376.33 million, and outstanding matured advances

amount to NPR 24,732.77 million. In comparison, for FY 2021/22, these figures were NPR 9,521.92 million, NPR 1,138.81 million, and NPR 17,962.62 million, respectively. (Data provided in Table 14).

Table 14: Status of Total Irregularity

In million

S.N.	Particular	Fiscal Year					
		2020/21		2021/22		2022/23	
		Amount	in %	Amount	in %	Amount	in %
1	Amount to be regularized	6,957.32	27.54	9,521.92	33.26	4,931.35	16.42
2	Amount to be realized / recovered	591.93	2.34	1,138.81	3.98	376.33	1.25
3	Outstanding matured advance	17,715.80	70.12	17,962.62	62.76	24,732.77	82.33
Total		25,265.05	100.00	28,623.35	100.00	30,040.45	100.00

* *Internal Audit Report 2022/23*

3.3.5 Outstanding Payment

At the end of FY 2022/23, total outstanding payment is NPR 6368.01 million which was NPR. 644.53 million in the previous fiscal year. Top ten entities comprise 99.48% of total outstanding payment is presented below. (See table 15)

Table 15 : Entity-wise Outstanding Payment

In Million

Entity	Amount	Percentage
Ministry of Physical Infrastructure and Transport	3741.87	58.76
Ministry of Urban Development	697.03	10.95
Ministry of Energy, Water Resources and Irrigation	643.93	10.11
Courts	440.75	6.92
Ministry of Water Supply	218.80	3.44
Ministry of Health and Population	204.11	3.21
Ministry of Home Affairs	194.00	3.05
Ministry of Defense	134.70	2.12
Ministry of Youth and Sports	43.01	0.68
Ministry of Land Reform, Co-operative and Poverty Alleviation	15.20	0.24
Ministry of Women, Children and Social Welfare	11.42	0.18
Others	23.21	0.36
Total	6368.01	100.00

3.3.6 Debt

As of fiscal year 2022/23, the total outstanding debt amounts to NPR 2,295,436.90 million, compared to NPR 2,013,296.41 million in the previous fiscal year. This represents an increase of 14.01% in total outstanding debt compared to the previous year. Out of the total outstanding debt, Domestic debt stands at NPR 1,125,188.20 million, while external debt amounts to NPR 1,170,248.70 million. The proportion of internal and external debt is 49.02% and 50.98%, respectively.

Table 16 : Outstanding Debt*In Million*

Debt	Fiscal Year				
	2018/19	2019/20	2020/21	2021/22	2022/23
Domestic Loan	453230.5	613735.4	802941.6	987449.30	1125188.20
External Loan	594926.2	819667.1	934,695.20	1025847.11	1170248.70
Total Loan	1048156.7	1433402.5	1737636.8	2013296.41	2295436.90
Annual Increase/ Decrease (In percentage)	14.26	36.75	21.22	15.86	14.01

3.3.7 Donor-wise Debt Status

☞ Below table represents the status of donor wise outstanding external debt. Out of the total outstanding external debt, the major portion is received from the International Development Association (IDA), followed by the Asian Development Bank (ADB) and Japan, which together cover about 85.82% of the total external debt. (See Table 17).

Table 17: Donor-wise Outstanding External Debt*In Million*

S.N.	Debt	Fiscal Year				
		2018/19	2019/20	2020/21	2021/22	2022/23
	Multilateral	471,965.47	524,692.62	822,017.97	894,463.18	1,029,763.04
1	Asian Development Bank (ADB)	208,160.14	272,715.27	293,838.50	315,012.20	370,050.58
2	European Economic Cooperation (EEC)	268.06	281.87	246.9	196.57	193.299
3	European Investment Bank (EIB)	364.48	4072.05	4027.3	5596.32	6757.25
4	Asian Infrastructure Investment Bank (AIIB)	0	0	33.6	35.97	36.99
5	International Development Association (IDA)	299,192.10	386,104.28	471,173.10	509,702.87	580,306.06
6	International Fund for Agricultural Development (IFAD)	8,237.28	10,008.92	9,649.80	10,184.52	10,516.18
7	International Monetary Fund (IMF)	0	26389.01	32818.2	43671.95	52094.43
8	Nordic Development Fund (NDF)	2,099.12	2,207.76	2,143.00	1,817.42	1,942.94
9	OPEC Fund for International Development (OFID)	6,371.44	7,671.41	8,087.57	8,245.36	7,865.31
	Bilateral	54,188.69	70,233.62	112,808.95	131,383.93	140,485.67
1	Austria	17.04	0.00	0.00	0.00	0.00
2	Belgium	758.08	765.09	785.20	573.29	660.64

S.N.	Debt	Fiscal Year				
		2018/19	2019/20	2020/21	2021/22	2022/23
3	China	18,468.27	26,105.17	31,275.50	35,297.17	34,556.72
4	France	333.83	306.00	314.00	139.44	1,071.87
5	India	13,517.91	24,908.39	30,762.50	36,358.65	39,595.95
6	Japan	29,714.10	36,616.63	41,153.21	48,892.93	53,955.01
7	Korea	5,909.73	6,335.07	6,575.10	5,972.70	5,858.47
8	Kuwait	587.32	968.06	1,187.20	1,470.73	1,890.46
9	Russia	-	-	0.00	0.00	0.00
10	Saudi	927.35	685.78	756.24	2,679.02	2,896.55
	Total	70,233.63	96,690.19	934,826.92	1,025,847.11	1,170,248.71

3.3.8 Principal Repayment

- Nepal is regularly servicing its debt on time. In FY 2022/23, the total amount of principal repayment was NPR 149,712.71 million, compared to NPR 76,753.60 million in the previous fiscal year 2021/22. Expenditure on principal repayment increased by 95.06%, compared to a 27.56% increase in the previous fiscal year. (See Table 18).
- In FY 2022/23, principal payments made for Domestic and external debt amounted to NPR 115,094.75 million and NPR 34,617.96 million, respectively. In comparison, these payments were NPR 47,337.80 million and NPR 29,415.80 million, respectively, in the previous fiscal year 2021/22. (See Table 18).

Table 18 : Amount of Principal Repayment

In Million

Debt	Fiscal Year				
	2018/19	2019/20	2021/22	2021/22	2022/23
Domestic Debt	34,313.07	33,977.00	36,901.10	47,337.80	115,094.75
External Debt	20,038.91	23,560.40	23,268.60	29,415.80	34,617.96
Total	54,351.98	57,537.40	60,169.70	76,753.60	149,712.71
Annual changes (in percentage)	(2.37)	5.86	4.57	27.56	95.06

- In FY 2022/23, the total interest payment amounted to NPR 72,780.08 million, compared to NPR 45,126.99 million in the previous fiscal year 2021/22. Expenditure on interest payment increased by 61.28% in FY 2022/23, compared to a 30.30% increase in the previous fiscal year. (See Table 19).

Table 19 : Amount of Interest Payment

In Million

Description	Fiscal Year				
	2018/19	2019/20	2020/21	2021/22	2021/22
Domestic Debt	16209.42	20822.55	28460.6	37684.99	64517.17
External Debt	4505.23	5237.73	6173.5	7442	8262.91
Total	20714.65	26060.27	34634.1	45126.99	72780.08
Annual Increase/Decrease (In Percentage)	27.50	25.81	32.90	30.30	61.28

3.3.9 Investment on Public Enterprises and Other Entities

The accumulated amount of public investment at the end of FY 2022/23 is NPR 783,185.52 million, comprising loans amounting to NPR 397,065.02 million (50.67%) and shares amounting to NPR 386,120.50 million (49.33%). (See details on Table 20).

Table 20 : Status of Loan and Share Investment

In Million

SN	Particular	Up to FY 2021/22	FY 2022/23			
			Investment	Adjustment	Principal Repaymet	Total
1	Loan Investment	-				
	a. Internal source	150,608.79	3,175.48	3,020.22	4,648.10	152,156.39
	b. External source	223,313.17	28,891.05	(129.57)	7,166.02	244,908.63
	Total Loan Investment	373,921.96	32,066.53	2,890.65	11,814.12	397,065.02
2	Share Investment	-	Share Investment	Adjustment	Stock Dividend	Total
	a. Primary	336,540.36	13,602.71	14,665.94	0.00	364,809.01
	b. Preference	9,789.75	0.00	0.00	0.00	9,789.75
	c. International organization	11,308.75	212.99	0.00	0.00	11,521.74
	Total Share Investment	357,638.86	13,815.70	14,665.94	0.00	386,120.50
Grand Total		731,560.82	45,882.23	17,556.59	11,814.12	783,185.52

- ☞ In FY 2022/23, the total loan investment increased by 6.18% to reach NPR 397,065.02 million. The sources of this loan investment consist of 38.32% from internal or domestic sources and 61.68% from external sources.
- ☞ Up to FY 2022/23, the Government of Nepal (GoN) has invested in shares of 118 different entities. In this fiscal year, GoN made NPR 13,815.70 million from share investments, which is 789.74% higher than the previous fiscal year. As a result, the total share investment has reached NPR 386,120.50 million.
- ☞ As shown in the table above, GoN has predominantly invested in Primary Shares, accounting for 94.48% of the total investment, while its shareholding in international organizations constitutes 2.98%. GoN did not invest in Preference Shares in FY 2022/23.
- ☞ A significant portion of the share investment, totaling 80.96% (NPR 321,724.89 million), has been made in 10 entities, with Nepal Electricity Authority holding the highest portion of this investment. (See Table 21). Top of Form Bottom of Form

Table 21 : Top Ten Entities Having Highest Share Investment

In million

S.N.	Organizations	Amount
1	Nepal Electricity Authority	174,821.25
2	Nepal Civil Aviation Authority	62,741.77
3	Nepal Telecom	16,469.31
4	Rastriya Banijya Bank (after taking over NIDC)	15,633.49
5	Agriculture Development Bank	13,296.15

S.N.	Organizations	Amount
6	Hydro Electricity Investment and Development Company	12,474.04
7	Deposit and Credit Guarantee Corporation Pvt.Ltd.	9,000.00
8	International Monetary Fund	6,587.59
9	Nepal Bank Limited	5,754.23
10	Nalgadh Hydro power Company Limited	4,947.06
Total		321,724.89

Upto FY 2022/23, NPR 80,318.35 million has been received as principal repayments on loans. In FY 2022/23 alone, NPR 11,814.12 million was received in principal repayments from these entities. Additionally, NPR 87,820.34 million has been received as interest on loans up to FY 2022/23, with NPR 8,721.38 million received as interest in FY 2022/23. (See Table 22).

Table 22 : Status of Principal and Interest Repayment

In million

S.N.	Type of Investment	Received From Investment	UP to FY 2018/19	UP to FY 2019/20	UP to FY 2020/21	UP to FY 2021/22	In FY 2022/23	UP to FY 2022/23
1	Investment Through Domestic Loan	Principal	22,423.84	22,623.46	25,566.03	26,649.82	4,821.03	31,470.86
		Interest	26,874.69	28,361.50	33,828.16	39,856.61	330.82	40,187.42
Total			49,298.53	50,984.96	59,394.19	66,506.42	5,151.85	71,658.28
2	Investment Through External Loan	Principal	38,721.11	40,309.64	40,590.59	41,854.40	6,993.09	48,847.49
		Interest	32,158.25	36,090.76	39,034.34	39,242.36	8,390.56	47,632.92
Total			70,879.36	76,400.40	79,624.93	81,096.76	15,383.65	96,480.41
	Total Investment	Principal	61,144.95	62,933.10	66,156.62	68,504.22	11,814.12	80,318.35
		Interest	59,032.94	64,452.26	72,862.50	79,098.96	8,721.38	87,820.34
Grand Total			120,177.89	127,385.36	139,019.12	147,603.18	20,535.50	168,138.69

Furthermore, certain entities have defaulted on the repayment of principal and interest according to the loan amortization schedule. As of the end of FY 2022/23, the total defaulted loan and interest amount increased to NPR 156,160.94 million, comprising 40.15% principal and 59.85% interest. (See table 23)

Table 23: Status of Default Principal and Interest

In million

S.N.	Particulars	Default Principal	Default Interest	Total
1	Domestic Loan	35,804.79	34,810.40	70,615.19
2	External Loan	26,896.08	58,649.67	85,545.75
Total		62,700.87	93,460.07	156,160.94
Percentage		40.15	59.85	100.00

4

FISCAL STATISTICS OF PROVINCIAL GOVERNMENTS

4.1 Revenue of Provincial Governments

In FY 2022/23, the total revenue collection by all seven provinces amounted to NPR 112,369.43 million, including revenue sharing from the federal government. This represents an increase from NPR 104,143.94 million in the preceding fiscal year, marking a growth of 7.90%. (See Table 24).

Table 24 : Total Revenue Collection (Including Revenue Sharing)

In million

Province	Fiscal Year					%
	2018/19	2019/20	2020/21	2021/22	2022/23	
Koshi Province	10882.21	10706.70	12343.16	14059.21	14865.83	5.74
Madhesh Province	9071.83	9831.00	11644.49	14975.2	15473.14	3.33
Bagmati Province	17895.79	21536.70	25902.43	32032.44	36287.26	13.28
Gandaki Province	8709.32	7127.90	9675.87	11109.06	12152.87	9.40
Lumbini Province	10186.80	9717.30	11335.66	14299.75	15877.52	11.03
Karnali Province	5051.30	5229.10	6572.17	8475.84	7772.12	-8.30
Sudurpashchim Province	6924.79	6302.80	8121.11	9192.44	9940.69	8.14
Total	68722.03	70451.50	85594.89	104143.94	112369.43	7.90

4.2 Expenditure of Provincial Governments

In FY 2022/23, the total expenditure across all seven provinces amounted to NPR 204,678.62 million (excluding direct payments). This included NPR 79,897.98 million for recurrent expenditure, NPR 124,180.64 million for capital expenditure, and NPR 600.00 million for financial expenditure. (See Table 25).

Table 25 : Total Expenditure of all Provinces

In million

Province	Recurrent Expenditure	Capital Expenditure	Financing Expenditure	Net Expenditure
Koshi Province	12645.23	18112.55	0.00	30757.78
Madhesh Province	10670.33	16199.54	0.00	26869.87
Bagmati Province	17982.41	28279.56	600.00	46861.97
Gandaki Province	8353.53	15261.37	0.00	23614.90
Lumbini Province	12507.58	17736.56	0.00	30244.14
Karnali Province	9490.33	12776.54	0.00	22266.87
Sudurpashchim Province	8248.57	15814.52	0.00	24063.09
Total	79897.98	124180.64	600.00	204678.62

4.3 Treasury Position of Provincial Governments

In FY 2022/23, the consolidated fund of all seven provinces shows a surplus balance of NPR 64,245.38 million. Total receipts for the fiscal year, including the opening balance, revenue from internal sources, fiscal transfers from the Government of Nepal, and revenue sharing, amounted to NPR 268,924.01 million. Total disbursements, including fiscal transfers to local levels, totaled NPR 204,678.63 million. Therefore, the consolidated treasury position of all seven provinces for the fiscal year stands at NPR 64,245.38 million (See Table-2)

5

FISCAL STATISTICS OF LOCAL GOVERNMENTS

5.1 Revenue of Local Governments

The total revenue collected by all 753 local governments amounts to NPR 211,461.92 million. This includes an opening balance of NPR 102,325.86 million, NPR 42,733.64 million from internal sources, and NPR 66,402.42 million from revenue sharing.(see table 2)

5.2 Expenditure of Local Governments

The total expenditure of all local governments amounts to NPR 453817.73 million. This includes NPR 284,746.15 million for recurrent expenditure, NPR 168,641.61 million for capital expenditure, and NPR 429.97 million for financing expenditure.

5.3 Source-wise Expenditure of Local Governments

In total local governments have expended NPR 453817.73 million. Including NPR 272782.30 million spent from fiscal transfer of the Government of Nepal. Additionally, they have spent NPR 22788.04 million from fiscal transfers received from provincial governments, and NPR 70400.73 million and NPR 87846.66 million from Revenue Sharing and internal revenue, respectively (See Table 26).

Table 26 : Source-wise Expenditure of Local Governments

In million

Types of Transfer	Source	Budget Estimate	Actual Expenditure
Internal Source		245133.71	158247.39
Local Governments	Internal source	137890.07	87846.66
	Revenue sharing	107243.64	70400.73
Province Governments		30427.06	22788.04
Province Governments	Special grant-recurrent	2061.38	1512.11
	Special grant-capital	927.36	749.08
	Conditional grant-recurrent	7695.93	6322.00
	Conditional grant-capital	4394.46	3804.44
	Complementary grant-recurrent	3388.30	2370.96
	Complementary grant-capital	4285.22	2822.73
	Equalization grant	7674.41	5206.72
Federal Government		325694.33	272782.30
Federal Government	Special grant-recurrent	1522.10	869.24
	Special grant-capital	7618.90	5360.66
	Conditional grant-recurrent	180466.46	162809.97
	Conditional grant-capital	28572.57	22481.76
	Complementary grant-capital	7283.00	4813.12
	Equalization grant	100231.30	76447.55
Grand Total		601255.11	453817.73

6

RECEIPTS AND PAYMENTS OF EXTRA BUDGETARY ENTITIES

6.1 Extra Budgetary Entities

In the fiscal year 2022/23, the receipts of Extra Budgetary Units (EBUs) for the Federal and Provincial Governments were NPR 74,395.66 and NPR 193.22, respectively. Payments amounted to NPR 77,119.50 for the Federal Government and NPR 181.86 for the Provincial Government. The closing balances of EBUs for the Federal and Provincial Governments were NPR 9,073.79 and NPR 251.61, respectively. This report marks the first year of reporting for Extra Budgetary Units, encompassing most federal and provincial units, with details of their receipts and payments shown in the table below.

Table No 27: Receipts and Payments of Extra Budgetary Entities (Federal & Provinces)

In Million

S.N.	Tires of Governments	Number of EBUs included	Receipt	Payment	Net Change(+/-)	Last year Balance	Closing Balance
1	Federal	88	74395.66	77119.50	(2723.84)	11797.63	9073.79
2	Provinces	5	193.22	181.86	11.36	240.25	251.61
3	Local	0	0.00	0.00	0.00	0.00	0.00
Total			74588.88	77301.36	(2712.48)	12037.88	9325.40

7

SCENARIO OF PFM PERFORMANCE

This chapter provides overview of PFM performance of Government of Nepal. It covers various aspects including macroeconomic indicators, macro-level budget operations, allocative efficiency, sources of funds, reimbursement, public debt, and government investments. In addition, contribution of revenue and expenditure of province and local level to national GDP.

7.1 Highlights of Macro Economic Indicators

In FY 2022/23, the GDP increased to NPR 5,381,335.00 from NPR 4,933,697.00 million in FY 2021/22. Similarly, GNI and GNDI increased to NPR 5,424,268.00 and NPR 6,739,908.00 in FY 2022/23, up from NPR 4,962,587.00 and NPR 6,080,464.00 million in FY 2021/22, respectively (See Table 28).

Table No. 28: Major Economic Indicators

Particulars	Fiscal Year				
	2018/19	2019/20	2020/21	2021/22	2022/2023
Gross Domestic Product (GDP) in Million	3858930.00	3838704.00	4352550.00	4933697.00	5381335.00
Gross National Income (GNI) in Million	3898846.00	3934657.00	4375836.00	4962587.00	5424268.00
Gross National Disposable Income (GNDI) in Million	4893631.00	4916879.00	5447188.00	6080464.00	6739908.00
Final Consumption Expenditure as Percentage of GDP	84.70	93.65	93.38	94.23	93.59
Gross Domestic Saving as Percentage of GDP	15.30	5.70	6.40	5.80	6.40
Gross National Saving as Percentage of GDP	42.12	32.20	31.50	29.00	31.70
Exports of Goods and Services as percentage of GDP	7.78	6.86	5.08	6.80	7.20
Imports of Goods and Services as Percentage of GDP	41.47	34.10	37.90	42.60	36.50
Gross Fixed Capital Formation as Percentage of GDP	33.82	30.50	29.30	28.50	25.20
Resources Gap as Percentage of GDP	(6.90)	(0.90)	(7.70)	(12.60)	(4.10)
Workers Remittances as Percentage of GDP	22.79	22.50	22.10	20.40	22.90
Product Tax as Percentage of GDP	13.45	11.82	14.70	14.70	12.80
Total Tax as Percentage of GDP	18.90	17.90	20.00	19.90	17.60
Per capita GDP (NRs)	135889.00	135692.00	150495.00	169038.00	182683.00
Per capita GNI (NRs)	137294.00	137295.00	151300.00	170027.00	184140.00
Per capita GNDI (NRs)	172325.00	171568.00	188344.00	208328.00	228803.00

Source: -National Statistics Office

7.2 Macro Level Budget Operation

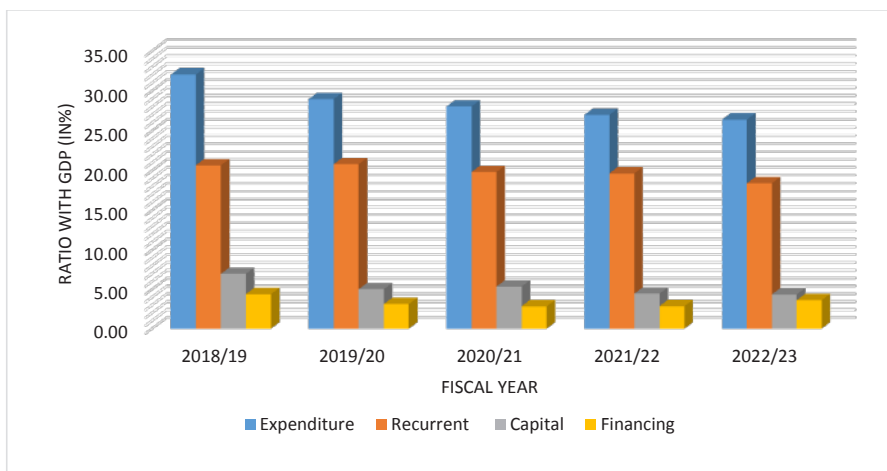
In FY 2022/23, the ratio of total expenditure to GDP decreased to 26.41% from 27% in FY 2021/22. Consequently, the ratio of capital expenditure to GDP also decreased to 4.36%, while the ratio of recurrent expenditure to GDP decreased to 18.42% (See Table 29 and Figure 1)

Table 29: Ratio of Major Economic Indicators with GDP

In percentage

Particulars	Fiscal Year				
	2018/19	2019/20	2020/21	2021/22	2022/23
Expenditure	32.05	28.97	28.05	27.00	26.41
Recurrent	20.68	20.82	19.83	19.67	18.42
Capital	6.97	5.02	5.36	4.46	4.36
Financing	4.40	3.13	2.85	2.87	3.63
Revenue	21.17	18.73	19.34	19.34	15.50
Foreign grant receipt	0.66	0.49	0.86	0.50	1.59
Total Debt Received	5.51	8.27	8.31	7.52	6.98
Domestic loan receipt	2.78	5.17	5.25	4.78	4.76
Foreign loan receipt	3.67	3.10	3.06	2.74	2.23
Total Outstanding Debt	30.26	37.69	40.73	41.50	42.66
Outstanding external debt	17.17	21.40	21.91	20.35	21.75
Outstanding domestic debt	13.08	16.29	18.82	21.14	20.91
Total Debt Servicing	2.17	2.22	2.15	3.04	2.78
Re-payment of external debt	0.71	0.77	0.86	1.67	0.64
Re-payment of domestic debt	1.46	1.45	1.28	1.37	2.14
Total Investment			15.73	15.19	14.55
Investment – share			8.03	7.37	7.18
Investment – loan			7.70	7.82	7.38

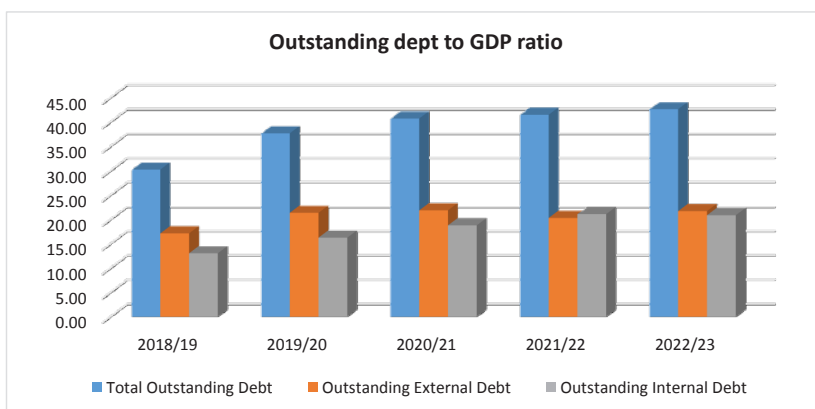
Figure 1: Ratio of Expenditure to GDP



☞ The total outstanding debt to GDP ratio was below 40% from FY 2018/19 to FY 2019/20. However, this ratio has exceeded 40% over the past three years, with significant changes observed. The ratio

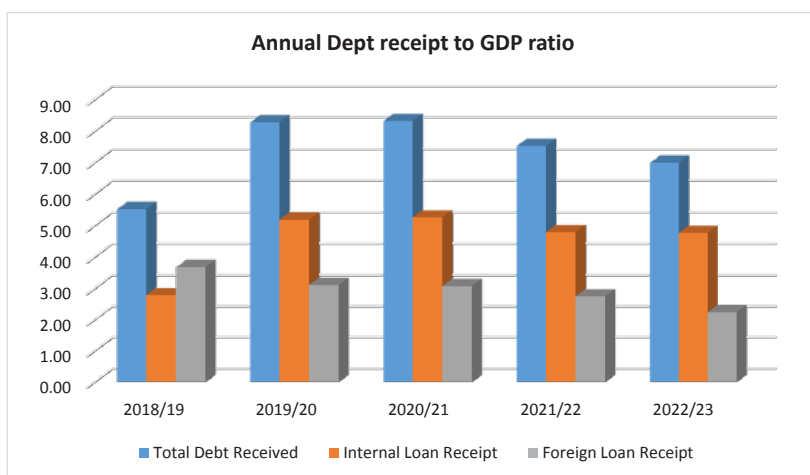
stood at 40.73%, 41.50%, and 42.66% respectively during these years. Despite this increase, the outstanding debt ratio to GDP remains significantly below the international average (See Figure 2).

Figure 2 : Outstanding Debt to GDP Ratio



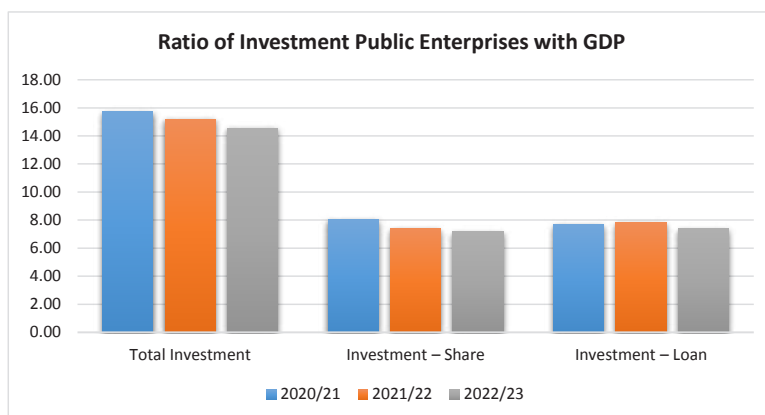
The ratio of total debt receipts to GDP increased from 5.51% in FY 2018/19 to 8.27% in FY 2019/20, and further to 8.31% in FY 2020/21. However, it decreased by 0.79% to reach 7.52% in FY 2021/22. In FY 2022/23, it further decreased to 6.98% (See Figure 3).

Figure 3 : Annual Debt Receipt to GDP Ratio



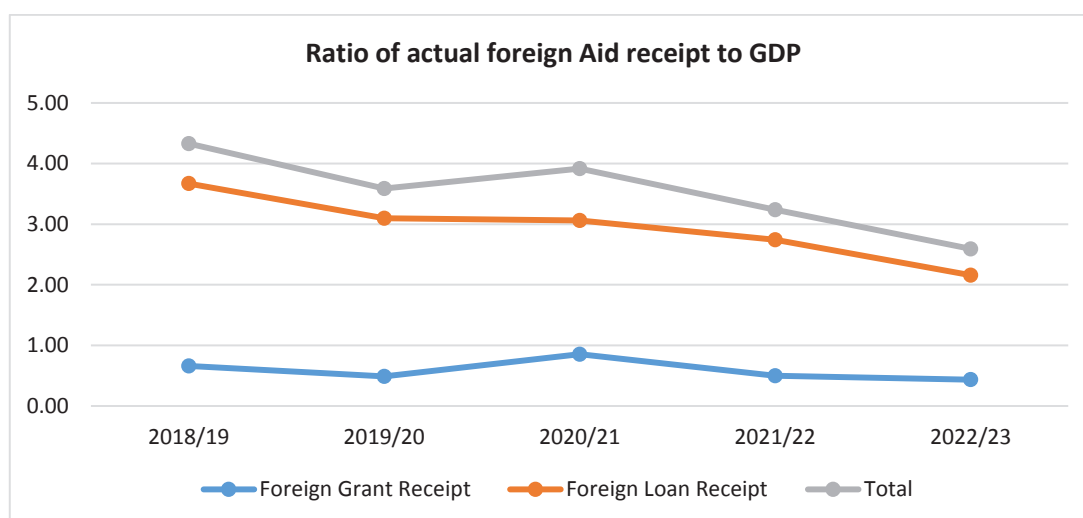
The ratio of total investment in public enterprises to GDP is 14.55% up to FY 2022/23, comprising 7.18% from share investments and 7.38% from loan investments (See Figure 4).

Figure 4 : Ratio of Investment in Public Enterprise with GDP



The ratio of foreign aid receipts (loan+grant) to GDP was above 4% in FY 2018/19 but declined to below 4% from FY 2019/20 to FY 2022/23. Specifically, it was 3.59% in FY 2019/20, 3.92% in FY 2020/21, 3.24% in FY 2021/22, and 2.59% in FY 2022/23. The ratio of grant receipts followed a decreasing trend up to FY 2019/20, reaching 0.49%. It then increased to 0.86% in FY 2020/21 before decreasing again to 0.43% in FY 2022/23. In contrast, the ratio of loan receipts showed a consistent decrease, reaching 2.16% in FY 2022/23 (See Figure 5).

Figure 5: Ratio of Actual Foreign Aid Receipt to GDP



In FY 2022/23, the actual revenue realization was 67.26% of the initial targeted revenue. Actual revenue realizations have been below targets in every fiscal year from 2018/19 to the current year. The contribution of tax and non-tax revenue to total revenue over the last five fiscal years is detailed in Table 30 and Figure 6.

Table No. 30: Total Revenue Collection Scenario

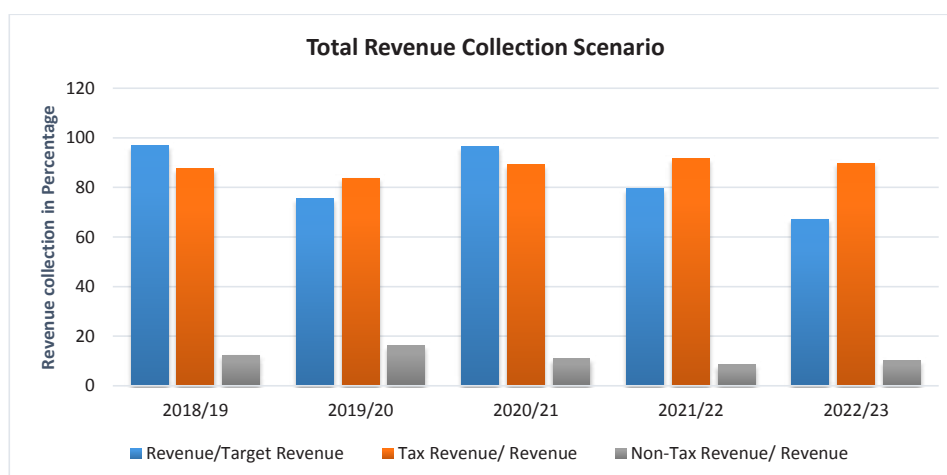
In Percentage

Description	Fiscal Year				
	2018/19	2019/20	2020/21	2021/22	2022/23
Revenue/Target Revenue	96.81	75.66	96.50	79.47	67.26
Tax Revenue	87.73	83.75	89.12	91.56	89.73
Other Revenue	12.27	16.25	10.88	8.44	10.27

* Total revenue is before revenue sharing.

Note: 1. The ratio of revenue to target revenue is calculated on the basis of Initial target revenue.

Figure 6: Total Revenue Collection Scenario



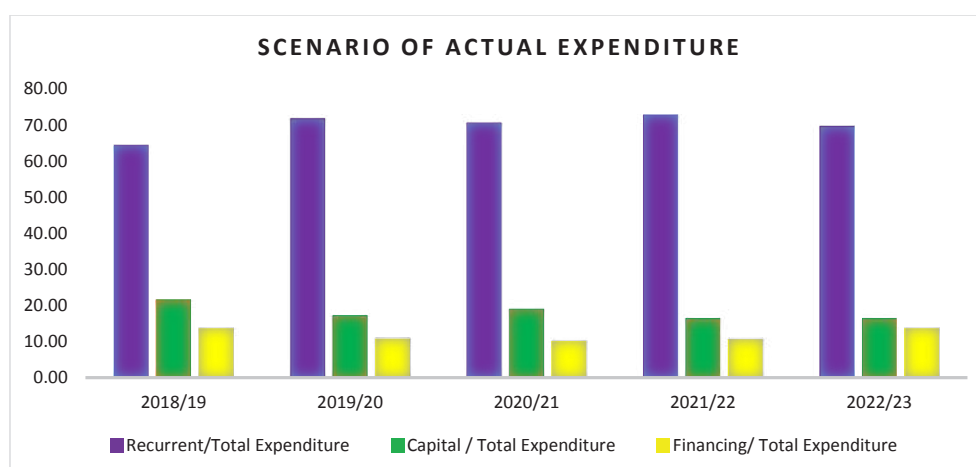
In FY 2022/23, the ratio of recurrent expenditure to total expenditure is 69.76%, showing a decreasing trend. Conversely, the ratio of capital expenditure had been increasing until FY 2017/18, reaching 16.51% in FY 2022/23, up slightly from 16.50% in the preceding fiscal year. Financing expenditure showed a decreasing trend until FY 2020/21, followed by an increase up to FY 2022/23 (See Table 31 and Figure 7).

Table 31: Scenario of Recurrent, Capital and Financing Expenditure

In percentage

Description	Fiscal Year				
	2018/19	2019/20	2020/21	2021/22	2022/23
Recurrent/Total Expenditure	64.52	71.87	70.71	72.85	69.76
Capital / Total Expenditure	21.75	17.33	19.12	16.50	16.51
Financing/ Total Expenditure	13.73	10.81	10.16	10.65	13.73

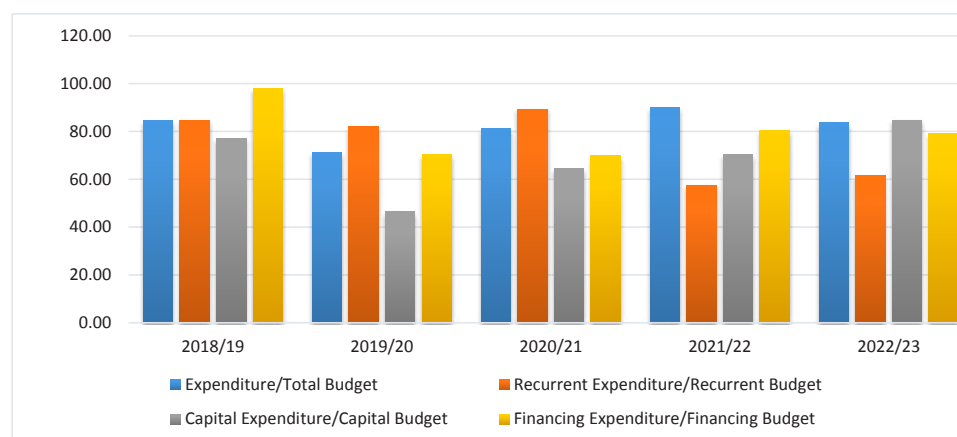
Figure 7: Scenario of Actual Expenditure



In FY 2022/23, the actual expenditure compared to the budget was recorded at 83.80%, marking a decrease of 6.27% from FY 2021/22 (See Table 32 and Figure 8).

Table 32: Ratio of Actual Expenditure to Budget*In Percentage*

Particulars	Fiscal Year				
	2018/19	2019/20	2020/21	2021/22	2022/23
Expenditure/Total Budget	84.44	71.18	81.15	90.07	83.80
Recurrent Expenditure/Recurrent Budget	84.74	81.93	89.35	57.60	61.68
Capital Expenditure/Capital Budget	76.93	46.34	64.69	70.48	84.79
Financing Expenditure/Financing Budget	97.92	70.24	69.96	80.23	79.23

Figure 8: Ratio of Actual Expenditure to Budget

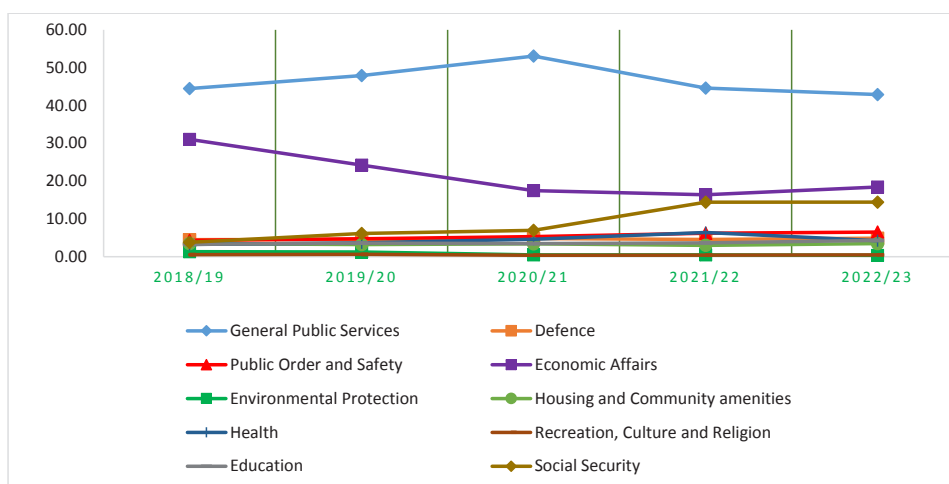
7.3 Allocative Efficiency

Under the Government of Nepal's adoption of the COFOG classification as prescribed by the IMF's GFS manual, general public services and economic affairs have consistently accounted for more than half of total expenditures since FY 2018/19. Conversely, the least expenditure has been recorded in the recreation, culture, and religion category over the last five fiscal years (see Table 33 and Figure 9).

Table 33 : COFOG-wise Expenditure*(Percentage on Total Expenditure)*

Functions	Fiscal Year				
	2018/19	2019/20	2020/21	2021/22	2022/23
General Public Services	44.49	47.93	53.06	44.58	42.89
Defence	4.51	4.56	4.83	4.55	4.89
Public Order and Safety	4.32	4.75	5.31	6.18	6.51
Economic Affairs	31.03	24.23	17.50	16.38	18.43
Environmental Protection	1.33	1.25	0.50	0.47	0.36
Housing and Community Amenities	3.46	3.23	3.42	2.99	3.45
Health	3.24	3.68	4.61	6.40	4.25
Recreation, Culture and Religion	0.55	0.63	0.38	0.40	0.47
Education	3.26	3.61	3.46	3.64	4.31
Social Security	3.81	6.13	6.95	14.40	14.44
Total	100	100	100	100.00	100.00

Figure 9: Function-wise Expenditure (Percentage on Total Expenditure)



7.4 Sources of Funds

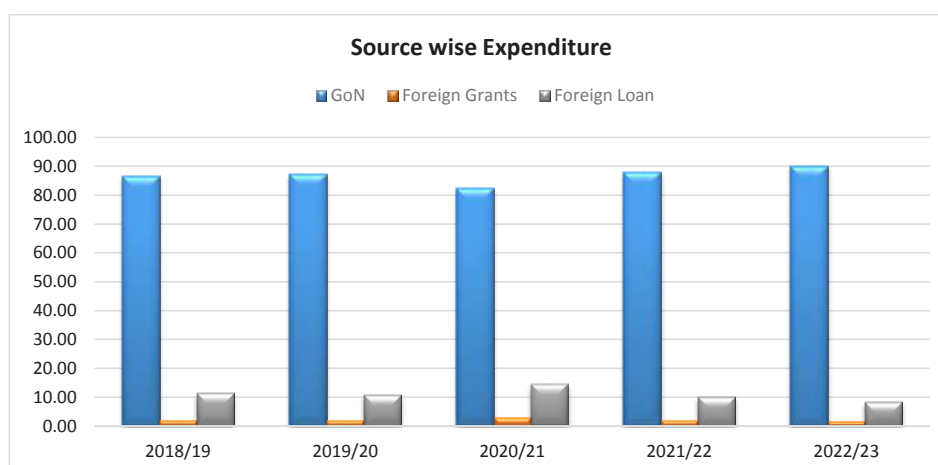
- ☞ The average contribution of the government’s internal sources to total expenditure during FY 2018/19 to FY 2022/23 was 87.20%. It decreased to 82.5% in FY 2019/20, then increased to 87.93% in FY 2020/21, and further to 90.18% in FY 2021/22 and FY 2022/23.”
- ☞ 7.1.7: “In FY 2022/23, the contribution of foreign grants to total expenditure decreased to 1.65%, down from 2.10% in FY 2021/22.”
- ☞ 7.1.8: “The contribution of foreign loans to expenditure showed an increasing trend up to FY 2020/21, peaking at 8.17%. However, it decreased in the last two fiscal years (See Table 34 and Figure 10)

Table 34: Source-wise Expenditure

(Percentage on total expenditure)

Particulars	Fiscal Year				
	2018/19	2019/20	2020/21	2021/22	2022/23
GoN	86.68	87.20	82.50	87.93	90.18
Foreign grants	2.01	2.13	3.05	2.10	1.65
Foreign loan	11.31	10.68	14.45	9.98	8.17

Figure 10: Source-wise Expenditure



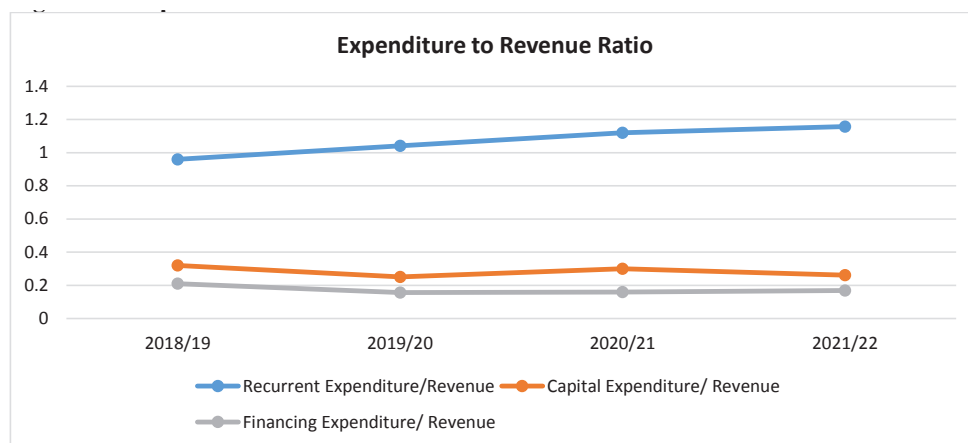
7.5 Ratio of Expenditure with Revenue

- ☞ The ratio of recurrent expenditure to revenue in FY 2022/23 is 1.19, up from 1.16 in FY 2021/22.”
- ☞ “The ratio of capital expenditure to revenue decreased to 0.28 in FY 2022/23 from 0.26 in FY 2021/22, continuing a decreasing trend observed over the last five fiscal years.”
- ☞ “The ratio of financing expenditure to revenue ranged from 0.16 to 0.23 between FY 2018/19 and FY 2022/23 (See Table 35 and Figure 11)

Table 35: Ratio of Expenditure with Revenue

Particulars	Fiscal Year				
	2018/19	2019/20	2020/21	2021/22	2022/23
Recurrent Expenditure/Revenue	0.96	1.04	1.12	1.16	1.19
Capital Expenditure/ Revenue	0.32	0.25	0.30	0.26	0.28
Financing Expenditure/ Revenue	0.21	0.16	0.16	0.17	0.23

Figure 11: Expenditure to Revenue Ratio



7.6 Reimbursement

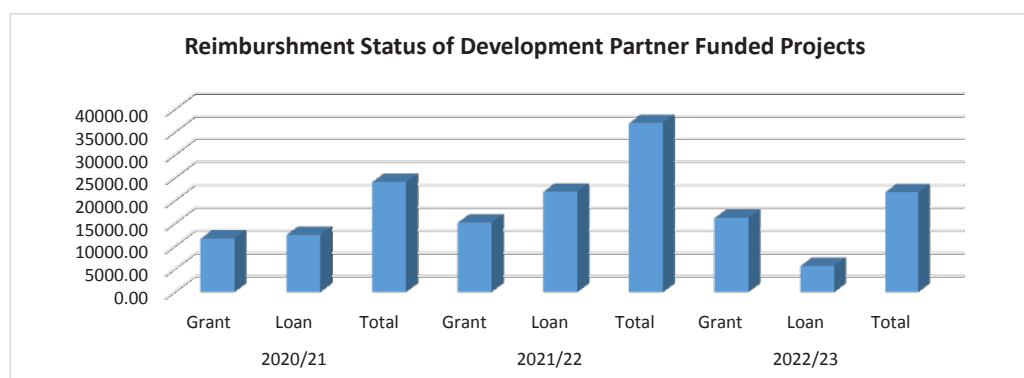
- ☞ In development partner-funded projects, the total reimbursable amounts were NPR 93,882.95 million in FY 2022/23 and NPR 86,476.45 million in FY 2021/22, indicating an increase of 8.56%. In FY 2022/23, 76.61% of the total reimbursable amount was realized, compared to 74.76% in FY 2021/22. This improvement shows an enhanced reimbursement performance in FY 2022/23 compared to the previous fiscal year (See Table 36 and Figure 12)

Table 36: Reimbursement Status of Development Partner Funded Projects

In Million

Description	Fiscal Year								
	2020/21			2021/22			2022/23		
	Grant	Loan	Total	Grant	Loan	Total	Grant	Loan	Total
Opening Balance (Last year's outstanding)	9013.60	12734.30	21747.90	11569.82	12369.06	23938.88	15060.61	21804.88	36865.49
Reimbursable expenditures	16792.61	52256.84	69049.45	14524.82	48012.75	62537.57	14301.60	42715.86	57017.46
Total Reimbursable amount (A)	25806.21	64991.14	90797.35	26094.64	60381.81	86476.45	29362.21	64520.74	93882.95
Receipts (reimbursement) (B)	14236.40	52622.09	66858.49	11395.20	53254.72	64649.92	13936.05	57987.89	71923.94
Adjustment	0.00	0.00	0.00	361.17	14677.79	15038.96	668.29	(939.42)	(271.13)
Net Outstanding	11569.81	12369.05	23938.86	15060.61	21804.88	36865.49	16094.45	5593.43	21687.88

Figure 12: Reimbursement Status of Development Partner Funded Projects



7.7 Public Debt and Investment

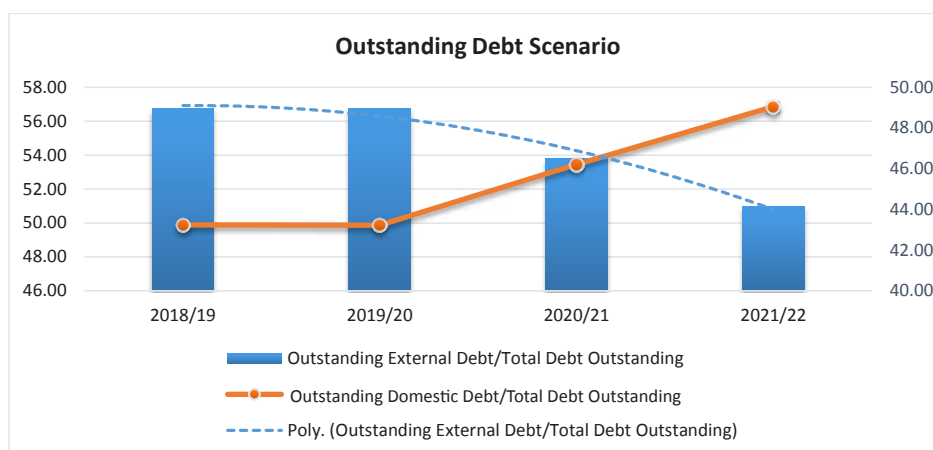
☞ The percentage of outstanding external debt to total outstanding debt has shown a decreasing trend from fiscal year 2018/19 (56.76%) to 2022/23 (50.98%). It experienced a slight increase of 0.02% in FY 2019/20. Conversely, the percentage of outstanding domestic debt to total outstanding debt has been increasing, rising to 49.05% in FY 2021/22 from 43.24% in FY 2018/19. This trend continued in FY 2022/23, reaching 49.02% (See Table 37 and Figure 13).

Table 37: Debt Ratio

In Percentage

Debt Ratio	Fiscal Year				
	2018/19	2019/20	2020/21	2021/22	2022/23
Outstanding External Debt/Total Debt Outstanding	56.76	56.78	53.79	50.95	50.98
Outstanding Domestic Debt/Total Debt Outstanding	43.24	43.22	46.21	49.05	49.02
Disbursement of External Debt/Total Disbursed Debt	49.48	37.41	36.88	36.47	31.89
Domestic Borrowing/Total Disbursed Debt	50.52	62.59	63.12	63.53	68.11
Re-payment of External Debt/Total Debt Repayment	36.87	40.95	38.67	38.32	23.12
Re-payment of Domestic Debt/Total Debt Repayment	63.13	59.05	61.33	61.68	76.88
Debt Servicing (Domestic)/Total Debt Servicing	78.25	79.90	82.18	81.28	80.73
Debt Servicing (External)/Total Debt Servicing	21.25	20.10	17.82	18.72	19.27

Figure 13: Outstanding Debt Scenario



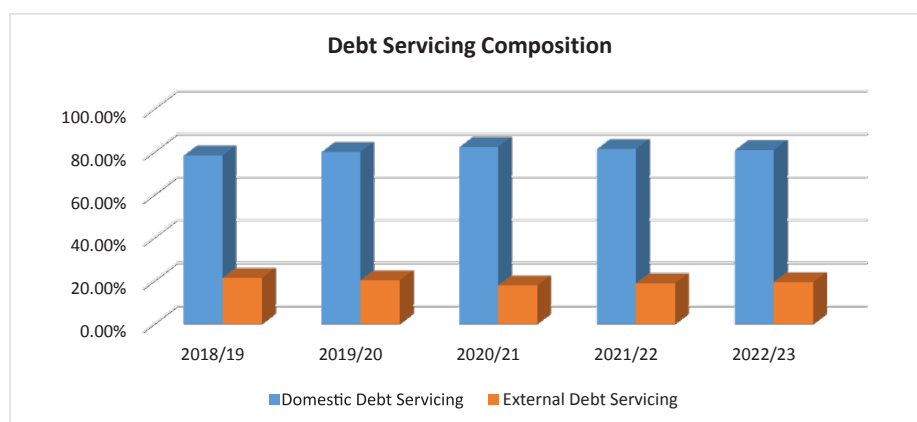
The Debt Servicing Scenario, depicted in Figure 14, illustrates the composition of domestic and external debt servicing. The share of external debt servicing on total debt servicing increased to 19.27% in FY 2022/23 from 18.72% in the previous fiscal year. Conversely, the share of domestic debt servicing decreased to 80.73% in FY 2022/23 from 81.28% in the previous fiscal year (See Table 38 and Figure 14).

Table 38: Debt Servicing Composition

In Percentage

Fiscal Year	Domestic debt Servicing	External Debt Servicing
2018/19	78.25	21.25
2019/20	79.90	20.10
2020/21	82.18	17.82
2021/22	81.28	18.72
2022/23	80.73	19.27

Figure 14: Debt Servicing Composition



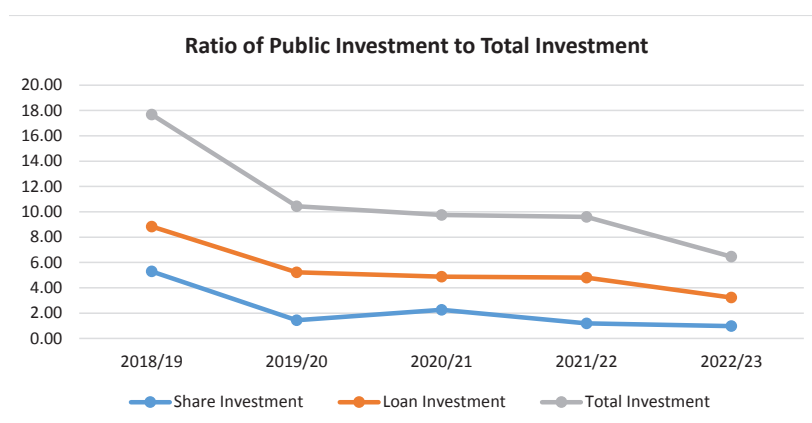
On average, the ratio of investment in public enterprises and other public entities to total expenditure over the previous five fiscal years is 5.39%. In FY 2021/22, this ratio decreased to 4.80% of total expenditure, marking a decline of 1.57% compared to the previous fiscal year (See Table 39 and Figure 15).

Table 39: Ratio of Investment in Public Enterprises to Total Expenditure

In Percentage

Description	Fiscal Year				
	2018/19	2019/20	2020/21	2021/22	2022/23
Share investment	5.29	1.44	2.25	1.19	0.97
Loan investment	3.55	3.78	2.63	3.61	2.26
Total investment	8.84	5.22	4.88	4.80	3.23

Figure 15: Ratio of Public Investment to Expenditure

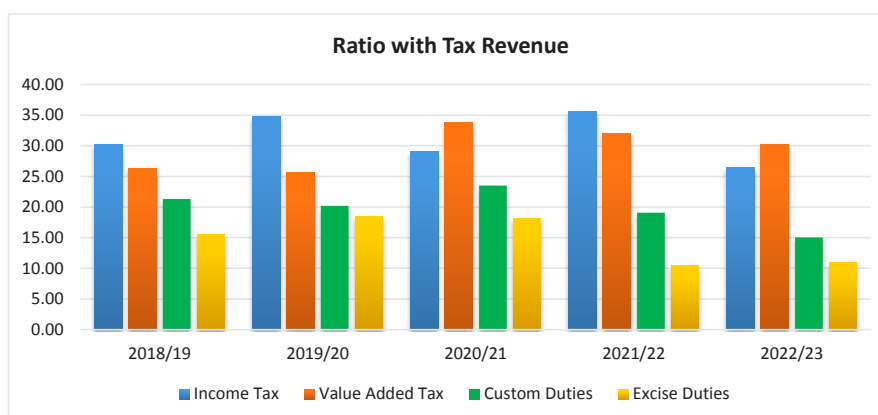


7.8 Other Status

Value Added Tax (VAT), Income Tax, Customs Duties, and Excise Duties constitute the major portion of tax revenue. The contribution of VAT, Income Tax, and Customs Duties has gradually decreased. In FY 2022/23, VAT contributed the highest share to tax revenue at 30.14%, down from 31.93% in FY 2021/22. Income Tax contributed 26.47% in FY 2022/23, a decrease of 9.14% from FY 2021/22. Customs Duties also decreased to 15.04% in FY 2022/23 (See Table 40 and Figure 16)

Table 40: Ratio of Tax Revenue with Total Revenue*In Percentage*

Tax Revenue	Fiscal Year				
	2018/19	2019/20	2020/21	2021/22	2022/23
Income Tax	30.22	34.76	29.10	35.61	26.47
Value Added Tax	26.37	25.57	33.79	31.93	30.14
Custom Duties	21.30	20.18	23.51	19.07	15.04
Excise Duties	15.54	18.41	18.11	10.48	10.95

Figure 16: Ratio of Tax Revenue with Total Revenue

Over the last five fiscal years, the expenditure pattern indicates that the highest level of expenditure typically occurs in the last month, i.e., June/July (Asadh), accounting for approximately one-fourth of the total annual expenditure on average. In FY 2022/23, expenditures were also notable in September/October (Aaswin), March/April (Chaitra), May/June (Jestha), and June/July (Asadh). Such spending tendencies in the final month of the fiscal year can pose challenges to government cash management (See Table 41).

Table 41: Public Expenditure Pattern by Month*In percentage*

Month (English/Nepali)	Fiscal Year				
	2018/19	2019/20	2020/21	2021/22	2022/23
Jul/Aug (Shrawan)	2	0	0.17	0.80	1.57
Aug/Sep (Bhadra)	7	5	5.56	6.06	7.89
Sep/Oct (Ashwin)	9	11	11.06	11.05	10.12
Oct/Nov (Kartik)	4	4	5.68	4.05	5.12
Nov/Dec (Marg)	6	7	4.96	7.59	5.91
Dec/Jan (Paush)	6	10	7.30	9.13	9.93
Jan/Feb (Magh)	7	7	7.04	6.44	6.42
Feb/Mar (Falgun)	8	11	5.97	6.43	7.85
Mar/Apr (Chaitra)	8	6	9.96	9.08	11.52
Apr/May (Baisakh)	8	8	11.23	8.75	7.36
May/June (Jestha)	11	11	7.69	9.69	9.02
June/July (Asadh)	23	19	23.37	20.93	17.28

☞ The recurrent expenditure is recorded at 0.57% in the first month and 11.52% in the last month of the FY 2022/23. (See Table 42)

Table 42: Recurrent Expenditure Pattern*

In percentage

Month (English/Nepali)	Fiscal Year				
	2018/19	2019/20	2020/21	2021/22	2022/23
Jul/Aug (Shrawan)	3	0	0.20	1.01	0.57
Aug/Sep (Bhadra)	10	6	7.27	5.13	10.40
Sep/Oct (Ashwin)	11	13	14.09	13.42	11.60
Oct/Nov (Kartik)	4	5	5.61	4.93	5.81
Nov/Dec (Marg)	6	6	5.98	8.78	7.33
Dec/Jan (Paush)	7	8	7.30	9.33	10.17
Jan/Feb (Magh)	8	7	7.62	7.26	7.70
Feb/Mar (Falgun)	8	11	5.81	6.58	7.80
Mar/Apr (Chaitra)	8	6	8.41	9.12	9.88
Apr/May (Baisakh)	9	10	12.19	9.57	8.07
May/June (Jesth)	11	13	8.32	10.25	9.14
Jun/Jul (Asadh)	15	14.49	17.19	14.62	11.52

* The expenditure data include direct payments made by the development partners.

☞ The tendencies of government capital expenditure in the last month of the fiscal year showed a decreasing trend up to FY 2019/20, followed by an increase in FY 2020/21, and then a decrease again in FY 2021/22 and FY 2022/23. Capital expenditure in the last month of the fiscal year accounted for 34.86%, which is the highest compared to other preceding months. The expenditure in the last three months collectively constitutes about 55% of the total capital expenditure (See Table 43).

Table 43 : Capital Expenditure Pattern*

In percentage

Month (English/Nepali)	Fiscal Year				
	2018/19	2019/20	2020/21	2021/22	2022/23
Jul/Aug (Shrawan)	1	0	0.06	0.43	0.63
Aug/Sep (Bhadra)	2	2	1.58	0.77	1.87
Sep/Oct (Ashwin)	7	7	4.94	5.68	5.89
Oct/Nov (Kartik)	3	3	6.29	2.73	2.82
Nov/Dec (Marg)	4	7	2.84	3.52	3.28
Dec/Jan (Paush)	7	12	6.50	10.36	8.30
Jan/Feb (Magh)	7	7	5.33	4.62	5.44
Feb/Mar (Falgun)	8	10	7.37	7.56	7.65
Mar/Apr (Chaitra)	8	5	11.34	12.32	9.79
Apr/May (Baisakh)	8	5	8.76	6.70	7.84
May/June (Jesth)	9	6	7.52	9.11	11.63
Jun/Jul (Asadh)	36	34	37.47	36.19	34.86

* The expenditure data include direct payments made by the development partners.

7.9 Revenue of Provinces and Local Governments as Percentage of GDP

Table 44: Ratio of Provincial and Local Governments Revenue to GDP

SNGs	Total revenue* to GDP (%)				
	Fiscal Year				
	2018/19	2019/20	2020/21	2021/22	2022/23
Koshi Province	0.31	0.28	0.29	0.28	0.28
Madhesh Province	0.26	0.26	0.27	0.31	0.29
Bagmati Province	0.52	0.57	0.61	0.66	0.67
Gandaki Province	0.25	0.19	0.23	0.23	0.23
Lumbini Province	0.29	0.26	0.27	0.29	0.30
Karnali Province	0.15	0.14	0.15	0.17	0.14
Sudurpashchim Province	0.2	0.17	0.19	0.19	0.18
Total of Provinces	1.98	1.87	2.01	2.13	2.09
Local Governments (753)	2.17	3.60	4.30	4.41	2.03
Grand Total	4.16	5.47	6.30	6.54	4.12

**total revenue includes internal source and revenue sharing*

☞ In FY 2022/23, revenue from provinces amounted to 2.09% of GDP, while revenue from local governments contributed 2.03% to GDP. Together, the revenue from sub-national governments as a percentage of GDP is 4.12%, reflecting a decrease from the previous year. (see table 44)

7.10 Expenditure of Provinces and Local Governments as Percentage of GDP

Table 45: Ratio of Provincial and Local Governments Expenditure to GDP

SNGs	Total Expenditure to GDP*(%)			
	Fiscal Year			
	2019/20	2020/21	2021/22	2022/23
Koshi	0.61	0.66	0.62	0.57
Madhesh	0.43	0.53	0.46	0.50
Bagmati	0.60	0.83	0.78	0.87
Gandaki Province	0.40	0.60	0.45	0.44
Lumbini	0.49	0.75	0.62	0.56
Karnali Province	0.29	0.52	0.50	0.41
Far-western Province	0.41	0.54	0.43	0.45
Total of Provinces	3.23	4.43	3.86	3.80
Local Governments (753)	8.84	9.18	8.74	8.43
Grand Total	12.08	13.60	12.61	12.24

**includes expenditure from own source and all types of transfers and authorization.*

☞ In FY 2022/23, the total expenditure of sub-national governments amounted to 12.24% of GDP, with provinces accounting for 3.80% and local governments for 8.43%. (see table 45)

SECTION 2
CONSOLIDATED FINANCIAL STATEMENTS



Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Consolidated Financial Statements of Federal Government, Provincial Governments and Local Governments

Fiscal year : 2022/23

Component of Statements

- 1. Consolidated Annual Report of Receipts and Payments**
- 2. Annual Report of Receipts and Payments (Budgetary Entities)**
- 3. Annual Report of Receipts and Payments (Extra Budgetary Entities)**
- 4. Budget Comparison Statement (Budgetary Entities)**
- 5. Annual Financial Statement of Consolidated Fund**
- 6. Federal/Province/Local Annual Report of Divisible Fund**
- 7. Consolidated Statement of COFOG wise Expenditure**
- 8. Accounting Notes**

June, 2024

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Consolidated Annual Report of Receipts and Payments
Fiscal Year 2022/23

(In Rs.)

S.N/ Economic Code	Particulars	Note no.	Current Year			Previous Year		
			Cash	Third Party Payments (Direct Payments)	Total	Cash	Third Party Payments (Direct Payments)	Total
1	Receipts		1	2	3=1+2	4	5	6=4+5
	Revenue, Grant and Other Receipts							
11000	Tax revenue		1,163,466,593,931.63	15,434,433,968.26	1,178,901,027,899.89	1,246,352,252,541.98	8,720,253,754.76	1,255,072,506,296.74
14000	Other revenue	1.2	919,548,008,372.27	-	919,548,008,372.27	1,080,515,104,570.47	-	1,080,515,104,570.47
13000	Grant	1.2	136,939,902,797.84	-	136,939,902,797.84	91,658,903,211.63	-	91,658,903,211.63
		1.3	23,137,098,234.91	15,434,433,968.26	38,571,532,203.17	21,718,431,702.42	8,720,253,754.76	30,438,685,457.18
	Other Receipts		83,841,584,526.61	-	83,841,584,526.61	52,459,813,057.46	-	52,459,813,057.46
15000	Irregularities, disbursement refunds and Grant refunds	1.2	83,841,584,526.61	-	83,841,584,526.61	52,459,813,057.46	-	52,459,813,057.46
	Investments and Financing Receipts		350,295,384,925.70	35,318,092,522.24	385,613,477,447.94	319,528,181,590.06	39,016,617,474.54	358,544,799,064.60
32156 - 59	Sale of shares and disinvestment	2.1	-	-	-	-	-	-
32147 - 49	Domestic debt repayments receipts	2.2	11,929,410,436.50	-	11,929,410,436.50	2,982,328,179.75	-	2,982,328,179.75
32242	External debt repayments receipts	2.2	-	-	-	-	-	-
33141 - 44	Domestic debt receipts	2.3	248,974,830,712.83	-	248,974,830,712.83	219,620,417,380.88	-	219,620,417,380.88
33241	External debt receipts	2.4	89,391,143,776.37	35,318,092,522.24	124,709,236,298.61	96,925,436,029.43	39,016,617,474.54	135,942,053,503.97
A.	Total Receipts		1,513,761,978,857.33	50,752,526,490.50	1,564,514,505,347.83	1,565,880,434,132.04	47,736,871,229.30	1,613,617,305,361.34
2	Payments							
2.1	Recurrent Expenses		978,532,066,047.52	4,658,445,939.38	983,190,511,986.90	868,359,419,437.94	16,393,802,382.66	884,753,221,820.60
21000	Compensation of employees	3.1	338,164,521,204.38	278,313,258.10	338,442,834,462.48	271,396,915,758.43	51,000.00	271,396,966,758.43
22000	Use of goods and services	3.1	186,451,162,480.65	2,213,807,248.14	188,664,969,728.79	167,252,341,184.52	1,868,362,784.63	169,120,703,969.15
24000	Interests, fees and bank commissions	3.1	73,865,901,793.39	112,573,030.10	73,978,474,823.49	45,460,284,942.56	-	45,460,284,942.56
25000	Subsidies	3.1	24,461,725,819.23	371,000.00	24,462,096,819.23	18,356,867,689.00	-	18,356,867,689.00
26000	Grants	3.1	102,062,994,707.63	501,303,616.80	102,564,298,324.43	128,429,958,632.25	1,178,074,531.34	129,608,033,163.59
27000	Social securities / benefits	3.1	228,038,412,369.79	1,501,906,742.00	229,540,319,111.79	222,579,015,946.31	13,327,799,688.27	235,906,815,634.58
28000	Others	3.1	25,487,347,672.45	50,171,044.24	25,537,518,716.69	14,884,035,284.87	19,514,378.42	14,903,549,663.29
31000	Capital Expenditure (Investment in Non-Financial Assets)		525,363,779,003.18	18,482,474,909.26	543,846,253,912.44	479,910,120,297.83	10,268,663,271.62	490,178,783,569.45

S.N/ Economic Code	Particulars	Note no.	Current Year			Previous Year		
			Cash	Third Party Payments (Direct Payments)	Total	Cash	Third Party Payments (Direct Payments)	Total
31100	Acquisition of Fixed Assets		519,561,536,916.88	18,482,474,909.26	538,044,011,826.14	465,633,188,091.93	10,268,663,271.62	475,901,851,363.55
31110	Buildings and structures	3.2.1	76,369,359,547.62	191,515,029.97	76,560,874,577.59	73,262,247,658.97	183,707,327.40	73,445,954,986.37
31120	Machinery and equipments	3.2.1	26,955,363,938.62	99,245,935.81	27,054,609,874.43	25,767,158,212.70	144,764,602.05	25,911,922,814.75
31130 - 40	Other fixed assets (other capital expenditure)	3.2.1	28,761,523,382.04	1,622,029,392.22	30,383,552,774.26	12,373,364,045.06	921,154,120.67	13,294,518,165.73
31150	Public constructions	3.2.1	372,711,568,259.94	16,568,729,757.26	389,280,298,017.20	338,166,600,256.43	9,019,037,221.50	347,185,637,477.93
31160	Improvement of built structure	3.2	2,774,019,650.20	-	2,774,019,650.20	2,722,400,234.34	-	2,722,400,234.34
31170	Assets major improvement expenditure	3.2	11,989,702,138.46	954,794.00	11,990,656,932.46	13,341,417,684.43	-	13,341,417,684.43
31400	Non Produced Assets (Natural Assets)		5,802,242,086.30		5,802,242,086.30	14,276,932,205.90		14,276,932,205.90
31410	Land acquisition	3.2	5,725,016,193.10	-	5,725,016,193.10	14,171,319,908.31	-	14,171,319,908.31
31440	Intangible non produced assets	3.2	77,225,893.20	-	77,225,893.20	105,612,297.59	-	105,612,297.59
32000	Financing		169,841,015,069.79	27,611,535,914.86	197,452,550,984.65	120,178,530,692.53	21,073,272,643.02	141,251,803,335.55
33145-47	Principal repayments of Domestic debt	4.2	116,499,564,025.84	-	116,499,564,025.84	47,494,978,461.63	-	47,494,978,461.63
33242	Principal repayments of external debt	4.2	34,617,955,563.95	-	34,617,955,563.95	29,415,859,529.90	-	29,415,859,529.90
32141-43	Internal/Domestic debt investment	4.1	6,562,501,873.00	26,337,347,269.02	32,899,849,142.02	29,130,502,020.00	19,669,914,484.37	48,800,416,504.37
32151-52	Internal/Domestic share investment	4.1	11,947,996,007.00	1,274,188,645.84	13,222,184,652.84	13,941,689,081.00	1,403,358,158.65	15,345,047,239.65
32241	External debt investment	4.1	-	-	-	-	-	-
32251	External share investment	4.1	212,997,600.00	-	212,997,600.00	195,501,600.00	-	195,501,600.00
B.	Total Payments		1,673,736,860,120.49	50,752,456,763.50	1,724,489,316,883.99	1,468,448,070,428.30	47,735,738,297.30	1,516,183,808,725.60
C.	Surplus/Deficit (C=A-B)		(159,974,881,263.16)	69,727.00	(159,974,811,536.16)	97,432,363,703.74	1,132,932.00	97,433,496,635.74
D.	Change in Balance of Deposits, Other Funds Including Emergency Fund	5	21,127,405,142.25	-	21,127,405,142.25	150,938,946,740.94		248,372,443,376.68
E.	Cash and Bank Balance of Current Year (surplus/deficit) (E=C+D)		(138,847,476,120.91)	69,727.00	(138,847,406,393.91)	248,371,310,444.68	1,132,932.00	248,372,443,376.68
F.	Previous Year Cash and Bank Balance		290,578,773,320.92	1,132,932.00	290,579,906,252.92	32,078,694,871.87	-	32,078,694,871.87
G.	Foreign Exchange Gain/Loss and Other Adjustments Current Year		-	-	-	1,909,103,716.06	-	1,909,103,716.06
H.	Closing Cash and Bank Balance (H=E+F+G)		151,731,297,200.02	1,202,659.00	151,732,499,859.02	290,578,773,320.92	1,132,932.00	290,579,906,252.92

Note: Grant provided to extra budgetary entities has been deducted in Receipts and Payments so as not to be double counted.

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Annual Report of Receipts and Payments (Budgetary Entities)
Fiscal Year 2022/23

(In Rs.)

S.N/ Economic Code	Particulars	Note no.	Current Year			Previous Year			Total
			Cash	Third party Payments (Direct Payments)	Total	Cash	Third party Payments (Direct Payments)	Total	
1	Receipts		1	2	3=1+2	4	5	6=4+5	
	Revenue, Grant and Other Receipts		1,115,480,228,653.30	6,889,372,142.92	1,122,369,600,796.22	1,246,352,252,541.98	8,720,253,754.76	1,255,072,506,296.74	
11000	Tax revenue	1.2	919,548,008,372.27		919,548,008,372.27	1,080,515,104,570.47		1,080,515,104,570.47	
14000	Other revenue	1.2	115,393,218,973.82		115,393,218,973.82	91,658,903,211.63		91,658,903,211.63	
13000	Grant	1.3	22,830,108,227.91	6,889,372,142.92	29,719,480,370.83	21,718,431,702.42	8,720,253,754.76	30,438,685,457.18	
	Other Receipts		57,708,893,079.30	-	57,708,893,079.30	52,459,813,057.46	-	52,459,813,057.46	
15000	Irregularities, disbursement refunds and Grant refunds	1.2	57,708,893,079.30		57,708,893,079.30	52,459,813,057.46		52,459,813,057.46	
	Investments and Financing Receipts		348,633,765,975.70	35,318,092,522.24	383,951,858,497.94	319,528,181,590.06	39,016,617,474.54	358,544,799,064.60	
32156 - 59	Sale of shares and disinvestment	2.1	-	-	-	-	-	-	
32147 - 49	Domestic debt repayments receipts	2.2	11,929,410,436.50		11,929,410,436.50	2,982,328,179.75		2,982,328,179.75	
32242	External debt repayments receipts	2.2	-	-	-	-	-	-	
33141 - 44	Domestic debt receipts	2.3	248,974,830,712.83		248,974,830,712.83	219,620,417,380.88		219,620,417,380.88	
33241	External debt receipts	2.4	87,729,524,826.37	35,318,092,522.24	123,047,617,348.61	96,925,436,029.43	39,016,617,474.54	135,942,053,503.97	
A.	Total Receipts		1,464,113,994,629.00	42,207,464,665.16	1,506,321,459,294.16	1,565,880,434,132.04	47,736,871,229.30	1,613,617,305,361.34	
2	Payments								
2.1	Recurrent Expenses		944,209,304,768.53	4,247,084,954.04	948,456,389,722.57	868,359,419,437.94	16,393,802,382.66	884,753,221,820.60	
21000	Compensation of employees	3.1.1	307,547,569,925.53	2,651,280.00	307,550,221,205.53	271,396,915,758.43	51,000.00	271,396,966,758.43	
22000	Use of goods and services	3.1.1	176,924,896,361.17	2,204,603,571.04	179,129,499,932.21	167,252,341,184.52	1,868,362,784.63	169,120,703,969.15	
24000	Interests, fees and bank commissions	3.1.1	73,192,851,290.16	-	73,192,851,290.16	45,460,284,942.56	-	45,460,284,942.56	
25000	Subsidies	3.1.1	19,186,866,367.28	-	19,186,866,367.28	18,356,867,689.00	-	18,356,867,689.00	
26000	Grants	3.1.1	126,072,353,545.99	501,303,616.80	126,573,657,162.79	128,429,958,632.25	1,178,074,531.34	129,608,033,163.59	
27000	Social securities / benefits	3.1.1	226,877,744,989.16	1,501,906,742.00	228,379,651,731.16	222,579,015,946.31	13,327,799,688.27	235,906,815,634.58	
28000	Others	3.1.1	14,407,022,289.24	36,619,744.20	14,443,642,033.44	14,884,035,284.87	19,514,378.42	14,903,549,663.29	

S./W/ Economic Code	Particulars	Note no.	Current Year			Previous Year		
			Cash	Third party Payments (Direct Payments)	Total	Cash	Third party Payments (Direct Payments)	Total
31000	Capital Expenditure (Investment in Non-Financial Assets)		517,098,252,648.51	10,348,774,069.26	527,447,026,717.77	479,910,120,297.83	10,268,663,271.62	490,178,783,569.45
31100	Acquisition of Fixed Assets		511,300,437,370.41	10,348,774,069.26	521,649,211,439.67	465,633,188,091.93	10,268,663,271.62	475,901,851,363.55
31110	Buildings and structures	3.2.1	75,793,903,521.41	157,491,009.97	75,951,394,531.38	73,262,247,658.97	183,707,327.40	73,445,954,986.37
31120	Machinery and equipments	3.2.1	23,294,679,550.60	92,544,095.81	23,387,223,646.41	25,767,158,212.70	144,764,602.05	25,911,922,814.75
31130 - 40	Other fixed assets (Other capital expenditure)	3.2.1	25,944,105,352.74	1,620,363,302.22	27,564,468,654.96	12,373,364,045.06	921,154,120.67	13,294,518,165.73
31150	Public constructions	3.2.1	371,766,239,302.00	8,477,420,867.26	380,243,660,169.26	338,166,600,256.43	9,019,037,221.50	347,185,637,477.93
31160	Improvement of Built Structure	3.2.1	2,554,621,468.20	-	2,554,621,468.20	2,722,400,234.34	-	2,722,400,234.34
31170	Assets major improvement expenditure	3.2.1	11,946,888,175.46	954,794.00	11,947,842,969.46	13,341,417,684.43	-	13,341,417,684.43
31400	Non Produced Assets (Natural Assets)	3.2.1	5,797,815,278.10	-	5,797,815,278.10	14,276,932,205.90	-	14,276,932,205.90
31410	Land acquisition	3.2.1	5,725,016,193.10	-	5,725,016,193.10	14,171,319,908.31	-	14,171,319,908.31
31440	Intangible non produced assets	3.2.1	72,799,085.00	-	72,799,085.00	105,612,297.59	-	105,612,297.59
32000	Financing		168,613,885,131.89	27,611,535,914.86	196,225,421,046.75	120,178,530,692.53	21,073,272,643.02	141,251,803,335.55
33145-47	Principal repayments of Domestic debt	4.2	115,272,434,087.94	-	115,272,434,087.94	47,494,978,461.63	-	47,494,978,461.63
33242	Principal repayments of external debt	4.2	34,617,955,563.95	-	34,617,955,563.95	29,415,859,529.90	-	29,415,859,529.90
32141 -43	Domestic debt investment	4.1	6,562,501,873.00	26,337,347,269.02	32,899,849,142.02	29,130,502,020.00	19,669,914,484.37	48,800,416,504.37
32151 -52	Domestic share investment	4.1	11,947,996,007.00	1,274,188,645.84	13,222,184,652.84	13,941,689,081.00	1,403,358,158.65	15,345,047,239.65
32241	External debt investment	4.1	-	-	-	-	-	-
32251	External share investment	4.1	212,997,600.00	-	212,997,600.00	195,501,600.00	-	195,501,600.00
B.	Total Payments		1,629,921,442,548.93	42,207,394,938.16	1,672,128,837,487.09	1,468,448,070,428.30	47,735,738,297.30	1,516,183,808,725.60
C.	Surplus/Deficit (C=A-B)		(165,807,447,919.93)	69,727.00	(165,807,378,192.93)	97,432,363,703.74	1,132,932.00	97,433,496,635.74
D.	Change in Balance of Deposits, Other Funds Including Emergency Fund	5	17,407,341,188.47	-	17,407,341,188.47	150,938,946,740.94	-	150,938,946,740.94
E.	Cash and Bank Balance of Current Year (surplus/deficit) (E=C+D)		(148,400,106,731.46)	69,727.00	(148,400,037,004.46)	248,371,310,444.68	1,132,932.00	248,372,443,376.68
F.	Previous Year Cash and Bank Balance		278,540,901,600.49	1,132,932.00	278,542,034,532.49	32,078,694,871.87	-	32,078,694,871.87
G.	Foreign Exchange Gain/Loss and Other Adjustments Current Year		-	-	-	1,909,103,716.06	-	1,909,103,716.06
H.	Closing Cash and Bank Balance (H=E+F+G)		130,140,794,869.04	1,202,659.00	130,141,997,528.04	278,540,901,600.49	1,132,932.00	278,542,034,532.49

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Annual Report of Receipts and Payments (Extra Budgetary Entites)
Fiscal Year 2022/23

(In Rs.)

S.N/ Economic Code	Particulars	Note no.	Current Year			Previous Year		
			Cash	Third party Payments/ Direct Payments	Total	Cash	Third party Payments	Total
1	Receipts		1	2	3=1+2	4	5	6=4+5
	Revenue, Grant and Other Receipts		72,927,268,072.13	8,545,061,825.34	81,472,329,897.47	-	-	-
11000	Tax revenue	1.2	-	-	-	-	-	-
14000	Other revenue	1.2	21,546,683,824.02		21,546,683,824.02			
13000	Grant	1.3	25,247,892,800.80	8,545,061,825.34	33,792,954,626.14			
	Other Receipts		26,132,691,447.31	-	26,132,691,447.31			
15000	Irregularities, disbursement refunds and Grant refunds	1.2	26,132,691,447.31		26,132,691,447.31			
	Investments and Financing Receipts		1,661,618,950.00	-	1,661,618,950.00			
32156 - 59	Sale of shares and disinvestment	2.1	-	-	-			
32147 - 49	Domestic debt repayments receipts	2.2	-	-	-			
32242	External debt repayments receipts	2.2	-	-	-			
33141 - 44	Domestic debt receipts	2.3	-	-	-			
33241	External debt receipts	2.4	1,661,618,950.00		1,661,618,950.00			
A.	Total Receipts		74,588,887,022.13	8,545,061,825.34	83,133,948,847.47			
2	Payments							
2.1	Recurrent Expenses		59,263,664,072.79	411,360,985.34	59,675,025,058.13			
21000	Compensation of employees	3.1.2	30,616,951,278.85	275,661,978.10	30,892,613,256.95			
22000	Use of goods and services	3.1.2	9,526,266,119.48	9,203,677.10	9,535,469,796.58			
24000	Interests, fees and bank commissions	3.1.2	673,050,503.23	112,573,030.10	785,623,533.33			
25000	Subsidies	3.1.2	5,274,859,451.95	371,000.00	5,275,230,451.95			
26000	Grants	3.1.2	931,543,955.44	-	931,543,955.44			
27000	Social securities / benefits	3.1.2	1,160,667,380.63	-	1,160,667,380.63			
28000	Others	3.1.2	11,080,325,383.21	13,551,300.04	11,093,876,683.25			

S./ Economic Code	Particulars	Note no.	Current Year		Previous Year		
			Cash	Third party Payments/ Direct Payments	Cash	Third party Payments	Total
31000	Capital Expenditure (Investment in Non-Financial Assets)		8,265,526,354.67	8,133,700,840.00	16,399,227,194.67	-	-
31100	Acquisition of Fixed Assets		8,261,099,546.47	8,133,700,840.00	16,394,800,386.47	-	-
31110	Buildings and structures	3.2.2	575,456,026.21	34,024,020.00	609,480,046.21	-	-
31120	Machinery and equipments	3.2.2	3,660,684,388.02	6,701,840.00	3,667,386,228.02	-	-
31130 - 40	Other fixed assets (Other capital expenditure)	3.2.2	2,817,418,029.30	1,666,090.00	2,819,084,119.30	-	-
31150	Public constructions	3.2.2	945,328,957.94	8,091,308,890.00	9,036,637,847.94	-	-
31160	Improvement of built structure	3.2.2	219,398,182.00	-	-	-	-
31170	Assets major improvement expenditure	3.2.2	42,813,963.00	-	42,813,963.00	-	-
31400	Non Produced Assets (Natural Assets)		4,426,808.20	-	4,426,808.20	-	-
31410	Land acquisition	3.2.2	-	-	-	-	-
31440	Intangible non produced assets	3.2.2	4,426,808.20	-	4,426,808.20	-	-
32000	Financing		1,227,129,937.90	-	1,227,129,937.90	-	-
33145-47	Principal repayments of Domestic debt	4.2	1,227,129,937.90	-	1,227,129,937.90	-	-
33242	Principal repayments of external debt	4.2	-	-	-	-	-
32141-43	Domestic debt investment	4.1	-	-	-	-	-
32151-52	Domestic share investment	4.1	-	-	-	-	-
32241	External debt investment	4.1	-	-	-	-	-
32251	External share investment	4.1	-	-	-	-	-
B.	Total Payments		68,756,320,365.36	8,545,061,825.34	77,301,382,190.70	-	-
C.	Surplus/Deficit (C=A-B)		5,832,566,656.77	-	5,832,566,656.77	-	-
D.	Change in Balance of Deposits, Other Funds Including Emergency Fund	5	3,720,063,953.78	-	3,720,063,953.78	-	-
E.	Cash and Bank Balance of Current Year (surplus/deficit) (E=C+D)		9,552,630,610.55	-	9,552,630,610.55	-	-
F.	Previous Year Cash and Bank Balance		12,037,871,720.43	-	12,037,871,720.43	-	-
G.	Foreign Exchange Gain/Loss and Other Adjustments Current Year		-	-	-	-	-
H.	Closing Cash and Bank Balance (H=E+F+G)		21,590,502,330.98	-	21,590,502,330.98	12,037,871,720.43	12,037,871,720.43

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Budget Comparison Statement (Budgetary Entities)
Fiscal Year 2022/23

(In Rs.)

S.N	Particulars	Note No.	Current Year			Previous Year		
			Initial Budget/Estimate	Final Budget/Estimate	Actual Receipts/ Payments	Initial Budget/Estimate	Final Budget/Estimate	Actual Receipts/ Payments
1	Revenue, Grant and Other Receipts (7+8)		2,012,696,080,688.72	1,797,207,928,688.72	1,530,064,076,021.77	1,725,723,918,003.45	1,719,313,946,003.45	1,660,538,635,733.84
2	Revenue and other receipts (3+4+5)		1,525,821,712,702.81	1,321,932,199,702.81	1,092,650,120,425.39	1,300,594,008,939.40	1,267,205,567,939.40	1,224,633,820,839.56
3	Tax	1.1	1,352,870,318,956.58	1,124,476,118,956.58	919,548,008,372.27	1,123,014,023,926.60	1,060,367,530,926.60	1,080,515,104,570.47
4	Other revenue	1.1	150,695,967,130.25	135,514,749,130.25	115,393,218,973.82	155,256,202,583.53	134,825,564,583.53	91,658,903,211.63
5	Miscellaneous receipts	1.1	22,255,426,615.98	61,941,331,615.98	57,708,893,079.30	22,323,782,429.27	72,012,472,429.27	52,459,813,057.46
6	Revenue shared to province and other level of governments	1.4	-	-	-	-	-	-
7	Revenue Transferable to Consolidated Fund (2-6)		1,525,821,712,702.81	1,321,932,199,702.81	1,092,650,120,425.39	1,300,594,008,939.40	1,267,205,567,939.40	1,224,633,820,839.56
8	Grant	1.3	486,874,367,985.91	475,275,728,985.91	437,413,955,596.38	425,129,909,064.05	452,108,378,064.05	435,904,814,894.28
9	Expenditure (10+11)		2,421,836,423,430.82	2,448,441,088,480.72	1,883,597,891,665.89	2,180,042,910,228.88	2,254,912,259,866.73	1,780,398,134,827.15
10	Recurrent Expenses		1,628,107,593,619.88	1,636,622,253,355.76	1,356,150,864,948.12	1,451,826,407,647.09	1,482,456,837,777.19	1,290,219,351,257.70
	Compensation of employees	3.1	354,087,577,012.34	359,266,211,427.59	307,550,221,205.53	285,986,385,468.86	303,282,692,119.98	271,396,966,758.43
	Use of goods and Services	3.1	232,753,276,370.72	245,863,916,461.38	179,129,499,932.21	211,682,657,662.61	229,258,643,040.86	169,120,703,969.15
	Interests, service charges and bank commissions	3.1	54,562,249,200.00	77,842,823,000.00	73,192,851,290.16	44,933,417,000.00	47,348,142,000.00	45,460,284,942.56
	Subsidies	3.1	21,307,517,269.76	22,293,914,488.10	19,186,866,367.28	19,754,387,491.56	21,602,722,730.47	18,356,867,689.00
	Grants	3.1	626,816,956,296.02	621,985,540,473.19	534,268,132,388.34	554,677,460,315.77	583,121,040,388.07	535,074,162,600.69
	Social Securities	3.1	264,144,770,832.14	271,271,973,465.17	228,379,651,731.16	271,452,544,315.49	271,859,263,979.87	235,906,815,634.58
	Other expenses	3.1	74,435,246,638.90	38,097,874,040.33	14,443,642,033.44	63,339,555,392.80	25,984,333,517.94	14,903,549,663.29
11	Capital Expenditure		793,728,829,810.94	811,818,835,124.96	527,447,026,717.77	728,216,502,581.79	772,455,422,089.54	490,178,783,569.45

S.N	Particulars	Note No.	Current Year			Previous Year		
			Initial Budget/Estimate	Final Budget/Estimate	Actual Receipts/ Payments	Initial Budget/Estimate	Final Budget/Estimate	Actual Receipts/ Payments
	Capital Expenditure	3.2	793,728,829,810.94	811,818,835,124.96	527,447,026,717.77	728,216,502,581.79	772,455,422,089.54	490,178,783,569.45
12	Budget Surplus (-)/Deficit (+) (1-9)		(409,140,342,742.10)	(651,233,159,792.00)	(353,533,815,644.12)	(454,318,997,225.43)	(535,598,313,863.28)	(119,859,499,093.31)
13	Transaction in Financial Assets and Liabilities (14+19+22-25)		(264,465,765,288.04)	(253,890,216,011.65)	(187,726,437,451.19)	(329,682,335,754.00)	(104,250,878,828.00)	(217,292,995,729.05)
14	Domestic Financial Assets (15+16+17-18)		100,054,768,711.96	84,539,325,223.00	34,192,623,358.36	108,523,560,746.00	98,570,594,172.00	61,163,135,564.27
15	Loan investment in public corporations	4.1	74,359,800,000.00	69,359,800,000.00	32,066,537,739.02	88,506,900,000.00	69,819,600,000.00	47,300,416,504.37
16	Loan investments in other institutions	4.1	2,383,824,000.00	2,374,092,223.00	833,311,403.00	2,372,220,000.00	2,364,978,000.00	1,500,000,000.00
17	Share investment in corporations	4.1	23,311,144,711.96	12,805,433,000.00	13,222,184,652.84	17,644,440,746.00	26,386,016,172.00	15,345,047,239.65
18	Loan investment repayments receipts	2.2	-	-	11,929,410,436.50	-	-	2,982,328,179.75
19	External Financial Assets (20+21)		350,000,000.00	210,000,000.00	212,997,600.00	350,000,000.00	615,500,000.00	195,501,600.00
20	External debt investment	4.1	-	-	-	-	-	-
21	External share investment	4.1	350,000,000.00	210,000,000.00	212,997,600.00	350,000,000.00	615,500,000.00	195,501,600.00
22	Domestic Liability (23+24)		(165,126,934,000.00)	(138,895,941,234.65)	(133,702,396,624.89)	(190,474,796,500.00)	46,094,127,000.00	(172,125,438,919.25)
23	Loan receipts from other institutions (Deduct)	2.3	(256,000,000,000.00)	(256,000,000,000.00)	(248,974,830,712.83)	(239,000,000,000.00)	-	(219,620,417,380.88)
24	Principal repayments of bonds	4.2	90,873,066,000.00	117,104,058,765.35	115,272,434,087.94	48,525,203,500.00	46,094,127,000.00	47,494,978,461.63
25	External Financial Liability (26+27)		(199,743,600,000.00)	(199,743,600,000.00)	(88,429,661,784.66)	(248,081,100,000.00)	(249,531,100,000.00)	(106,526,193,974.07)
26	External debt receipts (Deduct)	2.4	(242,261,100,000.00)	(242,261,100,000.00)	(123,047,617,348.61)	(283,088,700,000.00)	(283,088,700,000.00)	(135,942,053,503.97)
27	Principal repayments of external debt	4.2	42,517,500,000.00	42,517,500,000.00	34,617,955,563.95	35,007,600,000.00	33,557,600,000.00	29,415,859,529.90
28	Budget Surplus/Deficit (12-13)				(165,807,378,192.93)			97,433,496,635.74

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Annual Financial statement of Consolidated Fund
Fiscal Year 2022/23

(In Rs.)

Particulars	Note No.	Current Year			Previous Year		
		Cash	Third Party Payments(Direct Payments)	Total	Cash	Third Party Payments(Direct Payments)	Total
1	2	3	4	5=3+4	6	7	8=6+7
1.Revenue,Grant and Other Receipts		1,523,174,208,878.85	6,889,867,142.92	1,530,064,076,021.77	1,651,494,181,979.08	9,044,453,754.76	1,660,538,635,733.84
1.1 Revenue		1,034,941,227,346.09	-	1,034,941,227,346.09	1,172,174,007,782.10	-	1,172,174,007,782.10
A. Tax	1.2	919,548,008,372.27		919,548,008,372.27	1,080,515,104,570.47		1,080,515,104,570.47
B. Other revenue	1.2	115,393,218,973.82		115,393,218,973.82	91,658,903,211.63		91,658,903,211.63
1.2 Grant		430,524,088,453.46	6,889,867,142.92	437,413,955,596.38	426,860,361,139.52	9,044,453,754.76	435,904,814,894.28
A. Bilateral external grant	1.3	1,578,485,062.00	2,014,275,787.88	3,592,760,849.88	884,654,388.39	3,071,629,966.65	3,956,284,355.04
B. Multilateral external grant	1.3	14,647,878,336.69	4,875,591,355.04	19,523,469,691.73	14,639,637,460.69	5,967,204,144.11	20,606,841,604.80
C. Inter government fiscal transfer	1.3	414,297,725,054.77	-	414,297,725,054.77	411,336,069,290.44	5,619,644.00	411,341,688,934.44
1.3 Irregularities and other receipts	1.2	57,708,893,079.30		57,708,893,079.30	52,459,813,057.46		52,459,813,057.46
2. Receipts from Financing Transactions		348,633,765,975.70	35,318,092,522.24	383,951,858,497.94	319,528,181,590.06	39,016,617,474.54	358,544,799,064.60
2.1 Receipts of Loan Investment Repayments		11,929,410,436.50	-	11,929,410,436.50	2,982,328,179.75	-	2,982,328,179.75
A. Receipts of Domestic debt investment repayments	2.2	11,929,410,436.50		11,929,410,436.50	2,982,328,179.75		2,982,328,179.75
B. Receipts of external debt investment repayments	2.2	-		-	-		-
2.2 share sale		-		-	-		-
A. Sale of Domestic share	2.1	-		-	-		-
B. Sale of external share	2.1	-		-	-		-
2.3 External Debt Receipts		87,729,524,826.37	35,318,092,522.24	123,047,617,348.61	96,925,436,029.43	39,016,617,474.54	135,942,053,503.97
A. Multilateral	2.4	-		-	-		-
B. Bilateral		-		-	-		-

Particulars	Note No.	Current Year			Previous Year		
		Cash	Third Party Payments(Direct Payments)	Total	Cash	Third Party Payments(Direct Payments)	Total
C. Other				-			-
2.4 Domestic Loan		248,974,830,712.83	-	248,974,830,712.83	219,620,417,380.88	-	219,620,417,380.88
A. National saving bond	2.3			-			-
B. Citizen saving bond	2.3	2,361,300,000.00		2,361,300,000.00	2,829,770,000.00		2,829,770,000.00
C. Development bond	2.3	100,000,000,000.00		100,000,000,000.00	124,500,000,000.00		124,500,000,000.00
D. Foreign employment bond	2.3	26,400,000.00		26,400,000.00	56,680,000.00		56,680,000.00
E. Special bond	2.3	-		-	-		-
F. Treasury bill based on interest	2.3	146,350,579,141.78		146,350,579,141.78	1,332,424,864.75		1,332,424,864.75
G. Treasury bill based in discount coupon	2.3	-		-	90,901,542,516.13		90,901,542,516.13
H. Other	2.3	236,551,571.05		236,551,571.05	-		-
3. Gross Receipts of Current Year		1,871,807,974,854.55	42,207,959,665.16	1,914,015,934,519.71	1,971,022,363,569.14	48,061,071,229.30	2,019,083,434,798.44
4. Payments		2,037,615,422,774.48	42,207,889,938.16	2,079,823,312,712.64	1,873,589,999,865.40	48,059,938,297.30	1,921,649,938,162.70
4.1 Expenditures chargeable on Federal Consolidated Fund		223,128,001,674.14	-	223,128,001,674.14	122,315,396,110.20	-	122,315,396,110.20
A. Current expenses	3.3	73,415,296,110.19		73,415,296,110.19	45,561,741,580.30		45,561,741,580.30
B. Financing expenditure	3.3	149,712,705,563.95		149,712,705,563.95	76,753,654,529.90		76,753,654,529.90
4.2 Expenditure under a Federal Appropriation Act		1,814,487,421,100.34	42,207,889,938.16	1,856,695,311,038.50	1,751,274,603,755.20	48,059,938,297.30	1,799,334,542,052.50
A. Recurrent expense	3.4	1,278,487,988,884.89	4,247,579,954.04	1,282,735,568,838.93	1,227,939,607,295.74	16,718,002,382.66	1,244,657,609,678.40
B. Capital expenditure	3.4	517,098,252,647.51	10,348,774,069.26	527,447,026,716.77	479,910,120,296.83	10,268,663,271.62	490,178,783,568.45
C. Financing expenditure	3.4	18,901,179,567.94	27,611,535,914.86	46,512,715,482.80	43,424,876,162.63	21,073,272,643.02	64,498,148,805.65
5. Foreign Exchange Gain/Loss and Other Adjustment					1,909,103,716.06		1,909,103,716.06
6. Total Payments of Current Year		2,037,615,422,774.48	42,207,889,938.16	2,079,823,312,712.64	1,875,499,103,581.46	48,059,938,297.30	1,923,559,041,878.76
7. Current Year Change in Consolidated Fund		(165,807,447,919.93)	69,727.00	(165,807,378,192.93)	95,523,259,987.68	1,132,932.00	95,524,392,919.68
8. Opening Balance		127,601,954,859.55	1,132,932.00	127,603,087,791.55	32,078,694,871.87		32,078,694,871.87
9. Closing Balance		(38,205,493,060.38)	1,202,659.00	(38,204,290,401.38)	127,601,954,859.55	1,132,932.00	127,603,087,791.55

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Annual Report of Divisible Fund (Federal/Province/Local)
Fiscal Year 2022/23

(In Rs.)

S.N.	Economic Code	Particulars	Current Year						Previous Year							
			Collected Amount			Shared Amount			Collected Amount			Shared Amount			Amount yet to Share	
			Federal Govt.	Province Govt.	Local Level	Total	Federal Govt.	Province Govt.	Local Level	Total	Federal Govt.	Province Govt.	Local Level	Total		
1	3310	Value added tax	286,538,238,356	20,613,072,884	42,893,335,907	42,893,335,907	286,538,238,356	-	-	-	314,227,703,915.52	219,959,392,399.46	47,134,155,587.33	47,134,155,587.33	314,227,703,915.52	-
2	3330	Divisible excise duty	104,098,231,594.70	72,867,361,166.65	15,614,434,739.03	15,614,434,739.03	104,098,231,594.70	-	-	-	103,127,725,083.39	72,189,407,526.87	15,469,158,735.76	15,469,158,735.76	103,127,725,083.39	-
3	3340	Divisible tax, registration and other administrative surcharge		19,605,118,600.50	225,352,094.38	19,831,007,352.8	19,831,007,352.8	132,086,718.71	18,647,651,586.08	207,589,352.10	18,855,200,938.18	562,212.73	11,190,881,071.69	7,530,970,337.74	18,722,357,471.16	132,883,467.02
4	3380	Divisible natural resource royalty	6,078,054,207.66		5,001,361,387.21	11,079,416,094.87	11,079,416,094.87	6,731,989,188.33		5,362,432,389.72	115,645,890,282.23	3,608,472,332.72	2,538,366,726.00	4,737,117,188.37	10,948,956,347.99	99,874,084.24
5	3390	Other divisible revenue	2,777,892.8		246,429,891.3	249,207,784.1	249,207,784.1	41,089,270.15		300,097,708.83	300,097,708.83	13,929,971.94	48,200,855.45	118,224,925.19	180,354,286.58	119,665,492.25
		Total	398,775,303,184.20	19,605,128,640.50	5,472,122,291.12	43,832,555,116.32	43,832,555,116.32	6,897,047,097.19	18,647,651,586.08	5,770,061,492.65	448,054,339,913.14	995,771,767,332.72	76,435,763,842.83	75,009,565,344.09	447,207,096,919.63	849,442,993.51

More details mentioned in Note No. 1.A

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Consolidated Statement of COFOG wise Expenditure
Fiscal Year 2022/23

(In Rs.)

Function/Activities	Current Year				Previous Year			
	Budgetary Entities	Extra Budgetary Entities	Double Accounted Amount	Total	Budgetary Entities	Extra Budgetary Entities	Double Accounted Amount	Total
	1	2	3	4=1+2+3	1	2	3	4=1+2+3
01 General Public Services	683,752,624,140.86	76,074,252,252.80	432,635,378,019.35	327,191,498,374.31	659,970,636,074.71	-	405,466,129,437.10	254,504,506,637.61
01.1 Executive and legislative bodies, financial and fiscal affairs and external affairs	24,957,520,539.99	-	-	24,957,520,539.99	24,495,491,872.20	-	-	24,495,491,872.20
01.2 Foreign economic aid	66,962,683.20	-	-	66,962,683.20	121,969,414.77	-	-	121,969,414.77
01.3 General services	40,747,164,431.73	-	-	40,747,164,431.73	57,518,495,476.80	-	-	57,518,495,476.80
01.4 Basic services	114,190,792,854.76	-	-	114,190,792,854.76	95,077,964,743.11	-	-	95,077,964,743.11
01.5 R&D General public services	1,971,081,178.66	-	-	1,971,081,178.66	3,722,658,891.58	-	-	3,722,658,891.58
01.6 General public services n.e.c.	12,117,173,595.03	76,074,252,252.80	-	88,191,425,847.83	10,072,067,460.01	-	-	10,072,067,460.01
01.7 Public debt transactions	64,672,548,546.46	-	-	64,672,548,546.46	39,413,261,814.38	-	-	39,413,261,814.38
01.8 Transfers of a general character between different levels of government	425,029,380,311.03	-	432,635,378,019.35	(7,605,997,708.32)	430,549,665,725.76	-	405,466,129,437.10	25,083,536,288.66
02 Defense	60,013,756,722.01	-	-	60,013,756,722.01	53,296,991,329.46	-	-	53,296,991,329.46
02.1 Military defense	59,232,593,961.94	-	-	59,232,593,961.94	51,577,483,694.11	-	-	51,577,483,694.11
02.2 Civil defense	772,787,495.07	-	-	772,787,495.07	1,712,177,860.93	-	-	1,712,177,860.93
02.5 Defense n.e.c	8,375,265.00	-	-	8,375,265.00	7,329,774.42	-	-	7,329,774.42
03 Public Order and Safety	82,919,952,444.96	-	-	82,919,952,444.96	75,257,666,181.38	-	-	75,257,666,181.38
03.1 Police services	63,284,740,130.65	-	-	63,284,740,130.65	53,888,739,240.61	-	-	53,888,739,240.61
03.2 Fire protection services	176,275,689.97	-	-	176,275,689.97	181,621,020.01	-	-	181,621,020.01
03.3 Law courts	8,738,947,490.41	-	-	8,738,947,490.41	9,293,107,416.35	-	-	9,293,107,416.35
03.4 Prisons	2,384,733,260.08	-	-	2,384,733,260.08	2,426,055,572.37	-	-	2,426,055,572.37
03.5 R&D Public order and safety	2,463,053,608.40	-	-	2,463,053,608.40	2,091,079,250.35	-	-	2,091,079,250.35

Function/Activities	Current Year				Previous Year			
	Budgetary Entities	Extra Budgetary Entities	Double Accounted Amount	Total	Budgetary Entities	Extra Budgetary Entities	Double Accounted Amount	Total
	1	2	3	4=1+2+3	1	2	3	4=1+2+3
03.6 Public order and safety n.e.c	5,872,202,265.45	-	-	5,872,202,265.45	7,377,063,681.69	-	-	7,377,063,681.69
04 Economic Affairs	407,834,108,979.59	-	-	407,834,108,979.59	359,769,720,090.30	-	-	359,769,720,090.30
04.1 General economic, commercial, and labor affairs	4,869,421,341.12	-	-	4,869,421,341.12	4,255,677,392.04	-	-	4,255,677,392.04
04.2 Agriculture, forestry, fishing, and hunting	135,626,227,577.70	-	-	135,626,227,577.70	109,288,906,095.75	-	-	109,288,906,095.75
04.3 Fuel and energy	7,137,629,120.90	-	-	7,137,629,120.90	15,014,150,022.31	-	-	15,014,150,022.31
04.4 Mining, manufacturing and construction	122,102,354,001.68	-	-	122,102,354,001.68	101,499,680,001.06	-	-	101,499,680,001.06
04.5 Transport	112,847,095,618.20	-	-	112,847,095,618.20	104,715,850,838.82	-	-	104,715,850,838.82
04.6 Communication	6,909,678,082.68	-	-	6,909,678,082.68	6,095,734,840.52	-	-	6,095,734,840.52
04.7 Other industries	8,025,818,248.88	-	-	8,025,818,248.88	8,179,778,439.27	-	-	8,179,778,439.27
04.8 R&D Economic affairs	2,908,218,822.27	-	-	2,908,218,822.27	2,171,769,210.05	-	-	2,171,769,210.05
04.9 Economic affairs n.e.c.	7,407,666,166.16	-	-	7,407,666,166.16	8,548,173,250.48	-	-	8,548,173,250.48
5 Environmental Protection	14,637,345,649.75	-	-	14,637,345,649.75	15,129,604,891.11	-	-	15,129,604,891.11
05.1 Waste management	3,773,359,529.42	-	-	3,773,359,529.42	3,670,553,354.14	-	-	3,670,553,354.14
05.2 Waste water management	2,599,778,127.78	-	-	2,599,778,127.78	1,971,834,449.77	-	-	1,971,834,449.77
05.3 Pollution abatement	2,266,979,328.88	-	-	2,266,979,328.88	1,609,146,272.69	-	-	1,609,146,272.69
05.4 Protection of bio-diversity and landscape	5,127,205,748.80	-	-	5,127,205,748.80	7,083,041,788.31	-	-	7,083,041,788.31
06 Housing and Community Amenities	118,941,230,352.75	-	-	118,941,230,352.75	93,891,149,455.75	-	-	93,891,149,455.75
06.1 Housing development	57,761,007,454.17	-	-	57,761,007,454.17	48,678,150,515.35	-	-	48,678,150,515.35
06.2 Community development	2,160,753,946.49	-	-	2,160,753,946.49	2,205,347,820.10	-	-	2,205,347,820.10
06.3 Water supply	35,290,160,490.03	-	-	35,290,160,490.03	31,709,197,340.41	-	-	31,709,197,340.41
06.6 Housing and community amenities n.e.c.	30,512,198,731.57	-	-	30,512,198,731.57	21,072,849,598.34	-	-	21,072,849,598.34
07 Health	100,576,136,145.92	-	-	100,576,136,145.92	122,677,640,664.74	-	-	122,677,640,664.74
07.1 Medical products, appliances, and equipment	4,205,798,859.80	-	-	4,205,798,859.80	5,844,997,509.83	-	-	5,844,997,509.83
07.2 Outpatient services	11,867,902,887.60	-	-	11,867,902,887.60	35,162,179,112.32	-	-	35,162,179,112.32

Function/Activities	Current Year				Previous Year			
	Budgetary Entities	Extra Budgetary Entities	Double Accounted Amount	Total	Budgetary Entities	Extra Budgetary Entities	Double Accounted Amount	Total
	1	2	3	4=1+2+3	1	2	3	4=1+2+3
07.3 Hospital services	33,683,678,459.15	-	-	33,683,678,459.15	35,491,484,727.30	-	-	35,491,484,727.30
07.4 Public health services	43,248,987,414.23	-	-	43,248,987,414.23	40,019,755,241.01	-	-	40,019,755,241.01
07.5 R&D Health	4,110,187,706.59	-	-	4,110,187,706.59	4,507,041,588.45	-	-	4,507,041,588.45
07.6 Health n.e.c.	5,996,734,053.35	-	-	5,996,734,053.35	7,660,838,618.10	-	-	7,660,838,618.10
08 Recreation, Culture, and Religion	17,744,265,328.55	-	-	17,744,265,328.55	15,119,679,939.74	-	-	15,119,679,939.74
08.1 Recreational and sporting services	3,640,410,164.00	-	-	3,640,410,164.00	2,113,530,964.83	-	-	2,113,530,964.83
08.2 Cultural services	9,296,748,531.03	-	-	9,296,748,531.03	8,567,560,621.49	-	-	8,567,560,621.49
08.3 Broadcasting and publishing services	426,440,078.54	-	-	426,440,078.54	608,117,734.20	-	-	608,117,734.20
08.4 Religious and other community services	3,819,788,942.58	-	-	3,819,788,942.58	3,747,226,518.73	-	-	3,747,226,518.73
09 Education	203,985,404,863.80	-	-	203,985,404,863.80	177,822,534,298.13	-	-	177,822,534,298.13
09.1 Pre-primary and primary education	56,630,365,716.41	-	-	56,630,365,716.41	51,007,408,274.29	-	-	51,007,408,274.29
09.5 Education not definable by level	24,845,515,733.34	-	-	24,845,515,733.34	21,474,084,573.83	-	-	21,474,084,573.83
09.6 Subsidiary services to education	54,328,160,177.99	-	-	54,328,160,177.99	44,123,368,998.43	-	-	44,123,368,998.43
09.7 R&D Education	31,101,567,673.95	-	-	31,101,567,673.95	29,715,304,782.68	-	-	29,715,304,782.68
09.8 Education n.e.c.	40,791,991,022.64	-	-	40,791,991,022.64	35,288,619,090.55	-	-	35,288,619,090.55
10 Social Security/Protection	187,401,755,907.62	-	-	187,401,755,907.62	187,577,603,030.52	-	-	187,577,603,030.52
10.5 Unemployment	1,753,246,309.12	-	-	1,753,246,309.12	1,643,189,578.60	-	-	1,643,189,578.60
10.7 Social exclusion n.e.c.	1,170,680,129.06	-	-	1,170,680,129.06	1,119,220,579.37	-	-	1,119,220,579.37
10.8 R&D Social protection	3,665,159,223.55	-	-	3,665,159,223.55	3,629,177,185.63	-	-	3,629,177,185.63
10.9 Social protection n.e.c.	180,282,193,753.21	-	-	180,282,193,753.21	180,169,682,790.09	-	-	180,169,682,790.09
Total	1,877,806,580,535.81	76,074,252,252.80	432,635,378,019.35	1,521,245,454,769.26	1,760,513,232,955.84	-	405,466,129,437.10	1,355,047,096,518.74

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Accounting Notes
Fiscal Year 2022/23

(In Rs.)

S.N.	Note Number and Contents of Notes	S.N.	Note Number and Contents of Notes
1	Note 1: Revenue, Grants and Other Receipts	26	Note 7.1: Reimbursable loan
2	Note 1.1: Targets and actual receipts of revenue and other receipts:	27	Note 7.2: Reimbursable grants
3	Note 1.2: Statements of estimates and actual receipts of revenue and other receipts utilized by Federal Government:	28	Note 8: Off Budget Third Party Payments
4	Note 1.3: Statement of receipts of grant and assistance	29	Note 9: Receivable Foreign Aid
5	Note 1.4: Divisible fund	30	Note 10: Debt Liability
6	Note 2: Investment and Financial Receipts	31	Note 11: Inventories and Assets
7	Note 2.1: Sale of share and disinvestment	32	Note 12: Statement of Advance Payments
8	Note 2.2: Repayments receipts of domestic and external debt investments	33	Note 13: Expenditure Arrears
9	Note 2.3: Receipts from domestic borrowings	34	Note 14: Commitments Details
10	Note 2.4: Receipts of external debt	35	Note 15: Accounts Receivables
11	Note 3: Recurrent and Capital Expenditure	36	Note 16: Function wise Expenditure (COFOG)
12	Note 3.1: Recurrent expenditure	37	Note 17: Irregulars Expenditure Indicated by Internal Audit
13	Note 3.2: Capital expenditure	38	Note 18: Eliminations
14	Note 3.3: The expenditures chargeable on Federal Consolidated Fund (Non-votable)	39	Note 18.1: Eliminations on receipts
15	Note 3.4: Expenditure under a Federal Appropriation Act (Votable)	40	Note 18.2: Eliminations on payments
16	Note 3.5: Expenditure by mode of payments	41	Note 19: Foreign Exchange Gain/Loss
17	Note 3.6: Fiscal transfer (Budgetary entities)	42	Note 20: Contingent Liability (Budgetary entities)
18	Note 4: Financing	43	Note 21: Post-report Corrections of Errors
19	Note 4.1: Loan investments and share investments	44	Note 22: Guarantee
20	Note 4.2: Principal repayments	45	Note 23: Tax Expenditure/waiver
21	Note 5: Statement of Receipts, Payments and Balances of Other Funds	46	Note 24: Social Security/protection/protection
22	Note 6: Cash and bank balance	47	Note 25: Subsequent event after the end of fiscal year/ accounting period
23	Note 6.1: Funds flow of government funds		
24	Note 6.2: Cash and bank Balance		
25	Note 7: Reimbursable Loan and Grant (Budgetary entities)		

Note 1: Revenue, Grants and Other Receipts

Note 1.1: Targets and Actual Receipt of Revenue and Other Receipts:

The collected revenue consists of two types: revenue from sources solely within the jurisdiction of the respective government and divisible revenue. The distributable revenue has been reported under the same revenue head in which it was collected. Revenue is deposited into non-operative accounts established at the Nepal Rastra Bank or at a bank authorized by the Nepal Rastra Bank for government transactions, as recommended by the Financial Comptroller General Office. Revenue accounting follows the Unified Economic Codes and Classifications and Explanations, 2074. Tax collected from taxpayers under prevailing laws is accounted for as tax revenue, while other receipts, such as service fees, sales, royalties, interest, and dividends, are categorized as Other Revenues. Recovered irregular expenditures and unspent disbursements or grant amounts refunded in subsequent years are recorded as Miscellaneous Receipts since they do not constitute actual revenues. The code-wise details are presented in Schedule 1.1 and are attached herewith. The details of the revenue collected by the federal units are as follows:

	Current Year				Previous Year			
	Budgetary Entities			Extra Budgetary Entities	Budgetary Entities			Extra Budgetary Entities
	Initial Estimate	Revised Estimate	Actual Receipts		Initial Estimate	Revised Estimate	Actual Receipts	
11000	967,487,318,956.58	1,246,871,604,956.58	625,385,128,410.31	-	811,023,384,926.60	1,177,065,580,926.60	767,967,310,262.27	-
Federal	767,846,100,000.00	1,049,658,700,000.00	474,933,909,279.03	-	648,408,100,000.00	1,008,080,900,000.00	566,976,613,306.09	-
Province	80,078,258,000.00	77,649,944,000.00	60,872,359,242.16	-	60,342,882,000.00	66,712,278,000.00	69,917,813,029.36	-
Local	119,562,960,956.58	119,562,960,956.58	89,578,859,889.12	-	102,272,402,926.60	102,272,402,926.60	131,072,883,926.82	-
14000	146,351,767,130.25	135,514,749,130.25	115,893,464,313.10	21,546,683,824.02	151,341,896,583.53	134,825,564,583.53	87,555,129,720.59	-
Federal	103,427,000,000.00	94,122,900,000.00	85,639,513,355.57	21,368,461,169.06	104,810,188,000.00	89,979,400,000.00	75,731,081,762.67	-
Province	16,196,519,000.00	14,663,601,000.00	10,961,006,261.30	178,222,654.96	15,823,976,000.00	14,138,432,000.00	11,823,904,857.92	-
Local	26,728,248,130.25	26,728,248,130.25	19,292,944,696.23	-	30,707,732,583.53	30,707,732,583.53	143,100.00	-
Irregularities, disbursement refunds and Grant refunds	22,255,426,615.98	61,941,331,615.98	57,708,893,079.30	26,132,691,447.31	22,323,782,429.27	72,012,472,429.27	52,459,813,057.46	-
Federal	-	36,058,500,000.00	53,302,521,234.04	26,132,691,447.31	-	54,364,300,000.00	48,504,886,934.81	-
Province	21,722,068,000.00	25,349,473,000.00	4,142,108,866.60	-	21,743,611,000.00	17,068,001,000.00	3,954,926,122.65	-
Local	533,358,615.98	533,358,615.98	264,262,978.66	-	580,171,429.27	580,171,429.27	-	-
33000	549,265,356,666.33	16,480,941,999.33	416,945,139,751.37	-	449,329,811,999.33	15,084,885,999.33	442,576,714,392.39	-
Federal	531,873,900,000.00	-	396,775,303,184.70	-	427,382,112,000.00	-	423,638,826,834.42	-
Province	17,391,456,666.33	16,480,941,999.33	20,169,836,566.67	-	21,947,699,999.33	15,084,885,999.33	18,937,887,557.97	-
Local	-	-	-	-	-	-	-	-
Total	1,685,359,869,369.14	1,460,808,627,702.14	1,215,932,625,554.08	47,679,375,271.33	1,434,018,875,938.73	1,398,988,503,938.73	1,350,558,967,432.71	-
Federal	1,403,147,000,000.00	1,179,840,100,000.00	1,010,651,247,053.34	47,501,152,616.37	1,180,600,400,000.00	1,152,424,600,000.00	1,114,851,408,837.99	-
Province	135,388,301,666.33	134,143,959,999.33	96,145,310,936.73	178,222,654.96	119,858,168,999.33	113,003,596,999.33	104,634,531,567.90	-
Local	146,824,567,702.81	146,824,567,702.81	109,136,067,564.01	-	133,560,306,939.40	133,560,306,939.40	131,073,027,026.82	-

Note 1.2: Statements of Estimates and Actual Receipts of Utilization Revenue and Other Receipts by Federal Units (Budgetary Entities)

The utilization revenue of federal units consists of revenue from sources within their own jurisdiction and revenue received from federal, provincial, and local divisible funds.

	Current Year				Previous year			
	Initial Estimate	Revised Estimate	Actual Receipts	Initial Estimate	Revised Estimate	Actual Receipts	Initial Estimate	Actual Receipts
11000								
Tax	1,352,870,318,956.58	1,124,476,118,956.58	919,548,008,372.27	1,123,014,023,926.60	1,060,367,530,926.60	1,080,515,104,570.47		
Federal	1,132,346,700,000.00	909,818,600,000.00	748,420,036,683.81	942,096,180,000.00	874,182,800,000.00	859,125,413,572.43		
Province	100,960,658,000.00	95,094,558,000.00	81,549,109,799.34	78,645,441,000.00	83,912,328,000.00	90,316,807,071.22		
Local	119,562,960,956.58	119,562,960,956.58	89,578,859,889.12	102,272,402,926.60	102,272,402,926.60	131,072,883,926.82		
14000								
Other Revenue	150,695,967,130.25	135,514,749,130.25	115,393,218,973.82	155,256,202,583.53	134,825,564,583.53	91,658,903,211.63		
Federal	107,771,200,000.00	94,122,900,000.00	85,639,513,355.57	108,724,494,000.00	89,979,400,000.00	79,153,081,690.62		
Province	16,196,519,000.00	14,663,601,000.00	10,460,760,922.02	15,823,976,000.00	14,138,432,000.00	12,505,678,421.01		
Local	26,728,248,130.25	26,728,248,130.25	19,292,944,696.23	30,707,732,583.53	30,707,732,583.53	143,100.00		
15000								
Irregularities, disbursement refunds and Grant refunds	22,255,426,615.98	61,941,331,615.98	57,708,893,079.30	22,323,782,429.27	72,012,472,429.27	52,459,813,057.46		
Federal	-	36,058,500,000.00	53,302,521,234.04	-	54,364,300,000.00	48,504,886,934.81		
Province	21,722,068,000.00	25,349,473,000.00	4,142,108,866.60	21,743,611,000.00	17,068,001,000.00	3,954,926,122.65		
Local	533,358,615.98	533,358,615.98	264,262,978.66	580,171,429.27	580,171,429.27	-		
Total	1,525,821,712,702.81	1,321,932,199,702.81	1,092,650,120,425.39	1,300,594,008,939.40	1,267,205,567,939.40	1,224,633,820,839.56		
Federal	1,240,117,900,000.00	1,040,000,000,000.00	887,362,073,273.42	1,050,820,674,000.00	1,018,526,500,000.00	986,783,382,197.86		
Province	138,879,245,000.00	135,107,632,000.00	96,151,979,587.96	116,213,028,000.00	115,118,761,000.00	106,777,411,614.88		
Local	146,824,567,702.81	146,824,567,702.81	109,136,067,564.01	133,560,306,939.40	133,560,306,939.40	131,073,027,026.82		

Note 1.3: Statement of Receipts of Grant and Assistance

The statement includes amounts received by the Government of Nepal as prefunding (cash) and reimbursable expenditures disbursed by various donor agencies. It also covers inter-governmental fiscal transfers made by the Government of Nepal to provincial and local levels, as well as transfers from provincial governments to local levels. The details are presented in Schedule 1.1 and 1.2. and are attached herewith. The details of the revenue collected by the federal units are as follows:

	Current Year						Previous Year										
	Budgetary Entities Estimate			Budgetary Entities Actual Receipts			Extra Budgetary Entities			Budgetary Entities Estimate			Budgetary Entities Actual Receipts			Extra Budgetary Entities	
	Initial Estimate	Revised Estimate	Cash	Direct Payments	Cash	Direct Payments	Cash	Direct Payments	Revised Estimate	Initial Estimate	Cash	Direct Payments	Cash	Direct Payments	Cash	Direct Payments	
13100	Bilateral Grant	311,477,150.00	311,477,150.00	1,578,485,062.00	2,014,275,787.88	306,990,007.00	-	8,861,900.00	8,861,900.00	884,654,388.39	3,071,629,966.65	-	-	-	-	-	
	Federal	-	-	1,577,641,812.00	1,954,640,455.88	306,990,007.00	-	-	-	884,654,388.39	2,696,373,419.65	-	-	-	-	-	
	Province	256,760,000.00	256,760,000.00	-	37,820,930.00	-	-	-	-	-	-	-	-	-	-	-	
	Local	54,717,150.00	54,717,150.00	843,250.00	21,814,402.00	-	-	8,861,900.00	8,861,900.00	-	-	-	-	-	-	-	
13200	Foreign Grant	161,055,681.00	117,708,681.00	14,647,878,336.69	4,875,591,355.04	-	8,545,061,825.34	343,910,850.00	343,910,850.00	14,639,637,460.69	5,967,204,144.11	-	-	-	-	-	
	Federal	-	-	14,622,168,356.08	4,854,452,025.04	-	8,545,061,825.34	-	-	14,630,437,460.69	5,937,520,231.11	-	-	-	-	-	
	Province	43,347,000.00	-	-	9,002,400.00	-	-	261,308,000.00	261,308,000.00	-	8,925,745.00	-	-	-	-	-	
	Local	117,708,681.00	117,708,681.00	25,709,980.61	12,136,930.00	-	-	82,602,850.00	82,602,850.00	9,200,000.00	20,758,168.00	-	-	-	-	-	
13300	Inter Governmental Fiscal Transfer	486,401,835,154.91	474,846,543,154.91	417,898,428,566.28	-	-	-	421,376,625,194.70	448,355,094,194.70	411,340,281,521.44	5,619,644.00	-	-	-	-	-	
	Province	130,202,750,000.00	118,647,458,000.00	93,598,693,533.83	-	-	-	79,199,453,000.00	106,177,922,000.00	98,588,281,875.50	5,619,644.00	-	-	-	-	-	
	Local	356,199,085,154.91	356,199,085,154.91	319,299,735,032.45	-	-	-	342,177,172,194.70	342,177,172,194.70	312,751,999,645.94	-	-	-	-	-	-	
13400	Other Internal Grant	-	-	1,399,296,488.49	-	24,940,902,793.80	-	3,400,511,119.35	3,400,511,119.35	(4,212,231.00)	-	-	-	-	-	-	
	Federal	-	-	-	-	24,925,902,793.80	-	-	-	-	-	-	-	-	-	-	
	Province	-	-	1,399,296,488.49	-	15,000,000.00	-	-	-	-	-	-	-	-	-	-	
	Local	-	-	-	-	-	-	3,400,511,119.35	3,400,511,119.35	(4,212,231.00)	-	-	-	-	-	-	
13000	Total Grant and Subsidies	486,874,367,985.91	475,275,728,985.91	430,524,088,453.46	6,889,867,142.92	25,247,892,800.80	8,545,061,825.34	425,129,909,064.05	452,108,378,064.05	426,860,361,139.52	9,044,453,754.76	-	-	-	-	-	
	Federal	-	-	16,199,810,168.08	6,809,092,480.92	25,232,892,800.80	8,545,061,825.34	-	-	15,515,091,849.08	8,633,893,650.76	-	-	-	-	-	
	Province	130,502,857,000.00	118,904,218,000.00	93,598,693,533.83	46,823,330.00	15,000,000.00	-	79,460,761,000.00	106,439,230,000.00	98,588,281,875.50	389,801,936.00	-	-	-	-	-	
	Local	356,371,510,985.91	356,371,510,985.91	320,725,584,751.55	33,951,332.00	-	-	345,669,148,064.05	345,669,148,064.05	312,756,987,414.94	20,758,168.00	-	-	-	-	-	

Note 1.4: Divisible Fund

According to the Inter-Governmental Fiscal Arrangement Act 2017, the divisible revenue collected by federal units is deposited into the Divisible Funds. Royalties from natural resources within this fund are annually allocated to the Provincial consolidated Fund and Local Consolidated Fund, based on recommendations from the National Natural Resources and Fiscal Commission and government decisions. Some local levels have included value-added tax in their contracts, resulting in these amounts being deposited at the federal level as Pass Through. The distribution of the Divisible Fund among federal, provincial, and local levels is as follows:

	Current Year				Previous Year				
	Collected Amount	Shared Amount			Amount yet to share/divide	Shared Amount			Amount yet to share/divide
		Federal	Province	Local		Federal	Province	Local	
33310	Value Added Tax	286,598,238,983.56	42,989,735,847.57	42,989,735,847.57	-	314,227,703,913.52	219,959,392,739.46	47,134,155,587.03	47,134,155,587.03
	Federal	286,598,238,983.56	42,989,735,847.57	42,989,735,847.57	-	314,227,703,913.52	219,959,392,739.46	47,134,155,587.03	47,134,155,587.03
33330	Divisible Excise Duty	104,096,231,594.70	72,867,362,116.65	15,614,434,739.03	-	103,127,725,038.39	72,189,407,526.87	15,469,158,755.76	15,469,158,755.76
	Federal	104,096,231,594.70	72,867,362,116.65	15,614,434,739.03	-	103,127,725,038.39	72,189,407,526.87	15,469,158,755.76	15,469,158,755.76
33340	Divisible Tax, Registration Fees and Other Administrative Service Charges	19,831,050,735.28	2,299,265.73	11,774,547,223.78	132,048,718.71	18,855,240,938.18	565,215.73	11,190,881,917.69	7,530,910,337.74
	Province	19,605,118,640.50	-	11,697,374,960.70	109,493,708.60	18,647,651,586.08	-	11,125,085,800.25	7,416,722,724.83
	Local	225,932,094.78	2,299,265.73	77,172,263.08	22,555,010.11	207,589,352.10	565,215.73	65,796,117.44	114,187,612.91
33360	Divisible Natural Resource Royalty	11,079,416,094.87	204,304,166.68	1,033,985,425.49	6,723,949,108.33	11,545,830,282.23	3,608,472,332.72	2,583,366,726.90	4,757,117,188.37
	Federal	6,078,054,707.66	-	-	6,078,054,707.66	6,283,397,882.51	3,421,999,927.95	1,430,698,977.28	1,430,698,977.28
	Province	-	-	-	-	-	-	-	-
	Local	5,001,361,387.21	204,304,166.68	1,033,985,425.49	645,894,400.67	5,262,432,399.72	186,472,404.77	1,152,667,749.62	3,326,418,211.09
33390	Other Divisible Revenue	247,617,707.91	1,628,678.31	44,687,419.30	41,049,270.15	300,039,740.83	13,929,917.94	48,200,855.45	118,223,475.19
	Federal	2,777,898.78	-	-	2,777,898.78	-	-	-	-
	Province	10,000.00	-	10,000.00	-	-	-	-	-
	Local	244,829,809.13	1,628,678.31	44,677,419.30	38,271,371.37	300,039,740.83	13,929,917.94	48,200,855.45	118,223,475.19
	Total	421,852,555,116.32	273,694,361,515.80	71,457,390,655.16	6,897,047,097.19	448,056,539,913.14	295,771,767,732.72	76,425,763,842.83	75,009,565,344.09
	Federal	396,775,303,184.70	273,486,129,405.08	58,604,170,586.59	6,080,832,606.44	423,638,826,834.41	295,570,800,194.28	64,034,013,320.07	64,034,013,320.07
	Province	19,605,128,640.50	-	11,697,384,960.70	109,493,708.60	18,647,651,586.08	-	11,125,085,800.25	7,416,722,724.83
	Local	5,472,123,291.12	208,232,110.72	1,155,835,107.87	706,720,782.15	5,770,061,492.65	200,967,538.44	1,266,664,722.51	3,558,829,299.19
	Total	446,782,555,116.32	482,718,664,034.24	119,685,492.25	849,442,993.51	849,442,993.51	119,685,492.25	119,685,492.25	119,685,492.25

Note 2: Investment and Financial Receipts
Note 2.1: Sale of Share and Disinvestment

The statement of receipts from the sale of shares owned by the federal units and disinvestments is as follows. Information on the sale of shares and disinvestments is not included in the statement as it was not received.

	Current Year				Previous Year				
	Budgetary Entities		Extra Budgetary Entities	Actual Receipts	Budgetary Entities		Revised Estimate	Actual Receipts	Extra Budgetary Entities
	Initial Estimate	Revised Estimate			Initial Estimate	Revised Estimate			
32156-59	Disinvestment and Sale of Internal Share Investment	-	-	-	-	-	-	-	-
32156	Disinvestment of Share Investment on Corporations	-	-	-	-	-	-	-	-
	Federal	-	-	-	-	-	-	-	-
	Province								
	Local								
32157	Sale of Share Investments on Corporations	-	-	-	-	-	-	-	-
	Federal	-	-	-	-	-	-	-	-
	Province								
	Local								
32158	Disinvestment of Share Investment on Other Institutions	-	-	-	-	-	-	-	-
	Federal	-	-	-	-	-	-	-	-
	Province								
	Local								
32159	Sale of Share Investment on Other Institutions	-	-	-	-	-	-	-	-
	Federal	-	-	-	-	-	-	-	-
	Province								
	Local								
32258	Sale of Foreign Share Investment	-	-	-	-	-	-	-	-
	Federal	-	-	-	-	-	-	-	-
	Province								
	Total Sale of share and Disinvestment	-	-	-	-	-	-	-	-
	Federal	-	-	-	-	-	-	-	-
	Province	-	-	-	-	-	-	-	-
	Local	-	-	-	-	-	-	-	-

Note 2.2: Repayment receipts of Domestic and External Loan Investments

The receipts from repayments on investments made by federal units at the inter-governmental level, along with repayments of loans from various institutions and bodies, are also included here. The details have been included in schedule 6.2 and is attached herewith.

	Current Year				Previous Year			
	Budgetary Entities			Extra Budgetary Entities	Budgetary Entities			Extra Budgetary Entities
	Initial Estimate	Revised Estimate	Actual Receipts		Initial Estimate	Revised Estimate	Actual Receipts	
32147-49								
	Repayments Receipts of Internal Loan Investments	-	11,929,410,436.50	-	-	2,982,328,179.75	-	-
32147	Repayments Receipts of Inter Governmental Loan Investments	-	-	-	-	-	-	-
	Federal	-	-	-	-	-	-	-
	Province							
	Local							
32148	Repayments Receipts of Loan Investments on Corporations	-	11,814,136,166.04	-	-	2,938,483,179.75	-	-
	Federal	-	11,814,136,166.04	-	-	2,938,483,179.75	-	-
	Province							
	Local							
32149	Repayments Receipts of Loan Investments on Other Institution	-	115,274,270.46	-	-	43,845,000.00	-	-
	Federal	-	-	-	-	-	-	-
	Province	-	111,120,000.00	-	-	43,845,000.00	-	-
	Local		4,154,270.46					
32242	Repayments Receipts of foreign Loan Investments	-	-	-	-	-	-	-
	Federal	-	-	-	-	-	-	-
	Province							
Total Repayment receipts of Domestic and External Loan Investments		-	11,929,410,436.50	-	-	2,982,328,179.75	-	-
	Federal	-	11,814,136,166.04	-	-	2,938,483,179.75	-	-
	Province	-	111,120,000.00	-	-	43,845,000.00	-	-
	Local	-	4,154,270.46	-	-		-	-

Note 2.3: Receipts from Domestic Borrowings

To implement the fiscal proposals of the Government of Nepal, as prescribed by the National Debt Collection Acts of 2079 and 2078, domestic debts have been raised within the ceilings of NPR 256 billion and NPR 239 billion for respective years. These Acts stipulate that the national debt raised shall include overdrafts allowed to the Government of Nepal and any other outstanding amounts. Multi-year domestic debts are included in the total amount of receipts or payments, while loans renewable or payable within a fiscal year are presented as net receipts. Based on the details, the status of the nation's debt this year is as follows. Further details have been presented in schedule 6.3 and are attached herewith.

	Current Year						Previous Year					
	Budgetary Year			Extra Budgetary Entites			Budgetary Year			Extra Budgetary Entites		
	Initial Estimate	Revised Estimate	Actual Receipts	Initial Estimate	Revised Estimate	Actual Receipts	Initial Estimate	Revised Estimate	Actual Receipts	Initial Estimate	Revised Estimate	Actual Receipts
33141	Loan Receipts by Debt Instruments	256,000,000,000.00	-	248,738,279,141.78	-	-	239,000,000,000.00	-	219,620,417,380.88	-	-	-
	Federal	256,000,000,000.00	-	248,738,279,141.78	-	-	239,000,000,000.00	-	219,620,417,380.88	-	-	-
	Rastriya Bachat Patra	-	-	-	-	-	-	-	-	-	-	-
	Nagarik Bachat Patra	5,000,000,000.00	-	2,361,300,000.00	-	-	4,000,000,000.00	-	2,829,770,000.00	-	-	-
	Development Bond	100,000,000,000.00	-	100,000,000,000.00	-	-	129,500,000,000.00	-	124,500,000,000.00	-	-	-
	Foreign Employment Bond	1,000,000,000.00	-	26,400,000.00	-	-	500,000,000.00	-	56,680,000.00	-	-	-
	Special Loan	-	-	-	-	-	-	-	-	-	-	-
	Interest based Treasury Bill	150,000,000,000.00	-	146,350,579,141.78	-	-	105,000,000,000.00	-	1,332,424,864.75	-	-	-
	Discount based Treasury Bill	-	-	-	-	-	-	-	90,901,542,516.13	-	-	-
	Other	-	-	-	-	-	-	-	-	-	-	-
33142	Receipts of Loan From Other Governments	-	-	-	-	-	-	-	-	-	-	-
	Federal	-	-	-	-	-	-	-	-	-	-	-
	Province	-	-	-	-	-	-	-	-	-	-	-
	Local	-	-	-	-	-	-	-	-	-	-	-
33143	Loan Receipts From Other Institutions	1,264,361,752.00	1,264,361,752.00	236,551,571.05	-	-	-	-	-	-	-	-
	Federal	-	-	-	-	-	-	-	-	-	-	-
	Province	-	-	-	-	-	-	-	-	-	-	-
	Local	1,264,361,752.00	1,264,361,752.00	236,551,571.05	-	-	-	-	-	-	-	-
33144	Overdraft	-	-	-	-	-	-	-	-	-	-	-
	Total	257,264,361,752.00	1,264,361,752.00	248,974,830,712.83	-	-	239,000,000,000.00	-	219,620,417,380.88	-	-	-
	Federal	256,000,000,000.00	-	248,738,279,141.78	-	-	239,000,000,000.00	-	219,620,417,380.88	-	-	-
	Province	-	-	-	-	-	-	-	-	-	-	-
	Local	1,264,361,752.00	1,264,361,752.00	236,551,571.05	-	-	-	-	-	-	-	-

Note: 2.4: Receipts of External Loan

As stipulated by the Public Debt Management Act, 2079, the Government of Nepal is authorized to raise external loans from foreign governments, foreign government banks, financial institutions, or agencies within the limits set by the Act to implement national, provincial, and local level plans, programs, or projects. These funds are categorized as external loans in the financial statement. The receipts from foreign loans are as follows: Further details are included in schedules 6.7 and 10.6, which are attached herewith.

	Current Year					Previous Year						
	Budgetary Entities Actual Receipts			Extra Budgetary		Budgetary Entities Actual Receipts			Extra Budgetary			
	Cash And Reimbursement	Direct Payments	Total	Cash And Reimbursement	Direct Payments	Total	Cash And Reimbursement	Direct Payments	Total	Cash And Reimbursement	Direct Payments	Total
Initial estimate	242,261,100,000.00	-	242,261,100,000.00	-	-	-	283,088,700,000.00	-	283,088,700,000.00	-	-	-
Revised estimate	-	-	-	-	-	-	-	-	-	-	-	-
Foreign debt receipts (Actual)	87,729,524,826.37	35,318,092,522.24	123,047,617,348.61	1,661,618,950.00	-	1,661,618,950.00	96,925,436,029.43	39,016,617,474.54	135,942,053,503.97	-	-	-
Multilateral debt												
Bilateral loans												
Total	87,729,524,826.37	35,318,092,522.24	123,047,617,348.61	1,661,618,950.00	-	1,661,618,950.00	96,925,436,029.43	39,016,617,474.54	135,942,053,503.97	-	-	-

Note 3: Recurrent and Capital Expenditure

The expenditure is classified into three categories: Recurrent, Capital and Financing. The Recurrent expenditures include regular expenses such as salaries and wages for officials and employees, operational and maintenance costs, interest, bank commissions, service fees, program expenses, grants, social security, and retirement benefits. The capital expenditures encompass costs related to the purchase, production, installation, and development of assets with a lifespan of more than one fiscal year, as well as expenses for structural improvements. Payments made as advances for the purchase of any asset, as well as payments for construction or assets under construction that have not yet been transferred, are also included in capital expenditures. In financing, investment-related expenses such as shares and loans other than fixed assets and expenses incurred in repaying the principal of existing liabilities are included.

Note 3.1: Recurrent Expenses 3.1.1 Budgetary Entity

The recurrent expenditures encompass regular expenses such as salaries and wages for officials and employees, operational and maintenance costs, interest, bank commissions, service fees, program expenses, grants, social security, and retirement benefits. In this statement, recurrent expenditures under economic code 2300 at provincial and local levels have been reported under economic code 22000.

	Current Year						Previous Year					
	Budget Estimate			Actual Expense			Budget Estimate			Actual Expense		
	Initial Budget	Final Budget	Cash	Cash	Direct Payments	Direct Payments	Initial Budget	Final Budget	Cash	Cash	Direct Payments	Direct Payments
21000	354,087,577,012.34	359,266,211,427.59	307,547,569,925.53	2,651,280.00	285,986,385,468.86	303,282,692,119.98	271,396,915,758.43	51,000.00				
Federal	193,876,700,000.00	187,093,656,057.00	157,799,285,657.59	451,280.00	143,314,700,000.00	151,248,982,806.00	137,770,419,265.68	51,000.00				
Province	20,699,637,101.00	20,755,730,873.00	14,096,065,261.14	-	14,748,959,000.00	18,184,624,070.00	12,440,353,175.40	-				
Local	139,511,239,911.34	151,416,824,497.59	135,652,219,006.80	2,200,000.00	127,922,726,468.86	133,849,085,243.98	121,186,143,317.35	-				
22000	232,753,276,370.72	245,863,916,461.38	176,924,896,361.17	2,204,603,571.04	211,682,657,662.61	229,256,643,040.86	167,252,341,184.52	1,868,362,784.63				
Federal	58,257,900,000.00	68,645,499,120.00	48,250,145,516.78	2,140,485,266.04	59,887,600,000.00	66,227,539,309.00	46,141,311,803.64	1,789,231,242.63				
Province	47,719,648,295.00	43,897,320,671.00	28,545,531,665.79	46,823,330.00	37,156,342,000.00	42,438,266,598.00	28,798,883,809.73	65,601,936.00				
Local	126,775,728,075.72	133,321,096,670.38	100,129,219,178.60	17,294,975.00	114,638,716,662.61	120,592,837,133.86	92,312,145,571.15	13,529,606.00				
24000	54,562,249,200.00	77,842,823,000.00	73,192,851,290.16	-	44,933,417,000.00	47,348,142,000.00	45,460,284,942.56	-				
Federal	54,145,000,000.00	77,427,686,000.00	73,029,571,515.87	-	44,494,400,000.00	46,925,600,000.00	45,225,933,161.77	-				
Province	172,456,000.00	172,456,000.00	-	-	105,000,000.00	105,200,000.00	-	-				
Local	244,793,200.00	242,681,000.00	163,279,774.29	-	334,017,000.00	317,342,000.00	234,351,780.79	-				
25000	21,307,517,269.76	22,293,914,488.10	19,186,866,367.28	-	19,754,387,491.56	21,602,722,730.47	18,356,867,689.00	-				
Federal	975,500,000.00	976,553,400.00	935,430,062.51	-	1,011,900,000.00	1,609,588,000.00	1,558,469,515.18	-				
Province	1,155,516,000.00	1,194,671,898.00	772,249,919.09	-	643,041,000.00	1,214,368,000.00	1,034,683,837.35	-				
Local	19,176,501,269.76	20,122,689,190.10	17,479,186,385.68	-	18,099,446,491.56	18,778,766,730.47	15,763,714,336.47	-				
26000	626,816,956,296.02	621,985,540,473.19	533,766,333,771.54	501,798,616.80	554,677,460,315.77	583,121,040,388.07	533,571,888,069.35	1,502,274,531.34				
Federal	574,245,400,000.00	565,278,250,152.00	486,678,009,901.19	501,798,616.80	518,164,800,000.00	532,940,921,247.00	491,927,019,860.84	1,496,178,901.34				
Province	36,823,467,000.00	39,657,827,963.00	32,100,045,961.95	-	25,323,530,000.00	37,429,652,000.00	30,845,178,338.63	-				
Local	15,748,089,296.02	17,049,462,358.19	14,988,277,908.40	-	11,189,130,315.77	12,750,467,141.07	10,799,689,869.88	6,095,630.00				

	Current Year						Previous Year						
	Budget Estimate			Actual Expense			Budget Estimate			Actual Expense			
	Initial Budget	Final Budget		Cash	Direct Payments		Initial Budget	Final Budget		Cash	Direct Payments		
27000													
	Social Securities	264,144,770,832.14	271,271,973,465.17	226,877,744,989.16	1,501,906,742.00		271,452,544,315.49	271,859,263,979.87		222,579,015,946.31	13,327,799,688.27		
	Federal	253,036,000,000.00	258,792,207,760.00	217,437,620,403.48	1,501,906,742.00		260,495,900,000.00	255,219,451,400.00		212,023,885,810.79	13,327,799,688.27		
	Province	2,136,916,000.00	2,890,153,280.00	2,411,210,649.80	-		1,852,856,000.00	2,471,595,000.00		1,823,596,079.84	-		
	Local	8,971,854,832.14	9,589,612,425.17	7,028,913,935.88			9,103,788,315.49	14,168,217,579.87		8,731,534,055.68			
28000	Other Expenses	74,435,246,638.90	38,097,874,040.33	14,407,022,289.24	36,619,744.20		63,339,555,392.80	25,984,333,517.94		14,884,035,284.87	19,514,378.42		
	Federal	48,698,600,000.00	15,771,145,137.00	3,195,401,305.16	36,619,744.20		37,924,600,000.00	5,405,516,234.00		3,036,946,892.53	19,514,378.42		
	Province	15,277,830,000.00	11,133,737,242.00	1,926,061,790.07	-		14,600,979,000.00	9,029,175,940.00		2,400,817,233.04	-		
	Local	10,458,816,638.90	11,192,991,661.33	9,285,559,194.01			10,813,976,392.80	11,549,641,343.94		9,446,271,159.30			
	Total	1,628,107,593,619.88	1,636,622,253,355.76	1,351,903,284,994.08	4,247,579,954.04		1,451,826,407,647.09	1,482,456,837,777.19		1,273,501,348,875.04	16,718,002,382.66		
	Federal	1,183,235,100,000.00	1,173,984,997,626.00	987,325,464,362.58	4,181,261,649.04		1,065,293,900,000.00	1,059,577,598,996.00		937,683,986,310.43	16,632,775,210.66		
	Province	123,985,470,396.00	119,701,897,927.00	79,851,165,247.84	46,823,330.00		94,430,707,000.00	110,872,881,608.00		77,343,512,473.99	65,601,936.00		
	Local	320,887,023,223.88	342,935,357,802.76	284,726,655,383.66	19,494,975.00		292,101,800,647.09	312,006,357,173.19		258,473,850,090.62	19,625,236.00		

3.1.2 Extra Budgetary Entity

The recurrent expenditures encompass regular expenses such as salaries and wages for officials and employees, operational and maintenance costs, interest, bank commissions, service fees, program expenses, grants, social security, and retirement benefits. The details of recurrent expenses of extra-budgetary entities is included in schedule 10.7 and is attached herewith.

	Current Year						Previous Year			
	Budget Estimate		Actual Expense		Direct Payments	Initial Budget	Final Budget	Cash	Direct Payments	
	Initial Budget	Final Budget	Cash							
21000										
	Compensation of Employees									
	Federal	-	-	30,616,951,278.85	275,661,978.10	-	-	-	-	
	Province			30,581,516,035.32	275,661,978.10					
	Local			35,435,243.53	-					
22000										
	Use of Goods and Services									
	Federal	-	-	9,526,266,119.48	9,203,677.10	-	-	-	-	
	Province			9,478,425,330.48	9,203,677.10					
	Local			47,840,789.00	-					
24000										
	Interests, Service Charges and Bank Commissions									
	Federal	-	-	673,050,503.23	112,573,030.10	-	-	-	-	
	Province			673,049,523.23	112,573,030.10					
	Local			980.00	-					
25000										
	Subsidies									
	Federal	-	-	5,274,859,451.95	371,000.00	-	-	-	-	
	Province			5,274,859,451.95	371,000.00					
	Local			-	-					
26000										
	Grants									
	Federal	-	-	931,543,955.44	-	-	-	-	-	
	Province			927,192,066.14	-					
	Local			4,351,889.30	-					
27000										
	Social Securities									
	Federal	-	-	1,160,667,380.63	-	-	-	-	-	
	Province			1,160,667,380.63	-					
	Local			-	-					

	Current Year				Previous Year			
	Budget Estimate		Actual Expense		Budget Estimate		Actual Expense	
	Initial Budget	Final Budget	Cash	Direct Payments	Initial Budget	Final Budget	Cash	Direct Payments
28000	-	-	11,080,325,383.21	13,551,300.04	-	-	-	-
Other Expenses								
Federal			11,012,181,217.08	13,551,300.04				
Province			68,144,166.13	-				
Local								
Total	-	-	59,263,664,072.79	411,360,985.34	-	-	-	-
Federal	-	-	59,107,891,004.83	411,360,985.34	-	-	-	-
Province	-	-	155,773,067.96	-	-	-	-	-
Local	-	-	-	-	-	-	-	-

Note 3.2: Capital Expenditure

3.2.1 Budgetary Entity

Capital expenditures include costs associated with acquiring, producing, installing, and developing assets with a lifespan of more than one year, along with expenses for structural improvements. This category also encompasses advance payments for asset purchases and payments for construction or assets under construction that have not yet been transferred. Details of capital expenditures in budgetary entities are as follows. Further information is included in schedule 2.9, attached herewith.

	Current Year						Previous Year					
	Budget Estimate			Actual Expense			Budget Estimate			Actual Expense		
	Initial Budget	Final Budget	Cash	Direct Payments	Initial Budget	Final Budget	Initial Budget	Final Budget	Cash	Direct Payments		
31100	752,637,523,772.57	791,320,066,095.82	511,300,437,370.41	10,348,774,069.26	686,505,721,189.76	751,692,595,326.43	465,633,188,091.93	465,633,188,091.93	10,268,663,271.62	10,268,663,271.62		
31110	103,356,531,178.21	114,452,552,879.90	75,793,903,521.41	157,491,009.97	114,406,138,831.93	116,489,297,668.59	73,262,247,658.97	73,262,247,658.97	183,707,327.40	183,707,327.40		
	52,268,400,000.00	57,241,804,302.00	38,479,329,665.16	143,104,379.97	55,896,500,000.00	60,468,840,269.00	37,100,753,816.41	37,100,753,816.41	183,707,327.40	183,707,327.40		
	19,276,392,000.00	19,137,860,637.00	11,900,578,868.61	-	25,274,130,000.00	16,630,268,663.00	10,572,902,790.59	10,572,902,790.59	-	-		
	31,811,739,178.21	38,072,887,940.90	25,413,994,987.64	14,386,630.00	33,235,508,831.93	39,390,188,736.59	25,588,591,051.97	25,588,591,051.97	-	-		
31120	35,561,160,339.40	34,777,970,407.82	23,294,679,550.60	92,544,095.81	29,465,895,313.07	40,635,231,822.08	25,767,158,212.70	25,767,158,212.70	144,764,602.05	144,764,602.05		
	19,046,900,000.00	16,152,767,527.00	10,752,115,109.69	92,544,095.81	16,551,600,000.00	21,540,887,556.00	11,877,372,824.00	11,877,372,824.00	144,764,602.05	144,764,602.05		
	5,668,935,000.00	6,097,390,849.00	4,403,632,179.03	-	4,955,505,000.00	9,723,674,090.00	7,462,437,116.80	7,462,437,116.80	-	-		
	10,845,325,339.40	12,527,812,031.82	8,138,932,261.88	-	7,958,790,313.07	9,370,670,176.08	6,427,348,271.90	6,427,348,271.90	-	-		
31130	25,572,249,945.84	24,610,762,310.66	10,119,836,231.47	1,620,363,302.22	25,480,067,937.79	25,416,500,082.33	11,096,832,116.13	11,096,832,116.13	921,154,120.67	921,154,120.67		
	19,494,000,000.00	17,816,367,206.00	5,962,448,975.94	1,620,363,302.22	19,998,800,000.00	18,820,567,571.00	6,488,421,498.67	6,488,421,498.67	921,154,120.67	921,154,120.67		
	937,473,000.00	858,006,750.00	346,038,607.11	-	454,154,190.00	693,664,000.00	467,143,284.24	467,143,284.24	-	-		
	5,140,776,945.84	5,935,788,354.66	3,811,348,648.42	-	5,027,113,747.79	5,902,268,511.33	4,141,267,333.22	4,141,267,333.22	-	-		
31140	2,783,052,634.18	2,799,033,395.49	15,824,269,121.27	-	2,895,927,287.00	3,739,154,998.00	1,276,531,928.93	1,276,531,928.93	-	-		
	2,462,500,000.00	2,476,374,668.00	2,207,982,803.15	-	2,645,600,000.00	3,394,621,000.00	1,080,632,435.90	1,080,632,435.90	-	-		
	57,300,000.00	36,400,000.00	13,412,849,036.42	-	10,500,000.00	46,000,000.00	7,461,389.00	7,461,389.00	-	-		
	263,252,634.18	286,258,727.49	203,437,281.70	-	239,827,287.00	298,533,998.00	188,438,104.03	188,438,104.03	-	-		
31150	564,119,709,551.02	591,930,220,472.09	371,766,239,302.00	8,477,420,867.26	496,709,818,187.16	544,075,148,314.18	338,166,600,256.43	338,166,600,256.43	9,019,037,221.50	9,019,037,221.50		
	248,735,500,000.00	256,619,020,279.00	157,481,202,869.41	8,477,420,867.26	248,375,900,000.00	248,262,481,347.00	132,486,840,867.18	132,486,840,867.18	8,694,837,221.50	8,694,837,221.50		
	138,144,782,000.00	142,408,084,721.00	87,966,409,317.12	-	77,483,815,000.00	105,208,643,022.00	82,114,742,750.18	82,114,742,750.18	324,200,000.00	324,200,000.00		
	177,239,427,551.02	192,903,115,472.09	126,318,627,115.47	-	170,850,103,187.16	190,604,023,945.18	123,565,016,639.07	123,565,016,639.07	-	-		
31160	3,357,365,719.08	3,692,029,118.43	2,554,621,468.20	-	3,092,471,034.00	3,634,324,568.63	2,722,400,234.34	2,722,400,234.34	-	-		
	1,010,100,000.00	1,015,996,174.00	712,412,663.39	-	970,300,000.00	1,041,285,772.00	743,088,508.78	743,088,508.78	-	-		
	878,262,000.00	990,904,449.00	656,353,393.42	-	793,411,000.00	1,073,849,000.00	801,762,780.74	801,762,780.74	-	-		
	1,469,003,719.08	1,685,128,495.43	1,185,855,411.39	-	1,328,760,034.00	1,519,189,796.63	1,177,548,944.82	1,177,548,944.82	-	-		
31170	17,887,454,404.84	19,057,497,511.43	11,946,888,175.46	954,794.00	14,455,402,598.81	17,702,937,872.62	13,341,417,684.43	13,341,417,684.43	-	-		
	5,115,400,000.00	5,180,466,709.00	3,124,430,260.59	954,794.00	3,277,500,000.00	3,559,652,368.00	2,689,460,612.37	2,689,460,612.37	-	-		

	Current Year						Previous Year					
	Budget Estimate			Actual Expense			Budget Estimate			Actual Expense		
	Initial Budget	Final Budget	Cash	Direct Payments	Initial Budget	Final Budget	Initial Budget	Final Budget	Cash	Direct Payments		
Province	8,179,421,000.00	8,843,644,547.00	5,461,593,151.26	-	6,696,988,000.00	9,040,740,488.00	6,900,742,983.47	-	-	-		
Local	4,592,633,404.84	5,033,386,255.43	3,360,864,763.61	-	4,480,914,598.81	5,102,545,016.62	3,751,214,088.59	-	-	-		
31200 Inventories	47,133,267.50	54,523,267.50	46,031,726.00	-	41,507,750.00	51,067,760.00	42,844,942.12	-	-	-		
Federal	-	-	-	-	-	-	-	-	-	-		
Province	-	-	-	-	-	-	-	-	-	-		
Local	47,133,267.50	54,523,267.50	46,031,726.00	-	41,507,750.00	51,067,760.00	42,844,942.12	-	-	-		
31300 Valuables	14,380,000.00	8,366,360.00	6,749,984.00	-	21,950,000.00	27,598,234.00	21,127,715.42	-	-	-		
Federal	-	-	-	-	-	-	-	-	-	-		
Province	-	-	-	-	-	-	-	-	-	-		
Local	14,380,000.00	8,366,360.00	6,749,984.00	-	21,950,000.00	27,598,234.00	21,127,715.42	-	-	-		
31400 Natural Assets Expenditure	19,593,827,425.00	13,634,223,915.00	5,745,033,568.10	-	18,361,568,841.00	18,764,455,224.92	14,209,899,461.36	-	-	-		
31410 land Acquisition	19,566,327,425.00	13,598,911,778.00	5,725,016,193.10	-	18,308,604,338.00	18,686,070,721.92	14,171,319,908.31	-	-	-		
Federal	18,962,400,000.00	12,890,254,099.00	5,560,322,280.99	-	17,377,900,000.00	17,960,497,751.00	13,788,031,203.05	-	-	-		
Province	75,000,000.00	103,950,240.00	33,187,241.00	-	3,550,000.00	5,641,000.00	139,326.00	-	-	-		
Local	528,927,425.00	604,707,439.00	131,506,671.11	-	927,154,338.00	719,931,970.92	383,149,379.26	-	-	-		
31440 Intangible Assets Acquisition	27,500,000.00	35,312,137.00	20,017,375.00	-	52,964,503.00	78,384,503.00	38,579,553.05	-	-	-		
Federal	25,000,000.00	21,000,000.00	10,146,496.00	-	43,300,000.00	43,300,000.00	12,884,916.00	-	-	-		
Province	-	-	-	-	-	-	-	-	-	-		
Local	2,500,000.00	14,312,137.00	9,870,879.00	-	9,664,503.00	35,084,503.00	25,694,637.05	-	-	-		
31500 Capital Contingencies	21,435,965,345.87	6,801,655,486.64	-	-	23,285,754,801.03	1,919,705,544.19	3,060,087.00	-	-	-		
31510 Capital Contingencies	21,435,965,345.87	6,801,655,486.64	-	-	23,285,754,801.03	1,919,705,544.19	3,060,087.00	-	-	-		
Federal	13,264,300,000.00	942,478,410.00	-	-	12,960,300,000.00	181,567,370.00	1,132,240.00	-	-	-		
Province	6,393,100,000.00	5,417,995,276.00	-	-	8,296,168,000.00	1,402,832,157.00	1,927,847.00	-	-	-		
Local	1,778,565,345.87	441,181,800.64	-	-	2,029,286,801.03	335,306,017.19	-	-	-	-		
Total	793,728,829,810.94	811,818,835,124.96	517,098,252,648.51	10,348,774,069.26	728,216,502,581.79	772,455,422,089.54	479,910,120,297.83	10,268,663,271.62	9,944,463,271.62	324,200,000.00		
Federal	380,384,500,000.00	370,357,129,374.00	224,290,391,124.32	10,334,387,439.26	378,097,700,000.00	375,273,701,004.00	206,268,618,922.36	9,944,463,271.62	9,944,463,271.62	324,200,000.00		
Province	179,610,665,000.00	183,894,237,469.00	124,180,641,793.97	14,386,630.00	123,968,221,190.00	143,825,312,420.00	108,329,260,268.02	165,312,241,107.45	165,312,241,107.45	-		
Local	233,733,664,810.94	257,567,468,281.96	168,627,219,730.22	14,386,630.00	226,150,581,391.79	253,356,408,665.54	165,312,241,107.45	-	-	-		

3.2.1 Extra-Budgetary Entity

Capital expenditures include costs associated with acquiring, producing, installing, and developing assets with a lifespan of more than one year, along with expenses for structural improvements. This category also encompasses advance payments for asset purchases and payments for construction or assets under construction that have not yet been transferred. Details of capital expenditures in extra budgetary entities are as follows. Further information is included in schedule 10.8, attached herewith.

	Current Year						Previous Year			
	Budget Estimate		Actual Expense		Budget Estimate		Budget Estimate		Actual Expense	
	Initial Budget	Final Budget	Cash	Direct Payments	Initial Budget	Final Budget	Cash	Direct Payments		
31100	-	-	8,261,099,546.47	8,133,700,840.00	-	-	-	-		
31110	-	-	575,456,026.21	34,024,020.00	-	-	-	-		
Federal			575,456,026.21	34,024,020.00						
Province			-	-						
Local										
31120	-	-	3,660,684,388.02	6,701,840.00	-	-	-	-		
Transport and Machinery Equipments			3,660,684,388.02	6,701,840.00						
Federal										
Province			-	-						
Local										
31130	-	-	2,817,320,849.30	1,666,090.00	-	-	-	-		
Other Capital Expenditure			2,791,225,604.05	1,666,090.00						
Federal										
Province			26,095,245.25	-						
Local										
31140	-	-	97,180.00	-	-	-	-	-		
Security Equipments			97,180.00	-						
Federal										
Province			-	-						
Local										
31150	-	-	945,328,957.94	8,091,308,890.00	-	-	-	-		
Public Constructions/Utilities			945,328,957.94	8,091,308,890.00						
Federal										
Province			-	-						
Local										
31160	-	-	219,398,182.00	-	-	-	-	-		
Improvement Of Constructed Infrastructure			219,398,182.00	-						
Federal										
Province			-	-						
Local										

	Current Year						Previous Year														
	Budget Estimate		Actual Expense		Direct Payments	Cash	Budget Estimate		Actual Expense												
	Initial Budget	Final Budget	Cash				Initial Budget	Final Budget	Cash	Direct Payments											
31170																					
	Capital Improvement Expenditure																				
	Federal	-	-	42,813,963.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Province			42,813,963.00																	
	Local			-																	
31200	Inventories																				
	Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Province			-																	
	Local																				
31300	Valuables																				
	Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Province			-																	
	Local																				
31400	Natural Assets Expenditure																				
31410	land Acquisition																				
	Federal	-	-	4,426,808.20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Province			-																	
	Local																				
31440	Intangible Assets Acquisition																				
	Federal	-	-	4,426,808.20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Province			4,426,808.20																	
	Local			-																	
31500	Capital Contingencies																				
31510	Capital Contingencies																				
	Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Province			-																	
	Local																				
	Total																				
	Federal	-	-	8,265,526,354.67	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Province			8,239,431,109.42																	
	Local			26,095,245.25																	
	Total																				
	Federal	-	-	8,133,700,840.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Province			8,133,700,840.00																	
	Local			-																	

Note 3.3: The Expenditures Chargeable on Consolidated Fund (Non-votable)

According to Articles 118 of the Constitution of Nepal, expenditures charged on the federal consolidated fund do not require approval from the Federal Parliament and article 206 ensures the approval from provincial parliament is no required for the expenditures charged on the provincial consolidated fund. As per these constitutional provisions, since the limits and procedures for expenditures are specified in related acts, no additional approval from the respective parliaments is necessary. The expenses charged to the consolidated funds are detailed as follows. For a breakdown by expenditure head, please refer to Schedule 2.1 attached herewith.

	Current Year		Previous Year	
	Cash	Direct Payments	Cash	Direct Payments
Recurrent Expenses	73,415,296,110.19	-	45,561,741,580.30	-
Federal	73,350,007,178.57	-	45,492,059,340.21	-
Province	65,288,931.62	-	69,682,240.09	-
Capital Expenditure	-	-	-	-
Federal	-	-	-	-
Province	-	-	-	-
Financing	149,712,705,563.95	-	76,753,654,529.90	-
Federal	149,712,705,563.95	-	76,753,654,529.90	-
Province	-	-	-	-
Total	223,128,001,674.14	-	122,315,396,110.20	-
Federal	223,062,712,742.52	-	122,245,713,870.11	-
Province	65,288,931.62	-	69,682,240.09	-

Note 3.4: Expenditure Under Appropriation Act (Votable)

Expenditures not charged on the Consolidated Fund require submission of income and expenditure estimates to the joint sitting of the federal parliament, as per Article 119(1) of the Constitution. Similarly, for provinces, these estimates are submitted to the provincial parliament under Article 119(2), and for local levels, to the local assembly as per Article 207(1) of the Constitution. The expenditures under Appropriation Acts are detailed as follows. For a breakdown by expenditure head, please refer to Schedule 2.2 attached herewith.

	Current Year		Previous Year	
	Cash	Direct Payments	Cash	Direct Payments
Recurrent Expenses	1,278,487,988,884.89	4,247,579,954.04	1,227,939,607,295.74	16,718,002,382.66
Federal	913,975,457,184.01	4,181,261,649.04	892,191,926,970.22	16,632,775,210.66
Province	79,785,876,317.22	46,823,330.00	77,273,830,234.90	65,601,936.00
Local	284,726,655,383.66	19,494,975.00	258,473,850,090.62	19,625,236.00
Capital Expenditure	517,098,252,647.51	10,348,774,069.26	479,910,120,296.83	10,268,663,271.62
Federal	224,290,391,124.32	10,334,387,439.26	206,268,618,922.36	9,944,463,271.62
Province	124,180,641,792.97	-	108,329,260,267.02	324,200,000.00
Local	168,627,219,730.22	14,386,630.00	165,312,241,107.45	-
Financing	18,901,179,567.94	27,611,535,914.86	43,424,876,162.63	21,073,272,643.02
Federal	17,871,206,499.00	27,611,535,914.86	41,644,046,701.00	21,073,272,643.02
Province	600,000,000.00	-	1,417,150,000.00	-
Local	429,973,068.94	-	363,679,461.63	-
Total	1,814,487,421,100.34	42,207,889,938.16	1,751,274,603,755.20	48,059,938,297.30
Federal	1,156,137,054,807.33	42,127,185,003.16	1,140,104,592,593.58	47,650,511,125.30
Province	204,566,518,110.19	46,823,330.00	187,020,240,501.92	389,801,936.00
Local	453,783,848,182.82	33,881,605.00	424,149,770,659.70	19,625,236.00

Note 3.5: Expenditure by Mode of Payments (Budgetary entities)

The statement of current, capital, and financing expenditures, categorized by the mode of payments of the Federal Units, is as follows: The details have been presented in schedule 2.4

Mode of Payments	Current Year			Previous Year		
	Recurrent	Capital	Financing	Recurrent	Capital	Financing
GON- Internal	1,115,254,127,237.19	278,803,371,716.83	166,127,079,204.38	947,080,869,822.91	173,179,934,200.85	100,185,694,971.79
Federal	950,390,688,213.16	166,187,281,721.99	165,179,710,602.95	800,305,178,527.67	64,334,049,210.77	98,630,924,704.90
Province	64,170,921,045.81	55,690,294,151.81	600,000,000.00	59,724,679,990.48	45,979,526,902.25	1,300,000,000.00
Local	100,692,517,978.22	56,925,795,843.03	347,368,601.43	87,051,011,304.76	62,866,358,087.83	254,770,266.89
Internal Loan / Grant	16,106,573,020.62	71,606,577,788.77	-	113,593,452,319.38	145,276,304,586.90	12,969,795,600.00
Federal	-	-	-	95,931,014,465.85	79,765,266,991.40	12,852,645,600.00
Province	15,700,465,061.00	71,581,861,831.77	-	17,662,437,853.53	65,511,037,595.50	117,150,000.00
Local	406,107,959.62	24,715,957.00	-	-	-	-
Reimbursable Grant	14,298,586,741.92	5,719,908,983.03	-	11,343,777,270.86	7,463,711,955.22	-
Federal	9,167,973,866.26	5,133,628,019.64	-	7,989,332,696.57	6,535,490,608.85	-
Province	1,216,349,905.75	155,789,753.93	-	1,274,722,046.52	92,910,331.35	-
Local	3,914,262,969.91	430,491,209.46	-	2,079,722,527.77	835,311,015.02	-
Reimbursable Loan	30,911,442,132.29	22,519,990,169.30	2,404,201,460.00	24,518,623,354.11	28,884,927,122.03	3,993,602,020.00
Federal	20,721,540,317.14	19,590,124,890.68	2,404,201,460.00	21,032,825,609.77	22,986,321,796.66	3,993,602,020.00
Province	35,265,577.80	186,332,907.70	-	-	462,381,746.15	-
Local	10,154,636,237.35	2,743,532,370.92	-	3,485,797,744.34	5,436,223,579.22	-
Grant in Cash	170,683,835,276.66	89,072,698,079.66	82,604,471.51	167,882,239,554.49	79,787,441,151.78	108,909,201.74
Federal	1,865,657,742.84	405,888,063.95	-	4,264,025,063.47	58,914,634.06	-
Province	378,407,596.86	8,614,102.00	-	521,947,449.65	14,703,825.93	-
Local	168,439,769,936.96	88,658,195,913.71	82,604,471.51	163,096,267,041.37	79,713,822,691.79	108,909,201.74
Loan In Cash	6,296,665,758.78	52,817,956,867.16	-	10,868,418,321.71	49,719,793,094.78	2,920,528,906.00
Federal	5,179,604,223.18	32,973,468,428.06	-	8,161,609,947.10	32,588,575,680.62	2,920,528,906.00
Province	-	-	-	19,744,798.51	844,153,452.22	-
Local	1,117,061,535.60	19,844,488,439.10	-	2,687,063,576.10	16,287,063,961.94	-
Direct Payments Grant	2,455,363,703.86	1,260,916,920.80	1,398,893,175.85	3,119,233,858.90	1,188,178,939.00	1,463,625,603.27
Federal	2,389,045,398.86	1,246,530,290.80	1,398,893,175.85	2,965,638,429.62	692,866,161.35	1,463,625,603.27
Province	46,823,330.00	-	-	59,982,292.00	324,200,000.00	-
Local	19,494,975.00	14,386,630.00	-	93,613,137.28	171,112,777.65	-

Mode of Payments	Current Year			Previous Year		
	Recurrent	Capital	Financing	Recurrent	Capital	Financing
Direct Payments Loan	19,891,402.77	9,087,857,148.46	26,212,642,739.01	10,192,008,762.52	9,217,310,672.27	19,609,647,039.75
Federal	17,592,634.77	9,087,857,148.46	26,212,642,739.01	10,192,008,762.52	9,214,961,672.27	19,609,647,039.75
Province	-	-	-	-	-	-
Local	2,298,768.00	-	-	-	2,349,000.00	-
Grant in Kinds	1,774,623,615.41	-	-	3,475,128,018.52	36,635,438.00	-
Federal	1,774,623,615.41	-	-	3,475,128,018.52	36,635,438.00	-
Province	-	-	-	-	-	-
Local	-	-	-	-	-	-
Total	1,357,801,108,889.50	530,889,277,674.01	196,225,421,050.75	1,292,073,751,283.40	494,754,237,160.83	141,251,803,342.55
Federal	991,506,726,011.62	234,624,778,563.58	195,195,447,977.81	954,316,761,521.09	216,213,082,193.98	139,470,973,873.92
Province	81,548,232,517.22	127,622,892,747.21	600,000,000.00	79,263,514,430.69	113,228,913,853.40	1,417,150,000.00
Local	284,746,150,360.66	168,641,606,363.22	429,973,072.94	258,493,475,331.62	165,312,241,113.45	363,679,468.63

Note 3.6: Fiscal Transfers (Budgetary Entity)

The statement of fiscal transfers from the Government of Nepal to the provincial governments and local levels are as follows. Detailed information on fiscal transfers at the provincial and local levels is provided in the schedule No. 3.1, 3.2, 3.3, 3.4 and 3.5 and are attached herewith.

	Current Year				Previous Year			
	Budget		Actual Transfer		Budget		Actual Transfer	
	Initial Budget	Final Budget	Transfer in Cash	Transfer by Direct Payments	Initial Budget	Final Budget	Transfer in Cash	Transfer by Direct Payments
Federal to Province Governments	129,460,600,000.00	118,151,238,572.00	99,663,756,551.67	495,000.00	104,163,000,000.00	115,403,724,408.00	108,715,748,264.48	324,200,000.00
26331 Equalization grants	61,432,100,000.00	61,432,100,000.00	53,753,087,500.00	-	57,954,800,000.00	57,954,800,000.00	57,954,800,000.00	-
26332 Conditional grants	15,723,000,000.00	17,111,890,055.00	14,819,546,468.67	495,000.00	15,713,600,000.00	21,188,794,408.00	18,367,019,574.66	-
26333 Special grants	765,000,000.00	765,000,000.00	453,784,619.00	-	553,300,000.00	553,300,000.00	503,300,000.00	-
26334 Complementary grant	6,296,000,000.00	6,296,000,000.00	4,837,491,270.00	-	5,724,600,000.00	5,724,600,000.00	4,429,100,000.00	-
26336 Conditional grants capital	41,445,200,000.00	28,746,948,517.00	22,938,914,503.00	-	20,620,000,000.00	26,385,530,000.00	24,594,708,689.82	324,200,000.00
26337 Special grants capital	3,799,300,000.00	3,799,300,000.00	2,860,932,191.00	-	3,596,700,000.00	3,596,700,000.00	2,866,820,000.00	-
26338 Complementary grant capital	-	-	-	-	-	-	-	-
26339 Other Grants	-	-	-	-	-	-	-	-
Local Level	320,722,507,000.00	353,390,851,110.00	324,090,521,976.52	-	302,798,636,000.00	340,807,702,255.00	321,817,015,347.88	255,812,411.99
Equalization Grants	104,631,300,000.00	107,875,300,000.00	100,007,929,714.09	-	100,082,300,000.00	101,441,399,000.00	101,575,345,629.58	-
Federal	100,231,300,000.00	100,231,300,000.00	92,698,371,539.09	-	94,557,800,000.00	94,577,900,000.00	94,569,837,338.00	-
Province	4,400,000,000.00	7,644,000,000.00	7,309,558,175.00	-	5,524,500,000.00	6,863,499,000.00	7,005,508,291.58	-
26332 Conditional Grants	169,468,308,000.00	189,489,298,263.00	179,531,101,793.81	-	162,287,536,000.00	186,534,209,230.00	176,075,588,462.01	74,769,725.98
Federal	162,162,800,000.00	180,502,062,000.00	168,643,262,354.90	-	156,459,700,000.00	176,662,154,230.00	166,998,329,475.65	74,769,725.98
Province	7,305,508,000.00	8,987,236,263.00	10,887,839,438.91	-	5,827,836,000.00	9,872,055,000.00	9,077,258,986.36	-
26333 Special Grants	3,656,732,000.00	4,919,232,000.00	3,494,655,205.04	-	3,193,900,000.00	3,105,650,000.00	2,588,252,135.12	-
Federal	1,562,400,000.00	1,562,400,000.00	1,012,367,103.09	-	506,300,000.00	506,300,000.00	388,429,472.00	-
Province	2,094,332,000.00	3,356,832,000.00	2,482,288,101.95	-	2,687,600,000.00	2,599,350,000.00	2,199,822,663.12	-
26334 Complementary Grant	13,824,067,000.00	14,989,067,000.00	11,002,312,100.97	-	12,271,300,000.00	15,020,879,000.00	11,463,871,328.59	-
Federal	7,273,000,000.00	7,273,000,000.00	5,287,543,243.29	-	6,648,300,000.00	6,682,200,000.00	4,984,329,871.70	-
Province	6,551,067,000.00	7,716,067,000.00	5,714,768,857.68	-	5,623,000,000.00	8,338,679,000.00	6,479,541,456.89	-

	Current Year						Previous Year				
	Budget			Actual Transfer			Budget		Actual Transfer		Transfer by Direct Payments
	Initial Budget	Final Budget	Transfer in Cash	Transfer by Direct Payments	Initial Budget	Final Budget	Initial Budget	Final Budget	Transfer in Cash		
26336	Conditional Grants Capital	21,563,500,000.00	28,539,353,847.00	24,236,963,656.33	-	17,159,800,000.00	26,435,040,025.00	17,159,800,000.00	23,855,421,868.70	181,042,686.01	
	Federal	21,563,500,000.00	28,539,353,847.00	24,236,963,656.33	-	17,159,800,000.00	26,435,040,025.00	17,159,800,000.00	23,855,421,868.70	181,042,686.01	
	Province	-	-	-	-	-	-	-	-	-	
26337	Special Grants Capital	7,578,600,000.00	7,578,600,000.00	5,817,559,506.28	-	7,803,800,000.00	7,947,500,000.00	7,803,800,000.00	5,965,792,406.88	-	
	Federal	7,578,600,000.00	7,578,600,000.00	5,817,559,506.28	-	7,803,800,000.00	7,947,500,000.00	7,803,800,000.00	5,965,792,406.88	-	
	Province	-	-	-	-	-	-	-	-	-	
26338	Complementary Grant Capital	-	-	-	-	-	-	-	-	-	
	Federal	-	-	-	-	-	-	-	-	-	
	Province	-	-	-	-	-	-	-	-	-	
26339	Other Grants	-	-	-	-	-	323,025,000.00	-	292,743,517.00	-	
	Federal	-	-	-	-	-	-	-	-	-	
	Province	-	-	-	-	-	323,025,000.00	-	292,743,517.00	-	
	Total	450,183,107,000.00	471,542,089,682.00	423,754,278,528.19	495,000.00	406,961,636,000.00	456,211,426,663.00	406,961,636,000.00	430,532,763,612.36	580,012,411.99	
	Federal	429,832,200,000.00	443,837,954,419.00	397,359,823,954.65	495,000.00	387,298,700,000.00	428,214,818,663.00	387,298,700,000.00	405,477,888,697.41	580,012,411.99	
	Province	20,350,907,000.00	27,704,135,263.00	26,394,454,573.54	-	19,662,936,000.00	27,996,608,000.00	19,662,936,000.00	25,054,874,914.95	-	

Note 4: Financing

Note 4.1: Loan Investments and Share Investments

Investments made by the federal units of Nepal in shares and loans are recorded as financing expenses. Detailed information on these investments is provided in Schedules 6.4 and 10.9, which are attached herewith.

	Current Year						Previous Year					
	Budget Entities Budget			Budget Entities Actual			Budget Entities Budget			Budget Entities Actual		
	Initial Budget	Final Budget	Cash	Direct Payments	Cash	Direct Payments	Initial Budget	Final Budget	Cash	Direct Payments	Cash	Direct Payments
32141-43												
Internal Loan Investments	76,743,624,000.00	71,733,892,223.00	6,562,501,873.00	26,337,347,269.02	-	-	90,879,120,000.00	72,184,578,000.00	29,130,502,020.00	19,669,914,484.37	-	-
Inter Government Loan Investments	306,024,000.00	305,892,223.00	213,311,403.00	-	-	-	335,970,000.00	338,978,000.00	180,000,000.00	-	-	-
Federal	-	-	-	-	-	-	-	-	-	-	-	-
Province	-	-	-	-	-	-	-	-	-	-	-	-
Local	306,024,000.00	305,892,223.00	213,311,403.00	-	-	-	335,970,000.00	338,978,000.00	180,000,000.00	-	-	-
32142												
Loan Investments in Public Institutions	74,359,800,000.00	69,359,800,000.00	5,729,190,470.00	26,337,347,269.02	-	-	88,506,900,000.00	69,819,600,000.00	27,630,502,020.00	19,669,914,484.37	-	-
Federal	74,271,500,000.00	69,271,500,000.00	5,729,190,470.00	26,337,347,269.02	-	-	88,504,700,000.00	69,819,600,000.00	27,630,502,020.00	19,669,914,484.37	-	-
Province	30,000,000.00	30,000,000.00	-	-	-	-	-	-	-	-	-	-
Local	58,300,000.00	58,300,000.00	-	-	-	-	2,200,000.00	-	-	-	-	-
32143												
Loan Investments in Other Institutions	2,077,800,000.00	2,068,200,000.00	620,000,000.00	-	-	-	2,036,250,000.00	2,026,000,000.00	1,320,000,000.00	-	-	-
Federal	-	-	-	-	-	-	-	-	-	-	-	-
Province	2,030,000,000.00	2,030,000,000.00	600,000,000.00	-	-	-	2,000,000,000.00	2,000,000,000.00	1,300,000,000.00	-	-	-
Local	47,800,000.00	38,200,000.00	20,000,000.00	-	-	-	36,250,000.00	26,000,000.00	20,000,000.00	-	-	-
32241												
Foreign Loan Investments	-	-	-	-	-	-	-	-	-	-	-	-
Federal	-	-	-	-	-	-	-	-	-	-	-	-
32151-52												
Internal Share Investments	23,311,144,711.96	12,805,433,000.00	11,947,996,007.00	1,274,188,645.84	-	-	17,644,440,746.00	26,386,016,172.00	13,941,689,081.00	1,403,358,158.65	-	-
32151												
Share Investments in Corporations	22,747,370,000.00	12,265,700,000.00	11,929,496,007.00	1,274,188,645.84	-	-	17,341,350,000.00	26,001,000,000.00	13,820,443,081.00	1,403,358,158.65	-	-
Federal	22,486,400,000.00	12,019,600,000.00	11,929,018,429.00	1,274,188,645.84	-	-	17,256,300,000.00	25,964,400,000.00	13,818,043,081.00	1,403,358,158.65	-	-
Province	240,000,000.00	240,000,000.00	-	-	-	-	20,000,000.00	20,000,000.00	-	-	-	-
Local	20,970,000.00	6,100,000.00	477,578.00	-	-	-	65,050,000.00	16,600,000.00	2,400,000.00	-	-	-
32152												
Share Investments in Other Institutions	563,774,711.96	539,733,000.00	18,500,000.00	-	-	-	303,090,746.00	385,016,172.00	121,246,000.00	-	-	-
Federal	-	-	-	-	-	-	-	-	-	-	-	-
Province	500,000,000.00	500,000,000.00	-	-	-	-	240,000,000.00	357,150,000.00	117,150,000.00	-	-	-
Local	63,774,711.96	39,733,000.00	18,500,000.00	-	-	-	63,090,746.00	27,866,172.00	4,096,000.00	-	-	-
32251												
Foreign Share Investments	350,000,000.00	210,000,000.00	212,997,600.00	-	-	-	350,000,000.00	615,500,000.00	195,501,600.00	-	-	-
Federal	350,000,000.00	210,000,000.00	212,997,600.00	-	-	-	350,000,000.00	615,500,000.00	195,501,600.00	-	-	-
Total	100,404,768,711.96	84,749,325,223.00	18,723,495,480.00	27,611,535,914.86	-	-	108,873,560,746.00	99,186,094,172.00	43,267,692,701.00	21,073,272,643.02	-	-
Federal	97,107,900,000.00	81,501,100,000.00	17,871,206,499.00	27,611,535,914.86	-	-	106,111,000,000.00	96,399,500,000.00	41,644,046,701.00	21,073,272,643.02	-	-
Province	2,800,000,000.00	2,800,000,000.00	600,000,000.00	-	-	-	2,260,000,000.00	2,377,150,000.00	1,417,150,000.00	-	-	-
Local	496,868,711.96	448,225,223.00	252,288,981.00	-	-	-	502,560,746.00	409,444,172.00	206,496,000.00	-	-	-

Note 4.2: Principal Repayments

The statement of principal repayments of domestic and external loans by the Government of Nepal, as well as the principal repayments of domestic debt by provincial governments and local levels, is presented below. Detailed information on principal repayments is provided in Schedules 6.5 and 10.10, which are attached herewith.

	Current Year						Previous Year											
	Budget Entities Budget			Budget Entities Actual			Extra Budget Entities Actual			Budget Entities Budget			Budget Entities Actual			Extra Budget Entities Actual		
	Initial Budget	Final Budget	Cash	Cash	Direct Payments	Direct Payments	Cash	Direct Payments	Direct Payments	Initial Budget	Final Budget	Cash	Cash	Direct Payments	Direct Payments	Cash	Cash	Direct Payments
33145-48	90,873,066,000.00	117,104,058,765.35	115,272,434,087.94	-	-	1,227,129,937.90	-	-	-	48,525,203,500.00	46,094,127,000.00	47,494,978,461.63	47,494,978,461.63	-	-	-	-	-
33145	90,592,300,000.00	116,800,000,000.00	115,094,750,000.00	-	-	-	-	-	-	48,319,000,000.00	45,903,100,000.00	47,337,795,000.00	47,337,795,000.00	-	-	-	-	-
	90,592,300,000.00	116,800,000,000.00	115,094,750,000.00	-	-	-	-	-	-	48,319,000,000.00	45,903,100,000.00	47,337,795,000.00	47,337,795,000.00	-	-	-	-	-
33146	-	-	-	-	-	1,227,129,937.90	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	1,227,129,937.90	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33147	280,766,000.00	304,058,765.35	177,684,087.94	-	-	-	-	-	-	206,203,500.00	191,027,000.00	157,183,461.63	157,183,461.63	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	280,766,000.00	304,058,765.35	177,684,087.94	-	-	-	-	-	-	206,203,500.00	191,027,000.00	157,183,461.63	157,183,461.63	-	-	-	-	-
33148	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33242	42,517,500,000.00	42,517,500,000.00	34,617,955,563.95	-	-	-	-	-	-	35,007,600,000.00	33,557,600,000.00	29,415,859,529.90	29,415,859,529.90	-	-	-	-	-
	42,517,500,000.00	42,517,500,000.00	34,617,955,563.95	-	-	-	-	-	-	35,007,600,000.00	33,557,600,000.00	29,415,859,529.90	29,415,859,529.90	-	-	-	-	-
	133,390,566,000.00	159,621,558,765.35	149,890,389,651.89	-	-	1,227,129,937.90	-	-	-	83,532,803,500.00	79,651,727,000.00	76,910,837,991.53	76,910,837,991.53	-	-	-	-	-
	133,109,800,000.00	159,317,500,000.00	149,712,705,563.95	-	-	1,227,129,937.90	-	-	-	83,326,600,000.00	79,460,700,000.00	76,753,654,529.90	76,753,654,529.90	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	280,766,000.00	304,058,765.35	177,684,087.94	-	-	-	-	-	-	206,203,500.00	191,027,000.00	157,183,461.63	157,183,461.63	-	-	-	-	-

Note 5: Statement of Receipts, Payments and Balances of Other Funds**5.1 Budgetary Entities**

The status of receipts and payments from deposits and other funds established pursuant to laws is outlined below. Various accounts have been managed to operate these funds in accordance with the Government Transaction Directive issued by the Nepal Rastra Bank. Detailed information on the receipts and payments from these funds is provided in Schedules 7.1 to 7.11 for the federal government and local levels, and in Schedules 4.1.2 and 4.1.3 for the provincial governments, which are attached herewith.

Funds Name	Current Year				Previous Year			
	Opening Balance	Receipts	Payments	Balance	Opening Balance	Receipts	Payments	Balance
Federal	107,695,162,011.54	775,474,226,743.92	785,603,245,185.46	97,566,143,570.00	83,349,423,264.87	865,918,563,425.36	42,340,968,578.65	106,927,018,111.58
KA-2.3 Deposits	47,437,115,127.27	26,341,757,560.62	22,509,796,267.62	51,269,076,420.27	46,307,113,306.04	25,467,184,144.12	24,337,182,322.89	47,437,115,127.27
KA-2.6 Miscellaneous fund	27,448,458,748.78	48,581,334,628.19	47,662,310,304.58	28,367,483,072.39	34,900,649,550.93	65,488,777,753.94	72,939,172,333.13	27,450,254,971.74
KA-2.7 Operational funds and other funds of government Entities	2,213,312,455.74	13,745,550,724.80	13,754,602,112.88	2,204,261,067.66	844,705,685.82	12,480,805,026.03	11,622,253,580.29	1,703,257,131.56
KA-2.8 V.A.T. fund account	0.30	4,758,935,070.00	4,758,935,070.00	0.30	100,205,006.30	7,075,392,891.00	7,170,275,516.82	5,322,380.48
KA-2.9 Custom fund account	534,839,817.88	158,561,782,138.65	158,468,893,414.13	627,728,542.40	875,189,430.58	209,763,137,741.50	210,103,487,354.86	534,839,817.22
KA-2.10 Other account-corporation Committee,Council,Board	7,754,669,135.08	4,484,343,504.71	8,411,808,834.61	3,827,203,805.18	103,256,939.61	9,707,747,245.56	2,321,542,228.35	7,489,461,956.82
KA-3.1 Emergency fund accounts	2,500,000.00	-	-	2,500,000.00	2,500,000.00	-	-	2,500,000.00
KA-4.1-3 Divisible fund account	22,088,463,380.90	513,983,654,358.18	529,991,275,132.64	6,080,842,606.44	-	535,935,518,623.21	513,847,055,242.31	22,088,463,380.90
KA-5.1 Prime minister relief fund account	-	2,981,615,356.77	-	2,981,615,356.77	-	-	-	-
KA-5.1.1 Corona virus infection prevention control and treatment fund account	215,803,345.59	12,409,311.00	-	228,212,656.59	215,803,345.59	-	-	215,803,345.59
KA-5.2 Natural disaster rescue and relief fund account	-	2,022,844,091.00	45,624,049.00	1,977,220,042.00	-	-	-	-
Province	15,200,906,718.17	14,062,460,975.31	12,592,928,334.83	16,670,439,358.65	13,118,895,717.63	14,408,125,995.84	12,326,114,995.04	15,200,906,718.43
KHA-2.3 Deposits	10,780,537,823.19	5,078,137,811.65	3,743,301,631.83	12,115,374,003.01	9,476,185,837.49	4,467,344,923.70	3,162,992,937.70	10,780,537,823.49
KHA-2.6 Miscellaneous fund	4,289,525,833.98	5,071,663,363.66	4,950,617,550.60	4,410,571,647.04	3,495,206,639.14	5,033,872,608.14	4,239,553,413.34	4,289,525,833.94
KHA-2.7 Operational funds and other funds of government Entities	-	-	-	-	-	-	-	-
KHA-3.1 Emergency fund accounts	25,000,000.00	10,000,000.00	-	35,000,000.00	15,000,000.00	10,000,000.00	-	25,000,000.00
KHA-4.1 Province divisible fund accounts	105,843,061.00	3,902,659,800.00	3,899,009,152.40	109,493,708.60	132,503,241.00	4,896,908,464.00	4,923,568,644.00	105,843,061.00
KHA-4.2 Local level divisible fund accounts	-	1,559,603,659.40	1,559,603,659.40	-	12,797,316.00	2,052,061,349.40	2,064,858,665.40	-
Corona virus infection prevention control fund account	92,063,705.63	-	63,600,000.00	28,463,705.63	224,014,391.63	113,718,315.00	245,669,001.00	92,063,705.63
Chief minister relief fund account	197,648.00	-	-	197,648.00	145,500.00	52,148.00	-	197,648.00
Self employment development fund	1,000,000,000.00	73,939,368.15	102,820,000.00	971,119,368.15	1,000,000,000.00	-	-	1,000,000,000.00
Local Level	13,204,176,179.88	15,303,626,555.30	12,911,651,583.53	15,596,151,151.65	14,785,217,615.53	11,030,280,270.94	12,611,321,706.59	13,204,176,179.88
GA-2.7 Miscellaneous fund	2,358,814,543.84	6,246,572,651.10	5,956,290,516.01	2,651,096,678.93	3,348,546,164.59	3,430,430,203.51	4,420,161,824.26	2,358,814,543.84
GA-3.1 Deposits	6,550,000,943.52	5,302,953,984.08	3,253,589,136.76	8,599,365,790.84	5,616,708,866.22	3,834,842,227.67	2,901,550,150.37	6,550,000,943.52
GA-5.1 Local level miscellaneous fund account	2,375,007,238.88	2,597,666,005.61	2,309,399,261.22	2,663,273,983.27	2,863,416,075.87	2,698,042,139.53	3,186,450,976.52	2,375,007,238.88
GA-7.1 Local level emergency fund accounts	146,387,553.56	162,195,608.41	153,062,842.76	155,520,319.21	256,029,338.11	67,850,241.90	177,492,026.45	146,387,553.56
GA-7.2 Local level disaster management fund account	1,773,965,900.08	992,238,306.10	1,239,309,826.78	1,526,894,379.40	2,700,517,170.74	999,115,458.33	1,925,666,728.99	1,773,965,900.08
Grand Total	136,100,244,909.59	804,840,314,274.53	811,107,825,103.82	129,832,734,080.30	111,253,536,598.03	891,356,969,692.14	67,278,405,280.28	135,332,101,009.89

5.2 Extra-Budgetary Entities

The receipts and payments from funds maintained by extra-budgetary entities in the federal government are detailed below. Further information is provided in Schedule 10.11, attached herewith.

Details of Funds	Current Year				Previous Year			
	Opening Balance	Receipts	Payments	Balance	Opening Balance	Receipts	Payments	Balance
Various Funds	11,797,625,253.94	5,967,429,265.59	2,247,365,311.81	15,517,689,207.72	-	-	-	-
Federal	11,797,625,253.94	5,967,429,265.59	2,247,365,311.81	15,517,689,207.72	-	-	-	-
Province	-	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-	-
Total	11,797,625,253.94	5,967,429,265.59	2,247,365,311.81	15,517,689,207.72	-	-	-	-

Note 6: Cash and Bank Balance

Various groups of accounts are maintained at banks for the management of receipts and payments of federal units, in accordance with the Government Transactions Directives approved by the Nepal Rastra Bank. The opening balance, transactions during this fiscal year, and closing balance are as follows:

Note 6.1: Cash and Bank Balance

6.1.1 Budgetary Entities

S.N.	Funds Name	Current Year				Previous Year			
		Federal		Local		Federal		Local	
		Change in Cash Position	Balance Amount	Previous Year Balance	Change in Cash Position	Balance Amount	Previous Year Balance	Change in Cash Position	Balance Amount
1	Treasury fund account	(53,911,442,518.68)	(181,267,386,492.84)	79,188,709,571.66	78,644,400,439.82	61,397,533,759.54	79,188,709,571.66	82,644,444,024.51	102,225,820,738.57
2	Special account (loan)		13,094,767,730.05			2,999,984,630.05			
3	Special account (grant)	4,215,855,149.77	3,664,493,021.60			4,215,855,149.77			
4	Deposits	47,897,468,120.84	4,912,032,331.45	10,780,537,083.19	2,049,564,847.32	8,593,865,790.84	1,304,351,985.47	5,616,706,866.22	932,292,077.30
5	Miscellaneous account	29,770,707,310.17	381,492,815.62	4,289,525,833.98	2,651,096,678.93	3,495,206,659.18	794,319,194.80	3,348,546,164.59	898,731,620.75
6	Operational fund and other funds of government entities	2,179,940,967.44	2,221,462,561.37		288,266,744.39	2,179,940,967.44			2,375,007,238.88
7	WE fund account	5,322,380.48				5,322,380.48			
8	Custom fund account	536,560,466.32	87,652,847.78	62,4013,314.10		536,560,466.32			
9	Other account- operation committee, council, board	7,489,148,871.10	3,842,938,983.12			7,489,148,871.10			
10	Emergency fund accounts	2,500,000.00	2,500,000.00	25,000,000.00	10,000,000.00	15,000,000.00	10,000,000.00	25,000,000.00	146,307,533.36
11	Disable fund accounts	22,088,463,380.90	15,661,479,674.20	805,848,061.00	786,720,782.15	11,230,267,267.00	7,464,206.00	10,845,861.00	740,599,932.51
12	Prime minister relief fund account		2,981,615,356.77						
13	Natural disaster rescue and relief fund account		1,977,220,042.00						
15	Province disaster management fund account								
16	Local level disaster management fund account								
17	Corona virus infection prevention control fund account	215,803,346.59	228,232,665.59	92,066,705.63	28,463,705.63	224,014,391.63	(131,980,886.00)	92,066,705.63	1,775,965,900.08
18	Foreign aid receipt account	3,737,127,534.09	4,618,394,536.70			3,737,127,534.09			
19	Chief minister relief fund account			197,648.00		145,900.00			
20	Self employment development fund			1,000,000,000.00		1,000,000,000.00			
Grand Total Treasury + Other funds)		120,698,002,556.75	13,675,193,361.03	16,293,148,071.80	13,947,776,112.39	14,232,855,635.53	1,949,308,136.27	14,785,317,615.53	13,947,776,112.39
		66,786,540,038.07	13,675,193,361.03	95,461,877,643.46	2,355,095,831.41	75,721,393,395.07	1,949,308,136.27	97,429,461,640.04	116,275,596,850.96

6.1.2 Extra-Budgetary Entities

	Current Year			Previous Year		
	Opening Balance	Receipts	Payments	Balance	Receipts	Payments
Government Levels	12,037,871,720.43	80,556,316,287.72	71,003,685,677.17	21,590,502,330.98	-	-
Federal	11,797,625,253.94	80,363,093,632.76	70,821,817,363.96	21,338,901,522.74	-	-
Province	240,246,466.49	193,222,654.96	181,868,313.21	251,600,808.24	-	-
Local						
Total	12,037,871,720.43	80,556,316,287.72	71,003,685,677.17	21,590,502,330.98	-	-

Note 7: Reimbursable Loan and Grant (Budgetary Entity)

The statement of reimbursable grants and loans of the budgetary entities of the Government of Nepal for this fiscal year is presented below. Further details are included in schedules 4.5 and 4.6

Note 7.1: Reimbursable Loan

Project/Ministry Name	Current Year					Previous Year						
	Outstanding upto Previous Year	Current Year Expenditure	Gross Reimbursable Amount	Reimbursement Received	Adjustments	Outstanding Reimbursable amount upto current year	Outstanding upto Previous Year	Current Year Expenditure	Gross Reimbursable Amount	Reimbursement Received	Adjustments	Outstanding Reimbursable Amount upto Current Year
Ministry of Industry, Commerce and Supply	9569317.43	21588923.00	31158240.43	9569317.00	0.00	21588923.43	269699485.38	250190542.52	519890027.90	510320710.46	-0.01	9569317.43
Ministry of Energy, Water Resource and Irrigation	976560049.32	2376734919.65	335329466.97	2141544430.11	-132718643.27	1079031895.59	105959780.95	1041712971.11	2101308752.06	1571742337.73	446993634.99	976560049.32
Ministry of Agriculture and Livestock Development	1077138655.24	2649571150.58	3726709805.82	2069184737.13	3434391.80	1660959460.49	2734610760.98	1511711445.52	4246322206.50	2205407609.19	-963775942.07	1077138655.24
Ministry of Water Supply	617412259.05	1601733026.39	221945285.44	2000702839.27	29519310.86	247961757.03	1383769061.65	1675102105.24	3058871166.89	2955158907.84	513700000.00	617412259.05
Ministry of Home Affairs	820240445.78	715451383.14	1535691828.92	3631607892.08	0.00	-2095916063.16	-4573527342.31	176741081.00	-4396786261.31	635777670.48	5852804377.57	820240445.78
Ministry of Culture, Tourism and Civil Aviation	27773877.59	0.00	27773877.59	0.00	0.00	27773877.59	27773877.59	0.00	27773877.59	0.00	0.00	27773877.59
Ministry of Forest and Environment	-56557993.92	7137342.00	-49420651.92	0.00	59331937.92	9911286.00	-59331937.92	2773944.00	-56557993.92	0.00	0.00	-56557993.92
Ministry of Physical Infrastructure and Transport	1039257794.38	6671295466.26	7710553260.64	6687950721.57	40834900.67	1063437439.74	-2138434572.33	6628949821.69	4490515249.36	3447418039.88	-3839415.10	1039257794.38
Ministry of Women, Children and Senior Citizens	1770571.05	0.00	1770571.05	0.00	0.00	1770571.05	1770571.05	0.00	1770571.05	0.00	0.00	1770571.05
Ministry of Urban Development	243781375.34	1994864490.22	2238645865.56	2448478510.39	0.00	-209832644.83	1921599184.29	117649698.20	3098096182.49	2571018483.94	-283296323.21	243781375.34
Ministry of Education, Science and Technology	-2511218243.58	2985938556.23	474720312.65	14201515908.74	243894519.81	-13482901076.28	-1146041141.54	2945957304.59	1799916163.05	9541954999.78	5230820593.15	-2511218243.58
Ministry of Federal Affairs and General Administration	1570492421.60	52711193.79	1623203615.39	968048932.78	39825671.05	694980353.66	1298142607.44	1615134496.74	2913277104.18	1342784682.58	0.00	1570492421.60
Ministry of Health and Population	-133278393.33	3407534687.18	3274256293.85	13645004611.73	-7202150.20	-1037950468.08	-4718926748.85	7144137834.29	2425211085.44	2558489478.77	0.00	-133278393.33
Ministry of Labour Employment and Social Security	1991653152.28	58026938.00	2049680090.28	3373239135.15	0.00	-1323559044.87	2672088773.48	63319775.00	2735408548.48	743755396.20	0.00	1991653152.28
National Reconstruction Authority	-5896184490.62	2704098443.15	-3192086047.47	3876358846.28	0.00	-7068444893.75	-5149809126.75	7544325575.33	2394516448.58	18654659778.52	10363958839.32	-5896184490.62
Ministry of Finance- Financing Affairs	13855319474.22	2404201460.00	16259520934.22	2934688927.25	-1216345138.74	12108486868.23	1300298252.48	3993602020.00	16996587272.48	2627899998.88	-513367799.38	13855319474.22
Province Level	3555096007.52	984614500.00	4539710507.52	0.00	0.00	4539710507.52	3229142813.85	791334939.82	402047753.67	0.00	-465381746.15	3555096007.52
Local Level	4742509571.69	14080364188.23	18822873759.92	0.00	0.00	18822873759.92	2680407880.61	11451258571.38	14131666451.99	3888333401.46	-5500823478.84	4742509571.69
Projects not identified (Yet)	-126447642.83	0.00	-126447642.83	0.00	0.00	-126447642.83	-126447642.83	0.00	-126447642.83	0.00	0.00	-126447642.83
Total	21804888208.21	42715866667.82	64520754876.03	57987894809.48	-939425200.10	5593434866.45	12369067537.22	48012749426.43	60381816963.65	53254721495.71	14677792740.27	21804888208.21

Note 7.2: Reimbursable Grants

Project/Ministry Name	Current Year					Previous Year					
	Outstanding upto Previous Year	Current Year Expenditure	Gross Reimbursable Amount	Reimbursement Received	Adjustments	Outstanding Reimbursable Amount upto Current Year	Current Year Expenditure	Gross Reimbursable Amount	Reimbursement Received	Adjustments	Outstanding Reimbursable Amount upto Current Year
Office of Prime Minister and Council of Ministers	8258818.50	21778038.96	30036857.46	15145537.46	0.00	14891320.00	8258818.50	8258818.50	0.00	0.00	8258818.50
Ministry of Finance	135872144.65	244693681.68	38055926.33	328024645.38	3.08	52541184.03	2935392884.17	354460089.29	218587944.63	-0.01	135872144.65
Ministry of Industry, Commerce and Supply	194579915.56	451230202.06	645810117.62	277022654.30	0.00	374787463.32	697893661.09	1050202475.98	85562560.42	0.00	194579915.56
Ministry of Energy, Water Resource and Irrigation	21263683.02	327287454.47	348551137.49	168706022.70	52046.80	179897161.59	215539009.46	174724332.27	240904045.72	87443396.47	21263683.02
Ministry of Agriculture and Livestock Development	-276175641.17	715403717.63	439228076.46	738956441.32	3732263.03	-295996101.83	594558486.04	224142143.46	50037784.63	0.00	-276175641.17
Ministry of Water Supply	-217278027.12	219315246.29	2037719.17	164973325.57	154903667.66	-8032438.74	16295012.72	3104355.97	126601811.74	-93780571.35	-217278027.12
Ministry of Home Affairs	654360159.58	860628914.15	1514989073.73	1168456055.58	0.00	34653018.15	735604197.00	77754468.00	123394308.42	0.00	654360159.58
Ministry of Culture, Tourism and Civil Aviation	20149751.50	0.00	20149751.50	1499055.13	0.00	18650696.37	24653494.50	29953246.00	9803494.50	0.00	20149751.50
Ministry of Forest and Environment	-135109148.91	261188002.88	126078853.97	868938108.38	10236546.41	-732622708.00	480944659.42	987866193.24	1115558863.88	-7416478.27	-135109148.91
Ministry of Land Reform, Cooperation and Poverty Alleviation	10393079.16	0.00	10393079.16	0.00	38070198.35	48463277.51	0.00	10393079.14	0.00	0.02	10393079.16
Ministry of Physical Infrastructure and Transport	358330980.91	0.00	358330980.91	0.00	0.00	358330980.91	293495868.23	1080222900.91	721891920.00	0.00	358330980.91
Ministry of Women, Children and Senior Citizens	10321797.21	1330785.00	11652582.21	0.00	0.20	11652582.41	0.00	19564476.23	9242679.02	0.00	10321797.21
Ministry of Urban Development	1156179578.37	0.00	1156179578.37	0.00	107310166.41	1263489744.78	0.00	173154987.54	0.00	0.00	173154987.54
Ministry of Peace and Reconstruction	-142116.50	0.00	-142116.50	0.00	142116.50	0.00	0.00	-142116.50	0.00	0.00	-142116.50
Ministry of Education, Science and Technology	5436578468.76	63481377.68	5500059846.44	2995244101.08	0.20	2504815745.56	10780276.17	7556770790.38	3097882843.11	0.00	4458887947.27
Ministry of Federal Affairs and General Administration	-352134236.22	401258680.98	49124444.76	1676789816.50	216464765.21	-1411200606.53	369110832.17	-291522748.48	485103801.70	424492313.96	-352134236.22
Ministry of Health and Population	281626022.06	1092262119.80	1373888141.86	2724604019.68	7202150.00	-1343513727.82	1956100180.45	435933938.04	154307915.98	0.00	281626022.06
Ministry of Labour Employment and Social Security	4977000.00	0.00	4977000.00	0.00	0.00	4977000.00	0.00	4977000.00	0.00	0.00	4977000.00
National Planning Commission	-2573197.00	0.00	-2573197.00	0.00	2573197.00	0.00	0.00	-2573197.00	0.00	0.00	-2573197.00
National Reconstruction Authority	-1503574946.31	2780595849.27	1277020902.96	2813693057.21	0.00	-1536672154.25	3354274517.03	3800264066.02	3293560649.66	-49563250.35	457140166.01
Ministry of Finance-Financing Affairs	474375874.96	0.00	474375874.96	0.00	127607213.63	601983088.59	0.00	474375874.96	0.00	0.00	474375874.96
Province Level	495675689.76	2187645403.00	7144402295.76	0.00	0.00	7144402295.76	2188469800.00	539918234.17	442471341.41	0.00	495675689.76
Local Level	4116855204.69	467350212.05	8790357616.74	0.00	0.00	8790357616.74	3208505351.47	4116855204.69	0.00	0.00	4116855204.69
Projects not identified Yet	-293274049.30	0.00	-293274049.30	0.00	0.00	-293274049.30	0.00	-293274049.30	0.00	0.00	-293274049.30
Total	15060618009.16	14301601885.90	29362219895.06	13936052840.29	668294334.48	16094461389.25	14524823305.42	26094644563.51	11395201964.82	361175410.47	15060618009.16

Note 8: Off Budget Third Party Payments

The cash, in-kind, or technical assistance not included in the budget of federal units but received at the request of the Government of Nepal or as per agreements/ MOUs with the Government of Nepal is as follows. When recording aid amounts, the report reflects the figures provided by the donor party. If amounts are stated only in foreign currency, they are converted to Nepalese Rupees using the exchange rate on the date of the report receipt.

	Current Year		Previous Year	
	Budgetary Entities	Extra Budgetary Entites	Budgetary Entities	Extra Budgetary Entites
Bilateral Aid	-	-	-	-
Federal				
Province				
Local				
Multilateral Aid	-	-	-	-
Federal				
Province				
Local				
Total	-	-	-	-

Note 9: Receivable Foreign Aid

Below are the receivables due to the Government of Nepal from any foreign government, foreign government banks, financial institutions, or agencies, as per the agreement.

	Current Year		Previous Year	
	Budgetary Entities	Extra Budgetary Entites	Budgetary Entities	Extra Budgetary Entites
Grants	-	-	-	-
Bilateral	-	-	-	-
Federal				
Multilateral	-	-	-	-
Federal				
Loan	-	-	-	-
Bilateral	-	-	-	-
Federal				
Multilateral	-	-	-	-
Federal				
Total	-	-	-	-

Note 10: Debt Liability

Details of outstanding domestic and foreign debt obligations for the current fiscal year are attached. The exchange rate used for calculating foreign debt liabilities is specified in the accounting policy. Further detailed descriptions of the debt liabilities are provided in Schedules 6.3, 6.4, 6.9, and 10.13, which are attached herewith. Details of extra-budgetary entities are not included as they have not been received.

	Current Year		Previous Year	
	Budgetary Entities	Extra Budgetary Entites	Budgetary Entities	Extra Budgetary Entites
Internal Loan	1,129,103,717,497.91	49,428,753,509.00	986,908,821,544.90	-
Federal	1,129,103,717,497.91	49,428,753,509.00	986,908,821,544.90	-
Province				
Local				
Foreign Loan	1,170,248,729,761.21	19,971,280,809.00	1,025,847,111,699.84	-

	Current Year		Previous Year	
	Budgetary Entities	Extra Budgetary Entities	Budgetary Entities	Extra Budgetary Entities
Bilateral	1,029,763,049,925.85	-	894,463,164,305.39	-
Federal	1,029,763,049,925.85	-	894,463,164,305.39	-
Multilateral	140,485,679,835.36	19,971,280,809.00	131,383,947,394.45	-
Federal	140,485,679,835.36	19,971,280,809.00	131,383,947,394.45	-
Total	2,299,352,447,259.12	69,400,034,318.00	2,012,755,933,244.74	-
Federal	2,299,352,447,259.12	69,400,034,318.00	2,012,755,933,244.74	-
Province	-	-	-	-
Local	-	-	-	-

Note 11: Inventories and Assets

The details of assets and liabilities of Federal units at the end of this fiscal year are as follows: Further details are included in schedules 8.9 and 10.14 attached herewith.

Ministry/ Entities Name	Properties Details						Total
	Buildings and Structures 6111000	Machinery and Equipments 6112000	Produced natural Resource 6113100	Other Structure 6115000	Valuables 6130000	Non Produced Assets 614000	
Federal	28,496,231,677.81	96,372,138,885.82	2,918,509,070.60	141,573,043.76	7,660,910.56	6,832,984,875.34	134,769,098,463.89
Province	4,511,223,128.98	23,771,096,105.42	1,138,018,116.51	22,131,400.00	547,000.00	337,095,881.44	29,780,111,632.35
Local	3,478,108,275.00	29,454,037,812.00	2,823,038,605.00	13,871,951.76	7,501,183.86	952,897,949.10	36,729,455,776.72
Total	36,485,563,081.79	149,597,272,803.24	6,879,565,792.11	177,576,395.52	15,709,094.42	8,122,978,705.88	201,278,665,872.96

Note 12: Statement of Advance Payments

The statement of outstanding advance payments by federal units is as follows. Detailed information at the ministry level is provided in Schedules 8.4 and 10.17, attached herewith.

	Current Year		Previous Year	
	Budgetary Entities	Extra Budgetary Entities	Budgetary Entities	Extra Budgetary Entities
Unmatured	40,274,168,146.00	-	22,573,128,914.87	-
Federal	25,325,727,294.19	-	20,316,818,079.94	-
Province	4,586,143,294.10	-	2,226,654,819.93	-
Local	10,362,297,557.71	-	29,656,015.00	-
Matured	33,042,353,848.92	1,708,237,243.53	36,270,639,751.14	-
Federal	24,732,765,582.40	1,708,237,243.53	17,962,623,679.18	-
Province	3,906,228,866.17	-	3,002,644,295.93	-
Local	4403359400.35	-	15305371776.03	-
Total	73,316,521,994.92	1,708,237,243.53	58,843,768,666.01	-
Federal	50,058,492,876.59	1,708,237,243.53	38,279,441,759.12	-
Province	8,492,372,160.27	-	5,229,299,115.86	-
Local	14,765,656,958.06	-	15,335,027,791.03	-

Note 13: Expenditure Arrears

Expenditure arrears at federal units include amounts certified as outstanding obligations for payment of invoices for goods or services received, which could not be paid due to resource constraints under the Appropriation Act or other reasons. The statement of expenditure arrears is as follows:

	Federal						Province						Local	
	Current Year		Previous Year		Current Year		Previous Year		Current Year		Previous Year		Current Year	Previous Year
	Budgetary Entities	Extra Budgetary Entities	Budgetary Entities	Extra Budgetary Entities	Budgetary Entities	Extra Budgetary Entities	Budgetary Entities	Extra Budgetary Entities	Budgetary Entities	Extra Budgetary Entities	Budgetary Entities	Extra Budgetary Entities	Budgetary Entities	Extra Budgetary Entities
	1,013,616,266.01	-	193,162,916.89	-	18,517,655.90	-	346,248,547.81	-	30,647,270.08	-	-	-	-	
21000 Compensation of employees	92,290,064.56	-	42,090,885.92	-	2,721,820.20	-	11,654,485.79	-	6,887,426.60	-	-	-	-	
22000 Use of goods and services	65,303,657.01	-	28,985,150.99	-	15,125,453.70	-	207,534,854.17	-	21,954,578.48	-	-	-	-	
24000 Interests, service charges and bank commissions	-	-	-	-	-	-	-	-	-	-	-	-	-	
25000 Subsidies	-	-	-	-	-	-	-	-	820,000.00	-	-	-	-	
26000 Grants	732,158,192.51	-	73,561,713.47	-	-	-	85,739,825.85	-	18,700.00	-	-	-	-	
27000 Social securities	120,145,457.43	-	47,747,815.51	-	508,212.00	-	5,675,257.00	-	897,065.00	-	-	-	-	
28000 Other expenses	3,718,894.50	-	777,351.00	-	162,170.00	-	501,400.00	-	69,500.00	-	-	-	-	
31000 Capital expenditure	5,354,393,880.79	90,516,204.71	452,007,267.15	-	1,500,816,832.50	-	1,926,574,253.03	-	89,505,958.57	-	-	-	-	
31100 Acquisition of Fixed Assets	5,351,093,880.79	90,516,204.71	451,972,371.15	-	1,500,816,832.50	-	1,926,574,253.03	-	89,505,958.57	-	-	-	-	
31110 Buildings and structures	497,874,240.44	28,010,967.58	29,165,633.00	-	26,484,510.00	-	76,264,890.91	-	89,505,958.57	-	-	-	-	
31120 Transport and machinery equipments	57,683,285.25	59,943,761.13	730,275.24	-	788,390.00	-	42,990,437.00	-	-	-	-	-	-	
31130 Other capital expenditure	23,008,667.01	2,561,476.00	9,254,387.01	-	-	-	2,001,684.60	-	-	-	-	-	-	
31140 Security equipments	-	-	-	-	-	-	-	-	-	-	-	-	-	
31150 Public constructions/utilities	4,741,464,437.31	-	412,822,075.90	-	1,450,436,512.78	-	1,756,660,980.40	-	-	-	-	-	-	
31660 Improvement of constructed infrastructure	-	-	-	-	-	-	23,673,822.41	-	-	-	-	-	-	
31170 Capital improvement expenditure	31,063,250.78	-	-	-	23,107,419.72	-	24,982,437.71	-	-	-	-	-	-	
31400 Natural Assets Expenditure	3,300,000.00	-	34,896.00	-	-	-	-	-	-	-	-	-	-	
31410 Land acquisition	3,300,000.00	-	34,896.00	-	-	-	-	-	-	-	-	-	-	
31440 Intangible assets acquisition	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	6,368,010,146.80	90,516,204.71	645,170,184.04	-	1,519,334,488.40	-	2,272,822,800.84	-	120,153,228.65	-	-	-	-	

Note 14: Commitments Details

Details of the commitments pledged to be paid in the future according to the decision or agreement under federal units are as follows.

	Federal				Province				Local	
	Current Year		Previous Year		Current Year		Previous Year		Current Year	Previous Year
	Budgetary Entities	Extra Budgetary Entities	Budgetary Entities	Extra Budgetary Entities	Budgetary Entities	Extra Budgetary Entities	Budgetary Entities	Extra Budgetary Entities	Budgetary Entities	Extra Budgetary Entities
31110	Buildings and structures									
31120	Transport and machinery equipments									
31130	Other capital expenditure									
31140	Security equipments									
31150	Public constructions/utilities									
31160	Improvement of constructed infrastructure									
31170	Capital improvement expenditure									
31410	Land acquisition									
31441	Acquisition of contracts, lease and license									
	Total	-	-	-	-	-	-	-	-	-

Note 15: Accounts Receivables

The details of the receivable revenue, advance payment and other receivable are as follows.

	Federal				Province				Local	
	Current Year		Previous Year		Current Year		Previous Year		Current Year	Previous Year
	Budgetary Entities	Extra Budgetary Entities	Budgetary Entities	Extra Budgetary Entities	Budgetary Entities	Extra Budgetary Entities	Budgetary Entities	Extra Budgetary Entities	Budgetary Entities	Extra Budgetary Entities
11000	Tax	-								
14000	Other revenue	3,540,743,390.52								
15000	Other receipts	44,536,189.50								
	Total	-	3,585,279,580.02	-	-	-	-	-	-	-

Note 16: Function wise expenditure (COFOG)

The expenditure classified by Classification of the Functions of Government (COFOG), based on GFSM-2014, is as follows: Grants provided by the Government of Nepal to provincial governments and local levels, grants provided by provincial governments to local levels, and grants provided to extra-budgetary entities are recorded as expenses at their respective levels. Corresponding amounts are eliminated to prevent double accounting. Details are included in schedules 2.6, 10.21 and 2.7 and attached herewith.

	Current FY													
	Budgetary Entities				Extra Budgetary Entities				Double Accounted Amount				Amount after Elimination	
	Federal	Province	Local	Total	Federal	Province	Local	Total	Grand Total	Province	Local	Extra Budgetary Entities	Total	Amount after Elimination
01 General Public Services	525,865,664.29	45,072,515,512.37	112,795,047,964.20	683,752,624,140.86	75,892,383,939.59	181,868,313.21	76,074,252,252.80	759,262,876,393.66	93,592,889,439.97	314,101,585,785.58	24,940,902,793.80	432,655,378,019.35	327,191,498,374.31	
01.1 Executive and legislative bodies, financial and fiscal affairs and external affairs	16,643,811,630.93	7,041,344,675.22	1,272,364,233.84	24,957,520,539.99	-	-	-	24,957,520,539.99	-	-	-	-	24,957,520,539.99	
01.2 Foreign economic aid	66,962,683.20	-	-	66,962,683.20	-	-	-	66,962,683.20	-	-	-	-	66,962,683.20	
01.3 General services	34,403,929,903.65	5,985,199,341.09	338,035,186.99	40,747,164,431.73	-	-	-	40,747,164,431.73	-	-	-	-	40,747,164,431.73	
01.4 Basic services	661,297,492.61	2,364,846,818.78	111,164,646,543.37	114,190,792,854.76	-	-	-	114,190,792,854.76	-	-	-	-	114,190,792,854.76	
01.5 R80 General public services	804,358,925.82	1,166,722,232.84	-	1,971,081,178.66	-	-	-	1,971,081,178.66	-	-	-	-	1,971,081,178.66	
01.6 General public services n.e.c.	10,280,116,338.97	1,837,057,236.06	-	12,117,173,595.03	75,892,383,939.59	181,868,313.21	76,074,252,252.80	88,191,425,847.83	-	-	-	-	88,191,425,847.83	
01.7 Public debt transactions	64,672,548,546.46	-	-	64,672,548,546.46	-	-	-	64,672,548,546.46	-	-	-	-	64,672,548,546.46	
01.8 Transfers of a general character between different levels of government	398,335,037,122.65	26,677,343,188.38	-	425,012,380,311.03	-	-	-	425,012,380,311.03	93,592,889,439.97	314,101,585,785.58	24,940,902,793.80	432,655,378,019.35	7,605,997,708.32	
02 Defense	60,013,756,722.01	-	-	60,013,756,722.01	-	-	-	60,013,756,722.01	-	-	-	-	60,013,756,722.01	
02.1 Military defense	59,232,593,961.94	-	-	59,232,593,961.94	-	-	-	59,232,593,961.94	-	-	-	-	59,232,593,961.94	
02.2 Civil defence	772,787,495.07	-	-	772,787,495.07	-	-	-	772,787,495.07	-	-	-	-	772,787,495.07	
02.5 Defense n.e.c.	8,375,265.00	-	-	8,375,265.00	-	-	-	8,375,265.00	-	-	-	-	8,375,265.00	
03 Public Order and Safety	79,764,399,413.00	2,455,002,896.84	700,550,135.12	82,919,952,444.96	-	-	-	82,919,952,444.96	-	-	-	-	82,919,952,444.96	
03.1 Police services	63,284,740,130.65	-	-	63,284,740,130.65	-	-	-	63,284,740,130.65	-	-	-	-	63,284,740,130.65	
03.2 Fire protection services	15,683,836.25	-	160,591,853.72	176,275,699.97	-	-	-	176,275,699.97	-	-	-	-	176,275,699.97	
03.3 Law courts	8,348,486,901.97	71,889,649.10	318,570,939.34	8,738,947,490.41	-	-	-	8,738,947,490.41	-	-	-	-	8,738,947,490.41	
03.4 Prisons	2,384,733,260.08	-	-	2,384,733,260.08	-	-	-	2,384,733,260.08	-	-	-	-	2,384,733,260.08	
03.5 R80 Public order and safety	40,375,000.00	2,201,291,266.34	221,387,342.06	42,803,609.40	-	-	-	42,803,609.40	-	-	-	-	42,803,609.40	
03.6 Public order and safety n.e.c.	5,690,300,284.05	181,821,981.40	-	5,872,202,265.45	-	-	-	5,872,202,265.45	-	-	-	-	5,872,202,265.45	
04 Economic Affairs	225,966,788,882.65	87,205,145,902.76	94,662,174,194.18	407,834,108,979.59	-	-	-	407,834,108,979.59	-	-	-	-	407,834,108,979.59	
04.1 General economic, commercial and labor affairs	3,506,198,318.44	1,363,223,022.68	-	4,869,421,341.12	-	-	-	4,869,421,341.12	-	-	-	-	4,869,421,341.12	
04.2 Agriculture, forestry, fishing and hunting	86,686,046,462.79	32,844,440,262.87	16,095,740,852.04	135,626,227,577.70	-	-	-	135,626,227,577.70	-	-	-	-	135,626,227,577.70	
04.3 Fuel and energy	4,232,280,967.63	67,851,474.00	2,837,496,679.27	7,137,629,120.90	-	-	-	7,137,629,120.90	-	-	-	-	7,137,629,120.90	
04.4 Mining, manufacturing and construction	116,750,786,884.62	5,350,404,473.06	1,162,644.00	122,102,354,001.68	-	-	-	122,102,354,001.68	-	-	-	-	122,102,354,001.68	
04.5 Transport	1,701,754,734.99	44,390,143,936.70	66,755,196,946.51	112,847,095,618.20	-	-	-	112,847,095,618.20	-	-	-	-	112,847,095,618.20	
04.6 Communication	6,300,248,759.21	20,937,735.14	588,491,588.33	6,909,678,082.68	-	-	-	6,909,678,082.68	-	-	-	-	6,909,678,082.68	
04.7 Other industries	2,768,425,195.33	1,619,036,933.32	3,638,356,460.23	8,025,818,248.88	-	-	-	8,025,818,248.88	-	-	-	-	8,025,818,248.88	
04.8 R80 Economic affairs	1,719,507,273.61	477,123,507.19	711,388,041.47	2,908,218,822.27	-	-	-	2,908,218,822.27	-	-	-	-	2,908,218,822.27	
04.9 Economic affairs n.e.c.	2,301,540,286.03	1,071,984,897.80	4,034,140,982.33	7,407,666,166.16	-	-	-	7,407,666,166.16	-	-	-	-	7,407,666,166.16	
5 Environmental Protection	4,451,723,786.47	4,731,680,881.42	5,455,940,981.86	14,637,345,649.75	-	-	-	14,637,345,649.75	-	-	-	-	14,637,345,649.75	

	Current FY														
	Budgetary Entities				Extra Budgetary Entities				Grand Total				Double Accounted Amount		Amount after Elimination
	Federal	Province	Local	Total	Federal	Province	Local	Total	Province	Local	Province	Local	Province	Local	
05.2 Waste water management	1,018,722,089.94	45,516,466.90	2,709,120,972.58	3,773,359,529.42	-	-	-	3,773,359,529.42	-	-	-	-	-	-	3,773,359,529.42
05.4 Protection of biodiversity and landscape	75,719,503.49	2,069,445,802.41	454,612,821.88	2,599,778,127.78	-	-	-	2,599,778,127.78	-	-	-	-	-	-	2,599,778,127.78
05.5 R80 Environmental protection	118,462,623.01	882,381,451.14	1,266,135,254.73	2,266,979,328.88	-	-	-	2,266,979,328.88	-	-	-	-	-	-	2,266,979,328.88
05.6 Environmental protection n.e.c	3,238,819,570.03	864,314,246.10	1,024,071,932.67	5,127,205,748.80	-	-	-	5,127,205,748.80	-	-	-	-	-	-	5,127,205,748.80
06 Housing and Community Amenities	42,294,733,858.43	28,884,114,603.61	47,762,381,890.71	118,941,230,352.75	-	-	-	118,941,230,352.75	-	-	-	-	-	-	118,941,230,352.75
06.1 Housing development	22,092,853,937.54	10,032,370,848.75	25,634,882,667.88	57,761,007,454.17	-	-	-	57,761,007,454.17	-	-	-	-	-	-	57,761,007,454.17
06.2 Community development	953,428,847.67	1,207,325,098.82	2,160,753,946.49	2,160,753,946.49	-	-	-	2,160,753,946.49	-	-	-	-	-	-	2,160,753,946.49
06.3 Water supply	15,837,186,587.41	14,347,886,523.53	5,105,087,350.09	35,290,160,490.03	-	-	-	35,290,160,490.03	-	-	-	-	-	-	35,290,160,490.03
06.6 Housing and community amenities n.e.c	3,411,264,485.81	10,078,522,373.02	17,022,411,872.74	30,512,198,731.57	-	-	-	30,512,198,731.57	-	-	-	-	-	-	30,512,198,731.57
07 Health	52,066,933,700.92	15,748,717,672.20	32,760,464,772.80	100,576,136,145.92	-	-	-	100,576,136,145.92	-	-	-	-	-	-	100,576,136,145.92
07.1 Medical products, appliances, and equipment	535,092,075.46	1,325,035,249.96	2,345,670,834.38	4,205,798,859.80	-	-	-	4,205,798,859.80	-	-	-	-	-	-	4,205,798,859.80
07.2 Outpatient services	1,374,627,574.70	2,520,139,799.93	7,973,135,512.97	11,867,902,887.60	-	-	-	11,867,902,887.60	-	-	-	-	-	-	11,867,902,887.60
07.3 Hospital services	22,606,197,083.87	5,292,004,341.51	5,785,477,113.77	33,683,678,459.15	-	-	-	33,683,678,459.15	-	-	-	-	-	-	33,683,678,459.15
07.4 Public health services	25,292,369,339.56	5,210,746,686.01	12,745,871,388.66	43,248,987,414.23	-	-	-	43,248,987,414.23	-	-	-	-	-	-	43,248,987,414.23
07.5 R80 Health	1,880,545,476.58	1,940,493,627.77	289,148,602.24	4,110,187,706.59	-	-	-	4,110,187,706.59	-	-	-	-	-	-	4,110,187,706.59
07.6 Health n.e.c.	378,122,230.75	1,997,450,301.82	3,621,161,320.78	5,996,734,053.35	-	-	-	5,996,734,053.35	-	-	-	-	-	-	5,996,734,053.35
08 Recreation, Culture, and Religion	5,810,480,525.84	3,559,644,829.46	8,374,139,873.25	17,744,265,328.55	-	-	-	17,744,265,328.55	-	-	-	-	-	-	17,744,265,328.55
08.1 Recreational and sporting services	1,784,659,262.82	1,857,500,901.18	3,640,410,164.00	3,640,410,164.00	-	-	-	3,640,410,164.00	-	-	-	-	-	-	3,640,410,164.00
08.2 Cultural services	3,720,760,609.73	37,834,600.63	5,538,153,320.67	9,296,748,531.03	-	-	-	9,296,748,531.03	-	-	-	-	-	-	9,296,748,531.03
08.3 Broadcasting and publishing services	258,179,040.99	170,261,037.55	426,440,078.54	426,440,078.54	-	-	-	426,440,078.54	-	-	-	-	-	-	426,440,078.54
08.5 R80 Recreation, culture, and religion	48,881,612.30	934,920,677.70	2,835,986,652.58	3,819,788,942.58	-	-	-	3,819,788,942.58	-	-	-	-	-	-	3,819,788,942.58
09 Education	52,869,544,006.80	7,854,389,122.49	143,261,471,734.51	203,985,404,863.80	-	-	-	203,985,404,863.80	-	-	-	-	-	-	203,985,404,863.80
09.1 Pre-primary and primary education	618,611,105.02	1,798,636,413.66	54,213,118,197.73	56,630,365,716.41	-	-	-	56,630,365,716.41	-	-	-	-	-	-	56,630,365,716.41
09.5 Education not definable by level	1,156,261,356.38	2,922,293,315.83	20,766,961,061.13	24,845,515,733.34	-	-	-	24,845,515,733.34	-	-	-	-	-	-	24,845,515,733.34
09.6 Subsidiary services to education	47,921,980,677.98	4,363,262,177.40	2,042,817,322.61	54,328,160,177.99	-	-	-	54,328,160,177.99	-	-	-	-	-	-	54,328,160,177.99
09.7 R80 Education	814,564,298.06	826,984,340.59	29,460,019,035.30	31,101,567,673.95	-	-	-	31,101,567,673.95	-	-	-	-	-	-	31,101,567,673.95
09.8 Education n.e.c.	2,358,126,569.36	1,653,408,335.54	36,778,456,117.74	40,791,991,022.64	-	-	-	40,791,991,022.64	-	-	-	-	-	-	40,791,991,022.64
10 Social Security/Protection	177,003,540,239.06	2,780,910,596.31	7,617,585,072.25	187,401,755,907.62	-	-	-	187,401,755,907.62	-	-	-	-	-	-	187,401,755,907.62
10.5 Unemployment	27,087,344.00	948,495,550.04	777,663,415.08	1,753,246,309.12	-	-	-	1,753,246,309.12	-	-	-	-	-	-	1,753,246,309.12
10.7 Social exclusion n.e.c.	53,037,342.00	91,478,995.66	1,026,163,791.40	1,170,680,129.06	-	-	-	1,170,680,129.06	-	-	-	-	-	-	1,170,680,129.06
10.8 R80 Social protection	6,341,566.00	499,640,361.47	3,159,177,296.08	3,665,159,223.55	-	-	-	3,665,159,223.55	-	-	-	-	-	-	3,665,159,223.55
10.9 Social protection n.e.c.	17,691,679,987.06	710,819,196.46	2,654,580,569.69	180,282,193,753.21	-	-	-	180,282,193,753.21	-	-	-	-	-	-	180,282,193,753.21
Total	1,226,136,703,799.47	198,292,120,017.46	463,387,756,718.88	1,877,806,580,535.81	75,892,383,939.59	181,868,313.21	76,074,252,252.80	1,953,880,832,788.61	93,592,889,439.97	314,101,585,785.58	24,940,902,793.80	432,635,378,076.35	1,521,245,454,769.26		

	Previous FY												
	Budgetary Entities			Extra Budgetary Entities			Grand Total			Double Accounted Amount			Amount after Elimination
	Federal	Province	Local	Total	Federal	Province	Local	Total	Province	Local	Extra Budgetary Entities	Total	
01 General Public Services	521,769,343,743.2	43,000,901,494.70	95,200,390,705.69	659,970,636,074.71	-	-	-	659,970,636,074.71	102,062,797,698.74	303,403,331,738.36	-	405,466,129,437.10	254,504,506,637.61
01.1 Executive and legislative bodies, financial and fiscal affairs and external affairs	15,461,235,065.23	6,614,886,497.26	2,419,370,309.71	24,495,491,872.20	-	-	-	24,495,491,872.20	-	-	-	-	24,495,491,872.20
01.2 Foreign economic aid	24,762,844.00	97,206,570.77	-	121,969,414.77	-	-	-	121,969,414.77	-	-	-	-	121,969,414.77
01.3 General services	50,233,459,378.82	6,892,777,806.61	392,258,291.37	57,518,495,476.80	-	-	-	57,518,495,476.80	-	-	-	-	57,518,495,476.80
01.4 Basic services	1,946,350.02	2,687,256,288.48	92,388,762,104.61	95,077,964,743.11	-	-	-	95,077,964,743.11	-	-	-	-	95,077,964,743.11
01.5 R&D General public services	2,706,330,624.52	1,016,326,267.06	-	3,722,656,891.58	-	-	-	3,722,656,891.58	-	-	-	-	3,722,656,891.58
01.6 General public services n.e.c.	8,615,545,611.81	1,456,521,848.20	-	10,072,067,460.01	-	-	-	10,072,067,460.01	-	-	-	-	10,072,067,460.01
01.7 Public debt transactions	37,715,247,886.38	1,698,013,928.00	-	39,413,261,814.38	-	-	-	39,413,261,814.38	-	-	-	-	39,413,261,814.38
01.8 Transfers of a general character between different levels of government	407,010,816,113.54	23,538,849,612.22	-	430,549,665,725.76	-	-	-	430,549,665,725.76	102,062,797,698.74	303,403,331,738.36	-	405,466,129,437.10	25,083,536,288.66
02 Defense	53,296,991,329.46	-	-	53,296,991,329.46	-	-	-	53,296,991,329.46	-	-	-	-	53,296,991,329.46
02.1 Military defense	51,577,483,694.11	-	-	51,577,483,694.11	-	-	-	51,577,483,694.11	-	-	-	-	51,577,483,694.11
02.2 Civil defense	1,712,177,860.93	-	-	1,712,177,860.93	-	-	-	1,712,177,860.93	-	-	-	-	1,712,177,860.93
02.5 Defense n.e.c.	7,329,774.42	-	-	7,329,774.42	-	-	-	7,329,774.42	-	-	-	-	7,329,774.42
03 Public Order and Safety	72,384,827,483.59	2,146,287,718.70	726,550,979.09	75,257,666,181.38	-	-	-	75,257,666,181.38	-	-	-	-	75,257,666,181.38
03.1 Police services	53,888,739,240.61	-	-	53,888,739,240.61	-	-	-	53,888,739,240.61	-	-	-	-	53,888,739,240.61
03.2 Fire protection services	14,257,258.36	-	167,363,761.65	181,621,020.01	-	-	-	181,621,020.01	-	-	-	-	181,621,020.01
03.3 Law courts	8,999,027,970.79	74,343,127.80	219,194,317.76	9,293,107,416.35	-	-	-	9,293,107,416.35	-	-	-	-	9,293,107,416.35
03.4 Prisons	2,426,055,572.37	-	-	2,426,055,572.37	-	-	-	2,426,055,572.37	-	-	-	-	2,426,055,572.37
03.5 R&D Public order and safety	53,000,000.00	1,698,026,350.67	340,052,899.68	2,091,079,250.35	-	-	-	2,091,079,250.35	-	-	-	-	2,091,079,250.35
03.6 Public order and safety n.e.c.	7,003,147,441.46	373,916,240.23	-	7,377,063,681.69	-	-	-	7,377,063,681.69	-	-	-	-	7,377,063,681.69
04 Environmental	191,775,298,039.45	72,116,272,086.05	95,878,169,944.80	359,769,720,090.30	-	-	-	359,769,720,090.30	-	-	-	-	359,769,720,090.30
04.1 General economic, commercial and labor affairs	3,124,353,301.39	1,131,324,090.65	-	4,255,677,392.04	-	-	-	4,255,677,392.04	-	-	-	-	4,255,677,392.04
04.2 Agriculture, forestry, fishing and hunting	67,400,295,831.18	26,752,069,394.20	15,136,540,871.37	109,288,906,095.75	-	-	-	109,288,906,095.75	-	-	-	-	109,288,906,095.75
04.3 Field and energy	9,350,893,631.61	2,660,527,512.95	3,002,728,877.75	15,014,150,022.31	-	-	-	15,014,150,022.31	-	-	-	-	15,014,150,022.31
04.4 Mining, manufacturing and construction	97,244,541,282.12	4,254,194,468.94	944,250.00	101,499,680,001.06	-	-	-	101,499,680,001.06	-	-	-	-	101,499,680,001.06
04.5 Transport	1,028,124,633.77	34,855,633,379.73	68,832,092,825.32	104,715,850,838.82	-	-	-	104,715,850,838.82	-	-	-	-	104,715,850,838.82
04.6 Communication	5,583,482,044.40	18,913,785.38	493,339,010.74	6,095,734,840.52	-	-	-	6,095,734,840.52	-	-	-	-	6,095,734,840.52
04.7 Other industries	3,278,253,084.91	1,660,669,650.40	3,240,855,703.96	8,179,778,439.27	-	-	-	8,179,778,439.27	-	-	-	-	8,179,778,439.27
04.8 R&D Economic affairs	780,766,394.29	559,141,388.91	831,861,426.85	2,171,769,210.05	-	-	-	2,171,769,210.05	-	-	-	-	2,171,769,210.05
04.9 Economic affairs n.e.c.	3,984,587,856.78	223,798,414.89	4,339,786,978.81	8,548,173,250.48	-	-	-	8,548,173,250.48	-	-	-	-	8,548,173,250.48
5 Environmental Protection	5,447,564,097.53	3,882,464,101.45	5,799,576,692.13	15,129,604,891.11	-	-	-	15,129,604,891.11	-	-	-	-	15,129,604,891.11
05.2 Waste water management	771,647,434.19	52,325,774.00	2,846,580,145.95	3,670,553,354.14	-	-	-	3,670,553,354.14	-	-	-	-	3,670,553,354.14
05.4 Protection of biodiversity and landscape	37,282,798.35	1,529,432,521.62	405,119,129.80	1,971,834,449.77	-	-	-	1,971,834,449.77	-	-	-	-	1,971,834,449.77
05.5 R&D Environmental protection	85,101,047.36	652,978,397.72	871,066,827.61	1,609,146,272.69	-	-	-	1,609,146,272.69	-	-	-	-	1,609,146,272.69

	Budgetary Entities						Extra Budgetary Entities				Double Accounted Amount				Amount after Elimination	
	Federal		Province		Local		Federal	Province	Local	Total	Grand Total	Province	Local			Total
	Federal	Province	Local	Province	Local	Province							Local	Total		
05.5 Environmental protection n.e.c.	4,553,532,817.63	852,698,381.91	1,676,810,588.77	-	-	-	7,083,041,788.31	-	-	-	-	-	-	-	-	7,083,041,788.31
06 Housing and Community Amenities	35,057,181,493.41	18,669,324,800.63	40,164,643,161.71	93,891,149,455.75	48,678,150,515.35	2,205,347,820.10	93,891,149,455.75	-	-	-	-	-	-	-	-	93,891,149,455.75
06.1 Housing development	16,118,519,574.44	10,890,760,976.92	21,668,869,963.99	48,678,150,515.35	-	-	48,678,150,515.35	-	-	-	-	-	-	-	-	48,678,150,515.35
06.2 Community development	1,172,471,881.28	1,022,875,938.82	5,459,199,647.38	31,709,197,340.41	-	-	31,709,197,340.41	-	-	-	-	-	-	-	-	31,709,197,340.41
06.3 Water supply	13,756,908,031.57	12,489,089,661.46	-	-	-	-	-	-	-	-	-	-	-	-	-	2,205,347,820.10
06.6 Housing and community amenities n.e.c.	4,009,382,006.12	4,026,994,041.88	13,036,573,550.34	21,072,849,598.34	-	-	21,072,849,598.34	-	-	-	-	-	-	-	-	21,072,849,598.34
07 Health	74,933,584,629.59	16,027,570,759.59	31,716,485,275.56	122,677,640,664.74	5,844,997,509.83	5,844,997,509.83	122,677,640,664.74	-	-	-	-	-	-	-	-	122,677,640,664.74
07.1 Medical products, appliances, and equipment	1,101,891,831.07	2,708,881,487.75	2,034,224,191.01	5,844,997,509.83	-	-	5,844,997,509.83	-	-	-	-	-	-	-	-	5,844,997,509.83
07.2 Outpatient services	23,661,265,575.51	4,899,336,179.23	6,601,577,357.58	35,162,179,112.32	-	-	35,162,179,112.32	-	-	-	-	-	-	-	-	35,162,179,112.32
07.3 Hospital services	25,769,446,924.27	4,800,801,778.70	4,971,236,024.33	35,491,484,727.30	-	-	35,491,484,727.30	-	-	-	-	-	-	-	-	35,491,484,727.30
07.4 Public health services	21,619,715,545.05	4,606,213,256.57	13,793,826,169.39	40,019,755,241.01	-	-	40,019,755,241.01	-	-	-	-	-	-	-	-	40,019,755,241.01
07.5 R&D Health	2,413,796,104.92	1,927,394,095.18	165,851,388.35	4,507,041,588.45	-	-	4,507,041,588.45	-	-	-	-	-	-	-	-	4,507,041,588.45
07.6 Health n.e.c.	367,488,648.77	3,093,599,824.43	4,199,770,144.90	7,660,838,618.10	-	-	7,660,838,618.10	-	-	-	-	-	-	-	-	7,660,838,618.10
08 Recreation, Culture, and Religion	4,691,824,495.49	1,512,154,557.61	8,915,700,886.64	15,119,679,939.74	2,113,530,964.83	2,113,530,964.83	15,119,679,939.74	-	-	-	-	-	-	-	-	15,119,679,939.74
08.1 Recreational and sporting services	1,171,408,798.78	942,122,166.05	5,371,659,023.70	8,567,560,621.49	-	-	8,567,560,621.49	-	-	-	-	-	-	-	-	8,567,560,621.49
08.2 Cultural services	2,998,349,923.42	197,551,674.37	-	-	-	-	-	-	-	-	-	-	-	-	-	2,113,530,964.83
08.3 Broadcasting and publishing services	476,664,632.20	131,453,102.00	608,117,734.20	-	-	-	608,117,734.20	-	-	-	-	-	-	-	-	608,117,734.20
08.5 R&D Recreation, culture, and religion	45,401,141.09	157,783,514.70	3,747,226,518.73	-	-	-	3,747,226,518.73	-	-	-	-	-	-	-	-	3,747,226,518.73
09 Education	42,616,589,878.99	5,809,018,483.09	129,316,925,936.05	177,822,534,298.13	51,007,408,274.29	51,007,408,274.29	177,822,534,298.13	-	-	-	-	-	-	-	-	177,822,534,298.13
09.1 Pre-primary and primary education	445,895,779.09	1,793,723,601.30	48,767,788,893.90	51,007,408,274.29	-	-	51,007,408,274.29	-	-	-	-	-	-	-	-	51,007,408,274.29
09.5 Education not definable by level	1,445,479,334.27	2,387,655,312.71	17,640,949,926.85	21,474,084,573.83	-	-	21,474,084,573.83	-	-	-	-	-	-	-	-	21,474,084,573.83
09.6 Subsidiary services to education	38,746,412,685.72	3,538,321,150.81	1,838,635,161.90	44,123,368,998.43	-	-	44,123,368,998.43	-	-	-	-	-	-	-	-	44,123,368,998.43
09.7 R&D Education	19,065,379.06	631,802,160.10	29,064,877,243.52	29,715,304,782.68	-	-	29,715,304,782.68	-	-	-	-	-	-	-	-	29,715,304,782.68
09.8 Education n.e.c.	1,959,736,700.85	1,323,767,679.82	32,005,114,709.88	35,288,619,090.55	-	-	35,288,619,090.55	-	-	-	-	-	-	-	-	35,288,619,090.55
10 Social Security Protection	168,556,638,773.24	2,933,671,804.88	16,087,292,852.40	187,577,603,030.52	187,577,603,030.52	187,577,603,030.52	187,577,603,030.52	-	-	-	-	-	-	-	-	187,577,603,030.52
10.5 Unemployment	27,409,493.00	948,195,939.18	667,584,146.42	1,643,189,578.60	-	-	1,643,189,578.60	-	-	-	-	-	-	-	-	1,643,189,578.60
10.7 Social exclusion n.e.c.	55,796,142.00	116,112,118.08	947,312,319.29	1,119,220,579.37	-	-	1,119,220,579.37	-	-	-	-	-	-	-	-	1,119,220,579.37
10.8 R&D Social protection	50,029,810.29	64,395,843.11	3,514,751,532.23	3,629,177,185.63	-	-	3,629,177,185.63	-	-	-	-	-	-	-	-	3,629,177,185.63
10.9 Social protection n.e.c.	168,423,402,927.95	788,635,007.68	10,957,644,854.46	180,169,682,790.09	-	-	180,169,682,790.09	-	-	-	-	-	-	-	-	180,169,682,790.09
Total	1,170,529,843,715.07	166,177,665,806.70	423,805,716,434.07	1,760,513,225,955.84	1,760,513,225,955.84	1,760,513,225,955.84	1,760,513,225,955.84	-	-	-	-	-	-	-	-	1,760,513,225,955.84
																303,403,331,736.36
																405,466,129,437.10

Note 17: Irregular Expenditure of Internal Audit

The irregular expenditure identified by the internal audit is as follows. Detailed ministry-wise information regarding the identified irregular expenditure is provided in Annexures 9.1, 9.1.1, and 10.18, which are attached herewith.

	Current Year		Previous Year	
	Budgetary Entities	Extra Budgetary Entities	Budgetary Entities	Extra Budgetary Entities
Irregulars to be Regularised	5,640,764,148.12	10,464,030,128.11	37,139,093,139.64	-
Federal	4,931,351,353.13	10,464,030,128.11	35,652,935,250.56	-
Province	709,412,794.99	-	1,486,157,889.08	-
Local				
Recoverable Irregulars	501,773,647.89	524,256,559.49	6,083,959,610.19	-
Federal	376,333,624.24	524,256,559.49	5,744,119,047.67	-
Province	125,440,023.65	-	339,840,562.52	-
Local				
Irregulars in Advance Payments	28,013,925,651.93	1,708,237,243.53	20,974,337,801.29	-
Federal	24,732,765,582.40	1,708,237,243.53	17,962,623,679.18	-
Province	3,281,160,069.53	-	3,011,714,122.11	-
Local				
Grand Total	34,156,463,447.94	12,696,523,931.13	64,197,390,551.12	-
Federal	30,040,450,559.77	12,696,523,931.13	59,359,677,977.41	-
Province	4,116,012,888.17	-	4,837,712,573.71	-
Local	-	-	-	-

Note 18: Eliminations

Note 18.1: Eliminations on Receipts

The fiscal transfers to provincial governments and local levels have been eliminated as per Schedule 3.1. Similarly, the refunded fiscal transfer from provincial levels has been eliminated accordingly.

	Current Year						Previous Year							
	Budget Entity	Extra Budgetary Entity	Total	Amount Received by Province	Received by Local	Received by Extra Budgetary Entity	Amount After Elimination	Budget Entity	Extra Budgetary Entity	Total	Amount Received by Province	Received by Local	Received by Extra Budgetary Entity	Amount After Elimination
13000														
Grant in Cash	400,524,088,453.46	25,247,892,800.80	455,771,981,254.26	93,592,394,439.97	314,101,585,785.58	24,940,902,793.80	23,137,098,234.91	426,860,361,139.52	-	426,860,361,139.52	101,738,597,698.74	303,403,331,738.36	-	21,718,431,702.42
Federal	16,199,810,168.08	25,232,892,800.80	41,432,702,968.88			24,925,902,793.80	16,506,800,175.08	15,515,091,849.08		15,515,091,849.08				15,515,091,849.08
Province	93,598,693,533.83	15,000,000.00	95,613,693,533.83	93,592,394,439.97		15,000,000.00	6,299,093.86	98,588,281,875.50		98,588,281,875.50	101,738,597,698.74			(3,190,315,823.24)
Local	320,725,584,751.55	-	320,725,584,751.55		314,101,585,785.58		6,633,998,965.97	312,795,987,414.94		312,795,987,414.94		303,403,331,738.36		9,353,655,676.58
Direct Payments														
Grant	6,889,867,142.92	-	6,889,867,142.92	495,000.00	-	-	6,889,372,142.92	9,044,453,754.76	-	9,044,453,754.76	324,200,000.00	-	-	8,720,253,754.76
Federal	6,809,092,480.92	-	6,809,092,480.92				6,809,092,480.92	8,633,893,650.76	-	8,633,893,650.76				8,633,893,650.76
Province	46,823,330.00	-	46,823,330.00	495,000.00			46,328,330.00	389,801,936.00		389,801,936.00	324,200,000.00			65,601,936.00
Local	33,951,332.00	-	33,951,332.00				33,951,332.00	20,798,168.00		20,798,168.00				20,798,168.00
Total	437,413,955,596.38	25,247,892,800.80	462,661,848,397.18	93,592,889,439.97	314,101,585,785.58	24,940,902,793.80	30,026,470,377.83	435,904,814,894.28	-	435,904,814,894.28	102,062,797,698.74	303,403,331,738.36	-	30,438,685,497.18
Federal	23,008,202,649.00	25,232,892,800.80	48,241,795,449.80	-	-	24,925,902,793.80	23,315,892,656.00	24,148,985,499.84	-	24,148,985,499.84	-	-	-	24,148,985,499.84
Province	93,645,516,863.83	15,000,000.00	93,660,516,863.83	93,592,889,439.97	-	15,000,000.00	52,627,423.86	98,978,083,811.50	-	98,978,083,811.50	102,062,797,698.74	-	-	(3,084,713,887.24)
Local	320,759,536,083.55	-	320,759,536,083.55	-	314,101,585,785.58	-	6,657,950,297.97	312,777,745,582.94	-	312,777,745,582.94	-	303,403,331,738.36	-	9,374,413,844.58

Note 18.2: Eliminations on Payments

	Current Year						Previous Year							
	Budget Entity	Extra Budgetary Entity	Total	Amount Received by Province	Received by Local	Received by Extra Budgetary Entity	Amount After Elimination	Budget Entity	Extra Budgetary Entity	Total	Amount Received by Province	Received by Local	Received by Extra Budgetary Entity	Amount After Elimination
26000														
Grant/ Subsidy in Cash	533,766,333,771.54	931,543,955.44	534,697,877,726.98	93,592,394,439.97	314,101,585,785.58	24,940,902,793.80	102,062,994,707.63	533,571,888,069.35	-	533,571,888,069.35	101,738,597,698.74	303,403,331,738.36	-	128,429,958,632.25
Federal	486,678,009,901.19	927,192,066.14	487,605,201,967.33	93,592,394,439.97	314,101,585,785.58	24,925,902,793.80	54,985,318,947.98	491,927,019,860.84	-	491,927,019,860.84	101,738,597,698.74	303,403,331,738.36	-	86,785,090,423.74
Province	32,100,045,961.95	4,351,889.30	32,104,397,851.25			15,000,000.00	32,089,397,851.25	30,845,178,338.63		30,845,178,338.63				30,845,178,338.63
Local	14,988,277,908.40	-	14,988,277,908.40				14,988,277,908.40	10,799,689,869.88		10,799,689,869.88				10,799,689,869.88
Direct Payments														
Grant/ Subsidy	501,798,616.80	-	501,798,616.80	495,000.00	-	-	501,303,616.80	1,502,274,531.34	-	1,502,274,531.34	324,200,000.00	-	-	1,178,074,531.34
Federal	501,798,616.80	-	501,798,616.80	495,000.00			501,798,616.80	1,496,178,901.34	-	1,496,178,901.34	324,200,000.00			1,496,178,901.34
Province	-	-	-				(495,000.00)	6,095,630.00		6,095,630.00				(324,200,000.00)
Local	-	-	-				-	-		-				6,095,630.00
Total	534,268,132,388.34	931,543,955.44	535,199,676,343.78	93,592,889,439.97	314,101,585,785.58	24,940,902,793.80	102,564,298,324.43	535,074,162,600.69	-	535,074,162,600.69	102,062,797,698.74	303,403,331,738.36	-	129,608,033,163.59
Federal	487,179,808,517.99	927,192,066.14	488,107,000,584.13	93,592,394,439.97	314,101,585,785.58	24,925,902,793.80	55,487,117,564.78	493,423,196,762.18	-	493,423,196,762.18	101,738,597,698.74	303,403,331,738.36	-	88,281,265,325.08
Province	32,100,045,961.95	4,351,889.30	32,104,397,851.25	495,000.00	-	15,000,000.00	32,088,902,851.25	30,845,178,338.63	-	30,845,178,338.63	324,200,000.00	-	-	30,520,976,338.63
Local	14,988,277,908.40	-	14,988,277,908.40	-	314,101,585,785.58	-	14,988,277,908.40	10,805,785,499.88	-	10,805,785,499.88	-	-	-	10,805,785,499.88

Note 19: Foreign Exchange Gain/Loss

Information not received.

Note 20: Contingent Liability (Budgetary Entity)

Information not received.

		Current Year				Previous Year			
		Federal	Province	Local	Total	Federal	Province	Local	Total
34211	Contingent Liability Amount								

Note 21: Corrections of Errors

Details regarding the corrections of errors made after the submission of the Federal Level Consolidated Report on October 31, 2023, are as follows:

S.N.	Post Report Changes	Reason for Changes
1	The balance of the federal reserve fund varies	Royalty not being distributed.
2	The amount of revenue used by the Union Government has decreased	
3	Federal government revenue collection increased	Revenue head left over are included.
4	Differences in revenue, expenditure and investment of the Union Government	Direct payment expenses have been reduced due to double accounting by the Electricity Authority.
5	Payment of legal expenses by the Union Government is different	Expenditure accounted for in Budgetary Support is Changed by sourced differently.
6	Increased balance of fund accounts	Details of accounts including A-2.7 have been added.
7	Federal Government Headline Expenditure varies	The expenditure under the expenditure heading 28911 has been adjusted.
8	Due to the differences in the schedules of payment dues, submissions due, etc	Additional data entered in the system.
9	Guarentee details added	Added missing details.
10	The details of Extra-budgetary Entity differ	The details of non-budgetary bodies from the ministries have been added.

Note 22: Guarantee

		Current Year	Upto Previous Year	Upto Current Year
Federal	Nepal Airlines Corporation (Widebody Acquisition) Lending Entity Employee Provident fund	0.00	12000000000.00	12,000,000,000.00
	Nepal Airlines Corporation (Widebody Acquisition) Lending Entity Citizen Investment Trust		12000000000.00	12,000,000,000.00
	Nepal Airlines Corporation (Narrowbody Aircraft Acquisition) Lending Entity Employee Provident fund	0.00	10000000000.00	10,000,000,000.00
Province	Entities			-
Local	Entities			-
Total		-	34,000,000,000.00	34,000,000,000.00

Note 23: Tax Expenditure/Waiver

Information not received

Note 24: Social Security

Gratuity, leave, medical treatment, or pension accrued by social security of the employees is accounted for upon the creation of liability. Contingent liabilities arising from such social security benefits are not calculated due to the complexity caused by inter-ministerial employee transfers. Similarly, social security provisions for individuals other than employees are recognized only upon cash disbursements in line with the Federal Appropriation Act. Contingent liabilities related to social security are not estimated.

Note 25: Subsequent Event After the End of Fiscal Year/Accounting Period

Substantial matters that occurred after the end of the accounting period (i.e., the financial year) and within the reporting period are outlined below. The report confirms that there have been no significant events that would impact the reporting.



Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Consolidated Financial Statement of Government of Nepal

Fiscal year : 2022/23

Component of the Statements

1. Consolidated Annual Report of Receipts and Payments
2. Annual Report of Receipts and Payments (Budgetary Entities)
3. Annual Report of Receipts and Payments (Extra Budgetary Entities)
4. Budget Comparison Statement (Budgetary Entities)
5. Annual Financial Statement of Federal Consolidated Fund
6. Annual Report of Federal Divisible Fund
7. Consolidated Statement of COFOG-wise Expenditure
8. Accounting Notes
9. Annex

June, 2024

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Consolidated Annual Report of Receipts and Payments
Fiscal Year 2022/23

(In Rs.)

S.N/ Economic Code	Particulars	Note no.	Current Year		Previous Year			
			Cash	Third Party Payments (Direct Payments)	Total	Cash	Third Party Payments (Direct Payments)	Total
1	Receipts		1	2	3=1+2	4	5	6=4+5
	Revenue, Grant and Other Receipts		951,370,026,064.87	6,809,092,480.92	958,179,118,545.79	1,002,298,474,046.94	8,633,893,650.76	1,010,932,367,697.70
11000	Tax revenue		748,420,038,683.81	-	748,420,038,683.81	859,125,413,572.43	-	859,125,413,572.43
14000	Other revenue		107,007,974,524.63	-	107,007,974,524.63	79,153,081,690.62	-	79,153,081,690.62
13000	Grant		16,506,800,175.08	6,809,092,480.92	23,315,892,656.00	15,515,091,849.08	8,633,893,650.76	24,148,985,499.84
	Other Receipts		79,435,212,681.35	-	79,435,212,681.35	48,504,886,934.81	-	48,504,886,934.81
15000	Irregularities, disbursement refunds and Grant refunds		79,435,212,681.35	-	79,435,212,681.35	48,504,886,934.81	-	48,504,886,934.81
	Investments and Financing Receipts		349,943,559,084.19	35,318,092,522.24	385,261,651,606.43	319,484,336,590.06	39,016,617,474.54	358,500,954,064.60
32156 - 59	Sale of shares and disinvestment		-	-	-	-	-	-
32147 - 49	Domestic debt repayments receipts		11,814,136,166.04	-	11,814,136,166.04	2,938,483,179.75	-	2,938,483,179.75
32242	External debt repayments receipts		-	-	-	-	-	-
33141 - 44	Domestic debt receipts		248,738,279,141.78	-	248,738,279,141.78	219,620,417,380.88	-	219,620,417,380.88
33241	External debt receipts		89,391,143,776.37	35,318,092,522.24	124,709,236,298.61	96,925,436,029.43	39,016,617,474.54	135,942,053,503.97
A.	Total Receipts		1,301,313,585,149.06	42,127,185,003.16	1,343,440,770,152.22	1,321,782,810,637.00	47,650,511,125.30	1,369,433,321,762.30
2	Payments							
2.1	Recurrent Expenses		1,021,507,452,573.61	4,592,622,634.38	1,026,100,075,207.99	937,683,986,310.43	16,632,775,210.66	954,316,761,521.09
21000	Compensation of employees		188,380,801,692.91	276,113,258.10	188,656,914,951.01	137,770,419,265.68	51,000.00	137,770,470,265.68
22000	Use of goods and services		57,728,570,847.26	2,149,688,943.14	59,878,259,790.40	46,141,311,803.64	1,789,231,242.63	47,930,543,046.27
24000	Interests, fees and bank commissions		73,702,621,039.10	112,573,030.10	73,815,194,069.20	45,225,933,161.77	-	45,225,933,161.77
25000	Subsidies		6,210,289,514.46	371,000.00	6,210,660,514.46	1,558,469,515.18	-	1,558,469,515.18
26000	Grants		462,679,299,173.53	501,798,616.80	463,181,097,790.33	491,927,019,860.84	1,496,178,901.34	493,423,198,762.18
27000	Social securities / benefits		218,598,287,784.11	1,501,906,742.00	220,100,194,526.11	212,023,885,810.79	13,327,799,688.27	225,551,685,499.06
28000	Others		14,207,582,522.24	50,171,044.24	14,257,753,566.48	3,036,946,892.53	19,514,378.42	3,056,461,270.95

S.N/ Economic Code	Particulars	Note no.	Current Year			Previous Year		
			Cash	Third Party Payments (Direct Payments)	Total	Cash	Third Party Payments (Direct Payments)	Total
1	Receipts		1	2	3=1+2	4	5	6=4+5
31000	Capital Expenditure (Investment in Non-Financial Assets)		232,529,822,233.74	18,468,088,279.26	250,997,910,513.00	206,268,618,922.36	9,944,463,271.62	216,213,082,193.98
31100	Acquisition of Fixed Assets		226,954,926,648.55	18,468,088,279.26	245,423,014,927.81	192,466,570,563.31	9,944,463,271.62	202,411,033,834.93
31110	Buildings and structures		39,054,785,691.37	177,128,399.97	39,231,914,091.34	37,100,753,816.41	183,707,327.40	37,284,461,143.81
31120	Machinery and equipments		14,412,799,497.71	99,245,935.81	14,512,045,433.52	11,877,372,824.00	144,764,602.05	12,022,137,426.05
31130 - 40	Other fixed assets (Other capital expenditure)		10,961,754,563.14	1,622,029,392.22	12,583,783,955.36	7,569,053,934.57	921,154,120.67	8,490,208,055.24
31150	Public constructions		158,426,531,827.35	16,568,729,757.26	174,995,261,584.61	132,486,840,867.18	8,694,837,221.50	141,181,678,088.68
31170	Assets major improvement expenditure		4,099,055,068.98	954,794.00	4,100,009,862.98	3,432,549,121.15	-	3,432,549,121.15
31400	Non Produced Assets (Natural Assets)		5,574,895,585.19	-	5,574,895,585.19	13,802,048,359.05	-	13,802,048,359.05
31410	Land acquisition		5,560,322,280.99	-	5,560,322,280.99	13,788,031,203.05	-	13,788,031,203.05
31440	Intangible non produced assets		14,573,304.20	-	14,573,304.20	14,017,156.00	-	14,017,156.00
32000	Financing		168,811,042,000.85	27,611,535,914.86	196,422,577,915.71	118,397,701,230.90	21,073,272,643.02	139,470,973,873.92
33145-47	Principal repayments of Domestic debt		116,321,879,937.90	-	116,321,879,937.90	47,337,795,000.00	-	47,337,795,000.00
33242	Principal repayments of external debt		34,617,955,563.95	-	34,617,955,563.95	29,415,859,529.90	-	29,415,859,529.90
32141-43	Domestic debt investment		5,729,190,470.00	26,337,347,269.02	32,066,537,739.02	27,630,502,020.00	19,669,914,484.37	47,300,416,504.37
32151-52	Domestic share investment		11,929,018,429.00	1,274,188,645.84	13,203,207,074.84	13,818,043,081.00	1,403,358,158.65	15,221,401,239.65
32241	External debt investment		-	-	-	-	-	-
32251	External share investment		212,997,600.00	-	212,997,600.00	195,501,600.00	-	195,501,600.00
B.	Total Payments		1,422,848,316,808.20	50,672,246,828.50	1,473,520,563,636.70	1,262,350,306,463.69	47,650,511,125.30	1,310,000,817,588.99
C.	Surplus/Deficit (C=A-B)		(121,534,731,659.14)	(8,545,061,825.34)	(130,079,793,484.48)	59,432,504,173.31	-	59,432,504,173.31
D.	Change in Balance of Deposits, Other Funds Including Emergency Fund		17,395,257,314.81	-	17,395,257,314.81	120,698,002,556.75	-	120,698,002,556.75
E.	Cash and Bank Balance of Current Year (surplus/deficit) (E=C+D)		(104,139,474,344.33)	(8,545,061,825.34)	(112,684,536,169.67)	180,130,506,730.06	-	180,130,506,730.06
F.	Previous Year Cash and Bank Balance		78,584,185,292.01	-	78,584,185,292.01	(111,963,282,912.18)	-	(111,963,282,912.18)
G.	Foreign Exchange Gain/Loss and Other Adjustments Current Year		-	-	-	(1,380,663,779.81)	-	(1,380,663,779.81)
H.	Closing Cash and Bank Balance (H=E+F+G)		(25,555,289,052.32)	(8,545,061,825.34)	(34,100,350,877.66)	78,584,185,292.01	-	78,584,185,292.01

Note: Grant provided to extra budgetary entities has been deducted in Receipts and Payments so as not to be double counted.

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Annual Report of Receipts and Payments (Budgetary Entities)
Fiscal Year 2022/23

(In Rs.)

S.N/ Economic Code	Particulars	Note no.	Current Year			Previous Year		
			Cash	Third Party Payments (Direct Payments)	Total	Cash	Third Party Payments (Direct Payments)	Total
1	Receipts		1	2	3 = 1+2	4	5	6 = 4+5
	Revenue, Grant and Other Receipts		903,561,883,441.50	6,809,092,480.92	910,370,975,922.42	1,002,298,474,046.94	8,633,893,650.76	1,010,932,367,697.70
11000	Tax revenue	1	748,420,038,683.81		748,420,038,683.81	859,125,413,572.43		859,125,413,572.43
14000	Other revenue	1	85,639,513,355.57		85,639,513,355.57	79,153,081,690.62		79,153,081,690.62
13000	Grant	1.3	16,199,810,168.08	6,809,092,480.92	23,008,902,649.00	15,515,091,849.08	8,633,893,650.76	24,148,985,499.84
	Other Receipts		53,302,521,234.04	-	53,302,521,234.04	48,504,886,934.81	-	48,504,886,934.81
15000	Irregularities, disbursement refunds and Grant refunds	1	53,302,521,234.04		53,302,521,234.04	48,504,886,934.81		48,504,886,934.81
	Investments and Financing Receipts		348,281,940,134.19	35,318,092,522.24	383,600,032,656.43	319,484,336,590.06	39,016,617,474.54	358,500,954,064.60
32156 - 59	Sale of shares and disinvestment	2.1	-		-	-		-
32147 - 49	Domestic debt repayments receipts	2.2	11,814,136,166.04		11,814,136,166.04	2,938,483,179.75		2,938,483,179.75
32242	External debt repayments receipts	2.2	-		-	-		-
32141 - 44	Domestic debt receipts	2.3	248,738,279,141.78		248,738,279,141.78	219,620,417,380.88		219,620,417,380.88
33241	External debt receipts	2.4	87,729,524,826.37	35,318,092,522.24	123,047,617,348.61	96,925,436,029.43	39,016,617,474.54	135,942,053,503.97
A.	Total Receipts		1,251,843,823,575.69	42,127,185,003.16	1,293,971,008,578.85	1,321,782,810,637.00	47,650,511,125.30	1,369,433,321,762.30
2	Payments							
2.1	Recurrent Expenses		987,325,464,362.58	4,181,261,649.04	991,506,726,011.62	937,683,986,310.43	16,632,775,210.66	954,316,761,521.09

S./N/ Economic Code	Particulars	Note no.	Current Year			Previous Year		
			Cash	Third Party Payments (Direct Payments)	Total	Cash	Third Party Payments (Direct Payments)	Total
21000	Compensation of employees	3.1	157,799,285,657.59	451,280.00	157,799,736,937.59	137,770,419,265.68	51,000.00	137,770,470,265.68
22000	Use of goods and services	3.1	48,250,145,516.78	2,140,485,266.04	50,390,630,782.82	46,141,311,803.64	1,789,231,242.63	47,930,543,046.27
24000	Interests, fees and bank commissions	3.1	73,029,571,515.87	-	73,029,571,515.87	45,225,933,161.77	-	45,225,933,161.77
25000	Subsidies	3.1	935,430,062.51	-	935,430,062.51	1,558,469,515.18	-	1,558,469,515.18
26000	Grants	3.1	486,678,009,901.19	501,798,616.80	487,179,808,517.99	491,927,019,860.84	1,496,178,901.34	493,423,198,762.18
27000	Social securities / benefits	3.1	217,437,620,403.48	1,501,906,742.00	218,939,527,145.48	212,023,885,810.79	13,327,799,688.27	225,351,685,499.06
28000	Others	3.1	3,195,401,305.16	36,619,744.20	3,232,021,049.36	3,036,946,892.53	19,514,378.42	3,056,461,270.95
31000	Capital Expenditure (Investment in Non-Financial Assets)		224,290,391,124.32	10,334,387,439.26	234,624,778,563.58	206,268,618,922.36	9,944,463,271.62	216,213,082,193.98
31100	Acquisition of Fixed Assets		218,719,922,347.33	10,334,387,439.26	229,054,309,786.59	192,466,570,563.31	9,944,463,271.62	202,411,033,834.93
31110	Buildings and structures	3.2	38,479,329,665.16	143,104,379.97	38,622,434,045.13	37,100,753,816.41	183,707,327.40	37,284,461,143.81
31120	Machinery and equipments	3.2	10,752,115,109.69	92,544,095.81	10,844,659,205.50	11,877,372,824.00	144,764,602.05	12,022,137,426.05
31130 - 40	Other fixed assets (Other capital expenditure)	3.2	8,170,431,779.09	1,620,363,302.22	9,790,795,081.31	7,569,053,934.57	921,154,120.67	8,490,208,055.24
31150	Public constructions	3.2	157,481,202,869.41	8,477,420,867.26	165,958,623,736.67	132,486,840,867.18	8,694,837,221.50	141,181,678,088.68
31170	Assets major improvement expenditure	3.2	3,836,842,923.98	954,794.00	3,837,797,717.98	3,432,549,121.15	-	3,432,549,121.15
31400	Non Produced Assets (Natural Assets)		5,570,468,776.99	-	5,570,468,776.99	13,802,048,359.05	-	13,802,048,359.05
31410	Land acquisition	3.2	5,560,322,280.99	-	5,560,322,280.99	13,788,031,203.05	-	13,788,031,203.05
31440	Intangible non produced assets	3.2	10,146,496.00	-	10,146,496.00	14,017,156.00	-	14,017,156.00
32000	Financing		167,583,912,062.95	27,611,535,914.86	195,195,447,977.81	118,397,701,230.90	21,073,272,643.02	139,470,973,873.92
33145-47	Principal repayments of Domestic debt	4.2	115,094,750,000.00	-	115,094,750,000.00	47,337,795,000.00	-	47,337,795,000.00

S./N/ Economic Code	Particulars	Note no.	Current Year			Previous Year		
			Cash	Third Party Payments (Direct Payments)	Total	Cash	Third Party Payments (Direct Payments)	Total
33242	Principal repayments of external debt	4.2	34,617,955,563.95	-	34,617,955,563.95	29,415,859,529.90	-	29,415,859,529.90
32141 -43	Domestic debt investment	4.1	5,729,190,470.00	26,337,347,269.02	32,066,537,739.02	27,630,502,020.00	19,669,914,484.37	47,300,416,504.37
32151 -52	Domestic share investment	4.1	11,929,018,429.00	1,274,188,645.84	13,203,207,074.84	13,818,043,081.00	1,403,358,158.65	15,221,401,239.65
32241	External debt investment	4.1	-	-	-	-	-	-
32251	External share investment	4.1	212,997,600.00	-	212,997,600.00	195,501,600.00	-	195,501,600.00
B.	Total Payments		1,379,199,767,549.85	42,127,185,003.16	1,421,326,952,553.01	1,262,350,306,463.69	47,650,511,125.30	1,310,000,817,588.99
C.	Surplus/Deficit (C=A-B)		(127,355,943,974.16)	-	(127,355,943,974.16)	59,432,504,173.31	-	59,432,504,173.31
D	Change in Balance of Deposits, Other Funds Including Emergency Fund	5	13,675,193,361.03		13,675,193,361.03	120,698,002,556.75		120,698,002,556.75
E.	Cash and Bank Balance of Current Year (surplus/deficit) (E=C+D)		(113,680,750,613.13)	-	(113,680,750,613.13)	180,130,506,730.06	-	180,130,506,730.06
F.	Previous Year Cash and Bank Balance		66,786,560,038.07	-	66,786,560,038.07	(111,963,282,912.18)		(111,963,282,912.18)
G.	Foreign Exchange Gain/Loss and Other Adjustments Current Year				-	1,380,663,779.81		1,380,663,779.81
H.	Closing Cash and Bank Balance (H=E+F+G)		(46,894,190,575.06)	-	(46,894,190,575.06)	66,786,560,038.07	-	66,786,560,038.07

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Annual Report of Receipts and Payments (Extra Budgetary Entites)
Fiscal Year 2022/23

(In Rs.)

S.N/ Economic Code	Particulars	Note no.	Current Year			Previous Year		
			Cash	Third Party Payments (Direct Payments)	Total	Cash	Third Party Payments (Direct Payments)	Total
1	Receipts		1	2	3=1+2	4	5	6=4+5
	Revenue, Grant and Other Receipts		72,734,045,417.17	-	72,734,045,417.17	-	-	-
11000	Tax revenue	1.2	-	-	-	-	-	-
14000	Other revenue	1.2	21,368,461,169.06	-	21,368,461,169.06	-	-	-
13000	Grant	1.3	25,232,892,800.80	-	25,232,892,800.80	-	-	-
	Other Receipts		26,132,691,447.31	-	26,132,691,447.31	-	-	-
15000	Irregularities, disbursement refunds and Grant refunds	1	26,132,691,447.31	-	26,132,691,447.31	-	-	-
	Investments and Financing Receipts		1,661,618,950.00	-	1,661,618,950.00	-	-	-
32156 - 59	Sale of shares and disinvestment	2.1	-	-	-	-	-	-
32147- 49	Domestic debt repayments receipts	2.2	-	-	-	-	-	-
32242	External debt repayments receipts	2.2	-	-	-	-	-	-
33141 - 44	Domestic debt receipts	2.3	-	-	-	-	-	-
33241	External debt receipts	2.4	1,661,618,950.00	-	1,661,618,950.00	-	-	-
A.	Total Receipts		74,395,664,367.17	-	74,395,664,367.17	-	-	-
2	Payments							
2.1	Recurrent Expenses		59,107,891,004.83	411,360,985.34	59,519,251,990.17	-	-	-
21000	Compensation of employees	3.1	30,581,516,035.32	275,661,978.10	30,857,178,013.42	-	-	-
22000	Use of goods and services	3.1	9,478,425,330.48	9,203,677.10	9,487,629,007.58	-	-	-
24000	Interests, fees and bank commissions	3.1	673,049,523.23	112,573,030.10	785,622,553.33	-	-	-
25000	Subsidies	3.1	5,274,859,451.95	371,000.00	5,275,230,451.95	-	-	-
26000	Grants	3.1	927,192,066.14	-	927,192,066.14	-	-	-
27000	Social securities / benefits	3.1	1,160,667,380.63	-	1,160,667,380.63	-	-	-
28000	Others	3.1	11,012,181,217.08	13,551,300.04	11,025,732,517.12	-	-	-
31000	Capital Expenditure (Investment in Non- Financial Assets)		8,239,431,109.42	8,133,700,840.00	16,373,131,949.42	-	-	-
31100	Acquisition of Fixed Assets		8,235,004,301.22	8,133,700,840.00	16,368,705,141.22	-	-	-

S.N/ Economic Code	Particulars	Note no.	Current Year			Previous Year		
			Cash	Third Party Payments (Direct Payments)	Total	Cash	Third Party Payments (Direct Payments)	Total
31110	Buildings and structures	3.2	575,456,026.21	34,024,020.00	609,480,046.21	-	-	-
31120	Machinery and equipments	3.2	3,660,684,388.02	6,701,840.00	3,667,386,228.02	-	-	-
31130 - 40	Other fixed assets (Other capital expenditure)	3.2	2,791,322,784.05	1,666,090.00	2,792,988,874.05	-	-	-
31150	Public constructions	3.2	945,328,957.94	8,091,308,890.00	9,036,637,847.94	-	-	-
31170	Assets major improvement expenditure	3.2	262,212,145.00	-	262,212,145.00	-	-	-
31400	Non Produced Assets (Natural Assets)	3.2	4,426,808.20	-	4,426,808.20	-	-	-
31410	Land acquisition	3.2	-	-	-	-	-	-
31440	Intangible non produced assets		4,426,808.20	-	4,426,808.20	-	-	-
32000	Financing		1,227,129,937.90	-	1,227,129,937.90	-	-	-
33145-47	Principal repayments of Domestic debt	4.2	1,227,129,937.90		1,227,129,937.90	-	-	-
33242	Principal repayments of external debt	4.2	-		-	-	-	-
32141 -43	Domestic debt investment	4.1	-	-	-	-	-	-
32151 -52	Domestic share investment	4.1	-	-	-	-	-	-
32241	External debt investment	4.1	-	-	-	-	-	-
32251	External share investment	4.1	-	-	-	-	-	-
B	Total Payments		68,574,452,052.15	8,545,061,825.34	77,119,513,877.49	-	-	-
C.	Surplus/Deficit (C=A-B)		5,821,212,315.02	(8,545,061,825.34)	(2,723,849,510.32)	-	-	-
D.	Change in Balance of Deposits, Other Funds Including Emergency Fund	5	3,720,063,953.78	-	3,720,063,953.78	-	-	-
E.	Cash and Bank Balance of Current Year (surplus/deficit) (E=C+D)		9,541,276,268.80	-	9,541,276,268.80	-	-	-
F.	Previous Year Cash and Bank Balance		11,797,625,253.94	-	11,797,625,253.94	-	-	-
G.	Foreign Exchange Gain/Loss and Other Adjustments Current Year		-	-	-	-	-	-
H.	Closing Cash and Bank Balance (H=E+F+G)		21,338,901,522.74	-	21,338,901,522.74	11,797,625,253.94	-	11,797,625,253.94

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Budget Comparison Statement (Budgetary Entities)
Fiscal Year 2022/23

(In Rs.)

S.N	Particulars	Note No.	Current Year			Previous Year		
			Initial Budget/ Estimate	Final Budget/estimate	Actual Receipts/ Payments	Initial Budget/ Estimate	Final Budget/Estimate	Actual Receipts/ Payments
1	Revenue, Grant and Other Receipts (7+8)		1,295,576,200,000.00	1,078,458,300,000.00	910,370,975,922.42	1,110,740,500,000.00	1,043,335,600,000.00	1,010,932,367,697.70
2	Revenue and other receipts (3+4+5)		1,403,147,000,000.00	1,179,840,100,000.00	1,010,651,257,053.34	1,180,600,400,000.00	1,152,424,600,000.00	1,114,851,408,837.99
3	Tax	1.1	1,299,720,000,000.00	1,049,658,700,000.00	871,709,212,463.73	1,067,962,500,000.00	1,008,080,900,000.00	990,615,440,140.51
4	Other revenue	1.1	103,427,000,000.00	94,122,900,000.00	85,639,523,355.57	112,637,900,000.00	89,979,400,000.00	75,731,081,762.67
5	Miscellaneous receipts	1.1	-	36,058,500,000.00	53,302,521,234.04	-	54,364,300,000.00	48,504,886,934.81
6	Revenue shared to province and other level of governments	1.4	163,029,100,000.00	139,840,100,000.00	123,289,183,779.92	129,779,800,000.00	133,898,100,000.00	128,068,026,640.13
7	Revenue Transferable to Consolidated Fund (2-6)		1,240,117,900,000.00	1,040,000,000,000.00	887,362,073,273.42	1,050,820,600,000.00	1,018,526,500,000.00	986,783,382,197.86
8	Grant	1.3	55,458,300,000.00	38,458,300,000.00	23,008,902,649.00	59,919,900,000.00	24,809,100,000.00	24,148,985,499.84
9	Expenditure (10+11)		1,563,619,600,000.00	1,544,342,127,000.00	1,226,131,504,575.20	1,443,391,600,000.00	1,434,851,300,000.00	1,170,529,843,715.07
10	Current Expenses		1,183,235,100,000.00	1,173,984,997,626.00	991,506,726,011.62	1,065,293,900,000.00	1,059,577,598,996.00	954,316,761,521.09
	Compensation of employees	3.1	193,876,700,000.00	187,093,656,057.00	157,799,736,937.59	143,314,700,000.00	151,248,982,806.00	137,770,470,265.68
	Use of goods and Services	3.1	58,257,900,000.00	68,645,499,120.00	50,390,630,782.82	59,887,600,000.00	66,227,539,309.00	47,930,543,046.27
	Interests, service charges and bank commissions	3.1	54,145,000,000.00	77,427,686,000.00	73,029,571,515.87	44,494,400,000.00	46,925,600,000.00	45,225,933,161.77
	Subsidies	3.1	975,500,000.00	976,553,400.00	935,430,062.51	1,011,900,000.00	1,609,588,000.00	1,558,469,515.18
	Grants	3.1	574,245,400,000.00	565,278,250,152.00	487,179,808,517.99	518,164,800,000.00	532,940,921,247.00	493,423,198,762.18
	Social Securities	3.1	253,036,000,000.00	258,792,207,760.00	218,939,527,145.48	260,495,900,000.00	255,219,451,400.00	225,351,685,499.06
	Other expenses	3.1	48,698,600,000.00	15,771,145,137.00	3,232,021,049.36	37,924,600,000.00	5,405,516,234.00	3,056,461,270.95
11	Capital Expenditure		380,384,500,000.00	370,357,129,374.00	234,624,778,563.58	378,097,700,000.00	375,273,701,004.00	216,213,082,193.98

S.N	Particulars	Note No.	Current Year			Previous Year		
			Initial Budget/ Estimate	Final Budget/estimate	Actual Receipts/ Payments	Initial Budget/ Estimate	Final Budget/Estimate	Actual Receipts/ Payments
	Capital Expenditure	3.2	380,384,500,000.00	370,357,129,374.00	234,624,778,563.58	378,097,700,000.00	375,273,701,004.00	216,213,082,193.98
12	Budget Surplus (-)/Deficit (+) (1-9)		(268,043,400,000.00)	(465,883,827,000.00)	(315,760,528,652.78)	(332,651,100,000.00)	(391,515,700,000.00)	(159,597,476,017.37)
13	Transaction in Financing Assets and Liabilities (14+19+22-25)		(268,043,400,000.00)	(223,279,400,000.00)	(188,404,584,678.62)	(332,651,100,000.00)	(228,621,700,000.00)	(219,029,980,190.68)
14	Domestic Financial Assets (15+16+17-18)		96,757,900,000.00	43,732,500,000.00	33,455,608,647.82	105,761,000,000.00	95,784,000,000.00	59,583,334,564.27
15	Loan investment in public corporations	4.1	74,271,500,000.00	31,712,900,000.00	32,066,537,739.02	88,504,700,000.00	69,819,600,000.00	47,300,416,504.37
16	Loan investments in other institutions	4.1	-	-	-	-	-	-
17	Share investment in corporations	4.1	22,486,400,000.00	12,019,600,000.00	13,203,207,074.84	17,256,300,000.00	25,964,400,000.00	15,221,401,239.65
18	Loan investment repayments receipts	2.2	-	-	11,814,136,166.04	-	-	2,938,483,179.75
19	External Financial Assets (20+21)		350,000,000.00	210,000,000.00	212,997,600.00	350,000,000.00	615,500,000.00	195,501,600.00
20	External debt investment	4.1	-	-	-	-	-	-
21	External share investment	4.1	350,000,000.00	210,000,000.00	212,997,600.00	350,000,000.00	615,500,000.00	195,501,600.00
22	Domestic Liability (23+24)		(165,407,700,000.00)	(139,200,000,000.00)	(133,643,529,141.78)	(190,681,000,000.00)	(185,399,900,000.00)	(172,282,622,380.88)
23	Loan receipts from other institutions (Deduct)	2.3	(256,000,000,000.00)	(256,000,000,000.00)	(248,738,279,141.78)	(239,000,000,000.00)	(231,303,000,000.00)	(219,620,417,380.88)
24	Principal repayments of bonds	4.2	90,592,300,000.00	116,800,000,000.00	115,094,750,000.00	48,319,000,000.00	45,903,100,000.00	47,337,795,000.00
25	External Financial Liability (26+27)		(199,743,600,000.00)	(128,021,900,000.00)	(88,429,661,784.66)	(248,081,100,000.00)	(139,621,300,000.00)	(106,526,193,974.07)
26	External debt receipts (Deduct)	2.4	(242,261,100,000.00)	(170,539,400,000.00)	(123,047,617,348.61)	(283,088,700,000.00)	(172,878,500,000.00)	(135,942,053,503.97)
27	Principal repayments of external debt	4.2	42,517,500,000.00	42,517,500,000.00	34,617,955,563.95	35,007,600,000.00	33,257,200,000.00	29,415,859,529.90
28	Budget Surplus/Deficit (12-13)				(127,355,943,974.16)			59,432,504,173.31

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Annual Financial statement of Federal Consolidated Fund
Fiscal Year 2022/23

(In Rs.)

Particulars	Note No.	Current Year			Previous Year		
		Cash	Third Party Payments (Direct Payments)	Total	Cash	Third Party Payments (Direct Payments)	Total
1	2	3	4	5=3+4	6	7	8=6+7
1. Revenue, Grant and Other Receipts		903,561,883,441.50	6,809,092,480.92	910,370,975,922.42	1,002,298,474,046.94	8,633,893,650.76	1,010,932,367,697.70
1.1 Revenue		834,059,552,039.38	-	834,059,552,039.38	938,278,495,263.05	-	938,278,495,263.05
A. Tax	1.2	748,420,038,683.81		748,420,038,683.81	859,125,413,572.43	-	859,125,413,572.43
B. Other revenue	1.2	85,639,513,355.57		85,639,513,355.57	79,153,081,690.62	-	79,153,081,690.62
1.2 Grant		16,199,810,168.08	6,809,092,480.92	23,008,902,649.00	15,515,091,849.08	8,633,893,650.76	24,148,985,499.84
A. Bilateral external grant	1.3	1,577,641,812.00	1,954,640,455.88	3,532,282,267.88	884,654,388.39	2,696,373,419.65	3,581,027,808.04
B. Multilateral external grant	1.3	14,622,168,356.08	4,854,452,025.04	19,476,620,381.12	14,630,437,460.69	5,937,520,231.11	20,567,957,691.80
C. Inter government fiscal transfer	1.3	-	-	-	-	-	-
1.3 Irregularities and other receipts	1.2	53,302,521,234.04		53,302,521,234.04	48,504,886,934.81	-	48,504,886,934.81
2. Receipts from Financing Transactions		348,281,940,134.19	35,318,092,522.24	383,600,032,656.43	319,484,336,590.06	39,016,617,474.54	358,500,954,064.60
2.1 Receipts of Loan Investment Repayments		11,814,136,166.04	-	11,814,136,166.04	2,938,483,179.75	-	2,938,483,179.75
A. Receipts of Domestic debt investment repayments	2.2	11,814,136,166.04		11,814,136,166.04	2,938,483,179.75		2,938,483,179.75
B. Receipts of external debt investment repayments	2.2	-		-	-		-
2.2 share sale		-		-	-		-
A. Sale of Domestic share	2.1	-		-	-		-
B. Sale of external share	2.1	-		-	-		-
2.3 External Debt Receipts		87,729,524,826.37	35,318,092,522.24	123,047,617,348.61	96,925,436,029.43	39,016,617,474.54	135,942,053,503.97
A. Multilateral	2.4	-		-	-		-
B. Bilateral		-		-	-		-

Particulars	Note No.	Current Year			Previous Year					
		Cash	Third Party Payments (Direct Payments)	Total	Cash	Third Party Payments (Direct Payments)	Total			
								3	4	5=3+4
1	2									
C. Other										
2.4 Domestic Loan										
A. National saving bond	2.3	248,738,279,141.78	-	248,738,279,141.78	219,620,417,380.88	-	219,620,417,380.88			
B. Citizen saving bond	2.3	2,361,300,000.00		2,361,300,000.00	2,829,770,000.00		2,829,770,000.00			
C. Development bond	2.3	100,000,000,000.00		100,000,000,000.00	124,500,000,000.00		124,500,000,000.00			
D. Foreign employment bond	2.3	26,400,000.00		26,400,000.00	56,680,000.00		56,680,000.00			
E. Special bond	2.3	-		-	-		-			
F. Treasury bill based on interest	2.3	146,350,579,141.78		146,350,579,141.78	1,332,424,864.75		1,332,424,864.75			
G. Treasury bill based in discount coupon	2.3	-		-	90,901,542,516.13		90,901,542,516.13			
H. Other	2.3	-		-	-		-			
3. Gross Receipts of Current Year		1,251,843,823,575.69	42,127,185,003.16	1,293,971,008,578.85	1,321,782,810,637.00	47,650,511,125.30	1,369,433,321,762.30			
4. Payments		1,379,199,767,549.85	42,127,185,003.16	1,421,326,952,553.01	1,262,350,306,463.69	47,650,511,125.30	1,310,000,817,588.99			
4.1 Expenditures chargeable on Federal Consolidated Fund		223,062,712,742.52	-	223,062,712,742.52	122,245,713,870.11	-	122,245,713,870.11			
A. Current expenses	3.3	73,350,007,178.57	-	73,350,007,178.57	45,492,059,340.21	-	45,492,059,340.21			
B. Financing expenditure	3.3	149,712,705,563.95	-	149,712,705,563.95	76,753,654,529.90	-	76,753,654,529.90			
4.2 Expenditure under a Federal Appropriation Act		1,156,137,054,807.33	42,127,185,003.16	1,198,264,239,810.49	1,140,104,592,593.58	47,650,511,125.30	1,187,755,103,718.88			
A. Recurrent expense	3.4	913,975,457,184.01	4,181,261,649.04	918,156,718,833.05	892,191,926,970.22	16,632,775,210.66	908,824,702,180.88			
B. Capital expenditure	3.4	224,290,391,124.32	10,334,387,439.26	234,624,778,563.58	206,268,618,922.36	9,944,463,271.62	216,213,082,193.98			
C. Financing expenditure	3.4	17,871,206,499.00	27,611,535,914.86	45,482,742,413.86	41,644,046,701.00	21,073,272,643.02	62,717,319,344.02			
5. Foreign Exchange Gain/Loss and Other Adjustment					1,380,663,779.81		1,380,663,779.81			
6. Total Payments of Current Year		1,379,199,767,549.85	42,127,185,003.16	1,421,326,952,553.01	1,263,730,970,243.50	47,650,511,125.30	1,311,381,481,368.80			
7. Current Year Change in Consolidated Fund		(127,355,943,974.16)	-	(127,355,943,974.16)	58,051,840,393.50	-	58,051,840,393.50			
8. Opening Balance		(53,911,442,518.68)	-	(53,911,442,518.68)	(111,963,282,912.18)	-	(111,963,282,912.18)			
9. Closing Balance		(181,267,386,492.84)	-	(181,267,386,492.84)	(53,911,442,518.68)	-	(53,911,442,518.68)			

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Annual Report of Federal Divisible Fund
Fiscal Year 2022/23

(In Rs.)

S.N.	Economic Code	Particulars	Current Year						Previous Year						Amount yet to share		
			Collected Amount			Shared Amount			Collected Amount			Shared Amount					
			Federal Govt.	Province Govt.	Local Level	Federal Govt.	Province Govt.	Local Level	Federal Govt.	Province Govt.	Local Level	Federal Govt.	Province Govt.	Local Level		Total	
1	33310	Value added tax	286,598,238,983.56		286,598,238,983.56	200,618,767,288.43	42,989,735,847.57	42,989,735,847.57	286,598,238,983.56		286,598,238,983.56	219,959,392,739.46	47,134,155,587.03	47,134,155,587.03	314,227,703,913.52		314,227,703,913.52
2	33330	Divisible excise duty	104,096,231,594.70		104,096,231,594.70	72,867,362,116.65	15,614,434,739.03	15,614,434,739.03	104,096,231,594.70		104,096,231,594.70	72,189,407,526.87	15,469,158,755.76	15,469,158,755.76	103,127,725,038.39		103,127,725,038.39
3	33340	Divisible tax registration and other administrative service charge	-		-	-	-	-	-		-	-	-	-	-		-
4	33360	Divisible natural resource royalty	5,323,625,586.39	754,631,139.27	6,078,054,707.66	-	-	-	6,078,054,707.66		6,078,054,707.66	3,421,999,977.95	1,430,698,977.28	1,430,698,977.28	6,283,397,882.51		6,283,397,882.51
5	33390	Other divisible revenue	2,777,898.78		2,777,898.78	-	-	-	2,777,898.78		2,777,898.78	-	-	-	-		-
		Total	396,020,872,045.43	754,431,139.27	396,775,303,184.70	273,486,129,405.08	58,604,170,586.59	58,604,170,586.59	396,694,470,578.26	6,080,832,606.44	472,553,311,950.48	295,570,800,194.28	64,034,013,320.07	64,034,013,320.07	423,638,826,834.41	423,638,826,834.41	423,638,826,834.41

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Consolidated Statement of COFOG-wise Expenditure
Fiscal Year 2022/23

(In Rs.)

Function/Activities	Current Year				Previous Year			
	Budgetary Entities 1	Extra Budgetary Entites 2	Double Accounted Amount 3	Total 4=1+2+3	Budgetary Entities 1	Extra Budgetary Entites 2	Double Accounted Amount 3	Total 4=1+2+3
01 General Public Services	525,885,062,664.29	75,892,383,939.59	23,315,892,656.00	578,461,553,947.88	521,769,343,874.32	-	-	521,769,343,874.32
01.1 Executive and legislative bodies, financial and fiscal affairs and external affairs	16,643,811,630.93	-	-	16,643,811,630.93	15,461,235,065.23	-	-	15,461,235,065.23
01.2 Foreign economic aid	66,962,683.20	-	-	66,962,683.20	24,762,844.00	-	-	24,762,844.00
01.3 General services	34,403,929,903.65	-	-	34,403,929,903.65	50,233,459,378.82	-	-	50,233,459,378.82
01.4 Basic services	661,297,492.61	-	-	661,297,492.61	1,946,350.02	-	-	1,946,350.02
01.5 R&D General public services	804,358,925.82	-	-	804,358,925.82	2,706,330,624.52	-	-	2,706,330,624.52
01.6 General public services n.e.c.	10,280,116,358.97	75,892,383,939.59	23,315,892,656.00	62,856,607,642.56	8,615,545,611.81	-	-	8,615,545,611.81
01.7 Public debt transactions	64,672,548,546.46	-	-	64,672,548,546.46	37,715,247,886.38	-	-	37,715,247,886.38
01.8 Transfers of a general character between different levels of government	398,352,037,122.65	-	-	398,352,037,122.65	407,010,816,113.54	-	-	407,010,816,113.54
02 Defense	60,013,756,722.01	-	-	60,013,756,722.01	53,296,991,329.46	-	-	53,296,991,329.46
02.1 Military defense	59,232,593,961.94	-	-	59,232,593,961.94	51,577,483,694.11	-	-	51,577,483,694.11
02.2 Civil defense	772,787,495.07	-	-	772,787,495.07	1,712,177,860.93	-	-	1,712,177,860.93
02.5 Defense n.e.c	8,375,265.00	-	-	8,375,265.00	7,329,774.42	-	-	7,329,774.42
03 Public Order and Safety	79,764,399,413.00	-	-	79,764,399,413.00	72,384,827,483.59	-	-	72,384,827,483.59
03.1 Police services	63,284,740,130.65	-	-	63,284,740,130.65	53,888,739,240.61	-	-	53,888,739,240.61
03.2 Fire protection services	15,683,836.25	-	-	15,683,836.25	14,257,258.36	-	-	14,257,258.36
03.3 Law courts	8,348,486,901.97	-	-	8,348,486,901.97	8,999,627,970.79	-	-	8,999,627,970.79
03.4 Prisons	2,384,733,260.08	-	-	2,384,733,260.08	2,426,055,572.37	-	-	2,426,055,572.37
03.5 R&D Public order and safety	40,375,000.00	-	-	40,375,000.00	53,000,000.00	-	-	53,000,000.00
03.6 Public order and safety n.e.c	5,690,380,284.05	-	-	5,690,380,284.05	7,003,147,441.46	-	-	7,003,147,441.46

Function/Activities	Current Year				Previous Year			
	Budgetary Entities	Extra Budgetary Entities	Double Accounted Amount	Total	Budgetary Entities	Extra Budgetary Entities	Double Accounted Amount	Total
	1	2	3	4=1+2+3	1	2	3	4=1+2+3
04 Economic Affairs	225,966,788,882.65	-	-	225,966,788,882.65	191,775,298,059.45	-	-	191,775,298,059.45
04.1 General economic, commercial, and labor affairs	3,506,198,318.44	-	-	3,506,198,318.44	3,124,353,301.39	-	-	3,124,353,301.39
04.2 Agriculture, forestry, fishing, and hunting	86,686,046,462.79	-	-	86,686,046,462.79	67,400,295,830.18	-	-	67,400,295,830.18
04.3 Fuel and energy	4,232,280,967.63	-	-	4,232,280,967.63	9,350,893,631.61	-	-	9,350,893,631.61
04.4 Mining, manufacturing and construction	116,750,786,884.62	-	-	116,750,786,884.62	97,244,541,282.12	-	-	97,244,541,282.12
04.5 Transport	1,701,754,734.99	-	-	1,701,754,734.99	1,028,124,633.77	-	-	1,028,124,633.77
04.6 Communication	6,300,248,759.21	-	-	6,300,248,759.21	5,583,482,044.40	-	-	5,583,482,044.40
04.7 Other industries	2,768,425,195.33	-	-	2,768,425,195.33	3,278,253,084.91	-	-	3,278,253,084.91
04.8 R&D Economic affairs	1,719,507,273.61	-	-	1,719,507,273.61	780,766,394.29	-	-	780,766,394.29
04.9 Economic affairs n.e.c.	2,301,540,286.03	-	-	2,301,540,286.03	3,984,587,856.78	-	-	3,984,587,856.78
5 Environmental Protection	4,451,723,786.47	-	-	4,451,723,786.47	5,447,564,097.53	-	-	5,447,564,097.53
05.2 Waste water management	1,018,722,089.94	-	-	1,018,722,089.94	771,647,434.19	-	-	771,647,434.19
05.4 Protection of biodiversity and landscape	75,719,503.49	-	-	75,719,503.49	37,282,798.35	-	-	37,282,798.35
05.5 R&D Environmental Protection	118,462,623.01	-	-	118,462,623.01	85,101,047.36	-	-	85,101,047.36
05.6 Environmental protection n.e.c.	3,238,819,570.03	-	-	3,238,819,570.03	4,553,532,817.63	-	-	4,553,532,817.63
06 Housing and Community Amenities	42,294,733,858.43	-	-	42,294,733,858.43	35,057,181,493.41	-	-	35,057,181,493.41
06.1 Housing development	22,092,853,937.54	-	-	22,092,853,937.54	16,118,519,574.44	-	-	16,118,519,574.44
06.2 Community development	953,428,847.67	-	-	953,428,847.67	1,172,471,881.28	-	-	1,172,471,881.28
06.3 Water supply	15,837,186,587.41	-	-	15,837,186,587.41	13,756,908,031.57	-	-	13,756,908,031.57
06.6 Housing and community amenities n.e.c.	3,411,264,485.81	-	-	3,411,264,485.81	4,009,282,006.12	-	-	4,009,282,006.12
07 Health	52,066,953,700.92	-	-	52,066,953,700.92	74,933,584,629.59	-	-	74,933,584,629.59
07.1 Medical products, appliances, and equipment	535,092,075.46	-	-	535,092,075.46	1,101,891,831.07	-	-	1,101,891,831.07
07.2 Outpatient services	1,374,627,574.70	-	-	1,374,627,574.70	23,661,265,575.51	-	-	23,661,265,575.51

Function/Activities	Current Year				Previous Year			
	Budgetary Entities	Extra Budgetary Entities	Double Accounted Amount	Total	Budgetary Entities	Extra Budgetary Entities	Double Accounted Amount	Total
	1	2	3	4=1+2+3	1	2	3	4=1+2+3
07.3 Hospital services	22,606,197,003.87	-	-	22,606,197,003.87	25,769,446,924.27	-	-	25,769,446,924.27
07.4 Public health services	25,292,369,339.56	-	-	25,292,369,339.56	21,619,715,545.05	-	-	21,619,715,545.05
07.5 R&D Health	1,880,545,476.58	-	-	1,880,545,476.58	2,413,796,104.92	-	-	2,413,796,104.92
07.6 Health n.e.c.	378,122,230.75	-	-	378,122,230.75	367,468,648.77	-	-	367,468,648.77
08 Recreation, Culture, and Religion	5,810,480,525.84	-	-	5,810,480,525.84	4,691,824,495.49	-	-	4,691,824,495.49
08.1 Recreational and sporting services	1,784,659,262.82	-	-	1,784,659,262.82	1,171,408,798.78	-	-	1,171,408,798.78
08.2 Cultural services	3,720,760,609.73	-	-	3,720,760,609.73	2,998,349,923.42	-	-	2,998,349,923.42
08.3 Broadcasting and publishing services	256,179,040.99	-	-	256,179,040.99	476,664,632.20	-	-	476,664,632.20
08.5 R&D Recreation, culture, and religion	48,881,612.30	-	-	48,881,612.30	45,401,141.09	-	-	45,401,141.09
09 Education	52,869,544,006.80	-	-	52,869,544,006.80	42,616,589,878.99	-	-	42,616,589,878.99
09.1 Pre-primary and primary education	618,611,105.02	-	-	618,611,105.02	445,895,779.09	-	-	445,895,779.09
09.5 Education not definable by level	1,156,261,356.38	-	-	1,156,261,356.38	1,445,479,334.27	-	-	1,445,479,334.27
09.6 Subsidiary services to education	47,921,980,677.98	-	-	47,921,980,677.98	38,746,412,685.72	-	-	38,746,412,685.72
09.7 R&D Education	814,564,298.06	-	-	814,564,298.06	19,065,379.06	-	-	19,065,379.06
09.8 Education n.e.c.	2,358,126,569.36	-	-	2,358,126,569.36	1,959,736,700.85	-	-	1,959,736,700.85
10 social security/protection/Protection	177,003,260,239.06	-	-	177,003,260,239.06	168,556,638,373.24	-	-	168,556,638,373.24
10.5 Unemployment	27,087,344.00	-	-	27,087,344.00	27,409,493.00	-	-	27,409,493.00
10.7 Social exclusion n.e.c.	53,037,342.00	-	-	53,037,342.00	55,796,142.00	-	-	55,796,142.00
10.8 R&D Social protection	6,341,566.00	-	-	6,341,566.00	50,029,810.29	-	-	50,029,810.29
10.9 Social protection n.e.c.	176,916,793,987.06	-	-	176,916,793,987.06	168,423,402,927.95	-	-	168,423,402,927.95
Total	1,226,126,703,799.47	75,892,383,939.59	23,315,892,656.00	1,278,703,195,083.06	1,170,529,843,715.07	-	-	1,170,529,843,715.07

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Accounting Notes
Fiscal Year 2022/23

(In Rs.)

S.N.	Note Number and Contents of Notes	S.N.	Note Number and Contents of Notes
1	Note 1: Revenue, Grants and Other Receipts	26	Note 7.1: Reimbursable loan
2	Note 1.1: Targets and actual receipts of revenue and other receipts:	27	Note 7.2: Reimbursable grants
3	Note 1.2: Statements of estimates and actual receipts of revenue and other receipts utilized by Federal Government:	28	Note 8: Off Budget Third Party Payments
4	Note 1.3: Statement of receipts of grant and assistance	29	Note 9: Receivable Foreign Aid
5	Note 1.4: Divisible fund	30	Note 10: Debt Liability
6	Note 2: Investment and Financial Receipts	31	Note 11: Inventories and Assets
7	Note 2.1: Sale of share and disinvestment	32	Note 12: Statement of Advance Payments
8	Note 2.2: Repayments receipts of domestic and external debt investments	33	Note 13: Expenditure Arrears
9	Note 2.3: Receipts from domestic borrowings	34	Note 14: Commitments Details
10	Note 2.4: Receipts of external debt	35	Note 15: Accounts Receivables
11	Note 3: Recurrent and Capital Expenditure	36	Note 16: Function wise Expenditure (COFOG)
12	Note 3.1: Recurrent expenditure	37	Note 17: Irregulars Expenditure Indicated by Internal Audit
13	Note 3.2: Capital expenditure	38	Note 18: Eliminations
14	Note 3.3: The expenditures chargeable on Federal Consolidated Fund (Non-votable)	39	Note 18.1: Eliminations on receipts
15	Note 3.4: Expenditure under a Federal Appropriation Act (Votable)	40	Note 18.2: Eliminations on payments
16	Note 3.5: Expenditure by mode of payments	41	Note 19: Foreign Exchange Gain/Loss
17	Note 3.6: Fiscal transfer (Budgetary entities)	42	Note 20: Contingent Liability (Budgetary entities)
18	Note 4: Financing	43	Note 21: Post-report Corrections of Errors
19	Note 4.1: Loan investments and share investments	44	Note 22: Guarantee
20	Note 4.2: Principal repayments	45	Note 23: Tax Expenditure/waiver
21	Note 5: Statement of Receipts, Payments and Balances of Other Funds	46	Note 24: Social Security/protection/protection
22	Note 6: Cash and bank balance	47	Note 25: Subsequent event after the end of fiscal year/ accounting period
23	Note 6.1: Funds flow of government funds		
24	Note 6.2: Cash and bank Balance		
25	Note 7: Reimbursable Loan and Grant (Budgetary entities)		

Note 1: Revenue, Grants and Other Receipts**Note 1.1: Targets and actual receipts of revenue and other receipts:**

The collected revenue constitutes of two types: revenue from sources solely within the jurisdiction of the federal government and divisible revenue received by the federal government. In this statement, the distributable revenue has been reported under the same revenue head in which the amount has been collected. Revenue is deposited into non-operative accounts established either at the Nepal Rastra Bank or at a bank authorized by the Nepal Rastra Bank for government transactions on the recommendation of the Financial Comptroller General Office. Revenue accounting adheres to the Unified Economic Codes and Classifications and Explanations, 2074. The tax collected from the taxpayers under prevailing laws has been accounted for as tax revenue, while other Receipts such as service fees, sales, royalties, interest, and dividends are categorized as Other Revenues. Recovered irregular expenditures and unspent releases or grant amounts refunded in subsequent years are recorded as Miscellaneous Receipts since they do not constitute actual revenues. The code wise details are presented in Schedule 1.1 and 10.1 and are attached herewith. The details of the revenue collected by the federal government are as follows:

	Current Year				Previous Year			
	Budgetary Entities		Extra Budgetary Entities	Actual Receipts	Budgetary Entities		Extra Budgetary Entities	Actual Receipts
	Initial Estimate	Revised Estimate			Initial Estimate	Revised Estimate		
11000 Tax	767,846,100,000.00	1,049,658,700,000.00	474,933,909,279.03	648,408,100,000.00	1,008,080,900,000.00	566,976,613,306.09		
14000 Other Revenue	103,427,000,000.00	94,122,900,000.00	85,639,513,355.57	104,810,188,000.00	89,979,400,000.00	75,731,081,762.67		
15000 Irregularities, disbursement refunds and Grant refunds		36,058,500,000.00	53,302,521,234.04	26,132,691,447.31	54,364,300,000.00	48,504,886,934.81		
33000 Divisible Revenue	531,873,900,000.00		396,775,303,184.70	427,382,112,000.00		423,638,826,834.42		
Total	1,403,147,000,000.00	1,179,840,100,000.00	1,010,651,247,053.34	1,180,600,400,000.00	1,152,424,600,000.00	1,114,851,408,837.99	-	

Note 1.2: Statements of Estimates and Actual receipts of Revenue and Other receipts utilized by Federal Government:

The utilization revenue of federal government comprises the revenue from the sources of its own jurisdiction and the revenue received as divisible revenue from the federal divisible fund.

	Current Year				Previous year			
	Initial Estimate	Revised Estimate	Actual Receipts	Initial Estimate	Revised Estimate	Actual Receipts	Actual Receipts	
	11000 Tax	1,132,346,700,000.00	909,818,600,000	748,420,038,683.81	942,096,180,000.00	874,182,800,000.00	859,125,413,572.43	
14000 Other Revenue	107,771,200,000.00	94,122,900,000.00	85,639,513,355.57	108,724,494,000.00	89,979,400,000.00	79,153,081,690.62		
15000 Irregularities, disbursement refunds and Grant refunds		36,058,500,000.00	53,302,521,234.04		54,364,300,000.00	48,504,886,934.81		
Total	1,240,117,900,000.00	1,040,000,000,000.00	887,362,073,273.42	1,050,820,674,000.00	1,018,526,500,000.00	986,783,382,197.86		

Note 1.3: Statement of Receipts of Grant and Assistance

1.3.1 Budgetary entities

The statement includes the amounts received by the Government of Nepal as prefunding (cash) and reimbursable expenditures from various donor agencies. These amounts are based on expenses incurred in accordance with the respective agreements. The disbursement receipts from bilateral or multilateral donor agencies, as requested by the projects or Government of Nepal, is recorded at central accounts of the Government of Nepal in addition to the related project. The disbursement under budgetary support is recorded by the Financial Comptroller General Office. Detailed information on the grants and assistance received can be found in Schedule 1.4, which is attached to this statement. This year's grants are as follows:

	Current Year				Previous Year			
	Budgetary Entities Estimate		Budgetary Entities Actual Receipts		Budgetary Entities Estimate		Budgetary Entities Actual Receipts	
	Initial Estimate	Revised Estimate	Cash	Direct Payments	Initial Estimate	Revised Estimate	Cash	Direct Payments
13100	Biretral Grant		1,577,641,812.00	1,954,640,455.88			884,654,388.39	2,696,373,419.65
13200	Foreign Grant		14,622,168,356.08	4,854,452,025.04			14,630,437,460.69	5,937,520,231.11
13300	Inter Governmental Fiscal Transfer							
13400	Other Internal Grant							
13000	Total Grant and Subsidies	-	38,458,300,000.00	16,199,810,168.08	6,809,092,480.92	-	15,515,091,849.08	8,633,893,650.76

1.3.2 Extra Budgetary Entities

The disbursement receipts from bilateral or multilateral donor agencies, as requested by the projects or Government of Nepal, is recorded at central accounts of the Government of Nepal in addition to the related project. Details of grants and assistance received are mentioned in Schedule 10.2 and attached herewith. The details from previous year are not included in this statement as the details were not available. The grants and assistance amount received according to the prevailing law are as follows.

	Current Year		Previous Year	
	Extra Budgetary Entities Actual Receipts		Extra Budgetary Entities Actual Receipts	
	Cash	Direct Payments	Cash	Direct Payments
13100	Biretral Grant	306,990,007.00		
13200	Foreign Grant		-	
13400	Other Internal Grant	24,925,902,793.80	-	
13000	Total Grant and Subsidies	25,232,892,800.80	-	-

Note 2.2: Repayments Receipts of Domestic and External Debt Investments

The investment made by the Federal Level at subnational levels and the Repayments of the loan from various institutions and other bodies are included here. Its details are mentioned in schedule 6.2 and 10.4 and are attached herewith. Such details of extra-budgetary entities are not included as they were not received.

		Current Year				Previous Year			
		Budgetary Entities			Extra Budgetary Entities	Budgetary Entities			Extra Budgetary Entities
		Initial Estimate	Revised Estimate	Actual Receipts		Initial Estimate	Revised Estimate	Actual Receipts	
32147-49	Repayments Receipts of Internal Loan Investments	-	-	11,814,136,166.04	-	-	-	2,938,483,179.75	-
32147	Repayments receipts of inter governmental loan investments								
32148	Repayments receipts of loan investments on corporations			11,814,136,166.04				2,938,483,179.75	
32149	Repayments receipts of loan investments on other institution								
32242	Repayments Receipts of Foreign Loan Investments								
	Total Repayments Receipts of Loan Investments	-	-	11,814,136,166.04	-	-	-	2,938,483,179.75	-

Note 2.3: Receipts from Domestic Borrowings

To implement the fiscal proposals of the Government of Nepal, as prescribed by the National Debt Collection Acts of 2079 and 2078, Domestic debts have been raised within the ceilings of NPR 256 billion and NPR 239 billion for respective years. The Acts stipulate that the national debt raised shall be inclusive of the overdraft that the Government of Nepal is allowed to borrow, as well as any other outstanding amounts. The multi-year Domestic debt has been included in the total amount of the Receipts or Payments. The loans renewable or payable within a fiscal year have been presented as net Receipts. The comprehensive information on outstanding debt obligations is presented in Schedule 6.3 and 10.5 and are attached herewith. Details of extra-budgetary entities are not included in this statement as the information was not received. Based on the details, the status of the nation's debt this year is as follows:

	Current Year						Previous Year					
	Budgetary Year			Extra Budgetary Entities			Budgetary Year			Extra Budgetary Entities		
	Initial Estimate	Revised Estimate	Actual Receipts	Initial Estimate	Revised Estimate	Actual Receipts	Initial Estimate	Revised Estimate	Actual Receipts	Initial Estimate	Revised Estimate	Actual Receipts
33141	Loan Receipts by Debt Instruments	256,000,000,000.00	-	248,738,279,141.78	-	-	239,000,000,000.00	-	219,620,417,380.88	-	-	-
	Rastriya bachat-patra											
	Nagarik bachat-patra	5,000,000,000.00		2,361,300,000.00			4,000,000,000.00		2,829,770,000.00			
	Development bond	100,000,000,000.00		100,000,000,000.00			129,500,000,000.00		124,500,000,000.00			
	Foreign employment bond	1,000,000,000.00		26,400,000.00			500,000,000.00		56,680,000.00			
	Special bonds											
	Treasury bill	150,000,000,000.00		146,350,579,141.78			105,000,000,000.00		92,233,967,380.88			
33142	Receipts of Loan from Other Governments					-						
33143	Loan Receipts from Other Institutions											
33144	Overdraft											
	Total	256,000,000,000.00	-	248,738,279,141.78	-	-	239,000,000,000.00	-	219,620,417,380.88	-	-	-

Note 2.4: Receipts of External Loan

As stipulated by the Public Debt Management Act, 2079, the Government of Nepal can raise external loans from foreign governments, banks, or financial institutions within the limits set by the Act to implement plans, programs, or projects at the national, provincial, and local levels. These funds are classified as external loans. Detailed information is provided in Schedules 6.7 and 10.6, which are attached. The statement of extra-budgetary entities is not included as the information for the last fiscal year was not received. The Receipts of foreign loans are as follows:

	Current Year				Previous Year			
	Budgetary Entities Actual Receipts		Extra Budgetary		Budgetary Entities Actual Receipts		Extra Budgetary	
	Cash And Reimbursement	Direct Payments	Total	Cash And Reimbursement	Direct Payments	Total	Cash And Reimbursement	Direct Payments
Initial estimate	242,261,100,000.00	-	242,261,100,000.00	-	-	283,088,700,000.00	283,088,700,000.00	-
Revised estimate	-	-	-	-	-	-	-	-
Foreign debt receipts (Actual)	87,729,524,826.37	35,318,092,522.24	123,047,617,348.61	1,661,618,950.00	-	1,661,618,950.00	96,925,436,029.43	39,016,617,474.54
Multilateral debt	-	-	-	870,088,950.00	-	870,088,950.00	-	-
Bilateral loans	-	-	-	791,530,000.00	-	791,530,000.00	-	-
Total	87,729,524,826.37	35,318,092,522.24	123,047,617,348.61	1,661,618,950.00	-	1,661,618,950.00	96,925,436,029.43	39,016,617,474.54
							135,942,053,503.97	-

Note 3: Recurrent and Capital Expenditure

The financial statement classifies the expenditure of the allocated amount in various ways, including the nature, functional, administrative, source-wise, strategic priorities of the country. This annual financial statement includes the expenditure incurred by the budgetary entities and extra-budgetary controlled entities. In the process of consolidation and classification, expenditures sourced from the Government of Nepal have been categorized accordingly. For expenditures of extra-budgetary controlled entities, if the classification made by the Government of Nepal has been applied, those expenditures are presented according to that classification otherwise, general classification has been used. The expenditure of the allocated funds is classified into three categories: Recurrent, Capital and Financing. The Recurrent expenditures include regular expenses such as salaries and wages for officials and employees, operational and maintenance costs, interest, bank commissions, service fees, program expenses, grants, social security/protection, and retirement benefits. The capital expenditures encompass costs related to the purchase, production, installation, and development of assets with a lifespan of more than one fiscal year, as well as expenses for structural improvements. Payments made as advances for the purchase of any asset, as well as Payments for construction or assets under construction that have not yet been transferred, are also included in capital expenditures. In financing, investment-related expenses such as shares and loans other than fixed assets and expenses incurred in repaying the principal of existing liabilities are included. Ministry expenditure, expenditure as per method of Payments, is presented and attached in schedule 2.3, 10.7 and 10.8. The recurrent and capital expenditure are as follows

Note 3.1: Recurrent Expenditure

3.1.1 Budgetary Entities

The recurrent expenditures include regular expenses such as salaries and wages for officials and employees, operational and maintenance costs, interest, bank commissions, service fees, program expenses, grants, social security/protection, and retirement benefits.

		Current Year				Previous Year			
		Budget Estimate		Actual Expense		Budget Estimate		Actual Expense	
		Initial Budget	Final Budget	Cash	Direct Payments	Initial Budget	Final Budget	Cash	Direct Payments
21000	Compensation of employees	193,876,700,000.00	187,093,656,057.00	157,799,285,657.59	451,280.00	143,314,700,000.00	151,248,982,806.00	137,770,419,265.68	51,000.00
22000	Use of goods and services	58,257,900,000.00	68,645,499,120.00	48,250,145,516.78	2,140,485,266.04	59,887,600,000.00	66,227,539,309.00	46,141,311,803.64	1,789,231,242.63
24000	Interests, service charges and bank commissions	54,145,000,000.00	77,427,686,000.00	73,029,571,515.87	-	44,494,400,000.00	46,925,600,000.00	45,225,933,161.77	-
25000	Subsidies	975,500,000.00	976,553,400.00	935,430,062.51	-	1,011,900,000.00	1,609,588,000.00	1,558,469,515.18	-
26000	Grants	574,245,400,000.00	565,278,250,152.00	486,678,009,901.19	501,798,616.80	518,164,800,000.00	532,940,921,247.00	491,927,019,860.84	1,496,178,901.34
27000	Social securities	253,036,000,000.00	258,792,207,760.00	217,437,620,403.48	1,501,906,742.00	260,495,900,000.00	255,219,451,400.00	212,023,885,810.79	13,327,799,688.27
28000	Other expenses	48,698,600,000.00	15,771,145,137.00	3,195,401,305.16	36,619,744.20	37,924,600,000.00	5,405,516,234.00	3,036,946,892.53	19,514,378.42
	Total	1,183,235,100,000.00	1,173,984,997,626.00	987,325,464,362.58	4,181,261,649.04	1,065,293,900,000.00	1,059,577,598,996.00	937,683,986,310.43	16,632,775,210.66

3.1.2 Extra Budgetary Entities

The recurrent expenditures include regular expenses such as salaries and wages for officials and employees, operational and maintenance costs, interest, bank commissions, service fees, program expenses, grants, social security/protection, and retirement benefits. This statement does not include details from previous fiscal year as the information was not received.

		Current Year		Previous Year	
		Cash	Direct Payments	Cash	Direct Payments
21000	Compensation of employees	30,581,516,035.32	275,661,978.10		
22000	Use of goods and services	9,478,425,330.48	9,203,677.10		
24000	Interests, service charges and bank commissions	673,049,523.23	112,573,030.10		
25000	Subsidies	5,274,859,451.95	371,000.00		
26000	Grants	927,192,066.14	-		
27000	Social securities	1,160,667,380.63	-		
28000	Other expenses	11,012,181,217.08	13,551,300.04		
	Total	59,107,891,004.83	411,360,985.34	-	-

Note 3.2: Capital Expenditure

3.2.1 Budgetary Entities

The capital expenditures encompass costs related to the purchase, production, installation, and development of assets with a lifespan of more than one year, as well as expenses for structural improvements. Payments made as advances for the purchase of any asset, as well as Payments for construction or assets under construction that have not yet been transferred, are also included in capital expenditures.

The details of capital expenditure as classified by the Appropriation Act are as follows:

		Current Year				Previous Year			
		Budget Estimate		Actual Expense		Budget Estimate		Actual Expense	
		Initial Budget	Final Budget	Cash	Direct Payments	Initial Budget	Final Budget	Cash	Direct Payments
31100	Acquisition of Fixed Assets	348,132,800,000.00	356,503,396,865.00	218,719,922,347.33	10,334,387,439.26	347,716,200,000.00	357,088,335,883.00	192,466,570,563.31	9,944,463,271.62
31110	Buildings and Structures	52,268,400,000.00	57,241,804,302.00	38,479,329,665.16	143,104,379.97	55,896,500,000.00	60,468,840,269.00	37,100,753,816.41	183,707,327.40
31120	Transport and Machinery Equipments	19,046,900,000.00	16,152,767,527.00	10,752,115,109.69	92,544,095.81	16,551,600,000.00	21,540,887,556.00	11,877,372,824.00	144,764,602.05
31130	Other Capital Expenditure	19,494,000,000.00	17,816,967,206.00	5,962,448,975.94	1,620,363,302.22	19,998,800,000.00	18,820,567,571.00	6,488,421,498.67	921,154,120.67
31140	Security Equipments	2,462,500,000.00	2,476,374,668.00	2,207,982,803.15	-	2,645,600,000.00	3,394,621,000.00	1,080,632,435.90	-
31150	Public Constructions/ Utilities	248,735,500,000.00	256,619,020,279.00	157,481,202,869.41	8,477,420,867.26	248,375,900,000.00	248,262,481,347.00	132,486,840,867.18	8,694,837,221.50
31160	Improvement Of Constructed Infrastructure	1,010,100,000.00	1,015,996,174.00	712,412,663.39	-	970,300,000.00	1,041,285,772.00	743,088,508.78	-
31170	Capital Improvement Expenditure	5,115,400,000.00	5,180,466,709.00	3,124,430,260.59	954,794.00	3,277,500,000.00	3,559,652,368.00	2,689,460,612.37	-
31200	Inventories								
31300	Valuables								
31400	Natural assets Expenditure	18,987,400,000.00	12,911,254,099.00	5,570,468,776.99	-	17,421,200,000.00	18,003,797,751.00	13,800,916,119.05	-
31410	land Acquisition	18,962,400,000.00	12,890,254,099.00	5,560,322,280.99	-	17,377,900,000.00	17,960,497,751.00	13,788,031,203.05	-
31440	Intangible assets acquisition	25,000,000.00	21,000,000.00	10,146,496.00	-	43,300,000.00	43,300,000.00	12,884,916.00	-
31500	Capital Contingencies	13,264,300,000.00	942,478,410.00	-	-	12,960,300,000.00	181,567,370.00	1,132,240.00	-
31510	Capital Contingencies	13,264,300,000.00	942,478,410.00	-	-	12,960,300,000.00	181,567,370.00	1,132,240.00	-
	Total	380,384,500,000.00	370,357,129,374.00	224,290,391,124.32	10,334,387,439.26	378,097,700,000.00	375,273,701,004.00	206,268,618,922.36	9,944,463,271.62

3.2.2 Extra-Budgetary Entities

The capital expenditures encompass costs related to the purchase, production, installation, and development of assets with a lifespan of more than one year, as well as expenses for structural improvements. Payments made as advances for the purchase of any asset, as well as Payments for construction or assets under construction that have not yet been transferred, are also included in capital expenditures. The details of capital expenditure as classified by the Appropriation Act are as follows: This statement does not include details of the previous fiscal year as the information was not received.

		Current Year		Previous Year	
		Cash	Direct Payments	Cash	Direct Payments
31100	Acquisition of Fixed Assets	8,235,004,301.22	8,133,700,840.00	-	-
31110	Buildings and structures	575,456,026.21	34,024,020.00		
31120	Transport and machinery equipments	3,660,684,388.02	6,701,840.00		
31130	Other capital expenditure	2,791,225,604.05	1,666,090.00		
31140	Security equipments	97,180.00			
31150	Public constructions/utilities	945,328,957.94	8,091,308,890.00		
31160	Improvement Of Constructed Infrastructure	219,398,182.00			
31170	Capital improvement expenditure	42,813,963.00			
31200	Inventories				
31300	Valuables				
31400	Natural assets Expenditure	4,426,808.20	-	-	-
31410	Land acquisition				
31440	Intangible assets acquisition	4,426,808.20			
	Total	8,239,431,109.42	8,133,700,840.00	-	-

Note 3.3: The expenditures chargeable on Federal Consolidated Fund (Non-votable)

According to Article 118 of the Constitution of Nepal, the approval of the Federal Parliament is not required for the expenditure charged on the federal consolidated fund. According to the constitutional provision, since the limit and process of making expenditure is specified in the federal act itself, no further approval of the Federal Parliament is required to make the expenditures. According to clause (1) of Article 119 of the Constitution, the annual estimates of the federal revenues, the moneys required to meet the charges on the Federal Consolidated Fund, and the moneys required to meet the expenditure to be provided for by a Federal Appropriation Act shall be laid before the joint sitting of both houses of the Federal Parliament. The expenses charged to the federal consolidated fund are as follows. Expenditure head wise detailed description is presented in Schedule 2.1 and is attached herewith.

	Current Year		Previous Year	
	Cash	Direct Payments	Cash	Direct Payments
Recurrent Expenses	73,350,007,178.57		45,492,059,340.21	
Capital Expenditure	-		-	
Financing Affairs	149,712,705,563.95		76,753,654,529.90	
Total	223,062,712,742.52	-	122,245,713,870.11	-

Note 3.4: Expenditure under a Federal Appropriation Act (Votable)

Expenditures other than the money charged on the federal consolidated fund are authorized by the Appropriation Act, as stipulated in Article 120 of the Constitution. The expenditures under a Federal Appropriation Act are as follows. Expenditure head wise detailed description is presented in Schedule 2.2 and attached herewith.

	Current Year		Previous Year	
	Cash	Direct Payments	Cash	Direct Payments
Recurrent Expenses	913,975,457,184.01	4,181,261,649.04	892,191,926,970.22	16,632,775,210.66
Capital Expenditure	224,290,391,124.32	10,334,387,439.26	206,268,618,922.36	9,944,463,271.62
Financing Affairs	17,871,206,499.00	27,611,535,914.86	41,644,046,701.00	21,073,272,643.02
Total	1,156,137,054,807.33	42,127,185,003.16	1,140,104,592,593.58	47,650,511,125.30

Note 3.5: Expenditure by Mode of Payments)

The statement of the current, capital, and financing expenditures according to the mode of Payments of the Government of Nepal are as follows: The detailed description with the details of the Payments method is presented in Schedule 2.4 and is attached herewith.

Mode of Payments	Current Year			Previous Year		
	Recurrent	Capital	Financing	Recurrent	Capital	Financing
Federal government-cash	950,390,688,213.16	166,187,281,721.99	165,179,710,602.95	800,305,178,527.67	64,334,049,210.77	98,630,924,704.90
GON- Domestic Loan	-	-	-	95,931,014,465.85	79,765,266,991.40	12,852,645,600.00
Reimbursable grant	9,167,973,866.26	5,133,628,019.64	-	7,989,332,696.57	6,535,490,608.85	-
Reimbursable loan	20,721,540,317.14	19,590,124,890.68	2,404,201,460.00	21,032,825,609.77	22,986,321,796.66	3,993,602,020.00
Grant in cash	1,865,657,742.84	405,888,063.95	-	4,264,025,063.47	58,914,634.06	-
Loan in cash	5,179,604,223.18	32,973,468,428.06	-	8,161,609,947.10	32,588,575,680.62	2,920,528,906.00
Direct payments grant	2,389,045,398.86	1,246,530,290.80	1,398,893,175.85	2,965,638,429.62	692,866,161.35	1,463,625,603.27
Direct payments loan	17,592,634.77	9,087,857,148.46	26,212,642,739.01	10,192,008,762.52	9,214,961,672.27	19,609,647,039.75
Grant in kinds	1,774,623,615.41	-	-	3,475,128,018.52	36,635,438.00	-
Total	991,506,726,011.62	234,624,778,563.58	195,195,447,977.81	954,316,761,521.09	216,213,082,193.98	139,470,973,873.92

Note 3.6: Fiscal Transfer (Budgetary Entities)

The statement of fiscal transfers from the Government of Nepal to the provincial governments and local levels are as follows. Detailed information on fiscal transfers at the provincial and local levels is provided in the schedule No. 3.1, 3.2, 3.3, 3.4 and 3.5 and are attached herewith.

	Current Year				Previous Year			
	Budget		Actual Transfer		Budget		Actual Transfer	
	Initial Budget	Final Budget	Transfer in Cash	Transfer by Direct Payments	Initial Budget	Final Budget	Transfer in Cash	Transfer by Direct Payments
Province Government	129,460,600,000.00	118,151,238,572.00	99,663,756,551.67	495,000.00	104,163,000,000.00	115,403,724,408.00	108,715,748,264.48	324,200,000.00
26331 Equalization grants	61,432,100,000.00	61,432,100,000.00	53,753,087,500.00	-	57,954,800,000.00	57,954,800,000.00	57,954,800,000.00	0
26332 Conditional grants	15,723,000,000.00	17,111,890,055.00	14,819,546,468.67	495,000.00	15,713,600,000.00	21,188,794,408.00	18,367,019,574.66	0
26333 Special grants	765,000,000.00	765,000,000.00	453,784,619.00	-	553,300,000.00	553,300,000.00	503,300,000.00	0
26334 Complementary grant	6,296,000,000.00	6,296,000,000.00	4,837,491,270.00	-	5,724,600,000.00	5,724,600,000.00	4,429,100,000.00	0
26336 Conditional grants capital	41,445,200,000.00	28,746,948,517.00	22,938,914,503.00	-	20,620,000,000.00	26,385,530,000.00	24,594,708,689.82	324,200,000.00
26337 Special grants capital	3,799,300,000.00	3,799,300,000.00	2,860,932,191.00	-	3,596,700,000.00	3,596,700,000.00	2,866,820,000.00	0
26338 Complementary grant capital								
26339 Other grants								
Local Level	300,371,600,000.00	325,686,715,847.00	297,696,067,402.98	-	283,135,700,000.00	312,811,094,255.00	296,762,140,432.93	255,812,411.99
26331 Equalization grants	100,231,300,000.00	100,231,300,000.00	92,698,371,539.09	-	94,557,800,000.00	94,577,900,000.00	94,569,837,338.00	
26332 Conditional grants	162,162,800,000.00	180,502,062,000.00	168,643,262,354.90	-	156,459,700,000.00	176,662,154,230.00	166,998,329,475.65	74,769,725.98
26333 Special grants	1,562,400,000.00	1,562,400,000.00	1,012,367,103.09	-	506,300,000.00	506,300,000.00	388,429,472.00	
26334 Complementary grant	7,273,000,000.00	7,273,000,000.00	5,287,543,243.29	-	6,648,300,000.00	6,682,200,000.00	4,984,329,871.70	
26336 Conditional grants capital	21,565,500,000.00	28,539,353,847.00	24,236,963,656.33	-	17,159,800,000.00	26,435,040,025.00	23,855,421,868.70	181,042,686.01
26337 Special grants capital	7,578,600,000.00	7,578,600,000.00	5,817,559,506.28	-	7,803,800,000.00	7,947,500,000.00	5,965,792,406.88	
26338 Complementary grant capital								
26339 Other grants								
Total	429,832,200,000.00	443,837,954,419.00	397,359,823,954.65	495,000.00	387,298,700,000.00	428,214,818,663.00	405,477,888,697.41	580,012,411.99

Note 4: Financing

Note 4.1: Loan Investments and Share Investments

Investments made by the Government of Nepal in shares and loans are recorded as financing expenses. The statements of loan and share investments are present below. Detailed information on these investments is provided in Schedules 6.4 and 10.9, which are attached. Information on share and loan investments in extra-budgetary entities is not included as it was not received.

	Current Year						Previous Year											
	Budget Entities Budget			Budget Entities Actual			Extra Budget Entities Actual			Budget Entities Budget			Budget Entities Actual			Extra Budget Entities Actual		
	Initial Budget	Final Budget	Cash	Direct Payments	Cash	Direct Payments	Cash	Direct Payments	Cash	Initial Budget	Final Budget	Cash	Direct Payments	Cash	Direct Payments	Cash	Direct Payments	
32141-43	74,271,500,000.00	69,271,500,000.00	5,729,190,470.00	26,337,347,269.02	-	-	88,504,700,000.00	69,819,600,000.00	27,630,502,020.00	19,669,914,484.37	-	-	-	-	-	-	-	
32141																		
32142	74,271,500,000.00	69,271,500,000.00	5,729,190,470.00	26,337,347,269.02			88,504,700,000.00	69,819,600,000.00	27,630,502,020.00	19,669,914,484.37								
32143																		
32241																		
32151-52	22,486,400,000.00	12,019,600,000.00	11,929,018,429.00	1,274,188,645.84	-	-	17,256,300,000.00	25,964,400,000.00	13,818,043,081.00	1,403,358,158.65	-	-	-	-	-	-	-	
32151	22,486,400,000.00	12,019,600,000.00	11,929,018,429.00	1,274,188,645.84			17,256,300,000.00	25,964,400,000.00	13,818,043,081.00	1,403,358,158.65								
32152																		
32251	350,000,000.00	210,000,000.00	212,997,600.00	-			350,000,000.00	615,500,000.00	195,501,600.00	-								
Total	97,107,900,000.00	81,501,100,000.00	17,871,206,499.00	27,611,535,914.86	-	-	106,111,000,000.00	96,399,500,000.00	41,644,046,701.00	21,073,272,643.02	-	-	-	-	-	-	-	

Note 4.2: Principal Repayments

The statement of principal RePayments of domestic and external loans are presented below. The details of principal RePayments are provided in Schedule 6.5 and 10.10 and are attached herewith. Information of principal RePayments in extra-budgetary entities is not included as it was not received.

	Current Year						Previous Year					
	Budget Entities Budget			Budget Entities Actual			Budget Entities Budget			Budget Entities Actual		
	Initial Budget	Final Budget	Cash	Direct Payments	Cash	Direct Payments	Initial Budget	Final Budget	Cash	Direct Payments	Cash	Direct Payments
33145-48	90,592,300,000.00	116,800,000,000.00	115,094,750,000.00	-	1,227,129,937.90	-	48,319,000,000.00	45,903,100,000.00	47,337,795,000.00	-	-	-
33145	90,592,300,000.00	116,800,000,000.00	115,094,750,000.00	-	-	-	48,319,000,000.00	45,903,100,000.00	47,337,795,000.00	-	-	-
33146	-	-	-	-	1,227,129,937.90	-	-	-	-	-	-	-
33147	-	-	-	-	-	-	-	-	-	-	-	-
33148	-	-	-	-	-	-	-	-	-	-	-	-
33242	42,517,500,000.00	42,517,500,000.00	34,617,955,563.95	-	-	-	35,007,600,000.00	33,557,600,000.00	29,415,859,529.90	-	-	-
Total	133,109,800,000.00	159,317,500,000.00	149,712,705,563.95	-	1,227,129,937.90	-	83,326,600,000.00	79,460,700,000.00	76,753,654,529.90	-	-	-

Note 5: Statement of Receipts, Payments and balances of Other Funds

5.1 Budgetary Entities

The status of Receipts and Payments from deposits and other funds established pursuant to federal laws is stated below. Various accounts have been managed to operate these funds in accordance with the Government Transaction Directive issued by the Nepal Rastra Bank. Detailed information on the Receipts and Payments from these funds is provided in Schedules 7.1 to 7.11, which are attached herewith.

Funds Name	Current Year						Previous Year					
	Opening Balance	Receipts	Payments	Balance	Receipts	Payments	Opening Balance	Receipts	Payments	Balance		
	KA-2.3	47,437,115,127.27	26,341,757,560.62	22,509,796,267.62	51,269,076,420.27	25,467,184,144.12	24,337,182,322.89	46,307,113,306.04	25,467,184,144.12	24,337,182,322.89	47,437,115,127.27	
KA-2.6	27,448,458,748.78	48,581,334,628.19	47,662,310,304.58	28,367,483,072.39	65,488,777,753.94	72,939,172,333.13	34,900,649,550.93	65,488,777,753.94	72,939,172,333.13	27,450,254,971.74		
KA-2.7	2,213,312,455.74	13,745,550,724.80	13,754,602,112.88	2,204,261,067.66	12,480,805,026.03	11,622,253,580.29	844,705,685.82	12,480,805,026.03	11,622,253,580.29	1,703,257,131.56		
KA-2.8	0.30	4,758,935,070.00	4,758,935,070.00	0.30	7,075,392,891.00	7,170,275,516.82	100,205,006.30	7,075,392,891.00	7,170,275,516.82	5,322,380.48		
KA-2.9	534,839,817.88	158,561,782,138.65	158,468,893,414.13	627,728,542.40	209,763,137,741.50	210,103,487,354.86	875,189,430.58	209,763,137,741.50	210,103,487,354.86	534,839,817.22		
KA-2.10	7,754,669,135.08	4,484,343,504.71	8,411,808,834.61	3,827,203,805.18	9,707,747,245.56	7,489,461,956.82	103,256,939.61	9,707,747,245.56	2,321,542,228.35	7,489,461,956.82		
KA-3.1	2,500,000.00	-	-	2,500,000.00	-	-	2,500,000.00	-	-	2,500,000.00		
KA-4.1-3	22,088,463,380.90	513,983,654,358.18	529,991,275,132.64	6,080,842,606.44	535,935,518,623.21	513,847,055,242.31	-	535,935,518,623.21	513,847,055,242.31	22,088,463,380.90		
KA-5.1	-	2,981,615,356.77	-	2,981,615,356.77	-	-	-	-	-	-		
KA-5.1.1	215,803,345.59	12,409,311.00	-	228,212,656.59	-	-	215,803,345.59	-	-	215,803,345.59		
KA-5.2	-	2,022,844,091.00	45,624,049.00	1,977,220,042.00	-	-	-	-	-	-		
Total	107,695,162,011.54	775,474,226,743.92	785,603,245,185.46	97,566,143,570.00	865,918,563,425.36	842,340,968,578.65	83,349,423,264.87	865,918,563,425.36	842,340,968,578.65	106,927,018,111.58		

5.2 Extra-Budgetary Entities

The Receipts and Payments from the funds maintained by extra-budgetary entities are as stated below. Detailed information is provided in Schedules 10.11, which are attached herewith. Information from the previous year is not included as it was not received.

Details Of Funds	Current Year			Previous year				
	Opening Balance	Receipts	Payments	Balance	Opening Balance	Receipts	Payments	Balance
Various Funds	11,797,625,253.94	5,967,429,265.59	2,247,365,311.81	15,517,689,207.72				-
Total	11,797,625,253.94	5,967,429,265.59	2,247,365,311.81	15,517,689,207.72	-	-	-	-

Note 6: Cash and Bank Balance**Note 6.1: Funds flow of Government Funds**

While managing the federal consolidated fund, special accounts are established internally according to the Government Transaction Directive. These accounts include Special Grant Accounts (Ka-2.4), Special Loan Accounts (Ka-2.5), and Foreign Receipts Accounts (Ka-7). The Ka-2.4 and Ka-2.5 accounts are used for mobilizing foreign grants and loans, with any expenses from these accounts recorded under the relevant accounting heads. Foreign aid received as prefunding or advance is deposited into the Ka-7 accounts and periodically transferred to the consolidated fund based on the expenditures incurred, in accordance with the financing agreement. The funds transferred from the Ka-7 accounts to the consolidated fund are recorded as grant or loan Receipts.

Note 6.2: Cash and Bank Balance**6.2.1 Budgetary Entities**

Various groups of accounts, as specified by the Government Transaction Directive, are operated at banks. The deemed cash balances and actual bank balances in these accounts are stated below. Foreign currency balances have been converted into equivalent Nepalese Rupees using the exchange rate specified by the Nepal Rastra Bank on the last day of the fiscal year (July 16). Details of these balances are provided in Schedule 4.3, attached herewith. The balances in the Ka-2.3 group of accounts (deposit accounts), Ka-2.4 group of accounts (Special Grant Accounts), Ka-2.5 group of accounts (Special Loan Accounts), Ka-4 group of accounts (divisible accounts), and Ka-7 group of accounts (Foreign Receipts Accounts) are under the custody of the Government of Nepal.

		Current Year			Previous Year		
		Previous year balance	Change in Cash position	Balance Amount	Previous year balance	Change in Cash position	Balance Amount
	Treasury Fund Account	(53,911,442,518.68)	(127,355,943,974.16)	(181,267,386,492.84)	-	-	(53,911,442,518.68)
KA-1.1	Revenue, grants and miscellaneous receipts account	(53,911,442,518.68)	(127,355,943,974.16)	(181,267,386,492.84)			(53,911,442,518.68)
	Other Accounts	120,698,002,556.75	13,675,193,361.03	134,373,195,917.78			120,698,002,556.75
KA-2.3	Deposit account	47,497,468,120.84	4,912,102,331.45	52,409,570,452.29			47,497,468,120.84
KA-2.4	Special account loan	2,959,984,630.05	10,074,767,730.05	13,034,752,360.10			2,959,984,630.05
KA-2.5	Special account grant	4,215,855,149.77	(561,362,128.17)	3,654,493,021.60			4,215,855,149.77
KA-2.6	Miscellaneous account	29,770,707,310.17	(361,492,345.62)	29,409,214,964.55			29,770,707,310.17
KA-2.7	Operating fund and other accounts-government entities	2,179,060,967.44	42,601,593.93	2,221,662,561.37			2,179,060,967.44
KA-2.8	VAT fund account	5,322,380.48	(5,322,380.18)	0.30			5,322,380.48
KA-2.9	Customs fund account	536,560,466.32	87,452,847.78	624,013,314.10			536,560,466.32
KA-2.10	Other account-corporation, committee, council, board	7,489,148,871.10	(3,646,209,887.98)	3,842,938,983.12			7,489,148,871.10
KA-3.1	Emergency fund account	2,500,000.00	-	2,500,000.00			2,500,000.00
KA-4.1-3	Divisible fund account	22,088,463,380.90	(6,456,983,706.70)	15,631,479,674.20			22,088,463,380.90
KA-5.1	Prime minister relief fund account	-	2,981,615,356.77	2,981,615,356.77			-
KA-5.1.1	Corona virus infection prevention and control	215,803,345.59	12,409,311.00	228,212,656.59			215,803,345.59
KA-5.2	Natural disaster rescue and relief fund account	-	1,977,220,042.00	1,977,220,042.00			-
KA-7	Foreign aid income account	3,737,127,934.09	4,618,394,596.70	8,355,522,530.79			3,737,127,934.09
	Total	66,786,560,038.07	(113,680,750,613.13)	(46,894,190,575.06)	-	-	66,786,560,038.07

6.2.2 Extra Budgetary Entities

The deemed cash balances and actual bank balances in the bank accounts operated by the extra-budgetary entities are stated below. Foreign currency balances have been converted into equivalent Nepalese Rupees using the exchange rate specified by the Nepal Rastra Bank on the last day of the fiscal year (July 16). Details of these balances are provided in Schedule 10.25 attached herewith.

	Current Year				Previous Year			
	Opening Balance	Receipts	Payments	Balance	Opening Balance	Receipts	Payments	Balance
Balance of extra budgetary entities fund	11,797,625,253.94	5,967,429,265.59	2,247,365,311.81	15,517,689,207.72	-	-	-	-
Cash and bank balance of extra budgetary entities	-	74,395,664,367.17	68,574,452,052.15	5,821,212,315.02	-	-	-	-
Total	11,797,625,253.94	80,363,093,632.76	70,821,817,363.96	21,338,901,522.74	-	-	-	-

Note 7: Reimbursable Loan and Grant (Budgetary Entities)

Any grant or loan disbursed by foreign governments, foreign government banks, financial institutions, or agencies, in accordance with their agreement with the Government of Nepal, is deposited into an operative account designated for the specified project. For reimbursable expenses related to any project, the disbursement is recorded in reimbursable accounts maintained at the central level. The statement of reimbursable grants and loans for this fiscal year is provided below. Further details can be found in Annexures 4.4, 4.5, and 4.6, attached herewith.

Note 7.1: Reimbursable Loan

Project/Ministry Name	Current Year					Previous Year						
	Outstanding upto Previous Year	Current Year Expenditure	Gross Reimbursable Amount	Reimbursement Received	Adjustments	Outstanding Reimbursable amount upto current year	Outstanding upto Previous Year	Current Year Expenditure	Gross Reimbursable Amount	Reimbursement Received	Adjustments	Outstanding Reimbursable amount upto current year
Ministry of Industry, Commerce and Supply	9,569,317.43	21,586,923.00	31,138,240.43	9,569,317.00	-	21,586,923.43	269,699,485.38	250,190,542.52	519,890,027.90	510,320,710.46	(0.01)	9,569,317.43
Ministry of Energy, Water Resource and Irrigation	976,560,049.32	2,376,734,919.65	3,353,294,968.97	2,141,544,430.11	(132,718,643.27)	1,079,031,895.59	1,059,595,780.95	1,041,712,971.11	2,101,308,752.06	1,571,742,337.73	446,993,634.99	976,560,049.32
Ministry of Agriculture and Livestock Development	1,077,138,655.24	2,649,571,150.38	3,726,709,805.82	2,069,184,737.13	3,434,391.80	1,660,959,460.49	2,734,610,760.98	1,511,711,445.52	4,246,322,206.50	2,205,407,609.19	(963,775,942.07)	1,077,138,655.24
Ministry of Water Supply	617,412,259.05	1,601,733,026.39	2,219,145,285.44	2,000,702,839.27	29,519,310.86	247,961,757.03	1,383,769,061.65	1,675,102,105.24	3,058,871,166.89	2,955,158,907.84	513,700,000.00	617,412,259.05
Ministry of Home Affairs	820,240,445.78	715,451,383.14	1,535,691,828.92	3,631,607,892.08	-	(2,095,916,063.16)	(4,573,527,342.31)	1,76,741,081.00	(4,396,786,261.31)	635,777,670.48	5,852,804,377.57	820,240,445.78
Ministry of Culture, Tourism and Civil Aviation	27,773,877.59	-	27,773,877.59	-	-	27,773,877.59	27,773,877.59	-	27,773,877.59	-	-	27,773,877.59
Ministry of Forest and Environment	(56,557,993.92)	7,137,342.00	(49,420,651.92)	-	59,331,937.92	9,911,286.00	(59,331,937.92)	2,773,944.00	(56,557,993.92)	-	-	(56,557,993.92)
Ministry of Physical Infrastructure and Transport	1,039,257,794.38	6,671,295,466.26	7,710,553,260.64	6,667,950,721.57	40,834,900.67	1,063,437,439.74	(2,138,434,572.33)	6,628,949,821.69	4,490,515,249.36	3,447,418,039.88	(3,839,415.10)	1,039,257,794.38
Ministry of Women, Children and Senior Citizens	1,770,571.05	-	1,770,571.05	-	-	1,770,571.05	1,770,571.05	-	1,770,571.05	-	-	1,770,571.05
Ministry of Urban Development	243,781,375.34	1,994,864,490.22	2,238,645,865.56	2,448,478,510.39	-	(209,832,644.83)	1,921,599,184.29	1,176,496,998.20	3,098,096,182.49	2,571,018,483.94	(283,296,323.21)	243,781,375.34
Ministry of Education, Science and Technology	(2,511,218,248.58)	2,985,938,536.23	47,472,312.65	14,201,515,908.74	243,894,519.81	(13,462,901,076.28)	(1,146,041,141.54)	2,945,957,304.59	1,799,916,163.05	9,541,954,999.78	5,230,820,593.15	(2,511,218,248.58)
Ministry of Federal Affairs and General Administration	1,570,492,421.60	52,711,193.79	1,623,203,615.39	968,048,932.78	39,825,671.05	694,980,353.66	1,298,142,607.44	1,615,134,496.74	2,913,277,104.18	1,342,784,682.58	-	1,570,492,421.60
Ministry of Health and Population	(133,278,393.33)	3,407,534,687.18	3,274,256,293.85	13,645,004,611.73	(7,202,150.20)	(10,377,950,468.08)	(4,718,926,748.85)	7,144,137,834.29	2,425,211,085.44	2,538,489,478.77	-	(133,278,393.33)
Ministry of Labour Employment and social security/protection	1,991,653,152.28	58,026,938.00	2,049,680,090.28	3,373,259,135.15	-	(1,323,559,044.87)	2,672,088,773.48	63,319,775.00	2,735,408,548.48	743,755,396.20	-	1,991,653,152.28
National Reconstruction Authority	(5,896,184,490.62)	2,704,098,443.15	(3,192,086,047.47)	3,876,358,946.28	-	(7,068,444,893.75)	(5,149,809,126.75)	7,544,325,575.33	2,394,516,448.58	18,654,659,778.52	10,363,958,839.32	(5,896,184,490.62)
Ministry of Finance-Financing Affairs	13,855,319,474.22	2,404,201,460.00	16,259,520,934.22	2,934,688,927.25	(1,216,345,138.74)	12,108,486,868.23	13,002,985,252.48	3,993,602,020.00	16,996,587,272.48	2,627,899,998.88	(513,367,799.38)	13,855,319,474.22
Province level	3,555,096,007.52	984,614,500.00	4,539,710,507.52	-	-	4,539,710,507.52	3,229,142,813.85	791,334,939.82	4,020,477,353.67	-	(465,381,746.15)	3,555,096,007.52
Local Level	4,742,509,571.69	14,080,364,188.23	18,822,873,759.92	-	-	18,822,873,759.92	2,680,407,880.61	11,451,258,271.38	14,131,666,451.99	3,888,333,401.46	(5,500,823,478.84)	4,742,509,571.69
Projects not identified yet	(126,447,642.83)	-	(126,447,642.83)	-	-	(126,447,642.83)	(126,447,642.83)	-	(126,447,642.83)	-	-	(126,447,642.83)
Total	21,804,888,208.21	42,715,866,667.82	64,520,754,876.03	57,987,894,809.48	(939,425,200.10)	5,593,434,866.45	12,369,067,537.22	48,072,749,426.43	60,381,816,963.65	53,254,721,495.71	14,677,792,740.27	21,804,888,208.21

Note 7.2: Reimbursable Grants

Project/Ministry Name	Current Year					Previous Year						
	Outstanding upto Previous Year	Current Year Expenditure	Gross Reimbursable Amount	Reimbursement Received	Adjustments	Outstanding Reimbursable amount upto current year	Outstanding upto Previous Year	Current Year Expenditure	Gross Reimbursable Amount	Reimbursement Received	Adjustments	Outstanding Reimbursable amount upto current year
Office of Prime Minister and Council of Ministers	8,258,818.50	21,778,038.96	30,036,857.46	15,145,537.46	-	14,891,320.00	-	8,258,818.50	8,258,818.50	-	-	8,258,818.50
Ministry of Finance	135,872,144.65	244,693,681.68	380,565,826.33	328,024,645.38	3.08	52,541,184.03	60,867,205.12	295,592,884.17	354,460,089.29	218,587,944.63	(0.01)	135,872,144.65
Ministry of Industry, Commerce and Supply	194,579,915.56	451,230,202.06	645,810,117.62	271,022,654.30	-	374,787,463.32	352,708,814.89	697,493,661.09	1,050,202,475.98	855,622,560.42	-	194,579,915.56
Ministry of Energy, Water Resource and Irrigation	21,263,683.02	327,287,454.47	348,551,137.49	168,706,022.70	52,046.80	179,897,161.59	(40,814,677.19)	215,539,009.46	174,724,332.27	240,904,045.72	87,443,396.47	21,263,683.02
Ministry of Agriculture and Livestock Development	(276,175,641.17)	715,403,717.63	439,228,076.46	738,956,441.32	3,732,263.03	(295,996,101.83)	(370,416,342.58)	594,558,486.04	224,142,143.46	500,317,784.63	-	(276,175,641.17)
Ministry of Water Supply	(217,278,027.12)	219,315,246.29	2,037,219.17	164,973,325.57	154,903,667.66	(8,032,438.74)	(13,190,656.75)	16,295,012.72	3,104,355.97	126,601,811.74	(93,780,571.35)	(217,278,027.12)
Ministry of Home Affairs	654,360,159.58	860,628,914.15	1,514,989,073.73	1,168,456,055.58	-	346,533,018.15	42,150,271.00	735,604,197.00	777,754,468.00	123,394,308.42	-	654,360,159.58
Ministry of Culture, Tourism and Civil Aviation	20,149,751.50	-	20,149,751.50	1,499,055.13	-	18,650,696.37	24,653,494.50	5,299,751.50	29,953,246.00	9,803,494.50	-	20,149,751.50
Ministry of Forest and Environment	(135,109,148.91)	261,188,002.88	126,078,853.97	868,938,108.38	10,236,546.41	(732,622,708.00)	506,921,533.82	480,944,659.42	987,866,193.24	1,115,558,863.88	(7,416,478.27)	(135,109,148.91)
Ministry of Land Reform, Cooperation and Poverty Alleviation	10,393,079.16	-	10,393,079.16	-	38,070,198.35	48,463,277.51	10,393,079.14	-	10,393,079.14	-	0.02	10,393,079.16
Ministry of Physical Infrastructure and Transport	358,330,980.91	-	358,330,980.91	-	-	358,330,980.91	786,727,032.68	295,495,868.23	1,080,222,900.91	721,891,920.00	-	358,330,980.91
Ministry of Women, Children and Senior Citizens	10,321,797.21	1,330,785.00	11,652,582.21	-	0.20	11,652,582.41	19,564,476.23	-	19,564,476.23	9,442,679.02	-	10,321,797.21
Ministry of Urban Development	1,156,179,578.37	-	1,156,179,578.37	-	107,310,166.41	1,263,489,744.78	173,154,987.54	-	173,154,987.54	-	-	173,154,987.54
Ministry of Peace and Reconstruction	(142,116.50)	-	(142,116.50)	-	142,116.50	-	(142,116.50)	-	(142,116.50)	-	-	(142,116.50)
Ministry of Education, Science and Technology	5,436,578,468.76	63,481,377.68	5,500,059,846.44	2,995,244,101.08	0.20	2,504,815,745.56	7,449,490,514.21	107,280,276.17	7,556,770,790.38	3,097,882,843.11	-	4,458,887,947.27
Ministry of Federal Affairs and General Administration	(352,134,236.22)	401,238,680.98	49,124,444.76	1,676,789,816.50	216,464,765.21	(1,411,200,606.53)	(660,633,580.65)	369,110,832.17	(291,522,748.48)	485,103,801.70	424,492,313.96	(352,134,236.22)
Ministry of Health and Population	281,626,022.06	1,092,262,119.80	1,373,888,141.86	2,724,604,019.68	7,202,150.00	(1,343,513,727.82)	(1,520,166,242.41)	1,956,100,180.45	435,933,938.04	154,307,915.98	-	281,626,022.06
Ministry of Labour Employment and social security/protection	4,977,000.00	-	4,977,000.00	-	-	4,977,000.00	4,977,000.00	-	4,977,000.00	-	-	4,977,000.00
National Planning Commission	(2,573,197.00)	-	(2,573,197.00)	-	2,573,197.00	-	(2,573,197.00)	-	(2,573,197.00)	-	-	(2,573,197.00)
National Reconstruction Authority	(1,503,574,946.31)	2,780,595,849.27	1,277,020,902.96	2,813,693,057.21	-	(1,536,672,154.25)	445,989,548.99	3,354,274,517.03	3,800,264,066.02	3,293,560,649.66	(49,563,250.35)	457,140,166.01
Ministry of Finance-Financing Affairs	474,375,874.96	-	474,375,874.96	-	127,607,213.63	601,983,088.59	474,375,874.96	-	474,375,874.96	-	-	474,375,874.96
Province Level	4,956,756,892.76	2,187,645,403.00	7,144,402,295.76	-	-	7,144,402,295.76	3,210,708,434.17	2,188,469,800.00	5,399,176,234.17	442,421,341.41	-	4,956,756,892.76
Local Level	4,116,855,204.69	4,673,502,412.05	8,790,357,616.74	-	-	8,790,357,616.74	908,349,853.22	3,208,505,351.47	4,116,855,204.69	-	-	4,116,855,204.69
Projects not identified Yet	(293,274,049.30)	-	(293,274,049.30)	-	-	(293,274,049.30)	(293,274,049.30)	-	(293,274,049.30)	-	-	(293,274,049.30)
Total	15,060,618,009.16	14,301,601,885.90	29,362,219,895.06	13,936,052,840.29	668,294,334.48	16,094,461,389.25	11,569,821,258.09	14,524,823,305.42	26,094,644,563.51	11,395,201,964.82	361,175,410.47	15,060,618,009.16

Note 8: Off Budget Third Party Payments

The cash, in-kind or technical assistance that is not included in the budget but received as per the request of the Government of Nepal or as per the agreement/ MOU with the Government of Nepal is as follows. While recording the amount of aid, the report has been prepared based on the amount mentioned by the party providing the aid. In case the amount is mentioned in foreign currency, it is converted into equivalent Nepalese Rupees based on the exchange rate of the date of Receipts of report. Its details are mentioned in schedule 9.4 and attached herewith. The statement for previous year is not included as details were not received.

	Current Year		Previous Year	
	Budgetary Entities	Extra Budgetary Entities	Budgetary Entities	Extra Budgetary Entities
Bilateral aid				
Multilateral aid				
Total	-	-	-	-

Note 9: Receivable Foreign Aid

The receivables due to the Government of Nepal from any foreign government, foreign government banks, financial institutions, or agencies, as per the agreement, are presented below. Detailed information is provided in Schedule 9.3 and Schedule 10.12, attached herewith.

	Current Year		Previous Year	
	Budgetary Entities	Extra Budgetary Entities	Budgetary Entities	Extra Budgetary Entities
Grants	-	-	-	-
Bilateral				
Multilateral				
Loan	-	-	-	-
Bilateral				
Multilateral				
Total	-	-	-	-

Note 10: Debt Liability

Details of outstanding domestic and foreign debt obligations for the current fiscal year are attached. The exchange rate used for calculating foreign debt liabilities is specified in the accounting policy. Further detailed description of the debt liabilities is provided in Schedules 6.3, 6.4, 6.9, and 10.13, attached herewith. Details of extra-budgetary entities are not included as they have not been received.

	Current Year		Previous Year	
	Budgetary Entities	Extra Budgetary Entities	Budgetary Entities	Extra Budgetary Entities
Internal loan	1,129,103,717,497.91	49,428,753,509.00	986,908,821,544.90	
Foreign loan	1,170,248,729,761.21	19,971,280,809.00	1,025,847,111,699.84	-
Bilateral	1,029,763,049,925.85	-	894,463,164,305.39	
Multilateral	140,485,679,835.36	19,971,280,809.00	131,383,947,394.45	
Total	2,299,352,447,259.12	69,400,034,318.00	2,012,755,933,244.74	-

Note 11: Inventories and Assets**11.1 Budgetary Entities**

The details of assets and liabilities for the current fiscal year are as follows. Further information is provided in Schedules 8.1 and 10.14, attached herewith. Details of extra-budgetary entities are not included as they have not been received.

Ministry/Entities Name	Properties Details						
	Buildings and Structures 6111000	Machinery and Equipments 6112000	Produced natural Resource 6113100	Other Structure 6115000	Valuables 6130000	Non Produced Assets 614000	Total
101-President	-	192,475,900.96				-	192,475,900.96
102-Vice President	-	78,941,876.45				-	78,941,876.45
103-Chiefs of Prvince	82,402.15	164,829,747.36				-	164,912,149.51
202-Federal Parliament		261,126,858.19	589,900.00			-	261,716,758.19
204-Courts	2,021,793,546.80	4,040,173,983.07	2,448,241.00	0.20		165,165,068.68	6,229,580,839.75
206-Commission for Investigation of Authority Abuse	453,433,338.29	390,692,472.29	20,000.00			70,156,799.91	914,302,610.49
208-Office of Auditor General	150,286.00	211,092,920.18	49,536,074.22			-	260,779,280.40
210-Public Service Commission	160,454,467.68	262,140,542.89	922,998.00			63,966,491.24	487,484,499.81
212-Election Commiision	454,249,481.25	1,117,506,969.41	346,197.84	-		0.10	1,572,102,648.60
214-National Human Right Commission		131,841,203.00				-	131,841,203.00
218-Cpuncil Of Justice		58,399,740.86				-	58,399,740.86
220-National Natural Resource and Finance Commission	314,470.00	89,902,328.10	3,445,100.00			-	93,661,898.10
222-National Women Commission	35,437.00	64,455,416.38				-	64,490,853.38
224-National Dalit Commission		35,567,307.30				-	35,567,307.30
226-National Inclusion Commission		37,690,349.08				-	37,690,349.08
228-Tribal/Aadibasi janajati Commission		35,126,031.29				-	35,126,031.29
230-Madheshi Commission		40,502,087.57				-	40,502,087.57
232-Tharu Commission		42,476,840.02	2,182,925.00			-	44,659,765.02
234-Muslim Comission		47,525,497.16				-	47,525,497.16
301-Office of Prime Minister and Council of Ministers	1,549,919,937.63	2,122,956,324.81	44,929,029.97		65,001.00	193,251,733.79	3,911,122,027.20
305- Ministry of Finance	1,462,616,396.05	3,708,657,525.58	56,405,287.27	273,752.00		236,059,846.02	5,464,012,806.92
307-Ministry of Industry,Commerce and Supply	25,697,574.60	909,251,808.47	87,331,661.98	12,652,606.00		-	1,034,933,651.05
308- Ministry of Energy,Water Resource and Irrigation	112,451,458.85	3,336,586,130.97	397,796,502.78	24,213.00		0.50	3,846,858,306.10
311- Ministry of Law Justice and Parliamentary Affairs		263,230,117.00	737,000.00			-	263,967,117.00
312- Ministry Of Agriculture and Livestock Development	1,065,078,956.95	4,862,142,763.60	60,259,699.47	66,410,965.39		148,426,026.06	6,202,318,411.47
313- Ministry Water Supply	80,395,184.24	796,282,579.58	223,329,922.81	70,000.00		1.00	1,100,077,687.63
314-Ministry of Home Affairs	8,388,547,564.64	34,345,597,222.05	180,720,942.83	7,684,935.98	62,001.00	5,346,121,164.16	48,268,733,830.66
325-Ministry of Culture tourism and Civil Aviation	78,641.42	615,887,508.72	55,292,606.27		210,295.00	-	671,469,051.41
326-Ministry of Foreign Affairs	440,714.00	554,147,102.78	6,572,605.00			-	561,160,421.78
329-Ministry of Forest and Environment	297,248,595.41	1,305,843,233.71	17,479,680.59	23,872,396.19	12,061.00	17,900,000.00	1,662,355,966.90
336-Ministry of Land reform and Poverty Aviation	1,552,016,350.59	3,252,173,330.50	39,636,649.62	12,000.00	1,750.00	186,480,691.57	5,030,320,772.28
337- Ministry of Physical Infrastructure and Transport	189,727,419.96	8,755,453,122.75	54,580,578.57	11,521,850.00		9,710,981.81	9,020,993,953.09
340-Ministry of Women Children and Senior Citizen	1.00	114,035,817.64	3,140,000.00			-	117,175,818.64
343- Ministry of Youth and Sports		161,037,062.05	7,989,346.58		1.00	-	169,026,409.63

Ministry/Entities Name	Properties Details						
	Buildings and Structures 6111000	Machinery and Equipments 6112000	Produced natural Resource 6113100	Other Structure 6115000	Valuables 6130000	Non Produced Assets 614000	Total
345- Ministry of Defence	7,626,817,241.12	5,243,581,018.88	12,516,898.00	18,761,275.00	1,089,013.06	3,611,649.49	12,906,377,095.56
347- Ministry of Urban Development	474,429,631.34	1,949,707,182.29	211,988,433.76		2,399,800.00	58,842,006.64	2,697,367,054.03
350- Ministry of Education Science and Technology	1,056,220,602.46	1,736,654,764.76	49,848,345.83	201,550.00	3,807,287.50	35,929,009.40	2,882,661,559.95
358- Ministry of Communication and Information Technology	501,301,481.27	5,646,567,174.42	1,261,773,909.41	87,500.00		239,348,891.10	7,649,078,956.20
365- Ministry of Federal Affairs and General Administration	388,616,031.74	1,977,713,473.83	46,948,952.14		4,850.00	55,860,292.16	2,469,143,599.87
370- Ministry of Health and Population	609,763,233.56	6,222,132,908.31	22,949,419.89		8,851.00	1,000.10	6,854,855,412.86
371- Ministry of Labiur Employemr and social security/ protection	4,413,273.18	479,688,378.51	12,575,607.67			843,750.00	497,521,009.36
391- National Planning Commission	19,937,957.61	227,178,915.39	4,045,053.10			1,309,471.61	252,471,397.71
392- National Reconstruction Authority	1.02	483,165,348.06	169,501.00			-	483,334,850.08
Total	28,496,231,677.81	96,372,138,885.82	2,918,509,070.60	141,573,043.76	7,660,910.56	6,832,984,875.34	134,769,098,463.89

11.2 Extra Budgetary Entities

Ministry/Entities Name	Properties Details						
	Buildings and Structures 6111000	Machinery and Equipments 6112000	Produced natural Resource 6113100	Other Structure 6115000	Valuables 6130000	Non Produced Assets 614000	Total
Various entities	2344833383	10920973094	379021079.6				13644827557

Note 12: Statement of Advance Payments

The statement of outstanding advance Payments is as follows. Detailed information at the ministry level is provided in Schedules 8.4 and 10.17, attached herewith. Statements of extra-budgetary entities for previous fiscal years are not included as the information was not received.

	Current Year		Previous Year	
	Budgetary Entities	Extra Budgetary Entities	Budgetary Entities	Extra Budgetary Entities
Unmatured	25,325,727,294.19		20,316,818,079.94	
Matured	24,732,765,582.40	1,708,237,243.53	17,962,623,679.18	
Total	50,058,492,876.59	1,708,237,243.53	38,279,441,759.12	-

Note 13: Expenditure arrears

Expenditure arrears include amounts certified as outstanding obligations for Payments of invoices for goods or services received, which could not be paid due to resource constraints under the Appropriation Act or other reasons. The statement of expenditure arrears is as follows. Detailed information is presented in Schedules 8.2, 8.3, 10.15, and 10.16. Information from extra-budgetary entities is not included as it was not received.

		Current Year		Previous Year	
		Budgetary Entities	Extra Budgetary Entites	Budgetary Entities	Extra Budgetary Entites
	Recurrent expenses	1,013,616,266.01	-	193,162,916.89	-
21000	Compensation of employees	92,290,064.56		42,090,885.92	
22000	Use of goods and services	65,303,657.01		28,985,150.99	
24000	Interests,service charges and bank commissions				
25000	Subsidies				
26000	Grants	732,158,192.51	-	73,561,713.47	
27000	Social securities	120,145,457.43		47,747,815.51	
28000	Other expenses	3,718,894.50		777,351.00	
31000	Capital expenditure	5,354,393,880.79	90,516,204.71	452,007,267.15	-
31100	Acquisition of Fixed Assets	5,351,093,880.79	90,516,204.71	451,972,371.15	-
31110	Buildings and structures	497,874,240.44	28,010,967.58	29,165,633.00	
31120	Transport and machinery equipments	57,683,285.25	59,943,761.13	730,275.24	
31130	Other capital expenditure	23,008,667.01	2,561,476.00	9,254,387.01	
31140	Security equipments				
31150	Public constructions/utilities	4,741,464,437.31		412,822,075.90	
31160	Improvement of constructed infrastructure				
31170	Capital improvement expenditure	31,063,250.78			
31400	Natural Assets Expenditure	3,300,000.00	-	34,896.00	-
31410	Land acquisition	3,300,000.00		34,896.00	
31440	Lntangible assets acquisition				
	Total	6,368,010,146.80	90,516,204.71	645,170,184.04	-

Note 14: Commitments Details

Details of the commitments pledged to be paid in the future according to the decision or agreement are as follows. Further details of the commitment are mentioned in Schedule-8.6 and 10.19 and are attached herewith.

		Current Year		Previous Year	
		Budgetary Entities	Extra Budgetary Entites	Budgetary Entities	Extra Budgetary Entites
31110	Buildings and structures				
31120	Transport and machinery equipments				
31130	Other capital expenditure				
31140	Security equipments				
31150	Public constructions/utilities				
31160	Improvement of constructed infrastructure				
31170	Capital improvement expenditure				
31410	land acquisition				
31441	Acquisition of contracts,lease and license				
	Total	-	-	-	-

Note 15: Accounts Receivables

The details of the receivable revenue, advance Payments and other receivable is as follows. Further details are mentioned in schedule 8.5 and 10.20 and attached.

		Current Year		Previous Year	
		Budgetary Entities	Extra Budgetary Entites	Budgetary Entities	Extra Budgetary Entites
11000	Tax				
14000	Other revenue		3,540,743,390.52		
15000	Irregularities, disbursement refunds and Grant refunds		44,536,189.50		
Total		-	3,585,279,580.02	-	-

Note 16: Function wise expenditure (COFOG)

The expenditure by Classification of the Functions of Government (COFG), based on GFSM-2014, is as follows. Grants provided to extra-budgetary entities by the federal government are recorded as expenses in the federal government, and the corresponding amounts are eliminated to prevent double accounting. Detailed information is provided in Schedules 2.6 and 10.2.1, attached herewith. Details of extra-budgetary entities for the last financial year were not included as they were not received.

	Current FY					Previous FY				
	Budgetary Entities	Extra Budgetary Entities	Total	Grants Dissiminate to Extra Budgetary Entities(Eliminate)	Amount after Elimination	Budgetary Entities	Extra Budgetary Entities	Total	Grants Dissiminate to Extra Budgetary Entities(Eliminate)	Amount after Elimination
01 General public services	525,885,062,664.29	75,892,383,939.59	601,777,446,603.88	23,315,892,656.00	578,461,553,947.88	521,769,343,874.32	-	521,769,343,874.32	-	521,769,343,874.32
01.1 Executive and legislative bodies, financial and fiscal affairs and external affairs	16,643,811,630.93		16,643,811,630.93		16,643,811,630.93	15,461,235,065.23		15,461,235,065.23		15,461,235,065.23
01.2 Foreign economic aid	66,962,683.20		66,962,683.20		66,962,683.20	24,762,844.00		24,762,844.00		24,762,844.00
01.3 General services	34,403,929,903.65		34,403,929,903.65		34,403,929,903.65	50,233,459,378.82		50,233,459,378.82		50,233,459,378.82
01.4 Basic services	661,297,492.61		661,297,492.61		661,297,492.61	1,946,350.02		1,946,350.02		1,946,350.02
01.5 R&D General public services	804,358,925.82		804,358,925.82		804,358,925.82	2,706,330,624.52		2,706,330,624.52		2,706,330,624.52
01.6 General public services n.e.c.	10,280,116,358.97		86,172,500,298.56	23,315,892,656.00	62,856,607,642.56	8,615,545,611.81		8,615,545,611.81		8,615,545,611.81
01.7 Public debt transactions	64,672,548,546.46		64,672,548,546.46		64,672,548,546.46	37,715,247,886.38		37,715,247,886.38		37,715,247,886.38
01.8 Transfers of a general character between different levels of government	398,352,037,122.65		398,352,037,122.65		398,352,037,122.65	407,010,816,113.54		407,010,816,113.54		407,010,816,113.54
02 Defense	60,013,756,722.01	-	60,013,756,722.01	-	60,013,756,722.01	53,296,991,329.46	-	53,296,991,329.46	-	53,296,991,329.46
02.1 Military defense	59,232,593,961.94		59,232,593,961.94		59,232,593,961.94	51,577,483,694.11		51,577,483,694.11		51,577,483,694.11
02.2 Civil defense	772,787,495.07		772,787,495.07		772,787,495.07	1,712,177,860.93		1,712,177,860.93		1,712,177,860.93
02.5 Defense n.e.c	8,375,265.00		8,375,265.00		8,375,265.00	7,329,774.42		7,329,774.42		7,329,774.42
03 Public order and safety	79,764,399,413.00	-	79,764,399,413.00	-	79,764,399,413.00	72,384,827,483.59	-	72,384,827,483.59	-	72,384,827,483.59
03.1 Police services	63,284,740,130.65		63,284,740,130.65		63,284,740,130.65	53,888,739,240.61		53,888,739,240.61		53,888,739,240.61
03.2 Fire protection services	15,683,836.25		15,683,836.25		15,683,836.25	14,257,258.36		14,257,258.36		14,257,258.36
03.3 Law courts	8,348,486,901.97		8,348,486,901.97		8,348,486,901.97	8,999,627,970.79		8,999,627,970.79		8,999,627,970.79
03.4 Prisons	2,384,733,260.08		2,384,733,260.08		2,384,733,260.08	2,426,055,572.37		2,426,055,572.37		2,426,055,572.37
03.5 R&D Public order and safety	40,375,000.00		40,375,000.00		40,375,000.00	53,000,000.00		53,000,000.00		53,000,000.00
03.6 Public order and safety n.e.c	5,690,380,284.05		5,690,380,284.05		5,690,380,284.05	7,003,147,441.46		7,003,147,441.46		7,003,147,441.46
04 Economic affairs	225,966,788,882.65	-	225,966,788,882.65	-	225,966,788,882.65	191,775,298,059.45	-	191,775,298,059.45	-	191,775,298,059.45
04.1 General economic, commercial, and labor affairs	3,506,198,318.44		3,506,198,318.44		3,506,198,318.44	3,124,353,301.39		3,124,353,301.39		3,124,353,301.39
04.2 Agriculture, forestry, fishing, and hunting	86,686,046,462.79		86,686,046,462.79		86,686,046,462.79	67,400,295,830.18		67,400,295,830.18		67,400,295,830.18
04.3 Fuel and energy	4,232,280,967.63		4,232,280,967.63		4,232,280,967.63	9,350,893,631.61		9,350,893,631.61		9,350,893,631.61
04.4 Mining, manufacturing and construction	116,750,786,884.62		116,750,786,884.62		116,750,786,884.62	97,244,541,282.12		97,244,541,282.12		97,244,541,282.12
04.5 Transport	1,701,754,734.99		1,701,754,734.99		1,701,754,734.99	1,028,124,633.77		1,028,124,633.77		1,028,124,633.77
04.6 Communication	6,300,248,759.21		6,300,248,759.21		6,300,248,759.21	5,583,482,044.40		5,583,482,044.40		5,583,482,044.40
04.7 Other industries	2,768,425,195.33		2,768,425,195.33		2,768,425,195.33	3,278,253,084.91		3,278,253,084.91		3,278,253,084.91
04.8 R&D Economic affairs	1,719,507,273.61		1,719,507,273.61		1,719,507,273.61	780,766,394.29		780,766,394.29		780,766,394.29
04.9 Economic affairs n.e.c	2,301,540,286.03		2,301,540,286.03		2,301,540,286.03	3,984,587,856.78		3,984,587,856.78		3,984,587,856.78

	Current F/Y					Previous F/Y				
	Budgetary Entities	Extra Budgetary Entities	Total	Grants Dissiminate to Extra Budgetary Entities(Eliminate)	Amount after Elimination	Budgetary Entities	Extra Budgetary Entities	Total	Grants Dissiminate to Extra Budgetary Entities(Eliminate)	Amount after Elimination
5 Environmental Protection	4,451,723,786.47	-	4,451,723,786.47	-	4,451,723,786.47	5,447,564,097.53	-	5,447,564,097.53	-	5,447,564,097.53
05.2 Waste water management	1,018,722,089.94		1,018,722,089.94		1,018,722,089.94	771,647,434.19		771,647,434.19		771,647,434.19
05.4 Protection of biodiversity and landscape	75,719,503.49		75,719,503.49		75,719,503.49	37,282,798.35		37,282,798.35		37,282,798.35
05.5 R&D Environmental protection	118,462,623.01		118,462,623.01		118,462,623.01	85,101,047.36		85,101,047.36		85,101,047.36
05.6 Environmental protection n.e.c	3,238,819,570.03		3,238,819,570.03		3,238,819,570.03	4,553,532,817.63		4,553,532,817.63		4,553,532,817.63
06 Housing and community amenities	42,294,733,858.43	-	42,294,733,858.43	-	42,294,733,858.43	35,057,181,493.41	-	35,057,181,493.41	-	35,057,181,493.41
06.1 Housing development	22,092,853,937.54		22,092,853,937.54		22,092,853,937.54	16,118,519,574.44		16,118,519,574.44		16,118,519,574.44
06.2 Community development	953,428,847.67		953,428,847.67		953,428,847.67	1,172,471,881.28		1,172,471,881.28		1,172,471,881.28
06.3 Water supply	15,837,186,587.41		15,837,186,587.41		15,837,186,587.41	13,756,908,031.57		13,756,908,031.57		13,756,908,031.57
06.6 Housing and community amenities n.e.c.	3,411,264,485.81		3,411,264,485.81		3,411,264,485.81	4,009,282,006.12		4,009,282,006.12		4,009,282,006.12
07 Health	52,066,953,700.92	-	52,066,953,700.92	-	52,066,953,700.92	74,933,584,629.59	-	74,933,584,629.59	-	74,933,584,629.59
07.1 Medical products, appliances, and equipment	535,092,075.46		535,092,075.46		535,092,075.46	1,101,891,831.07		1,101,891,831.07		1,101,891,831.07
07.2 Outpatient services	1,374,627,574.70		1,374,627,574.70		1,374,627,574.70	23,661,265,575.51		23,661,265,575.51		23,661,265,575.51
07.3 Hospital services	22,606,197,003.87		22,606,197,003.87		22,606,197,003.87	25,769,446,924.27		25,769,446,924.27		25,769,446,924.27
07.4 Public health services	25,292,369,339.56		25,292,369,339.56		25,292,369,339.56	21,619,715,545.05		21,619,715,545.05		21,619,715,545.05
07.5 R&D Health	1,880,545,476.58		1,880,545,476.58		1,880,545,476.58	2,413,796,104.92		2,413,796,104.92		2,413,796,104.92
07.6 Health n.e.c.	378,122,230.75		378,122,230.75		378,122,230.75	367,468,648.77		367,468,648.77		367,468,648.77
08 Recreation, Culture and Religion	5,810,480,525.84	-	5,810,480,525.84	-	5,810,480,525.84	4,691,824,495.49	-	4,691,824,495.49	-	4,691,824,495.49
08.1 Recreational and sporting services	1,784,659,262.82		1,784,659,262.82		1,784,659,262.82	1,171,408,798.78		1,171,408,798.78		1,171,408,798.78
08.2 Cultural services	3,720,760,609.73		3,720,760,609.73		3,720,760,609.73	2,998,349,923.42		2,998,349,923.42		2,998,349,923.42
08.3 Broadcasting and publishing services	256,179,040.99		256,179,040.99		256,179,040.99	476,664,632.20		476,664,632.20		476,664,632.20
08.5 R&D Recreation, culture, and religion	48,881,612.30		48,881,612.30		48,881,612.30	45,401,141.09		45,401,141.09		45,401,141.09
09 Education	52,869,544,006.80	-	52,869,544,006.80	-	52,869,544,006.80	42,616,589,878.99	-	42,616,589,878.99	-	42,616,589,878.99
09.1 Pre-primary and primary education	618,611,105.02		618,611,105.02		618,611,105.02	445,895,779.09		445,895,779.09		445,895,779.09
09.5 Education not definable by level	1,156,261,356.38		1,156,261,356.38		1,156,261,356.38	1,445,479,334.27		1,445,479,334.27		1,445,479,334.27
09.6 Subsidiary services to education	47,921,980,677.98		47,921,980,677.98		47,921,980,677.98	38,746,412,685.72		38,746,412,685.72		38,746,412,685.72
09.7 R&D Education	814,564,298.06		814,564,298.06		814,564,298.06	19,065,379.06		19,065,379.06		19,065,379.06
09.8 Education n.e.c.	2,358,126,569.36		2,358,126,569.36		2,358,126,569.36	1,959,736,700.85		1,959,736,700.85		1,959,736,700.85
10 social security/Protection	177,003,260,239.06	-	177,003,260,239.06	-	177,003,260,239.06	168,556,638,373.24	-	168,556,638,373.24	-	168,556,638,373.24
10.5 Unemployment	27,087,344.00		27,087,344.00		27,087,344.00	27,409,493.00		27,409,493.00		27,409,493.00
10.7 Social exclusion n.e.c.	53,037,342.00		53,037,342.00		53,037,342.00	55,796,142.00		55,796,142.00		55,796,142.00
10.8 R&D Social protection	6,341,566.00		6,341,566.00		6,341,566.00	50,029,810.29		50,029,810.29		50,029,810.29
10.9 Social protection n.e.c.	176,916,793,987.06		176,916,793,987.06		176,916,793,987.06	168,423,402,927.95		168,423,402,927.95		168,423,402,927.95
Total	1,226,126,703,799.47	75,892,383,939.59	1,302,019,087,739.06	23,315,892,656.00	1,278,703,195,083.06	1,170,529,843,715.07	-	1,170,529,843,715.07	-	1,170,529,843,715.07

Note 17: Irregulars Expenditure Indicated by Internal Audit

The irregular expenditure identified by the internal audit is as follows. Detailed ministry-wise information regarding the identified irregular expenditure is provided in Annexures 9.1, 9.1.1, and 10.18, attached herewith. Details of extra-budgetary entities for the last financial year were not included as they were not received.

	Current Year		Previous Year	
	Budgetary Entities	Extra Budgetary Entities	Budgetary Entities	Extra Budgetary Entities
Irregulars to be regularised	4,931,351,353.13	10,464,030,128.11	35,652,935,250.56	
Recoverable irregulars	376,333,624.24	524,256,559.49	5,744,119,047.67	
Irregulars in advance payments	24,732,765,582.40	1,708,237,243.53	17,962,623,679.18	
Total	30,040,450,559.77	12,696,523,931.13	59,359,677,977.41	-

Note 18: Eliminations

Note 18.1: Eliminations on Receipts

	Current Year				Previous Year				
	Budget Entities	Extra Budgetary Entities	Total	Amount Received by Extra Budgetary Entities	Amount After Elimination Of Double Accounting	Budget Entities	Extra Budgetary Entities	Total	Amount Received by Extra Budgetary Entities
13000 Grant in cash	16,199,810,168.08	25,232,892,800.80	41,432,702,968.88	24,925,902,793.80	16,506,800,175.08	15,515,091,849.08	15,515,091,849.08		15,515,091,849.08
13000 Direct payments grant	6,809,092,480.92	-	6,809,092,480.92	-	6,809,092,480.92	8,633,893,650.76	8,633,893,650.76		8,633,893,650.76
Total	23,008,902,649.00	25,232,892,800.80	48,241,795,449.80	24,925,902,793.80	23,315,892,656.00	24,148,985,499.84	24,148,985,499.84	-	24,148,985,499.84

Note 18.2: Eliminations on Payments

	Current Year				Previous Year				
	Budget Entities	Extra Budgetary Entities	Total	Amount Received by Extra Budgetary Entities	Amount After Elimination Of Double Accounting	Budget Entities	Extra Budgetary Entities	Total	Amount Received by Extra Budgetary Entities
26000 Grant/ Subsidy/ in cash	486,678,009,901.19	927,192,066.14	487,605,201,967.33	24,925,902,793.80	462,679,299,173.53	491,927,019,860.84	491,927,019,860.84		491,927,019,860.84
26000 Direct payments grant/ subsidy	501,798,616.80		501,798,616.80	-	501,798,616.80	1,496,178,901.34	1,496,178,901.34		1,496,178,901.34
Total	487,179,808,517.99	927,192,066.14	488,107,000,584.13	24,925,902,793.80	463,181,097,790.33	493,423,198,762.18	493,423,198,762.18	-	493,423,198,762.18

Note 19: Foreign Exchange Gain/Loss

Not Disclosed due to Unavailability of data

Note 20: Contingent Liability (Budgetary Entities)

Details of contingent liabilities are as follows. Further details are mentioned in Schedule-8.7 and attached.

		Current Year	Previous Year
		Liability Amount	Liability Amount
34211	Contingent liability amount		

Note 21: Post-report Corrections of Errors

Details regarding the corrections and improvements on errors after the report are as follows. No report is included as there are no corrections of error.

		Current Year			Previous Year			
		Budgetary Entities		Extra Budgetary	Budgetary Entities		Extra Budgetary	
Error	Reported	Actual to be Reported	Reported	Actual to be Reported	Reported	Actual to be Reported	Reported	Actual to be Reported
Total								

Note 22: Guarantee

The report does not include details related to guarantees due to non-Receipts of information

Current F/Y		
Current Year	Upto Previous Year	Upto Current Year

Note 23: Tax Expenditure/Waiver

The report does not include details related to guarantees due to non-Receipts of information.

Note 24: Social Security/Protection

Gratuity, leave, medical treatment, or pension accrued by social security/protection of the employees is accounted for upon the creation of liability. Contingent liabilities arising from such social security/protection benefits are not calculated due to the complexity caused by inter-ministerial employee transfers. Similarly, social security/protection provisions for individuals other than employees are recognized only upon cash disbursements in line with the Federal Appropriation Act. Contingent liabilities related to social security/protection are not estimated.

Note 25: Subsequent Event after the end of fiscal year/Accounting period

Substantial matters that occurred after the end of the accounting period (i.e., the financial year) and within the reporting period are outlined below. The report does not include any significant matters that would impact the reporting, as there have been no such events.



Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Consolidated Financial Statement of Provincial Government

Fiscal year : 2022/23

Component of the Statements

1. Consolidated Annual Report of Receipts and Payments
2. Annual Report of Receipts and Payments (Budgetary Entities)
3. Annual Report of Receipts and Payments (Extra Budgetary Entities)
4. Budget Comparison Statement (Budgetary Entities)
5. Annual Financial Statement of Consolidated Fund
6. Provincial Annual Report of Divisible Fund
7. Consolidated Statement of COFOG-wise Expenditure
8. Accounting Notes
9. Annex

June, 2024

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Consolidated Annual Report of Receipts and Payments
Fiscal Year 2022/23

(In Rs.)

S.N/ Economic Code	Particulars	Note no.	Current Year			Previous Year		
			Cash	Third Party Payments (Direct Payments)	Total	Cash	Third Party Payments (Direct Payments)	Total
1	Receipts		1	2	3=1+2	4	5	6=4+5
	Revenue, Grant and Other Receipts		189,928,895,776.75	46,823,330.00	189,975,719,106.75	205,365,693,490.38	389,801,936.00	205,755,495,426.38
11000	Tax revenue	1.2	81,549,109,799.34	-	81,549,109,799.34	90,316,807,071.22	-	90,316,807,071.22
14000	Other revenue	1.2	10,638,983,576.98	-	10,638,983,576.98	12,505,678,421.01	-	12,505,678,421.01
13000	Grant	1.3	93,598,693,533.83	46,823,330.00	93,645,516,863.83	98,588,281,875.50	389,801,936.00	98,978,083,811.50
	Other Receipts		4,142,108,866.60	-	4,142,108,866.60	3,954,926,122.65	-	3,954,926,122.65
15000	Irregularities, disbursement refunds and Grant refunds	1.2	4,142,108,866.60	-	4,142,108,866.60	3,954,926,122.65	-	3,954,926,122.65
	Investments and Financing Receipts		111,120,000.00	-	111,120,000.00	43,845,000.00	-	43,845,000.00
32156 - 59	Sale of shares and disinvestment	2.1	-	-	-	-	-	-
32147 - 49	Internal/Domestic debt repayments receipts	2.2	111,120,000.00	-	111,120,000.00	43,845,000.00	-	43,845,000.00
32242	External debt repayments receipts	2.2	-	-	-	-	-	-
33141 - 44	Internal/Domestic debt receipts	2.3	-	-	-	-	-	-
33241	External debt receipts	2.4	-	-	-	-	-	-
A.	Total Receipts		190,040,015,776.75	46,823,330.00	190,086,839,106.75	205,409,538,490.38	389,801,936.00	205,799,340,426.38
2	Payments							
2.1	Recurrent Expenses		79,991,938,315.80	46,823,330.00	80,038,761,645.80	77,343,512,473.99	65,601,936.00	77,409,114,409.99
21000	Compensation of employees	3.1.1	14,131,500,504.67	-	14,131,500,504.67	12,440,353,175.40	-	12,440,353,175.40
22000	Use of goods and services	3.1.1	28,593,372,454.79	46,823,330.00	28,640,195,784.79	28,798,883,809.73	65,601,936.00	28,864,485,745.73
24000	Interests, fees and bank commissions	3.1.1	980.00	-	980.00	-	-	-
25000	Subsidies	3.1.1	772,249,919.09	-	772,249,919.09	1,034,683,837.35	-	1,034,683,837.35
26000	Grants	3.1.1	32,089,397,851.25	-	32,089,397,851.25	30,845,178,338.63	-	30,845,178,338.63
27000	Social securities / benefits	3.1.1	2,411,210,649.80	-	2,411,210,649.80	1,823,596,079.84	-	1,823,596,079.84
28000	Others	3.1.1	1,994,205,956.20	-	1,994,205,956.20	2,400,817,233.04	-	2,400,817,233.04

S.N/ Economic Code	Particulars	Note no.	Current Year			Previous Year		
			Cash	Third Party Payments (Direct Payments)	Total	Cash	Third Party Payments (Direct Payments)	Total
31000	Capital Expenditure (Investment in Non-Financial Assets)		124,206,737,039.22	-	124,206,737,039.22	108,329,260,268.02	324,200,000.00	108,653,460,268.02
31100	Acquisition of Fixed Assets		124,173,549,798.22	-	124,173,549,798.22	108,327,193,095.02	324,200,000.00	108,651,393,095.02
31110	Buildings and structures	3.2.2	11,900,578,868.61	-	11,900,578,868.61	10,572,902,790.59	-	10,572,902,790.59
31120	Machinery and equipments	3.2.2	4,403,632,179.03	-	4,403,632,179.03	7,462,437,116.80	-	7,462,437,116.80
31130 -40	Other fixed assets (Other capital expenditure)	3.2.2	13,784,982,888.78	-	13,784,982,888.78	474,604,673.24	-	474,604,673.24
31150	Public constructions	3.2.2	87,966,409,317.12	-	87,966,409,317.12	82,114,742,750.18	324,200,000.00	82,438,942,750.18
31160	Improvement of Built Structure	3.2.2	656,353,393.42	-	656,353,393.42	801,762,780.74	-	801,762,780.74
31170	Assets major improvement expenditure		5,461,593,151.26	-	5,461,593,151.26	6,900,742,983.47	-	6,900,742,983.47
31400	Non Produced Assets (Natural Assets)	3.2.2	33,187,241.00	-	33,187,241.00	2,067,173.00	-	2,067,173.00
31410	Land acquisition	3.2.2	33,187,241.00	-	33,187,241.00	139,326.00	-	139,326.00
31440	Intangible non produced assets		-	-	-	1,927,847.00	-	1,927,847.00
32000	Financing	4.2	600,000,000.00	-	600,000,000.00	1,417,150,000.00	-	1,417,150,000.00
33145-47	Principal repayments of internal/domestic debt	4.2	-	-	-	-	-	-
33242	Principal repayments of external debt	4.1	-	-	-	-	-	-
32141 -43	Internal/Domestic debt investment	4.1	600,000,000.00	-	600,000,000.00	1,300,000,000.00	-	1,300,000,000.00
32151 -52	Internal/Domestic share investment	4.1	-	-	-	117,150,000.00	-	117,150,000.00
32241	External debt investment	4.1	-	-	-	-	-	-
32251	External share investment		-	-	-	-	-	-
B.	Total Payments		204,798,675,355.02	46,823,330.00	204,845,498,685.02	187,089,922,742.01	389,801,936.00	187,479,724,678.01
C.	Surplus/Deficit (C=A-B)	5	(14,758,659,578.27)	-	(14,758,659,578.27)	18,319,615,748.37	-	18,319,615,748.37
D.	Change in Balance of Deposits, Other Funds Including Emergency Fund		1,377,052,006.03	-	1,377,052,006.03	1,969,308,436.27	-	20,288,924,184.64
E.	Cash and Bank Balance of Current Year (surplus/deficit) (E=C+D)		(13,381,607,572.24)	-	(13,381,607,572.24)	20,288,924,184.64	-	20,288,924,184.64
F.	Previous Year Cash and Bank Balance		95,722,124,109.95	-	95,722,124,109.95	75,721,393,395.07	-	75,721,393,395.07
G.	Foreign Exchange Gain/Loss and Other Adjustments Current Year		-	-	-	528,439,936.25	-	528,439,936.25
H.	Closing Cash and Bank Balance (H=E+F+G)		82,340,516,537.71	-	82,340,516,537.71	95,722,124,109.95	-	95,722,124,109.95

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Annual Report of Receipt and Payment Budgetary Entities
Fiscal Year 2022/23

(In Rs.)

S.N/ Economic Code	Particulars	Note no.	Current Year Transaction			Previous Year		
			Cash	Third Party Payments (Direct Payments)	Total	Cash	Third Party Payments (Direct Payments)	Total
1	Receipts		1	2	3=1+2	4	5	6=4+5
	Revenue, Grant and Other Receipts		189,750,673,121.79	46,823,330.00	189,797,496,451.79	205,365,693,490.38	389,801,936.00	205,755,495,426.38
11000	Tax revenue	1.2	81,549,109,799.34		81,549,109,799.34	90,316,807,071.22		90,316,807,071.22
14000	Other revenue	1.2	10,460,760,922.02		10,460,760,922.02	12,505,678,421.01		12,505,678,421.01
13000	Grant	1.3	93,598,693,533.83	46,823,330.00	93,645,516,863.83	98,588,281,875.50	389,801,936.00	98,978,083,811.50
	Other Receipts		4,142,108,866.60	-	4,142,108,866.60	3,954,926,122.65	-	3,954,926,122.65
15000	Irregularities, disbursement refunds and Grant refunds		4,142,108,866.60		4,142,108,866.60	3,954,926,122.65		3,954,926,122.65
	Investments and Financing Receipts		111,120,000.00	-	111,120,000.00	43,845,000.00	-	43,845,000.00
32156 - 59	Sale of shares and disinvestment	2.1	-		-	-		-
32147 - 49	Internal/Domestic debt repayments receipts	2.2	111,120,000.00		111,120,000.00	43,845,000.00		43,845,000.00
32242	External debt repayments receipts	2.2	-		-	-		-
32141 - 44	Internal/Domestic debt receipts	2.3	-		-	-		-
33241	External debt receipts	2.4	-		-	-		-
A.	Total Receipts		189,861,793,121.79	46,823,330.00	189,908,616,451.79	205,409,538,490.38	389,801,936.00	205,799,340,426.38
2	Payments							
2.1	Recurrent Expenses		79,851,165,247.84	46,823,330.00	79,897,988,577.84	77,343,512,473.99	65,601,936.00	77,409,114,409.99

S.N/ Economic Code	Particulars	Note no.	Current Year Transaction			Previous Year		
			Cash	Third Party Payments (Direct Payments)	Total	Cash	Third Party Payments (Direct Payments)	Total
21000	Compensation of employees	3.1.1	14,096,065,261.14	-	14,096,065,261.14	12,440,353,175.40	-	12,440,353,175.40
22000	Use of goods and services	3.1.1	28,545,531,665.79	46,823,330.00	28,592,354,995.79	28,798,883,809.73	65,601,936.00	28,864,485,745.73
24000	Interests, fees and bank commissions	3.1.1	-	-	-	-	-	-
25000	Subsidies	3.1.1	772,249,919.09	-	772,249,919.09	1,034,683,837.35	-	1,034,683,837.35
26000	Grants	3.1.1	32,100,045,961.95	-	32,100,045,961.95	30,845,178,338.63	-	30,845,178,338.63
27000	Social securities / benefits	3.1.1	2,411,210,649.80	-	2,411,210,649.80	1,823,596,079.84	-	1,823,596,079.84
28000	Others	3.1.1	1,926,061,790.07	-	1,926,061,790.07	2,400,817,233.04	-	2,400,817,233.04
31000	Capital Expenditure (Investment in Non-Financial Assets)		124,180,641,793.97	-	124,180,641,793.97	108,329,260,268.02	324,200,000.00	108,653,460,268.02
31100	Acquisition of Fixed Assets		124,147,454,552.97	-	124,147,454,552.97	108,327,193,095.02	324,200,000.00	108,651,393,095.02
31110	Buildings and structures	3.2.2	11,900,578,868.61	-	11,900,578,868.61	10,572,902,790.59	-	10,572,902,790.59
31120	Machinery and equipments	3.2.2	4,403,632,179.03	-	4,403,632,179.03	7,462,437,116.80	-	7,462,437,116.80
31130 - 40	Other fixed assets (Other capital expenditure)	3.2.2	13,758,887,643.53	-	13,758,887,643.53	474,604,673.24	-	474,604,673.24
31150	Public constructions	3.2.2	87,966,409,317.12	-	87,966,409,317.12	82,114,742,750.18	324,200,000.00	82,438,942,750.18
31160	Improvement of built structure	3.2.2	656,353,393.42	-	656,353,393.42	801,762,780.74	-	801,762,780.74
31170	Assets major improvement expenditure	3.2.2	5,461,593,151.26	-	5,461,593,151.26	6,900,742,983.47	-	6,900,742,983.47
31400	Non Produced Assets (Natural Assets)		33,187,241.00	-	33,187,241.00	2,067,173.00	-	2,067,173.00
31410	Land acquisition	3.2.2	33,187,241.00	-	33,187,241.00	139,326.00	-	139,326.00
31440	Intangible non produced assets	3.2.2	-	-	-	1,927,847.00	-	1,927,847.00
32000	Financing		600,000,000.00	-	600,000,000.00	1,417,150,000.00	-	1,417,150,000.00
33145-47	Principal repayments of internal/domestic debt	4.2	-	-	-	-	-	-

S./ Economic Code	Particulars	Note no.	Current Year Transaction			Previous Year		
			Cash	Third Party Payments (Direct Payments)	Total	Cash	Third Party Payments (Direct Payments)	Total
33242	Principal repayments of external debt	4.2	-	-	-	-	-	-
32141-43	Internal/Domestic debt investment	4.1	600,000,000.00	-	600,000,000.00	1,300,000,000.00	-	1,300,000,000.00
32151-52	Internal/Domestic share investment	4.1	-	-	-	117,150,000.00	-	117,150,000.00
32241	External debt investment	4.1	-	-	-	-	-	-
32251	External share investment	4.1	-	-	-	-	-	-
B.	Total Payments		204,631,807,041.81	46,823,330.00	204,678,630,371.81	187,089,922,742.01	389,801,936.00	187,479,724,678.01
C.	Surplus/Deficit (C=A-B)		(14,770,013,920.02)		(14,770,013,920.02)	18,319,615,748.37		18,319,615,748.37
D	Change in Balance of Deposits, Other Funds Including Emergency Fund	5	1,377,052,006.03	-	1,377,052,006.03	1,969,308,436.27		1,969,308,436.27
E.	Cash and Bank Balance of Current Year (surplus/deficit) (E=C+D)		(13,392,961,913.99)	-	(13,392,961,913.99)	20,288,924,184.64	-	20,288,924,184.64
F.	Previous Year Cash and Bank Balance		95,481,877,643.46	-	95,481,877,643.46	75,721,393,395.07		75,721,393,395.07
G.	Foreign Exchange Gain/Loss and Other Adjustments Current Year				-	528,439,936.25		528,439,936.25
H.	Closing Cash and Bank Balance (H=E+F+G)		82,088,915,729.47	-	82,088,915,729.47	95,481,877,643.46	-	95,481,877,643.46

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Annual Report of Receipt and Payment (Extra Budgetary Entities)
Fiscal Year 2022/23

(In Rs.)

S.N/ Economic Code	Particulars	Note no.	Current Year		Previous Year		Total
			Cash	Third Party Payments (Direct Payments)	Cash	Third Party Payments (Direct Payments)	
1	Receipts		1	2	4	5	6=4+5
	Revenue, Grant and Other Receipts		193,222,654.96	-	-	-	193,222,654.96
11000	Tax revenue	1.1	-	-	-	-	-
14000	Other revenue	1.1	178,222,654.96	-	-	-	178,222,654.96
13000	Grant	1.3	15,000,000.00	-	-	-	15,000,000.00
	Other Receipts		-	-	-	-	-
15000	Irregularities, disbursement refunds and Grant refunds	1.1	-	-	-	-	-
	Investments and Financing Receipts		-	-	-	-	-
32156 - 59	Sale of shares and disinvestment	2.1	-	-	-	-	-
32147- 49	Internal/Domestic debt repayments receipts	2.2	-	-	-	-	-
32242	External debt repayments receipts	2.2	-	-	-	-	-
33141 - 44	Internal/Domestic debt receipts	2.3	-	-	-	-	-
33241	External debt receipts	2.4	-	-	-	-	-
A.	Total Receipts		193,222,654.96	-	-	-	193,222,654.96
2	Payments						
2.1	Recurrent Expenses		155,773,067.96	-	-	-	155,773,067.96
21000	Compensation of employees	3.1.2	35,435,243.53	-	-	-	35,435,243.53
22000	Use of goods and services	3.1.2	47,840,789.00	-	-	-	47,840,789.00
24000	Interests, fees and bank commissions	3.1.2	980.00	-	-	-	980.00
25000	Subsidies	3.1.2	-	-	-	-	-
26000	Grants	3.1.2	4,351,889.30	-	-	-	4,351,889.30
27000	Social securities / benefits	3.1.2	-	-	-	-	-

S.N/ Economic Code	Particulars	Note no.	Current Year			Previous Year		
			Cash	Third Party Payments (Direct Payments)	Total	Cash	Third Party Payments (Direct Payments)	Total
28000	Others	3.1.2	68,144,166.13	-	68,144,166.13	-	-	-
31000	Capital Expenditure (Investment in Non-Financial Assets)		26,095,245.25	-	26,095,245.25	-	-	-
31100	Acquisition of Fixed Assets		26,095,245.25	-	26,095,245.25	-	-	-
31110	Buildings and structures	3.2.2	-	-	-	-	-	-
31120	Machinery and equipments	3.2.2	-	-	-	-	-	-
31130 - 40	Other fixed assets (Other capital expenditure)	3.2.2	26,095,245.25	-	26,095,245.25	-	-	-
31150	Public constructions	3.2.2	-	-	-	-	-	-
31160	Improvement of built structure	3.2.2	-	-	-	-	-	-
31170	Assets major improvement expenditure	3.2.2	-	-	-	-	-	-
31400	Non Produced Assets (Natural Assets)		-	-	-	-	-	-
31410	Land acquisition	3.2.2	-	-	-	-	-	-
31440	Intangible non produced assets	0	-	-	-	-	-	-
32000	Financing		-	-	-	-	-	-
33145-47	Principal repayments of internal/domestic debt	4.2	-	-	-	-	-	-
33242	Principal repayments of external debt	4.2	-	-	-	-	-	-
32141 -43	Internal/Domestic debt investment	4.1	-	-	-	-	-	-
32151 -52	Internal/Domestic share investment	4.1	-	-	-	-	-	-
32241	External debt investment	4.1	-	-	-	-	-	-
32251	External share investment	4.1	-	-	-	-	-	-
B	Total Payments		181,868,313.21	-	181,868,313.21	-	-	-
C.	Surplus/Deficit (C=A-B)		11,354,341.75	-	11,354,341.75	-	-	-
D.	Change in Balance of Deposits, Other Funds Including Emergency Fund	5						
E.	Cash and Bank Balance of Current Year (surplus/deficit) (E=C+D)		11,354,341.75		11,354,341.75			
F.	Previous Year Cash and Bank Balance		240,246,466.49		240,246,466.49			
G.	Foreign Exchange Gain/Loss and Other Adjustments Current Year							
H.	Closing Cash and Bank Balance (H=E+F+G)		251,600,808.24		251,600,808.24		240,246,466.49	240,246,466.49

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Budget Comparison Statement (Budgetary Entities)
Fiscal Year 2022/23

(In Rs.)

S.N	Particulars	Note No.	Current Year			Previous Year		
			Initial Budget/ Estimate	Final Budget/esti- mate	Actual Receipts/ Payments	Initial Budget/ Estimate	Final Budget/Esti- mate	Actual Receipts/Pay- ments
1	Revenue, Grant and Other Receipts (7+8)		269,382,102,000.00	254,011,850,000.00	189,797,496,451.79	195,673,789,000.00	221,557,991,000.00	205,755,495,426.38
2	Revenue and other receipts (3+4+5)		138,879,245,000.00	135,107,632,000.00	96,151,979,587.96	116,213,028,000.00	115,118,761,000.00	106,777,411,614.88
3	Tax	1.2	100,960,658,000.00	95,094,558,000.00	81,549,109,799.34	78,645,441,000.00	83,912,328,000.00	90,316,807,071.22
4	Other revenue	1.2	16,196,519,000.00	14,663,601,000.00	10,460,760,922.02	15,823,976,000.00	14,138,432,000.00	12,505,678,421.01
5	Miscellaneous receipts	1.2	21,722,068,000.00	25,349,473,000.00	4,142,108,866.60	21,743,611,000.00	17,068,001,000.00	3,954,926,122.65
6	Revenue shared to province and other level of governments	1.4		-	-			
7	Revenue Transferable to Consolidated Fund (2-6)		138,879,245,000.00	135,107,632,000.00	96,151,979,587.96	116,213,028,000.00	115,118,761,000.00	106,777,411,614.88
8	Grant	1.3	130,502,857,000.00	118,904,218,000.00	93,645,516,863.83	79,460,761,000.00	106,439,230,000.00	98,978,083,811.50
9	Expenditure (10+11)		303,596,135,396.00	303,596,135,396.00	204,078,630,371.81	218,398,928,190.00	254,698,194,028.00	186,062,574,678.01
10	Current Expenses		123,985,470,396.00	119,701,897,927.00	79,897,988,577.84	94,430,707,000.00	110,872,881,608.00	77,409,114,409.99
	Compensation of employees	3.1	20,699,637,101.00	20,755,730,873.00	14,096,065,261.14	14,748,959,000.00	18,184,624,070.00	12,440,353,175.40
	Use of goods and Services	3.1	47,719,648,295.00	43,897,320,671.00	28,592,354,995.79	37,156,342,000.00	42,438,266,598.00	28,864,485,745.73
	Interests, service charges and bank commissions	3.1	172,456,000.00	172,456,000.00	-	105,000,000.00	105,200,000.00	-
	Subsidies	3.1	1,155,516,000.00	1,194,671,898.00	772,249,919.09	643,041,000.00	1,214,368,000.00	1,034,683,837.35
	Grants	3.1	36,823,467,000.00	39,657,827,963.00	32,100,045,961.95	25,323,530,000.00	37,429,652,000.00	30,845,178,338.63
	Social Securities	3.1	2,136,916,000.00	2,890,153,280.00	2,411,210,649.80	1,852,856,000.00	2,471,595,000.00	1,823,596,079.84
	Other expenses	3.1	15,277,830,000.00	11,133,737,242.00	1,926,061,790.07	14,600,979,000.00	9,029,175,940.00	2,400,817,233.04
11	Capital Expenditure		179,610,665,000.00	183,894,237,469.00	124,180,641,793.97	123,968,221,190.00	143,825,312,420.00	108,653,460,268.02
	Capital Expenditure	3.2	179,610,665,000.00	183,894,237,469.00	124,180,641,793.97	123,968,221,190.00	143,825,312,420.00	108,653,460,268.02
12	Budget Surplus (-)/Deficit (+) (1-9)		(34,214,033,396.00)	(49,584,285,396.00)	(14,281,133,920.02)	(22,725,139,190.00)	(33,140,203,028.00)	19,692,920,748.37

S.N	Particulars	Note No.	Current Year			Previous Year		
			Initial Budget/ Estimate	Final Budget/esti- mate	Actual Receipts/ Payments	Initial Budget/ Estimate	Final Budget/Esti- mate	Actual Receipts/Pay- ments
13	Transaction in Financing Assets and Liabilities (14+19+22-25)		2,800,000,000.00	(495,461,100,000.00)	488,880,000.00	2,260,000,000.00	(280,711,550,000.00)	1,373,305,000.00
14	Internal/Domestic Financial Assets (15+16+17-18)		2,800,000,000.00	2,800,000,000.00	488,880,000.00	2,260,000,000.00	2,377,150,000.00	1,373,305,000.00
15	Loan investment in public corporations	4.1	30,000,000.00	30,000,000.00	-	-	-	-
16	Loan investments in other institutions	4.1	2,030,000,000.00	2,030,000,000.00	600,000,000.00	2,000,000,000.00	2,000,000,000.00	1,300,000,000.00
17	Share investment in corporations	4.1	740,000,000.00	740,000,000.00	-	260,000,000.00	377,150,000.00	117,150,000.00
18	Loan investment repayments receipts	2.2	-	-	111,120,000.00	-	-	43,845,000.00
19	External Financial Assets (20+21)		-	-	-	-	-	-
20	External debt investment	4.1	-	-	-	-	-	-
21	External share investment	4.1	-	-	-	-	-	-
22	Internal/Domestic Liability (23+24)		-	-	-	-	-	-
23	Loan receipts from other institutions (Deduct)	2.3	-	-	-	-	-	-
24	Principal repayments of bonds	4.2	-	-	-	-	-	-
25	External Financial Liability (26+27)		-	-	-	-	-	-
26	External debt receipts (Deduct)	2.4	-	-	-	-	-	-
27	Principal repayments of external debt	4.2	-	-	-	-	-	-
28	Budget Surplus/Deficit (12-13)		(37,014,033,396.00)	445,876,814,604.00	(14,770,013,920.02)	(24,985,139,190.00)	247,571,346,972.00	18,319,615,748.37

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Annual Financial Statement of Province Consolidated Fund
Fiscal Year 2022/23

(In Rs.)

Particulars	Note No.	Current Year			Previous Year		
		Cash	Third Party Payments(Direct Payments)	Total	Cash	Third Party Payments(Direct Payments)	Total
1	2	3	4	5=3+4	6	7	8=6+7
1. Revenue, Grant and Other Receipts		189,750,673,121.79	46,823,330.00	189,797,496,451.79	205,365,693,490.38	389,801,936.00	205,755,495,426.38
1.1 Revenue		92,009,870,721.36	-	92,009,870,721.36	102,822,485,492.23	-	102,822,485,492.23
A. Tax	1.2	81,549,109,799.34		81,549,109,799.34	90,316,807,071.22		90,316,807,071.22
B. Other Revenue	1.2	10,460,760,922.02		10,460,760,922.02	12,505,678,421.01		12,505,678,421.01
1.2 Grant		93,598,693,533.83	46,823,330.00	93,645,516,863.83	98,588,281,875.50	389,801,936.00	98,978,083,811.50
A. Bilateral External Grant	1.3	-	37,820,930.00	37,820,930.00	-	375,256,547.00	375,256,547.00
B. Multilateral External Grant	1.3	-	9,002,400.00	9,002,400.00	-	8,925,745.00	8,925,745.00
C. Inter Government Fiscal Transfer	1.3	93,598,693,533.83		93,598,693,533.83	98,588,281,875.50	5,619,644.00	98,593,901,519.50
1.3 Irregularities and Other Receipts	1.2	4,142,108,866.60		4,142,108,866.60	3,954,926,122.65		3,954,926,122.65
2. Receipts from Financing Transactions		111,120,000.00	-	111,120,000.00	43,845,000.00	-	43,845,000.00
2.1 Receipts of Loan Investment Repayments		111,120,000.00	-	111,120,000.00	43,845,000.00	-	43,845,000.00
A. Receipts of Internal/Domestic debt investment Repayments	2.2	111,120,000.00		111,120,000.00	43,845,000.00		43,845,000.00
B. Receipts of External debt Investment Repayments	2.2	-		-	-		-
2.2 share sale		-		-	-		-
A. Sale of Internal/Domestic Share	2.1	-		-	-		-
B. Sale of External Share	2.1	-		-	-		-
2.3 External debt Receipts		-		-	-		-
A. Multilateral	2.4	-		-	-		-
B. Bilateral	2.4	-		-	-		-
C. other				-			-

Particulars	Note No.	Current Year			Previous Year		
		Cash	Third Party Payments(Direct Payments)	Total	Cash	Third Party Payments(Direct Payments)	Total
1	2	3	4	5=3+4	6	7	8=6+7
2.4 Internal/Domestic Loan							
A. National Saving Bond	2.3	-	-	-	-	-	-
B. Citizen Saving Bond	2.3	-	-	-	-	-	-
C. Development Bond	2.3	-	-	-	-	-	-
D. Foreign Employment Bond	2.3	-	-	-	-	-	-
E. Special Bond	2.3	-	-	-	-	-	-
F. Treasury Bill Based on Interest	2.3	-	-	-	-	-	-
G. Treasury Bill based in Discount Coupon	2.3	-	-	-	-	-	-
H. Other	2.3	-	-	-	-	-	-
3. Gross Receipts of Current Year		189,861,793,121.79	46,823,330.00	189,908,616,451.79	205,409,538,490.38	389,801,936.00	205,799,340,426.38
4. Payments		204,631,807,041.81	46,823,330.00	204,678,630,371.81	187,089,922,742.01	389,801,936.00	309,725,438,548.12
4.1 Expenditures chargeable on Province Consolidated Fund		65,288,931.62	-	65,288,931.62	69,682,240.09	-	122,315,396,110.20
A. Current Expenses	3.3	65,288,931.62	-	65,288,931.62	69,682,240.09	-	45,561,741,580.30
B. Financing Expenditure	3.3	-	-	-	-	-	76,753,654,529.90
4.2 Expenditure under a Appropriation Act		204,566,518,110.19	46,823,330.00	204,613,341,440.19	187,020,240,501.92	389,801,936.00	187,410,042,437.92
A. Recurrent Expense	3.4	79,785,876,317.22	46,823,330.00	79,832,699,647.22	77,273,830,234.90	65,601,936.00	77,339,432,170.90
B. Capital expenditure	3.4	124,180,641,792.97	-	124,180,641,792.97	108,329,260,267.02	324,200,000.00	108,653,460,267.02
C. Financing expenditure	3.4	600,000,000.00	-	600,000,000.00	1,417,150,000.00	-	1,417,150,000.00
5. Foreign Exchange Gain/Loss and Other Adjustment					528,439,936.25		1,909,103,716.06
6. Total Payments of Current Year		204,631,807,041.81	46,823,330.00	204,678,630,371.81	187,618,362,678.26	389,801,936.00	311,634,542,264.18
7. Current Year Change in Consolidated Fund		(14,770,013,920.02)	-	(14,770,013,920.02)	17,791,175,812.12	-	17,791,175,812.12
8. Opening Balance		79,188,709,571.66	-	79,188,709,571.66	61,397,533,759.54	-	61,397,533,759.54
9. Closing Balance		64,418,695,651.64	-	64,418,695,651.64	79,188,709,571.66	-	79,188,709,571.66

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Provincial Annual Report Of Divisible Fund
Fiscal Year 2022/23

(In Rs.)

S.N.	Economic Code	Particulars	Current Year					Previous Year						
			Federal Govt.	Province Govt.	Local Level	Total	Amount yet to share	Federal Govt.	Province Govt.	Local Level	Total	Amount yet to share		
1	33310	Value added tax	-	-	-	-	-	-	-	-	-	-	-	-
2	33330	Divisible excise duty	-	-	-	-	-	-	-	-	-	-	-	-
3	33340	Divisible tax, registration and other administrative service charge	19,605,118,640.50	19,605,118,640.50	19,605,118,640.50	19,495,624,931.90	109,493,706.60	18,647,651,586.08	11,125,085,800.25	7,416,722,724.83	18,541,808,525.08	105,843,061.00	-	-
4	33360	Divisible natural resource royalty	-	-	-	-	-	-	-	-	-	-	-	-
5	33390	Other divisible revenue	-	10,000.00	10,000.00	10,000.00	-	-	-	-	-	-	-	-
		Total	-	19,605,128,640.50	19,605,128,640.50	19,495,634,931.90	109,493,706.60	18,647,651,586.08	11,125,085,800.25	7,416,722,724.83	18,541,808,525.08	105,843,061.00	-	-

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Consolidated Statement of CoFOG-wise Expenditure
Fiscal Year 2022/23

(In Rs.)

Function/Activities	Current Year				Previous Year			
	Budgetary Entities 1	Extra Budgetary Entities 2	Double Accounted Amount 3	Total 4=1+2-3	Budgetary Entities 1	Extra Budgetary Entities 2	Double Accounted Amount 3	Total 4=1+2-3
01 General Public Services	45,072,513,512.37	181,868,313.21	-	45,254,381,825.58	43,000,901,494.70	-	-	43,000,901,494.70
01.1 Executive and legislative bodies, financial and fiscal affairs and external affairs	7,041,344,675.22	-	-	7,041,344,675.22	6,614,886,497.26	-	-	6,614,886,497.26
01.2 Foreign economic aid	-	-	-	-	97,206,570.77	-	-	97,206,570.77
01.3 General services	5,985,199,341.09	-	-	5,985,199,341.09	6,892,777,806.61	-	-	6,892,777,806.61
01.4 Basic services	2,364,846,818.78	-	-	2,364,846,818.78	2,687,256,288.48	-	-	2,687,256,288.48
01.5 R&D General public services	1,166,722,252.84	-	-	1,166,722,252.84	1,016,328,267.06	-	-	1,016,328,267.06
01.6 General public services n.e.c.	1,837,057,236.06	181,868,313.21	-	2,018,925,549.27	1,456,521,848.20	-	-	1,456,521,848.20
01.7 Public debt transactions	-	-	-	-	1,698,013,928.00	-	-	1,698,013,928.00
01.8 Transfers of a general character between different levels of government	26,677,343,188.38	-	15,000,000.00	26,662,343,188.38	23,538,849,612.22	-	-	23,538,849,612.22
02 Defense	-	-	-	-	-	-	-	-
02.1 Military defense	-	-	-	-	-	-	-	-
02.2 Civil defense	-	-	-	-	-	-	-	-
02.5 Defense n.e.c	-	-	-	-	-	-	-	-
03 Public Order and Safety	2,455,002,896.84	-	-	2,455,002,896.84	2,146,287,718.70	-	-	2,146,287,718.70
03.1 Police services	-	-	-	-	-	-	-	-
03.2 Fire protection services	-	-	-	-	-	-	-	-
03.3 Law courts	71,889,649.10	-	-	71,889,649.10	74,345,127.80	-	-	74,345,127.80
03.4 Prisons	-	-	-	-	-	-	-	-
03.5 R&D Public order and safety	2,201,291,266.34	-	-	2,201,291,266.34	1,698,026,350.67	-	-	1,698,026,350.67
03.6 Public order and safety n.e.c	181,821,981.40	-	-	181,821,981.40	373,916,240.23	-	-	373,916,240.23
04 Economic Affairs	87,205,145,902.76	-	-	87,205,145,902.76	72,116,272,086.05	-	-	72,116,272,086.05

Function/Activities	Current Year				Previous Year			
	Budgetary Entities	Extra Budgetary Entities	Double Accounted Amount	Total	Budgetary Entities	Extra Budgetary Entities	Double Accounted Amount	Total
	1	2	3	4=1+2+3	1	2	3	4=1+2+3
04.1 General economic, commercial, and labor affairs	1,363,223,022.68	-	-	1,363,223,022.68	1,131,324,090.65	-	-	1,131,324,090.65
04.2 Agriculture, forestry, fishing, and hunting	32,844,440,262.87	-	-	32,844,440,262.87	26,752,069,394.20	-	-	26,752,069,394.20
04.3 Fuel and energy	67,851,474.00	-	-	67,851,474.00	2,660,527,512.95	-	-	2,660,527,512.95
04.4 Mining, manufacturing and construction	5,350,404,473.06	-	-	5,350,404,473.06	4,254,194,468.94	-	-	4,254,194,468.94
04.5 Transport	44,390,143,936.70	-	-	44,390,143,936.70	34,855,633,379.73	-	-	34,855,633,379.73
04.6 Communication	20,937,735.14	-	-	20,937,735.14	18,913,785.38	-	-	18,913,785.38
04.7 Other industries	1,619,036,593.32	-	-	1,619,036,593.32	1,660,669,650.40	-	-	1,660,669,650.40
04.8 R&D Economic affairs	477,123,507.19	-	-	477,123,507.19	559,141,388.91	-	-	559,141,388.91
04.9 Economic affairs n.e.c.	1,071,984,897.80	-	-	1,071,984,897.80	223,798,414.89	-	-	223,798,414.89
5 Environmental Protection	4,731,680,881.42	-	-	4,731,680,881.42	3,882,464,101.45	-	-	3,882,464,101.45
05.2 Waste water management	45,516,466.90	-	-	45,516,466.90	52,325,774.00	-	-	52,325,774.00
05.3 Pollution abatement	39,023,240.20	-	-	39,023,240.20	644,662,910.62	-	-	644,662,910.62
05.4 Protection of biodiversity and landscape	2,579,117,091.88	-	-	2,579,117,091.88	1,327,405,090.36	-	-	1,327,405,090.36
05.5 R&D Environmental Protection	348,771,069.47	-	-	348,771,069.47	229,766,080.60	-	-	229,766,080.60
05.6 Environmental protection n.e.c.	1,719,253,012.97	-	-	1,719,253,012.97	1,628,304,245.87	-	-	1,628,304,245.87
06 Housing and Community Amenities	28,884,114,603.61	-	-	28,884,114,603.61	18,669,324,800.63	-	-	18,669,324,800.63
06.1 Housing development	10,033,270,848.75	-	-	10,033,270,848.75	10,890,760,976.92	-	-	10,890,760,976.92
06.2 Community development	1,207,325,098.82	-	-	1,207,325,098.82	1,032,875,938.82	-	-	1,032,875,938.82
06.3 Water supply	14,347,886,552.53	-	-	14,347,886,552.53	12,493,089,661.46	-	-	12,493,089,661.46
06.5 R&D Housing and community amenities	-	-	-	-	-	-	-	-
06.6 Housing and community amenities n.e.c.	10,078,522,373.02	-	-	10,078,522,373.02	4,026,994,041.88	-	-	4,026,994,041.88
07 Health	15,748,717,672.20	-	-	15,748,717,672.20	16,027,570,759.59	-	-	16,027,570,759.59
07.1 Medical products, appliances, and equipment	1,325,035,949.96	-	-	1,325,035,949.96	2,708,881,487.75	-	-	2,708,881,487.75
07.2 Outpatient services	2,520,139,799.93	-	-	2,520,139,799.93	4,899,336,179.23	-	-	4,899,336,179.23
07.3 Hospital services	5,292,004,341.51	-	-	5,292,004,341.51	4,800,801,778.70	-	-	4,800,801,778.70
07.4 Public health services	5,210,746,686.01	-	-	5,210,746,686.01	4,606,213,526.57	-	-	4,606,213,526.57
07.5 R&D Health	1,940,493,627.77	-	-	1,940,493,627.77	1,927,394,095.18	-	-	1,927,394,095.18

Function/Activities	Current Year				Previous Year			
	Budgetary Entities	Extra Budgetary Entities	Double Accounted Amount	Total	Budgetary Entities	Extra Budgetary Entities	Double Accounted Amount	Total
	1	2	3	4=1+2+3	1	2	3	4=1+2+3
07.6 Health n.e.c.	1,997,450,501.82	-	-	1,997,450,501.82	3,093,599,824.43	-	-	3,093,599,824.43
08 Recreation, Culture, and Religion	3,559,644,829.46	-	-	3,559,644,829.46	1,512,154,557.61	-	-	1,512,154,557.61
08.1 Recreational and sporting services	1,823,627,045.58	-	-	1,823,627,045.58	942,122,166.05	-	-	942,122,166.05
08.2 Cultural services	37,834,600.63	-	-	37,834,600.63	197,551,674.37	-	-	197,551,674.37
08.3 Broadcasting and publishing services	170,261,037.55	-	-	170,261,037.55	131,453,102.00	-	-	131,453,102.00
08.5 R&D Recreation, culture, and religion	907,626,943.70	-	-	907,626,943.70	157,783,514.70	-	-	157,783,514.70
08.6 Recreation culture and religion n.e.c.	620,295,202.00	-	-	620,295,202.00	-	-	-	-
09 Education	7,854,389,122.49	-	-	7,854,389,122.49	5,889,018,483.09	-	-	5,889,018,483.09
09.1 Pre-primary and primary education	1,798,636,413.66	-	-	1,798,636,413.66	1,793,723,601.30	-	-	1,793,723,601.30
09.4 Tertiary education	-	-	-	-	-	-	-	-
09.5 Education not definable by level	2,922,293,315.83	-	-	2,922,293,315.83	2,387,655,312.71	-	-	2,387,655,312.71
09.6 Subsidiary services to education	4,363,262,177.40	-	-	4,363,262,177.40	3,538,321,150.81	-	-	3,538,321,150.81
09.7 R&D Education	826,984,340.59	-	-	826,984,340.59	631,802,160.10	-	-	631,802,160.10
09.8 Education n.e.c.	1,655,408,335.54	-	-	1,655,408,335.54	1,323,767,679.82	-	-	1,323,767,679.82
10 social security/protection/ Protection	2,780,910,596.31	-	-	2,780,910,596.31	2,933,671,804.88	-	-	2,933,671,804.88
10.1 Sickness and disability	-	-	-	-	-	-	-	-
10.2 old age	-	-	-	-	-	-	-	-
10.3 Survivors	-	-	-	-	-	-	-	-
10.5 Unemployment	948495550	-	-	948,495,550.04	948195939.2	-	-	948,195,939.18
10.6 Housing	-	-	-	-	-	-	-	-
10.7 Social exclusion n.e.c.	91478995.66	-	-	91,478,995.66	116112118.1	-	-	116,112,118.08
10.8 R&D Social protection	499640361.5	-	-	499,640,361.47	64395843.11	-	-	64,395,843.11
10.9 Social protection n.e.c.	710819196.5	-	-	710,819,196.46	788635007.7	-	-	788,635,007.68
Total	198,292,120,017.46	181,868,313.21	15,000,000.00	198,458,988,330.67	166,177,665,806.70	-	-	166,177,665,806.70

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Accounting Notes
Fiscal Year 2022/23

(In Rs.)

S.N.	Note Number and Contents of Notes	S.N.	Note Number and Contents of Notes
1	Note 1: Revenue, Grants and Other Receipts	26	Note 7.1: Reimbursable loan
2	Note 1.1: Targets and actual receipts of revenue and other receipts:	27	Note 7.2: Reimbursable grants
3	Note 1.2: Statements of estimates and actual receipts of revenue and other receipts utilized by Federal Government:	28	Note 8: Off Budget Third Party Payments
4	Note 1.3: Statement of receipts of grant and assistance	29	Note 9: Receivable Foreign Aid
5	Note 1.4: Divisible fund	30	Note 10: Debt Liability
6	Note 2: Investment and Financial Receipts	31	Note 11: Inventories and Assets
7	Note 2.1: Sale of share and disinvestment	32	Note 12: Statement of Advance Payments
8	Note 2.2: Repayments receipts of domestic and external debt investments	33	Note 13: Expenditure Arrears
9	Note 2.3: Receipts from domestic borrowings	34	Note 14: Commitments Details
10	Note 2.4: Receipts of external debt	35	Note 15: Accounts Receivables
11	Note 3: Recurrent and Capital Expenditure	36	Note 16: Function wise Expenditure (COFOG)
12	Note 3.1: Recurrent expenditure	37	Note 17: Irregulars Expenditure Indicated by Internal Audit
13	Note 3.2: Capital expenditure	38	Note 18: Eliminations
14	Note 3.3: The expenditures chargeable on Federal Consolidated Fund (Non-votable)	39	Note 18.1: Eliminations on receipts
15	Note 3.4: Expenditure under a Federal Appropriation Act (Votable)	40	Note 18.2: Eliminations on payments
16	Note 3.5: Expenditure by mode of payments	41	Note 19: Foreign Exchange Gain/Loss
17	Note 3.6: Fiscal transfer (Budgetary entities)	42	Note 20: Contingent Liability (Budgetary entities)
18	Note 4: Financing	43	Note 21: Post-report Corrections of Errors
19	Note 4.1: Loan investments and share investments	44	Note 22: Guarantee
20	Note 4.2: Principal repayments	45	Note 23: Tax Expenditure/waiver
21	Note 5: Statement of Receipts, Payments and Balances of Other Funds	46	Note 24: Social Security/protection/protection
22	Note 6: Cash and bank balance	47	Note 25: Subsequent event after the end of fiscal year/ accounting period
23	Note 6.1: Funds flow of government funds		
24	Note 6.2: Cash and bank Balance		
25	Note 7: Reimbursable Loan and Grant (Budgetary entities)		

Note 1: Revenue, Grants and Other Receipts**Note 1.1: Targets and Achievements of Revenue and Other Receipts:**

The collected revenue constitutes of two types: revenue solely within the jurisdiction of the Province government and divisible revenue. In this statement, the distributable revenue has been reported under the same revenue head in which the amount has been collected. Revenue is deposited into non-operative accounts established either at the Nepal Rastra Bank or at a bank authorized by the Nepal Rastra Bank for government transactions on the recommendation of the Financial Comptroller General Office. Revenue accounting adheres to the Unified Economic Codes and Classifications and Explanations, 2074. The tax collected from the taxpayers under prevailing laws has been accounted for as tax revenue, while other receipts such as service fees, sales, royalties, interest, and dividends are categorized as Other Revenues. Recovered irregular expenditures and unspent releases or grant amounts refunded in subsequent years are recorded as Miscellaneous Receipts since they do not constitute actual revenues. The details of the revenue collected by the Province government are as follows:

	Current Year						Previous Year					
	Budgetary Entities			Extra Budgetary Entities			Budgetary Entities			Extra Budgetary Entities		
	Initial Estimate	Revised Estimate	Actual Receipts	Initial Estimate	Revised Estimate	Actual Receipts	Initial Estimate	Revised Estimate	Actual Receipts	Initial Estimate	Revised Estimate	Actual Receipts
11000 Tax	80,078,258,000.00	77,649,944,000.00	60,872,359,242.16				60,342,882,000.00	66,712,278,000.00	69,917,813,029.36			
14000 Other Revenue	16,196,519,000.00	14,663,601,000.00	10,961,006,261.30	178,222,654.96			15,823,976,000.00	14,138,432,000.00	11,823,904,857.92			
15000 Irregularities, disbursement refunds and Grant refunds	21,722,068,000.00	25,349,473,000.00	4,142,108,866.60				21,743,611,000.00	17,068,001,000.00	3,954,926,122.65			
33000 Divisible Revenue	17,391,456,666.33	16,480,941,999.33	20,169,836,566.67				21,947,699,999.33	15,084,885,999.33	18,937,887,557.97			
Total	135,388,301,666.33	134,143,959,999.33	96,145,310,936.73	178,222,654.96			119,858,168,999.33	113,003,596,999.33	104,634,531,567.90			

Note 1.2: Statements of estimates and actual receipts of Revenue and other receipts utilized by Federal Government:

The utilization revenue of Province government comprises the revenue from the sources of its own jurisdiction and the revenue received as divisible revenue from the Province divisible fund.

	Current Year			Previous year		
	Initial Estimate	Revised Estimate	Actual Receipts	Initial Estimate	Revised Estimate	Actual Receipts
11000 Tax	100,960,658,000.00	95,094,558,000.00	81,549,109,799.34	78,645,441,000.00	83,912,328,000.00	90,316,807,071.22
14000 Other Revenue	16,196,519,000.00	14,663,601,000.00	10,460,760,922.02	15,823,976,000.00	14,138,432,000.00	12,505,678,421.01
15000 Irregularities, disbursement refunds and Grant refunds	21,722,068,000.00	25,349,473,000.00	4,142,108,866.60	21,743,611,000.00	17,068,001,000.00	3,954,926,122.65
Total	138,879,245,000.00	135,107,632,000.00	96,151,979,587.96	116,213,028,000.00	115,118,761,000.00	106,777,411,614.88

Note 1.3: Statement of Receipts of Grant and Assistance

1.3.1 Budgetary Entities

The statement includes the amounts received by Province Government as Fiscal transfers from Federal Government. This year's grants are as follows:

	Current Year						Previous Year					
	Budgetary Entity Estimate			Budgetary Entity Actual Receipt			Budgetary Entity Estimate			Budgetary Entity Actual Receipt		
	Initial Estimate	Revised Estimate	Cash	Direct Payment	Cash	Direct Payment	Initial Estimate	Revised Estimate	Cash	Direct Payment	Cash	Direct Payment
13100	256,760,000.00	256,760,000.00	-	37,820,930.00	-	-	-	-	-	375,256,547.00	-	-
13200	43,347,000.00	-	-	9,002,400.00	-	-	261,308,000.00	261,308,000.00	-	8,925,745.00	-	-
13300	130,202,750,000.00	118,647,458,000.00	93,598,693,533.83	-	-	-	79,199,453,000.00	106,177,922,000.00	98,588,281,875.50	5,619,644.00	-	-
13400	-	-	-	-	15,000,000.00	-	-	-	-	-	-	-
13000	130,502,857,000.00	118,904,218,000.00	93,598,693,533.83	46,823,330.00	15,000,000.00	-	79,460,761,000.00	106,439,230,000.00	98,588,281,875.50	389,801,936.00	-	-

Note 1.4: Divisible Fund

According to the single tax administration outlined by the section 5 of Inter-Governmental Fiscal Arrangement Act 2017, the divisible fund collected by the Province government is deposited in the Province Divisible Fund. From this fund, in accordance with Section 6 of the Act, revenue designated for the Local is deposited to the Local Divisible Fund. As stipulated in Section 7 of the Act, royalties obtained from natural resources are deposited annually into the Provincial Consolidated Fund the Federal Divisible Fund following the decision of the Government based on the recommendation of the National Natural Resources and Fiscal.

	Current Year						Previous Year					
	Collected Amount	Shared Amount			Amount yet to share/divide	Amount yet to share/divide	Shared Amount			Amount yet to share/divide	Amount to be divide	
		Federal	Province	Local			Federal	Province	Local			
33310	-	-	-	-	-	-	-	-	-	-	-	-
33330	-	-	-	-	-	-	-	-	-	-	-	-
33340	19,605,118,640.50	11,697,374,960.70	7,798,249,971.20	109,493,708.60	18,647,651,586.08	11,125,085,800.25	7,416,722,724.83	105,843,061.00	-	-	-	-
33360	-	-	-	-	-	-	-	-	-	-	-	-
33390	10,000.00	10,000.00	-	-	-	-	-	-	-	-	-	-
Total	19,605,128,640.50	11,697,384,960.70	7,798,249,971.20	109,493,708.60	18,647,651,586.08	11,125,085,800.25	7,416,722,724.83	105,843,061.00	-	-	-	-

Note 2: Investment and Financial Receipts
Note 2.1: Sale of share and Disinvestment

The statement of receipts from the sale and transfer of shares owned by the Province Government are as follows. The detail information from the previous years is not included in the statement as it was not received.

	Current Year				Previous Year				
	Budgetary Entities		Extra Budgetary Entities	Actual Receipts	Budgetary Entities		Revised Estimate	Actual Receipts	Extra Budgetary Entities
	Initial Estimate	Revised Estimate			Initial Estimate	Revised Estimate			
32156-59									
	Disinvestment and sale of Internal/Domestic Share Investment								
32156									
32157									
32158									
32159									
32258									
	Sale of Foreign Share Investment								
	Total								

Note 2.2: Repayment Receipts of Domestic and External Loan Investments

The investment made by the Province government at Local level and the repayment of the loan from Government of Nepal, various institutions and other bodies are included here. Such details of extra-budgetary entities are not included as they were not received.

	Current Year				Previous Year				
	Budgetary Entities		Extra Budgetary Entities	Actual Receipts	Budgetary Entities		Revised Estimate	Actual Receipts	Extra Budgetary Entities
	Initial Estimate	Revised Estimate			Initial Estimate	Revised Estimate			
32147-49									
	Repayments Receipts of Internal Loan Investments								
32147				111,120,000.00				43,845,000.00	
	Repayments receipts of inter governmental loan investments								
32148				-				-	
	Repayments receipts of loan investments on corporations								
32149				-				-	
	Repayments receipts of loan investments on other institution								
32242				111,120,000.00				43,845,000.00	
	Repayments Receipts of Foreign Loan Investments								
				-				-	
				-				-	

Note 2.3: Receipts from Domestic Borrowings

Province has no Internal/Domestic borrowing upto this fiscal year.

	Current Year						Previous Year					
	Budgetary Year			Extra Budgetary Entites			Budgetary Year			Extra Budgetary Entites		
	Initial Estimate	Revised Estimate	Actual Receipts	Initial Estimate	Revised Estimate	Actual Receipts	Initial Estimate	Revised Estimate	Actual Receipts	Initial Estimate	Revised Estimate	Actual Receipts
33141		-	-		-	-		-	-		-	-
33142		-	-		-	-		-	-		-	-
33143		-	-		-	-		-	-		-	-
33144												
Total		-	-		-	-		-	-		-	-

Note 2.4: Receipts of External Loan

Province has no External borrowing upto this fiscal year.

	Current Year						Previous Year					
	Budgetary Entities Actual Receipts			Extra Budgetary			Budgetary Entities Actual Receipts			Extra Budgetary		
	Cash And Reimbursement	Direct Payments	Total	Cash And Reimbursement	Direct Payments	Total	Cash And Reimbursement	Direct Payments	Total	Cash And Reimbursement	Direct Payments	Total
Initial estimate												
Revised estimate												
Foreign debt receipts (Actual)												
Multilateral debt												
Bilateral loans												
Total												

Note 3: Recurrent and Capital Expenditure

The financial statement classifies the expenditure of the allocated amount in various ways, including the nature, functional, administrative, source-wise, strategic priorities of the Province. This annual financial statement includes the expenditure incurred by the budgetary entities and extra-budgetary controlled entities. In the process of consolidation and classification, expenditures have been categorized accordingly. For expenditures of extra-budgetary controlled entities, if the classification made by the Government of Nepal has been applied, those expenditures are presented according to that classification otherwise, general classification has been used. The expenditure of the allocated funds is classified into three categories: Recurrent, Capital and Financing. The Recurrent expenditures include regular expenses such as salaries and wages for officials and employees, operational and maintenance costs, interest, bank commissions, service fees, program expenses, grants, social security, and retirement benefits. The capital expenditures encompass costs related to the purchase, production, installation, and development of assets with a lifespan of more than one fiscal year, as well as expenses for structural improvements. Payments made as advances for the purchase of any asset, as well as payments for construction or assets under construction that have not yet been transferred, are also included in capital expenditures. In financing, investment-related expenses such as shares and loans other than fixed assets and expenses incurred in repaying the principal of existing liabilities are included.

3.1.1 Budgetary Entity

The recurrent expenditures include regular expenses such as salaries and wages for officials and employees, operational and maintenance costs, interest, bank commissions, service fees, program expenses, grants, social security, and retirement benefits.

	Current Year				Previous Year			
	Budget Estimate		Actual Expense		Budget Estimate		Actual Expense	
	Initial Budget	Final Budget	Cash	Direct Payments	Initial Budget	Final Budget	Cash	Direct Payments
21000	20,699,637,101.00	20,755,730,873.00	14,096,065,261.14	-	14,748,959,000.00	18,184,624,070.00	12,440,353,175.40	-
22000	47,719,648,295.00	43,897,320,671.00	28,545,531,665.79	46,823,330.00	37,156,342,000.00	42,438,266,598.00	28,798,883,809.73	65,601,936.00
24000	172,456,000.00	172,456,000.00	-	-	105,000,000.00	105,200,000.00	-	-
25000	1,155,516,000.00	1,194,671,898.00	772,249,919.09	-	643,041,000.00	1,214,368,000.00	1,034,683,837.35	-
26000	36,823,467,000.00	39,657,827,963.00	32,100,045,961.95	-	25,323,530,000.00	37,429,652,000.00	30,845,178,338.63	-
27000	2,136,916,000.00	2,890,153,280.00	2,411,210,649.80	-	1,852,856,000.00	2,471,595,000.00	1,823,596,079.84	-
28000	15,277,830,000.00	11,133,737,242.00	1,926,061,790.07	-	14,600,979,000.00	9,029,175,940.00	2,400,817,233.04	-
Total	123,985,470,396.00	119,701,897,927.00	79,851,165,247.84	46,823,330.00	94,430,707,000.00	110,872,881,608.00	77,343,512,473.99	65,601,936.00

3.1.2 Extra Budgetary Entity

The recurrent expenditures include regular expenses such as salaries and wages for officials and employees, operational and maintenance costs, interest, bank commissions, service fees, program expenses, grants, social security, and retirement benefits. This statement does not include details from previous fiscal year as the information was not received.

	Current Year						Previous Year		
	Budget Estimate		Actual Expense		Budget Estimate		Actual Expense		
	Initial Budget	Final Budget	Cash	Direct Payments	Initial Budget	Final Budget	Cash	Direct Payments	
21000	-	-	35,435,243.53	-	-	-	-	-	
22000	-	-	47,840,789.00	-	-	-	-	-	
24000	-	-	980.00	-	-	-	-	-	
25000	-	-	-	-	-	-	-	-	
26000	-	-	4,351,889.30	-	-	-	-	-	
27000	-	-	-	-	-	-	-	-	
28000	-	-	68,144,166.13	-	-	-	-	-	
			155,773,067.96						

Note 3.2: Capital Expenditure
3.2.1 Budgetary Entity

The capital expenditures encompass costs related to the purchase, production, installation, and development of assets with a lifespan of more than one year, as well as expenses for structural improvements. Payments made as advances for the purchase of any asset, as well as payments for construction or assets under construction that have not yet been transferred, are also included in capital expenditures. The details of capital expenditure as classified by the Appropriation Act are as follows:

	Current Year						Previous Year					
	Budget Estimate			Actual Expense			Budget Estimate			Actual Expense		
	Initial Budget	Final Budget	Cash	Cash	Direct Payments		Initial Budget	Final Budget	Cash	Cash	Direct Payments	
31100 Acquisition of Fixed Assets	173,142,565,000.00	178,372,291,953.00	124,147,454,552.97	124,147,454,552.97	-	-	115,668,503,190.00	142,416,839,263.00	108,327,193,095.02	108,327,193,095.02	324,200,000.00	
31110 Buildings and Structures	19,276,392,000.00	19,137,860,637.00	11,900,578,868.61	11,900,578,868.61	-	-	25,274,130,000.00	16,630,268,663.00	10,572,902,790.59	10,572,902,790.59	-	
31120 Transport and Machinery Equipments	5,668,935,000.00	6,097,390,849.00	4,403,632,179.03	4,403,632,179.03	-	-	4,955,505,000.00	9,723,674,090.00	7,462,437,116.80	7,462,437,116.80	-	
31130 Other Capital Expenditure	937,473,000.00	858,006,750.00	346,038,607.11	346,038,607.11	-	-	454,154,190.00	693,664,000.00	467,143,284.24	467,143,284.24	-	
31140 Security Equipments	57,300,000.00	36,400,000.00	13,412,849,036.42	13,412,849,036.42	-	-	10,500,000.00	46,000,000.00	7,461,389.00	7,461,389.00	-	
31150 Public Constructions/ Utilities	138,144,782,000.00	142,408,084,721.00	87,966,409,317.12	87,966,409,317.12	-	-	77,483,815,000.00	105,208,643,022.00	82,114,742,750.18	82,114,742,750.18	324,200,000.00	
31160 Improvement Of Constructed Infrastructure	878,262,000.00	990,904,449.00	656,353,393.42	656,353,393.42	-	-	793,411,000.00	1,073,849,000.00	801,762,780.74	801,762,780.74	-	
31170 Capital Improvement Expenditure	8,179,421,000.00	8,843,644,547.00	5,461,593,151.26	5,461,593,151.26	-	-	6,696,988,000.00	9,040,740,488.00	6,900,742,983.47	6,900,742,983.47	-	
31200 Inventories	-	-	-	-	-	-	-	-	-	-	-	
31300 Valuables	-	-	-	-	-	-	-	-	-	-	-	
31400 Natural assets Expenditure	75,000,000.00	103,950,240.00	33,187,241.00	33,187,241.00	-	-	3,550,000.00	5,641,000.00	139,326.00	139,326.00	-	
31410 Land Acquisition	75,000,000.00	103,950,240.00	33,187,241.00	33,187,241.00	-	-	3,550,000.00	5,641,000.00	139,326.00	139,326.00	-	
31440 Intangible assets acquisition	-	-	-	-	-	-	-	-	-	-	-	
31500 Capital Contingencies	6,393,100,000.00	5,417,995,276.00	-	-	-	-	8,296,168,000.00	1,402,832,157.00	1,927,847.00	1,927,847.00	-	
31510 Capital Contingencies	6,393,100,000.00	5,417,995,276.00	-	-	-	-	8,296,168,000.00	1,402,832,157.00	1,927,847.00	1,927,847.00	-	
Total	179,610,665,000.00	183,894,237,469.00	124,180,641,793.97	124,180,641,793.97	-	-	123,968,221,190.00	143,825,312,420.00	108,329,260,268.02	108,329,260,268.02	324,200,000.00	

3.2.2 Extra Budgetary Entity

The capital expenditures encompass costs related to the purchase, production, installation, and development of assets with a lifespan of more than one year, as well as expenses for structural improvements. Payments made as advances for the purchase of any asset, as well as payments for construction or assets under construction that have not yet been transferred, are also included in capital expenditures.

The details of capital expenditure as classified by the Appropriation Act are as follows: This statement does not include details of the previous fiscal year as the information was not received.

		Current Year				Previous Year			
		Budget Estimate		Actual Expense		Budget Estimate		Actual Expense	
		Initial Budget	Final Budget	Cash	Direct Payments	Initial Budget	Final Budget	Cash	Direct Payments
31100	Acquisition of Fixed Assets	-	-	26,095,245.25	-	-	-	-	-
31110	Buildings and Structures	-	-	-	-	-	-	-	-
31120	Transport and Machinery Equipments	-	-	-	-	-	-	-	-
31130	Other Capital Expenditure	-	-	26,095,245.25	-	-	-	-	-
31140	Security Equipments	-	-	-	-	-	-	-	-
31150	Public Constructions/ Utilities	-	-	-	-	-	-	-	-
31160	Improvement Of Constructed Infrastructure	-	-	-	-	-	-	-	-
31170	Capital Improvement Expenditure	-	-	-	-	-	-	-	-
31200	Inventories	-	-	-	-	-	-	-	-
31300	Valuables	-	-	-	-	-	-	-	-
31400	Natural assets Expenditure	-	-	-	-	-	-	-	-
31410	land Acquisition	-	-	-	-	-	-	-	-
31440	Intangible assets acquisition	-	-	-	-	-	-	-	-
31500	Capital Contingencies	-	-	-	-	-	-	-	-
31510	Capital Contingencies	-	-	-	-	-	-	-	-
	Total	-	-	26,095,245.25	-	-	-	-	-

Note 3.3: The Expenditures Chargeable on Provincial Consolidated Fund (Non-Votable)

According to Article 206 of the Constitution of Nepal, the approval of the Provincial Assembly is not required for the expenditure charged on the Province consolidated fund. According to the constitutional provision, since the limit and process of making expenditure is specified in the federal act itself, no further approval of the Provincial Assembly is required to make the expenditures. According to clause (1) of Article 207 of the Constitution, the annual estimates of the Province revenues, the moneys required to meet the charges on the Province Consolidated Fund, and the moneys required to meet the expenditure to be provided for by a Province Appropriation Act shall be laid before the Provincial Assembly. The expenses charged to the Province consolidated fund are as follows.

	Current Year		Previous Year	
	Cash	Direct Payments	Cash	Direct Payments
Recurrent Expenses	65,288,931.62	-	69,682,240.09	-
Capital Expenditure	-	-	-	-
Financing Affairs	-	-	-	-
Total	65,288,931.62	-	69,682,240.09	-

Note 3.4: Expenditure Under a Provincial Appropriation Act (Votable)

Expenditures other than the money charged on the Province consolidated fund are authorized by the Appropriation Act, as stipulated in Article 205 of the Constitution. The expenditures under a Province Appropriation Act are as follows.

	Current Year		Previous Year	
	Cash	Direct Payments	Cash	Direct Payments
Recurrent Expenses	79,785,876,317.22	46,823,330.00	77,273,830,234.90	65,601,936.00
Capital Expenditure	124,180,641,792.97	-	108,329,260,267.02	324,200,000.00
Financing Affairs	600,000,000.00	-	1,417,150,000.00	-
Total	204,566,518,110.19	46,823,330.00	187,020,240,501.92	389,801,936.00

Note 3.5: Expenditure by Mode of Payments

The statement of the current, capital, and financing expenditures according to the mode of payments of the Province Government are as follows:

Mode of Payments	Current Year			Previous Year		
	Recurrent	Capital	Financing	Recurrent	Capital	Financing
Federal government-cash	64,170,921,045.81	55,690,294,151.81	600,000,000.00	59,724,679,990.48	45,979,526,902.25	1,300,000,000.00
GON- Internal/Domestic	15,700,465,061.00	71,581,861,831.77	-	17,662,437,853.53	65,511,037,595.50	117,150,000.00
Reimbursable grant	1,216,349,905.75	155,789,753.93	-	1,274,722,046.52	92,910,331.35	-
Reimbursable loan	35,265,577.80	186,332,907.70	-	-	462,381,746.15	-
Grant in cash	378,407,596.86	8,614,102.00	-	521,947,449.65	14,703,825.93	-
Loan in cash	-	-	-	19,744,798.51	844,153,452.22	-
Direct payments grant	46,823,330.00	-	-	59,982,292.00	324,200,000.00	-
Direct payments loan	-	-	-	-	-	-
Grant in kinds	-	-	-	-	-	-
Total	81,548,232,517.22	127,622,892,747.21	600,000,000.00	79,263,514,430.69	113,228,913,853.40	1,417,150,000.00

Note 3.6: Fiscal transfer (Budgetary Entity)

The statement of fiscal transfers from the Province Government local levels are as follows

	Current Year				Previous Year			
	Budget		Actual Transfer		Budget		Actual Transfer	
	Initial Budget	Final Budget	Transfer in Cash	Transfer by Direct Payments	Initial Budget	Final Budget	Transfer in Cash	Transfer by Direct Payments
	20,350,907,000.00	27,704,135,263.00	26,394,454,573.54	-	19,662,936,000.00	27,996,608,000.00	25,054,874,914.95	-
26331 Equalization grants	4,400,000,000.00	7,644,000,000.00	7,309,558,175.00	-	5,524,500,000.00	6,863,499,000.00	7,005,508,291.58	-
26332 Conditional grants	7,305,508,000.00	8,987,236,263.00	10,887,839,438.91	-	5,827,836,000.00	9,872,055,000.00	9,077,258,986.36	-
26333 Special grants	2,094,332,000.00	3,356,832,000.00	2,482,288,101.95	-	2,687,600,000.00	2,599,350,000.00	2,199,822,663.12	-
26334 Complementary grant	6,551,067,000.00	7,716,067,000.00	5,714,768,857.68	-	5,623,000,000.00	8,338,679,000.00	6,479,541,456.89	-
26336 Conditional grants capital	-	-	-	-	-	-	-	-
26337 Special grants capital	-	-	-	-	-	-	-	-
26338 Complementary grant capital	-	-	-	-	-	-	-	-
26339 Other grants	-	-	-	-	-	323,025,000.00	292,743,517.00	-
Total	20,350,907,000.00	27,704,135,263.00	26,394,454,573.54	-	19,662,936,000.00	27,996,608,000.00	25,054,874,914.95	-

Note 4: Financing

Note 4.1: Loan Investments and Share Investments

Investments made by the Province Government in shares and loans are recorded as financing expenses. The statements of loan and share investments in extra-budgetary entities is not included as it was not received.

		Current Year						Previous Year					
		Budget Entities Budget			Budget Entities Actual			Budget Entities Budget			Budget Entities Actual		
		Initial Budget	Final Budget	Cash	Direct Payments	Cash	Direct Payments	Initial Budget	Final Budget	Cash	Direct Payments	Cash	Direct Payments
32141-43	Domestic Debt Investment	2,060,000,000.00	2,060,000,000.00	600,000,000.00	-	-	2,000,000,000.00	2,000,000,000.00	1,300,000,000.00	-	-		
32141	Inter government loan investments	-	-	-	-	-	-	-	-	-	-		
32142	Loan investments in public institutions	30,000,000.00	30,000,000.00	-	-	-	-	-	-	-	-		
32143	Loan investments in other institutions	2,030,000,000.00	2,030,000,000.00	600,000,000.00	-	-	2,000,000,000.00	2,000,000,000.00	1,300,000,000.00	-	-		
32241	Foreign Loan Investments	-	-	-	-	-	-	-	-	-	-		
32151-52	Internal share investments	740,000,000.00	740,000,000.00	-	-	-	260,000,000.00	377,150,000.00	117,150,000.00	-	-		
32151	Share investments in corporations	240,000,000.00	240,000,000.00	-	-	-	20,000,000.00	20,000,000.00	-	-	-		
32152	Share investments in other institutions	500,000,000.00	500,000,000.00	-	-	-	240,000,000.00	357,150,000.00	117,150,000.00	-	-		
32251	Foreign Share Investments	-	-	-	-	-	-	-	-	-	-		
	Total	2,800,000,000.00	2,800,000,000.00	600,000,000.00	-	-	2,260,000,000.00	2,377,150,000.00	1,417,150,000.00	-	-		

Note 4.2: Principal Repayments

The statement of principal repayments of domestic and external loans are presented below. Information of principal repayments in extra-budgetary entities is not included as it was not received.

	Current Year						Previous Year												
	Budget Entities Budget			Budget Entities Actual			Extra Budget Entities Actual			Budget Entities Budget			Budget Entities Actual			Extra Budget Entities Actual			
	Initial Budget	Final Budget	Cash	Direct Payments	Cash	Direct Payments	Cash	Direct Payments	Initial Budget	Final Budget	Cash	Direct Payments	Cash	Direct Payments	Initial Budget	Final Budget	Cash	Direct Payments	
33145-48	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33145	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33146	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33147	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33148	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33242	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Note 5: Statement of Receipts, Payments and Balances of Other Funds

5.1 Budget Entities

The status of receipts and payments from deposits and other funds established pursuant to Province laws is stated below. Various accounts have been managed to operate these funds in accordance with the Government Trans-action Directive issued by the Nepal Rastra Bank.

Funds Name	Current Year			Previous Year			
	Opening Balance	Receipts	Payments	Balance	Receipts	Payments	Balance
Province	15,200,906,718.17	14,062,460,975.31	12,592,928,334.83	16,670,439,358.65	14,408,125,995.84	12,326,114,995.04	15,200,906,718.43
KHA-2.3 Deposits	10,780,537,823.19	5,078,137,811.65	3,743,301,631.83	12,115,374,003.01	4,467,344,923.70	3,162,992,937.70	10,780,537,823.49
KHA-2.6 Miscellaneous fund	4,289,525,833.98	5,071,663,363.66	4,950,617,550.60	4,410,571,647.04	5,033,872,608.14	4,239,553,413.34	4,289,525,833.94
KHA-2.7 Operational funds and other funds of government entities	-	-	-	-	-	-	-
KHA-3.1 Emergency fund accounts	25,000,000.00	10,000,000.00	-	35,000,000.00	10,000,000.00	-	25,000,000.00
KHA-4.1 Province divisible fund accounts	105,843,061.00	3,902,659,800.00	3,899,009,152.40	109,493,708.60	4,896,908,464.00	4,923,568,644.00	105,843,061.00
KHA-4.2 Local level divisible fund accounts	-	1,559,603,659.40	1,559,603,659.40	-	2,052,061,349.40	2,064,858,665.40	-
Corona virus infection prevention control fund account	92,063,705.63	-	63,600,000.00	28,463,705.63	113,718,315.00	245,669,001.00	92,063,705.63
Chief minister relief fund account	197,648.00	-	-	197,648.00	52,148.00	-	197,648.00
Self employment development fund	1,000,000,000.00	73,939,368.15	102,820,000.00	971,119,368.15	-	-	1,000,000,000.00
Total	15,200,906,718.17	14,062,460,975.31	12,592,928,334.83	16,670,439,358.65	14,408,125,995.84	12,326,114,995.04	15,200,906,718.43

5.2 Extra Budgetary Entities

The receipts and payments from the funds maintained by extra-budgetary entities are as stated below. Information from the previous year is not included as it was not received.

Details Of Funds	Current Year			Previous year			
	Opening Balance	Receipts	Payments	Balance	Receipts	Payments	Balance
Various Funds	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-

Note 6: Cash and Bank Balance

Receipts of province Government is deposited in bank accounts. These accounts are maintained as per the government transaction guidelines of Nepal Rashtra Bank. In this note, the details of opening bank balance, change in the balance of account and the closing balance amount are included.

Note 6.1 Cash and Bank Balance**6.1.1 Budgetary Entities**

S.N	Accounts	Current Year			Previous Year		
		Province			Province		
		Previous Year Balance	Change in Cash Position	Balance Amount	Previous Year Balance	Change in Cash Position	Balance Amount
1	Treasury Fund Account	79,188,709,571.66		64,418,695,651.64	61,397,533,759.54		79,188,709,571.66
	Total	79,188,709,571.66	-	64,418,695,651.64	61,397,533,759.54	-	79,188,709,571.66
2	Special account loan						
3	Special account grant						
4	Deposits	10,780,537,823.19	1,334,836,179.82	12,115,374,003.01	9,476,185,837.72	1,304,351,985.47	10,780,537,823.19
5	Miscellaneous Account	4,289,525,833.98	121,045,813.06	4,410,571,647.04	3,495,206,639.18	794,319,194.80	4,289,525,833.98
6	Operational funds and other funds of government Entities	-	-	-	-	-	-
7	VAT fund account						
8	Customs fund account						
9	Other account-corporation, committee, council, board						
10	Emergency fund account	25,000,000.00	10,000,000.00	35,000,000.00	15,000,000.00	10,000,000.00	25,000,000.00
11	Divisible fund account	105,843,061.00	3,650,645.00	109,493,706.00	113,307,267.00	(7,464,206.00)	105,843,061.00
12	Prime minister relief fund account						
13	Natural disaster rescue and relief fund account						
15	Disaster management fund account - Province						
16	Disaster management fund account - Loca						
17	Corona virus infection prevention control fund account	92,063,705.63	(63,600,000.00)	28,463,705.63	224,014,391.63	(131,950,686.00)	92,063,705.63
18	Foreign aid income account						
19	Chief minister relief fund account	197,648.00	-	197,648.00	145,500.00	52,148.00	197,648.00
20	Self employment development fund	1,000,000,000.00	(28,880,631.85)	971,119,368.15	1,000,000,000.00	-	1,000,000,000.00
	Total	16,293,168,071.80	1,377,052,006.03	17,670,220,077.83	14,323,859,635.53	1,969,308,436.27	16,293,168,071.80
	Grand Total	95,481,877,643.46	1,377,052,006.03	82,088,915,729.47	75,721,393,395.07	1,969,308,436.27	95,481,877,643.46

6.1.2 Extra Budgetary Entities

	Current Year				Previous Year			
	Opening Balance	Receipt	Payments	Balance	Opening Balance	Receipt	Payments	Balance
Various Entities	240,246,466.49	193,222,654.96	181,868,313.21	251,600,808.24	-	-	-	-
Total	240,246,466.49	193,222,654.96	181,868,313.21	251,600,808.24	-	-	-	-

Note 8: Off Budget Third Party Payments

The cash, in-kind or technical assistance that is not included in the budget but received as per the request of the Province Government or as per the agreement/ MOU with the Province Government is as follows. While recording the amount of aid, the report has been prepared based on the amount mentioned by the party providing the aid. In case the amount is mentioned in foreign currency, it is converted into equivalent Nepalese Rupees based on the exchange rate of the date of receipt of report. Not included as details were not received.

	Current Year		Previous Year	
	Budgetary Entities	Extra Budgetary Entities	Budgetary Entities	Extra Budgetary Entities
Bilateral aid				
Multilateral aid				
Total	-	-	-	-

Note 9: Receivable Foreign Aid

The receivables due to the Province Government from any foreign government, foreign government banks, financial institutions, or agencies, as per the agreement, are presented below.

	Current Year		Previous Year	
	Budgetary Entities	Extra Budgetary Entities	Budgetary Entities	Extra Budgetary Entities
Grants	-	-	-	-
Bilateral				
Multilateral				
Loan	-	-	-	-
Bilateral				
Multilateral				
Total	-	-	-	-

Note 10: Debt Liability

Details of outstanding domestic and External debt obligations for the current fiscal year are attached. The exchange rate used for calculating External debt liabilities is specified in the accounting policy. Details of extra-budgetary entities are not included as they have not been received. There is no Outstanding Loan in Province Government.

	Current Year		Previous Year	
	Budgetary Entities	Extra Budgetary Entities	Budgetary Entities	Extra Budgetary Entities
Internal loan	-	-	-	-
Foreign loan	-	-	-	-
Bilateral	-	-	-	-
Multilateral	-	-	-	-
Total	-	-	-	-

Note 11: Inventories and Assets

The details of assets and liabilities for the current fiscal year are as follows. Details of extra-budgetary entities are not included as they have not been received.

Ministry/Entities Name	Properties Details						Total
	Buildings and Structures 6111000	Machinery and Equipments 6112000	Produced natural Resource 6113100	Other Structure 6115000	Valuables 6130000	Non Produced Assets 614000	
Total	4511223128.98	23771096105.42	1138018116.51	22131400.00	547000.00	337095881.44	29780111632.35

Note 12: Statement of Advance Payments

The statement of outstanding advance payments is as follows. Statements of extra-budgetary entities are not included as the information was not received.

	Current Year		Previous Year	
	Budgetary Entities	Extra Budgetary Entities	Budgetary Entities	Extra Budgetary Entities
Unmatured	4,586,143,294.10		2,226,654,819.93	
Matured	3,906,228,866.17	-	3,002,644,295.93	-
Total	8,492,372,160.27		5,229,299,115.86	

Note 13: Expenditure Arrears

Expenditure arrears include amounts certified as outstanding obligations for payment of invoices for goods or services received, which could not be paid due to resource constraints under the Appropriation Act or other reasons. The statement of expenditure arrears is as follows. Information from extra-budgetary entities is not included as it was not received.

		Province			
		Current Year		Previous Year	
		Budgetary Entities	Extra Budgetary Entities	Budgetary Entities	Extra Budgetary Entities
	Recurrent expenses	18,517,655.90	-	346,248,547.81	-
21000	Compensation of employees	2,721,820.20	-	11,654,485.79	-
22000	Use of goods and services	15,125,453.70	-	207,534,854.17	
24000	Interests, service charges and bank commissions	-	-	-	
25000	Subsidies	-	-	35,142,725.00	
26000	Grants	-	-	85,739,825.85	
27000	Social securities	508,212.00	-	5,675,257.00	
28000	Other expenses	162,170.00	-	501,400.00	
31000	Capital expenditure	1,500,816,832.50	-	1,926,574,253.03	-
31100	Acquisition of Fixed Assets	1,500,816,832.50	-	1,926,574,253.03	-
31110	Buildings and structures	26,484,510.00	-	76,264,890.91	
31120	Transport and machinery equipments	788,390.00	-	42,990,437.00	
31130	Other capital expenditure	-	-	2,001,684.60	
31140	Security equipments	-	-	-	
31150	Public constructions/utilities	1,450,436,512.78	-	1,756,660,980.40	
31660	Improvement of constructed infrastructure	-	-	23,673,822.41	
31170	Capital improvement expenditure	23,107,419.72	-	24,982,437.71	
31400	Natural Assets Expenditure	-	-	-	-
31410	Land acquisition	-	-	-	
31440	Intangible assets acquisition	-	-	-	
	Total	1,519,334,488.40	-	2,272,822,800.84	-

Note 14: Commitments Details

Details of the commitments pledged to be paid in the future according to the decision or agreement are as follows

		Province			
		Current Year		Previous Year	
		Budgetary Entities	Extra Budgetary Entites	Budgetary Entities	Extra Budgetary Entites
31110	Buildings and structures				
31120	Transport and machinery equipments				
31130	Other capital expenditure				
31140	Security equipments				
31150	Public constructions/utilities				
31160	Improvement of constructed infrastructure				
31170	Capital improvement expenditure				
31410	land acquisition				
31441	Acquisition of contracts, lease and license				
Total		-	-	-	-

Note 15: Accounts Receivables

The details of the receivable revenue, advance payment and other receivable are as follows

		Province			
		Current Year		Previous Year	
		Budgetary Entities	Extra Budgetary Entites	Budgetary Entities	Extra Budgetary Entites
11000	Tax		-		
14000	Other revenue				
15000	Other receipts				
Total		-		-	-

Note 16: Function wise expenditure (COFOG)

The expenditure by Classification of the Functions of Government (COFOG), based on GFSM-2014, is as follows. Grants provided to extra-budgetary entities by the Province government are recorded as expenses in the Province government, and the corresponding amounts are eliminated to prevent double accounting. Details of extra-budgetary entities for the last financial year were not included as they were not received.

	Current F/Y					
	Budgetary Entities	Extra Budgetary Entities	Total	Grants Dissiminate to Extra Budgetary Entity (Eliminate)	Total	Amount after Elimination
01 General Public Services	45,072,513,512.37	181,868,313.21	45,254,381,825.58	15,000,000.00		45,239,381,825.58
01.1 Executive and legislative bodies, financial and fiscal affairs and external affairs	7,041,344,675.22	-	7,041,344,675.22		-	7,041,344,675.22
01.2 Foreign economic aid	-	-	-		-	-
01.3 General services	5,985,199,341.09	-	5,985,199,341.09		-	5,985,199,341.09
01.4 Basic services	2,364,846,818.78	-	2,364,846,818.78		-	2,364,846,818.78
01.5 R&D General public services	1,166,722,252.84	-	1,166,722,252.84		-	1,166,722,252.84
01.6 General public services n.e.c.	1,837,057,236.06	181,868,313.21	2,018,925,549.27		-	2,018,925,549.27
01.7 Public debt transactions	-	-	-		-	-
01.8 Transfers of a general character between different levels of government	26,677,343,188.38	-	26,677,343,188.38	15,000,000.00	-	26,662,343,188.38
02 Defense						
02.1 Military defense	-	-	-		-	-
02.2 Civil defense	-	-	-		-	-
02.5 Defense n.e.c	-	-	-		-	-
03 Public Order and Safety	2,455,002,896.84		2,455,002,896.84			2,455,002,896.84
03.1 Police services	-	-	-		-	-
03.2 Fire protection services	-	-	-		-	-
03.3 Law courts	71,889,649.10	-	71,889,649.10		-	71,889,649.10
03.4 Prisons	-	-	-		-	-
03.5 R&D Public order and safety	2,201,291,266.34	-	2,201,291,266.34		-	2,201,291,266.34
03.6 Public order and safety n.e.c	181,821,981.40	-	181,821,981.40		-	181,821,981.40
04 Economic Affairs	87,205,145,902.76		87,205,145,902.76			87,205,145,902.76

	Current F/Y					
	Budgetary Entities	Extra Budgetary Entities	Total	Grants Disseminate to Extra Budgetary Entity (Eliminate)	Total	Amount after Elimination
04.1 General economic, commercial, and labor affairs	1,363,223,022.68	-	1,363,223,022.68		-	1,363,223,022.68
04.2 Agriculture, forestry, fishing, and hunting	32,844,440,262.87	-	32,844,440,262.87		-	32,844,440,262.87
04.3 Fuel and energy	67,851,474.00	-	67,851,474.00		-	67,851,474.00
04.4 Mining, manufacturing and construction	5,350,404,473.06	-	5,350,404,473.06		-	5,350,404,473.06
04.5 Transport	44,390,143,936.70	-	44,390,143,936.70		-	44,390,143,936.70
04.6 Communication	20,937,735.14	-	20,937,735.14		-	20,937,735.14
04.7 Other industries	1,619,036,593.32	-	1,619,036,593.32		-	1,619,036,593.32
04.8 R&D Economic affairs	477,123,507.19	-	477,123,507.19		-	477,123,507.19
04.9 Economic affairs n.e.c.	1,071,984,897.80	-	1,071,984,897.80		-	1,071,984,897.80
5 Environmental Protection	4,731,680,881.42	-	4,731,680,881.42		-	4,731,680,881.42
05.2 Waste water management	455,164,666.9	-	45,516,466.90		-	45,516,466.90
05.3 Pollution abatement	390,232,402	-	39,023,240.20		-	39,023,240.20
05.4 Protection of biodiversity and landscape	25,791,170.92	-	2,579,117,091.88		-	2,579,117,091.88
05.5 R&D Environmental Protection	348,771,069.5	-	348,771,069.47		-	348,771,069.47
05.6 Environmental protection n.e.c	17,192,530.13	-	1,719,253,012.97		-	1,719,253,012.97
06 Housing and Community Amenities	28,884,114,603.61	-	28,884,114,603.61		-	28,884,114,603.61
06.1 Housing development	100,332,708.49	-	10,033,270,848.75		-	10,033,270,848.75
06.2 Community development	1,207,325,099	-	1,207,325,098.82		-	1,207,325,098.82
06.3 Water supply	143,478,865,552.53	-	14,347,886,552.53		-	14,347,886,552.53
06.5 R&D Housing and community amenities		-	-		-	
06.6 Housing and community amenities n.e.c.	100,785,223.73	-	10,078,522,373.02		-	10,078,522,373.02
07 Health	15,748,717,672.20	-	15,748,717,672.20		-	15,748,717,672.20
07.1 Medical products, appliances, and equipment	132,503,595.0	-	1,325,035,949.96		-	1,325,035,949.96
07.2 Outpatient services	252,013,980.0	-	2,520,139,799.93		-	2,520,139,799.93

	Current F/Y					
	Budgetary Entities	Extra Budgetary Entities	Total	Grants Disseminate to Extra Budgetary Entity (Eliminate)	Total	Amount after Elimination
07.3 Hospital services	5292004342	-	5,292,004,341.51		-	5,292,004,341.51
07.4 Public health services	5210746686	-	5,210,746,686.01		-	5,210,746,686.01
07.5 R&D Health	1940493628	-	1,940,493,627.77		-	1,940,493,627.77
07.6 Health n.e.c.	1997450502	-	1,997,450,501.82		-	1,997,450,501.82
08 Recreation, Culture, and Religion	3,559,644,829.46	-	3,559,644,829.46		-	3,559,644,829.46
08.1 Recreational and sporting services	1823627046	-	1,823,627,045.58		-	1,823,627,045.58
08.2 Cultural services	37,834,600.63	-	37,834,600.63		-	37,834,600.63
08.3 Broadcasting and publishing services	170,261,037.55	-	170,261,037.55		-	170,261,037.55
08.5 R&D Recreation, culture, and religion	907,626,943.70	-	907,626,943.70		-	907,626,943.70
08.6 Recreation culture and religion n.e.c.	620,295,202.00	-	620,295,202.00		-	
09 Education	7,854,389,122.49	-	7,854,389,122.49		-	7,854,389,122.49
09.1 Pre-primary and primary education	1798636414	-	1,798,636,413.66		-	1,798,636,413.66
09.4 Tertiary education			-			
09.5 Education not definable by level	2922293316	-	2,922,293,315.83		-	2,922,293,315.83
09.6 Subsidiary services to education	4363262177	-	4,363,262,177.40		-	4,363,262,177.40
09.7 R&D Education	826984340.6	-	826,984,340.59		-	826,984,340.59
09.8 Education n.e.c.	1655408336	-	1,655,408,335.54		-	1,655,408,335.54
10 social security/protection/ Protection	2,780,910,596.31	-	2,780,910,596.31		-	2,780,910,596.31
10.1 Sickness and disability			-			
10.2 old age			-			
10.3 Survivors			-			
10.5 Unemployment	948495550	-	948,495,550.04		-	948,495,550.04
10.6 Housing			-			
10.7 Social exclusion n.e.c.	91478995.66	-	91,478,995.66		-	91,478,995.66
10.8 R&D Social protection	499640361.5	-	499,640,361.47		-	499,640,361.47
10.9 Social protection n.e.c.	710819196.5	-	710,819,196.46		-	710,819,196.46
Total	198,292,120,017.46	181,868,313.21	198,473,988,330.67	15,000,000.00	-	198,458,988,330.67

Previous F/Y						
	Budgetary Entities	Extra Budgetary Entities	Total	Grants Disseminate to Extra Budgetary Entity(Eliminate)	Total	Amount after Elimination
01 General Public Services	43000901495		43,000,901,494.70		-	43,000,901,494.70
01.1 Executive and legislative bodies, financial and fiscal affairs and external affairs	6614886497		6,614,886,497.26		-	6,614,886,497.26
01.2 Foreign economic aid	97206570.77		97,206,570.77		-	97,206,570.77
01.3 General services	6892777807		6,892,777,806.61		-	6,892,777,806.61
01.4 Basic services	2687256288		2,687,256,288.48		-	2,687,256,288.48
01.5 R&D General public services	1016328267		1,016,328,267.06		-	1,016,328,267.06
01.6 General public services n.e.c.	1456521848		1,456,521,848.20		-	1,456,521,848.20
01.7 Public debt transactions	1698013928		1,698,013,928.00		-	1,698,013,928.00
01.8 Transfers of a general character between different levels of government	23538849612		23,538,849,612.22		-	23,538,849,612.22
02 Defense			-		-	-
02.1 Military defense			-		-	-
02.2 Civil defense			-		-	-
02.5 Defense n.e.c			-		-	-
03 Public Order and Safety	2146287719		2,146,287,718.70		-	2,146,287,718.70
03.1 Police services			-		-	-
03.2 Fire protection services			-		-	-
03.3 Law courts	74345127.8		74,345,127.80		-	74,345,127.80
03.4 Prisons			-		-	-
03.5 R&D Public order and safety	1698026351		1,698,026,350.67		-	1,698,026,350.67
03.6 Public order and safety n.e.c	373916240.2		373,916,240.23		-	373,916,240.23
04 Economic Affairs	72116272086		72,116,272,086.05		-	72,116,272,086.05
04.1 General economic, commercial, and labor affairs	1131324091		1,131,324,090.65		-	1,131,324,090.65
04.2 Agriculture, forestry, fishing, and hunting	26752069394		26,752,069,394.20		-	26,752,069,394.20
04.3 Fuel and energy	2660527513		2,660,527,512.95		-	2,660,527,512.95
04.4 Mining, manufacturing and construction	4254194469		4,254,194,468.94		-	4,254,194,468.94
04.5 Transport	34855633380		34,855,633,379.73		-	34,855,633,379.73
04.6 Communication	18913785.38		18,913,785.38		-	18,913,785.38

Previous F/Y						
	Budgetary Entities	Extra Budgetary Entities	Total	Grants Disseminate to Extra Budgetary Entity(Eliminate)	Total	Amount after Elimination
04.7 Other industries	1660669650		1,660,669,650.40		-	1,660,669,650.40
04.8 R&D Economic affairs	559141388.9		559,141,388.91		-	559,141,388.91
04.9 Economic affairs n.e.c.	223798414.9		223,798,414.89		-	223,798,414.89
5 Environmental Protection	3882464101		3,882,464,101.45		-	3,882,464,101.45
05.2 Waste water management	52325774		52,325,774.00		-	52,325,774.00
05.3 Pollution abatement	644662910.6		644,662,910.62		-	644,662,910.62
05.4 Protection of biodiversity and landscape	1327405090		1,327,405,090.36		-	1,327,405,090.36
05.5 R&D Environmental Protection	229766080.6		229,766,080.60		-	229,766,080.60
05.6 Environmental protection n.e.c	1628304246		1,628,304,245.87		-	1,628,304,245.87
06 Housing and Community Amenities	18669324801		18,669,324,800.63		-	18,669,324,800.63
06.1 Housing development	10890760977		10,890,760,976.92		-	10,890,760,976.92
06.2 Community development	1032875939		1,032,875,938.82		-	1,032,875,938.82
06.3 Water supply	12493089661		12,493,089,661.46		-	12,493,089,661.46
06.5 R&D Housing and community amenities			-		-	-
06.6 Housing and community amenities n.e.c.	4026994042		4,026,994,041.88		-	4,026,994,041.88
07 Health	16027570760		16,027,570,759.59		-	16,027,570,759.59
07.1 Medical products, appliances, and equipment	2708881488		2,708,881,487.75		-	2,708,881,487.75
07.2 Outpatient services	4899336179		4,899,336,179.23		-	4,899,336,179.23
07.3 Hospital services	4800801779		4,800,801,778.70		-	4,800,801,778.70
07.4 Public health services	4606213527		4,606,213,526.57		-	4,606,213,526.57
07.5 R&D Health	1927394095		1,927,394,095.18		-	1,927,394,095.18
07.6 Health n.e.c.	3093599824		3,093,599,824.43		-	3,093,599,824.43
08 Recreation, Culture, and Religion	1512154558		1,512,154,557.61		-	1,512,154,557.61
08.1 Recreational and sporting services	942122166.1		942,122,166.05		-	942,122,166.05
08.2 Cultural services	197551674.4		197,551,674.37		-	197,551,674.37
08.3 Broadcasting and publishing services	131453102		131,453,102.00		-	131,453,102.00
08.5 R&D Recreation, culture, and religion	157783514.7		157,783,514.70		-	157,783,514.70
			-		-	-

	Previous F/Y					
	Budgetary Entities	Extra Budgetary Entities	Total	Grants Disseminate to Extra Budgetary Entity(Eliminate)	Total	Amount after Elimination
09 Education	5889018483		5,889,018,483.09		-	5,889,018,483.09
09.1 Pre-primary and primary education	1793723601		1,793,723,601.30		-	1,793,723,601.30
09.4 Tertiary education			-		-	-
09.5 Education not definable by level	238765313		2,387,655,312.71		-	2,387,655,312.71
09.6 Subsidiary services to education	3538321151		3,538,321,150.81		-	3,538,321,150.81
09.7 R&D Education	631802160.1		631,802,160.10		-	631,802,160.10
09.8 Education n.e.c.	1323767680		1,323,767,679.82		-	1,323,767,679.82
10 social security/protection/ Protection	2933671805		2,933,671,804.88			2,933,671,804.88
10.1 Sickness and disability			-		-	-
10.2 old age			-		-	-
10.3 Survivors			-		-	-
10.5 Unemployment	948195939.2		948,195,939.18		-	948,195,939.18
10.6 Housing			-		-	-
10.7 Social exclusion n.e.c.	116112118.1		116,112,118.08		-	116,112,118.08
10.8 R&D Social protection	64395843.11		64,395,843.11		-	64,395,843.11
10.9 Social protection n.e.c.	788635007.7		788,635,007.68		-	788,635,007.68
Total	166177665806.70		166,177,665,806.70			166,177,665,806.70

Note 17: Irregulars expenditure of Internal Audit

The irregular expenditure identified by the internal audit is as follows. Details of extra-budgetary entities were not included as they were not received.

	Current Year		Previous Year	
	Budgetary Entities	Extra Budgetary Entities	Budgetary Entities	Extra Budgetary Entities
Irregulars to be regularised	709,412,794.99	-	1,486,157,889.08	-
Recoverable irregulars	125,440,023.65	-	339,840,562.52	-
Irregulars in advance payments	3,281,160,069.53	-	3,011,714,122.11	-
Total	4,116,012,888.17	-	4,837,712,573.71	-

Note 18: Eliminations

Note 18.1: Eliminations on Receipts

The fiscal transfer made by the Province to local levels has been eliminated by reducing the amount deposited by local level in the revenue. According to Schedule 3.1 of the local level. Local level refund (deposit in revenue of province) the amount not spent.

	Current Year					Previous Year				
	Budget Entities	Extra Budgetary Entities	Total	Amount Received by Extra Budgetary Entities	Amount After Elimination Of Double Accounting	Budget Entities	Extra Budgetary Entities	Total	Amount Received by Extra Budgetary Entities	Amount After Elimination Of Double Accounting
13000	93,598,693,533.83	15,000,000.00	93,613,693,533.83	15,000,000.00	93,598,693,533.83	98,588,281,875.50	98,588,281,875.50			98,588,281,875.50
13000	46,823,330.00	-	46,823,330.00		46,823,330.00	389,801,936.00	389,801,936.00			389,801,936.00
	93,645,516,863.83	15,000,000.00	93,660,516,863.83	15,000,000.00	93,645,516,863.83	98,978,083,811.50	98,978,083,811.50	-	-	98,978,083,811.50

Note 18.2: Eliminations on Payments

	Current Year					Previous Year				
	Budget Entities	Extra Budgetary Entities	Total	Amount Received by Extra Budgetary Entities	Amount After Elimination Of Double Accounting	Budget Entities	Extra Budgetary Entities	Total	Amount Received by Extra Budgetary Entities	Amount After Elimination Of Double Accounting
26000	32,100,045,961.95	4,351,889.30	32,104,397,851.25	15,000,000.00	32,089,397,851.25	30,845,178,338.63	30,845,178,338.63			30,845,178,338.63
26000	-	-	-		-	-	-			-
	32,100,045,961.95	4,351,889.30	32,104,397,851.25	15,000,000.00	32,089,397,851.25	30,845,178,338.63	30,845,178,338.63	-	-	30,845,178,338.63

Note 19: Foreign Exchange Gain/Loss

Not disclosed due to unavailability of data

Note 20: Contingent Liability (Budgetary Entity)

Not Disclosed due to Unavailability of data

	Current Year	Previous Year
	Liability Amount	Liability Amount
34211		

Note 21: Post-report corrections and improvements

Details regarding the revision and correction of errors after the report submission are not included since its NPSAS based first report.

	Current Year				Previous Year			
	Budgetary Entities		Extra Budgetary		Budgetary Entities		Extra Budgetary	
	Reported	Actual to be Reported	Reported	Actual to be Reported	Reported	Actual to be Reported	Reported	Actual to be Reported
Error								
Error								
Error								
Error								
Error								
Error								
Total	-	-	-		-	-	-	-

Note 22: Guarantee

	Details of Guarantee	Current F/Y		
		Current Year	Upto Previous Year	Upto Current Year
Total				

Note 23: Tax Expenditure/Waiver

The report does not include details related to guarantees due to non-receipt of information.

Note 24: Social Security

Gratuity, leave, medical treatment, or pension accrued by social security of the employees is accounted for upon the creation of liability. Contingent liabilities arising from such social security benefits are not calculated due to the complexity caused by inter-ministerial employee transfers. Similarly, social security provisions for individuals other than employees are recognized only upon cash disbursements in line with the Province Appropriation Act. Contingent liabilities related to social security are not estimated.

Note 25: Subsequent Event after the end of fiscal year/accounting period

Substantial matters that occurred after the end of the accounting period (i.e., the fiscal year) and within the reporting period are outlined below. The report does not include any significant matters that would impact the reporting, as there have been no such events.



Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Consolidated Financial Statements of Local Governments

Fiscal year : 2022/23

Component of Statements

- 1. Consolidated Annual Report of Receipts and Payments**
- 2. Budget Comparison Statement (Budgetary Entities)**
- 3. Annual Financial Statement of Consolidated Fund**
- 4. Accounting Notes**
- 5. Annex**

June, 2024

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Consolidated Annual Report of Receipts and Payments
Fiscal Year 2022/23

(In Rs.)

S. N./ Economic Code	Particulars	Note No.	Current Year			Previous Year		
			Cash	Third Party Payment/Direct Payment	Total	Cash	Third Party Payment/Direct Payment	Total
	Revenue, Grants And Other Receipts							
11000	Tax		89578859889.12	0.00	89578859889.12	131072883926.82	0.00	131072883926.82
13000	Grant		320725584751.55	33951332.00	320759536083.55	312756987414.94	20758168.00	312777745582.94
14000	Other receipt		19292944696.23	0.00	19292944696.23	143100.00	0.00	143100.00
15000	Miscellaneous receipt		264262978.66	0.00	264262978.66	0.00	0.00	0.00
32149	Loan repayment receipts from other entities		4154270.46	0.00	4154270.46	0.00	0.00	0.00
33143	Loan receipts from other entities		236551571.05	0.00	236551571.05	0.00	0.00	0.00
A	Total Receipts		430102358157.07	33951332.00	430136309489.07	443830014441.76	20758168.00	443850772609.76
3	Recurrent		284726655383.66	19494975.00	284746150358.66	258473850090.62	19625236.00	258493475326.62
21000	Compensation of employees		135652219006.80	2200000.00	135654419006.80	121186143317.35	0.00	121186143317.35
22000	Use of goods and services		100129219178.60	17294975.00	100146514153.60	92312145571.15	13529606.00	92325675177.15
23000	Consumption of fixed assets		0.00	0.00	0.00	0.00	0.00	0.00
24000	Interests, fees and bank commissions		16327974.29	0.00	16327974.29	234351780.79	0.00	234351780.79
25000	Subsides		17479186385.68	0.00	17479186385.68	15763714336.47	0.00	15763714336.47
26000	Grants		14988277908.40	0.00	14988277908.40	10799689869.88	6095630.00	10805785499.88
27000	Social securities		7028913935.88	0.00	7028913935.88	8731534055.68	0.00	8731534055.68
28000	Other expenses		9285559194.01	0.00	9285559194.01	9446271159.30	0.00	9446271159.30
4	Capital		168627219730.22	14386630.00	168641606360.22	165312241107.45	0.00	165312241107.45
31110	Buildings and structures		25428381617.64	0.00	25428381617.64	25588591051.97	0.00	25588591051.97
31120	Transport and machinery equipments		8138932261.88	0.00	8138932261.88	6427348271.90	0.00	6427348271.90
31130	Other capital expenditure		3811348648.42	0.00	3811348648.42	4141267333.22	0.00	4141267333.22
31140	Security equipments		203437281.70	0.00	203437281.70	188438104.03	0.00	188438104.03
31150	Public constructions/utilities		126304240485.47	14386630.00	126318627115.47	123565016639.07	0.00	123565016639.07

S. N./ Economic Code	Particulars	Note No.	Current Year		Previous Year				
			Cash	Third Party Payment/Direct Payment	Total	Cash	Third Party Payment/Direct Payment	Total	
	Revenue, Grants And Other Receipts								
31160	Improvement of built structure		1185855411.39	0.00	1185855411.39	1177548944.82	0.00	1177548944.82	
31170	Capital improvement expenditure		3360864763.61	0.00	3360864763.61	3751214088.59	0.00	3751214088.59	
31220	Inventories		46031726.00	0.00	46031726.00	42844942.12	0.00	42844942.12	
31310	Valuables		6749984.00	0.00	6749984.00	21127715.42	0.00	21127715.42	
31410	Land acquisition		131506671.11	0.00	131506671.11	383149379.26	0.00	383149379.26	
31440	Intangible assets acquisition		9870879.00	0.00	9870879.00	25694637.05	0.00	25694637.05	
5	Financing		429973068.94	0.00	429973068.94	363679461.63	0.00	363679461.63	
32141	Inter governmental loan investment		213311403.00	0.00	213311403.00	180000000.00	0.00	180000000.00	
32143	Loan investment in other entities		20000000.00	0.00	20000000.00	20000000.00	0.00	20000000.00	
32151	Share investment in corporations		477578.00	0.00	477578.00	2400000.00	0.00	2400000.00	
32152	Share investment in other entities		18500000.00	0.00	18500000.00	4096000.00	0.00	4096000.00	
33147	Principal repayment receipt from other entities		177684087.94	0.00	177684087.94	157183461.63	0.00	157183461.63	
B	Total Payment		453783848182.82	33881605.00	453817729787.82	424149770659.70	19625236.00	424169395895.70	
C	Surplus/Deficit (C = A-B)		-23681490025.75	69727.00	-23681420298.75	19680243782.06	1132932.00	19681376714.06	
D	Change in Balance of Deposits, Other Funds like Emergency Fund (+/-)		2338467717.20	16628104.21	2355095821.41	-844255780.47	6814277.33	-837441503.14	
D.1	Deductions Yet to Deposit		-247161686.82		-247161686.82	-335554266.63		-335554266.63	
E	Cash and Bank Balance of Current Year Surplus/ Deficit (E = C+D)		-21343022308.55	16697831.21	-21326324477.34	18835988001.59	7947209.33	18843935210.92	
F	Previous Year Cash and Bank Balance		116273596850.96		116273596850.96	97429661640.04		97429661640.04	
G	External Exchange Gain/Loss and Other Adjustments								
H	Closing Cash and Bank Balance(H= E+F+G)		94930574542.41	16697831.21	94947272373.62	116265649641.63	7947209.33	116273596850.96	

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Budget Comparison Statement (Budgetary Entities)
Fiscal Year 2022/23

(In Rs.)

Particulars	Note No.	Current Year			Previous Year		
		Initial Budget/ Estimate	Final Budget/ Estimate	Actual Receipt/ Payment	Initial Budget/ Estimate	Final Budget/ Estimate	Actual Receipt/ Payment
1	2	3	4	5	6	7	8
A. Receipts							
Tax		91172760233.01	119562960956.58	89578859889.12	103477164248.79	103477164248.79	131093642094.82
Grant							
Federal government		266176448042.53	325511507146.91	293546648090.23	293846676721.50	293846676721.50	288953492453.11
Province government		25872886502.82	30426568840.00	25686162672.22	24459323360.34	24459323360.34	23703271103.83
Internal sources		1293324584.86	1158261780.67	439243044.99	1157747150.79	1157747150.79	0.00
External sources		124124664.52	172425831.00	60504562.61	118223070.02	118223070.02	9200000.00
Local level		231369909.00	261009168.00	66924270.00	140946650.00	140946650.00	95236089.00
Public contribution		1754108605.00	1906632677.84	960053443.50	1589571140.68	1589571140.68	-4212231.00
Other Receipt		25859894500.36	26728248130.25	19292944696.23	30169224006.93	30169224006.93	143100.00
Miscellaneous receipt		411594096.02	533358615.98	264262978.66	610004932.86	610004932.86	0.00
Financing		0.00	0.00	4154270.46	0.00	0.00	0.00
Liability		1512809000.00	1264361752.00	236551571.05	3216528363.00	3216528363.00	0.00
Total		414409320138.12	507525334899.23	430136309489.07	458785409644.91	458785409644.91	443850772609.76
B. Expenditure							
3. Recurrent		320887023223.88	342935357802.76	284746150358.66	292101800647.09	312006357173.19	258493475326.62
Compensation of employees		139511239911.34	151416824497.59	135654419006.80	127922726468.86	133849085243.98	121186143317.35
Use of goods and services		126748988486.72	133317786670.38	100143808316.60	114634803662.61	120589525133.86	92322468822.15

Particulars	Note No.	Current Year			Previous Year		
		Initial Budget/ Estimate	Final Budget/ Estimate	Actual Receipt/ Payment	Initial Budget/ Estimate	Final Budget/ Estimate	Actual Receipt/ Payment
1	2	3	4	5	6	7	8
Consumption of fixed assets		26739589.00	3310000.00	2705837.00	3912000.00	3312000.00	3206355.00
Interests, fees and bank commissions		244793200.00	242681000.00	163279774.29	334017000.00	317342000.00	234351780.79
Subsidies		19176501269.76	20122689190.10	17479186385.68	18099446491.56	18778766730.47	15763714336.47
grants		15748089296.02	17049462358.19	14988277908.40	11189130315.77	12750467141.07	10805785499.88
Social Securities		8971854832.14	9589612425.17	7028913935.88	9103788315.49	14168217579.87	8731534055.68
other Expenses		10458816638.90	11192991661.33	9285559194.01	10813976392.80	11549641343.94	9446271159.30
4.Capital		233733664810.94	257567468281.96	168641606360.22	226150581391.79	253356408665.54	165312241107.45
Non Financial Assets/ Capital Expenditure		233733664810.94	257567468281.96	168641606360.22	226150581391.79	253356408665.54	165312241107.45
5.Financing		777634711.96	752283988.35	429973068.94	708764246.00	600471172.00	363679461.63
Financing assets		496868711.96	448225223.00	252288981.00	502560746.00	409444172.00	206496000.00
Liabilities		280766000.00	304058765.35	177684087.94	206203500.00	191027000.00	157183461.63
Total		555398322746.78	601255110073.07	453817729787.82	518961146284.88	565963237010.73	424169395895.70
Budget Surplus / Deficit (A - B)		-140989002608.66	-93729775173.84	-23681420298.75	-60175736639.97	-107177827365.82	19681376714.06

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Annual Financial Statement of Consolidated Fund
Fiscal Year 2022/23

(In Rs.)

S N/ Economic Code	Particulars	Note No.	Current Year			Previous Year		
			Cash	Third Party Payment/Direct Payment	Total	Cash	Third Party Payment/Direct Payment	Total
	Revenue Grants And Other Receipts							
11000	Tax		89578859889.12	0.00	89578859889.12	131072883926.82	0.00	131072883926.82
13000	Grant		320725584751.55	33951332.00	320759536083.55	312756987414.94	20758168.00	312777745582.94
14000	Other receipt		19292944696.23	0.00	19292944696.23	143100.00	0.00	143100.00
15000	Miscellaneous receipt		264262978.66	0.00	264262978.66	0.00	0.00	0.00
32000	Financial assets		4154270.46	0.00	4154270.46	0.00	0.00	0.00
33000	Liability		236551571.05	0.00	236551571.05	0.00	0.00	0.00
A	Total Receipts		430102358157.07	33951332.00	430136309489.07	443830014441.76	20758168.00	443850772609.76
3	Recurrent		284726655383.66	19494975.00	284746150358.66	258473850090.62	19625236.00	258493475326.62
4	Capital		168627219730.22	14386630.00	168641606360.22	165312241107.45	0.00	165312241107.45
5	Financing		429973068.94	0.00	429973068.94	363679461.63	0.00	363679461.63
B	Total Payments		453783848182.82	33881605.00	453817729787.82	424149770659.70	19625236.00	424169395895.70
C	Current Year Change in Funds (C = A-B)		-23681490025.75	69727.00	-23681420298.75	19680243782.06	1132932.00	19681376714.06
D	Opening Balance		102325820738.57		102325820738.57	82644444024.51		82644444024.51
E	Closing Balance(E=C+D)		78644330712.82	69727.00	78644400439.82	102324687806.57	1132932.00	102325820738.57

Note 1.1 Revenue and Other Revenue Collection

Economic Code	Economic Heads	Current Year		Previous Year	
		Estimates	Actual Receipt	Estimates	Actual Receipt
11000	Tax	119562960956.58	89578859889.12	102272402926.60	131072883926.82
14000	Other revenue	26728248130.25	19292944696.23	30707732583.53	143100.00
15000	Miscellaneous receipt	533358615.98	264262978.66	580171429.27	0.00
	Total	146824567702.81	109136067564.01	133560306939.40	131073027026.82

Note 1.3 Grant and External Assistance

Economic Code	Economic Head	Current Year				Previous Year				Total Re							
		Federal Government	Province Government	Other	Total Estimate	Federal Government	Province Government	Other	Total Estimate								
13111	Bilateral external recurrent grant	0.00	879706.00	0.00	879706.00	0.00	0.00	0.00	2261900.00	0.00	0.00	0.00					
13121	Bilateral external capital grant	0.00	45937444.00	0.00	45937444.00	0.00	0.00	0.00	6600000.00	0.00	0.00	0.00					
13211	Recurrent grant from external inter-government institution	0.00	99757000.00	0.00	99757000.00	0.00	0.00	0.00	41883350.00	0.00	0.00	9200000.00					
13221	Inter government international organization grant - capital	0.00	17951681.00	0.00	17951681.00	0.00	0.00	0.00	40719500.00	0.00	0.00	0.00					
	TOTAL	0.00	172425831.00	0.00	172425831.00	0.00	0.00	0.00	91464750.00	0.00	0.00	9200000.00					
13311	Equalization grant	100231300000.00	7674372873.00	142259000.00	10805841873.00	9262932868.64	7320586033.93	2211935.00	9995638287.57	94582900000.00	7052601950.00	101696754950.00	94491620149.80	7051361992.70	36259000.00	101579237142.50	
13312	Conditional grant-recurrent	180275109978.00	7733481293.00	23589259.00	188032180530.00	165841424056.25	6567685205.45	0.00	172409109261.70	176503606980.10	6959467400.00	183545655467.10	161764340847.59	5978518345.42	43981089.00	167786840282.01	
13313	Conditional grant-capital	28581097168.00	4349462915.00	0.00	32930560083.00	2340080921.03	4027902611.39	0.00	27428711932.42	26524101051.00	3341878012.10	29865979063.10	22428270184.11	2742646150.10	0.00	25170916334.21	
13314	Special grant-recurrent	1522100000.00	2069376000.00	8815909.00	3679626909.00	956210760.10	157776953.88	44804885.00	2578782598.98	493800000.00	1511010000.00	2034810000.00	365923842.00	1282398969.11	15000000.00	1663322811.11	
13315	Special grant-capital	7618900000.00	922356000.00	0.00	8541256000.00	5583630184.55	77243675.78	0.00	6356093860.33	791500000.00	1090049000.00	9005049000.00	5475012618.25	86273729.69	0.00	633779847.94	
13316	Matching fund recurrent	0.00	3390303000.00	0.00	3390303000.00	7500000.00	255130494.31	0.00	2542630494.31	32300000.00	3073629000.00	3105929000.00	12300000.00	1947531790.52	0.00	195983790.52	
13317	Matching fund recurrent	7283000000.00	428216759.00	0.00	770516759.00	5104140899.66	2870064127.48	0.00	7974205027.14	667700000.00	5521888131.00	1219888131.00	4390446695.61	3783650903.29	0.00	8174097598.90	
13318	Other grant-recurrent	0.00	0.00	0.00	0.00	0.00	14563570.00	0.00	14563570.00	651597368.00	72507215.50	72404583.50	25781815.75	54425723.00	0.00	8000388.75	
	TOTAL	325511507146.91	3042656840.00	261005168.00	356190085154.91	293546648090.23	25686162672.22	64924270.00	31929975932.45	313380305399.10	28623030708.60	28623030708.60	34217772104.70	288953492453.11	23703271103.83	93236089.00	31275199645.94
13411	Internal rent from other institution	0.00	2614187895.19	0.00	2614187895.19	0.00	0.00	0.00	1122732450.18	0.00	0.00	0.00	2748947141.52	0.00	0.00	(4212231.00)	(4212231.00)
13412	Other internal grant from individuals	0.00	454045948.32	0.00	454045948.32	0.00	0.00	0.00	27656038.31	0.00	0.00	0.00	651563977.83	0.00	0.00	0.00	0.00
	Grand Total	325511507146.91	3042656840.00	350166842.51	359439744829.42	25686162672.22	1492773989.10	3207255447.55	313380305399.10	313380305399.10	28623030708.60	28623030708.60	345669148064.05	288953492453.11	23703271103.83	100223858.00	31275199645.94

Note 1.4: Divisible Fund

Economic Code	Economic Head	Current Year				Previous Year					
		Collection in Fund	Distributed Amount			Collection in Fund	Distributed Amount			Amount Yet to Distribute	
			Federation	Province	Local		Federation	Province	Local		
33342	Entertainment tax	62099140.16	207908.42	22800473.40	35738611.90	3352146.44	24121404.67	0.00	7989084.94	14527862.01	1604457.72
33343	Advertisement tax	163832954.62	2091357.31	54371789.68	88166943.96	19202863.67	183467947.43	565215.73	57807032.50	99659750.90	25435948.30
		225932094.78	2299265.73	77172263.08	123905555.86	22555010.11	207589352.10	565215.73	65796117.44	114187612.91	27040406.02
33366	River debris collection fee	5001361387.21	204304166.68	1033985425.49	3117177394.37	645894400.67	5262432399.72	186472404.77	1152667749.62	3326418211.09	596874034.24
33391	Other divisible revenue - collection	244829809.13	1628678.31	44677419.30	160252340.15	38271371.37	300039740.83	13929917.94	48200855.45	118223475.19	119685492.25
	Total	5472123291.12	208232110.72	1155835107.87	3401335290.38	706720782.15	5770061492.65	200967538.44	1266664722.51	3558829299.19	743599932.51

Value Added Tax collected by the Local Level is Pass Through transaction and such amount is transferred to the Government of Nepal.

Note 2.2: Repayment receipts of Domestic and External Loan Investment

Economic Code	Economic Head	Current Year			Previous Year		
		Budgetary Entities			Budgetary Entities		
		Initial Estimate	Revised Estimate	Actual Receipt	Initial Estimate	Revised Estimate	Actual Receipt
32149	Loan repayment receipts from other entities principal repayment from other institutions	0.00	0.00	4154270.46	0.00	0.00	0.00
	Total			4154270.46			

Note 2.3: Receipts from Domestic Borrowings

Economic code	Economic Head	Current year		Previous year	
		Estimates	Actual Receipt	Estimates	Actual Receipt
33143	Loan receipt from other institutions	1264361752.00	236551571.05	2103763763.00	0.00
	Total	1264361752.00	236551571.05	2103763763.00	

Note 3.1: Recurrent Expenses

Economic Code	Economic Head	Current Year			Previous Year		
		Initial Budget	Final Budget	Actual Expenditure	Initial Budget	Final Budget	Actual Expenditure
1	2	3	4	5	6	7	8
21000	Compensation of employees	139511239911.34	151416824497.59	135654419006.80	127922726468.86	133849085243.98	121186143317.35
22000	Use of goods and services	126775728075.72	133321096670.38	100146514153.60	114638715662.61	120592837133.86	92325675177.15
24000	Interests, fees and bank commissions	244793200.00	242681000.00	163279774.29	334017000.00	317342000.00	234351780.79
25000	Subsides	19176501269.76	20122689190.10	17479186385.68	18099446491.56	18778766730.47	15763714336.47
26000	Grants	15748089296.02	17049462358.19	14988277908.40	11189130315.77	12750467141.07	10805785499.88
27000	Social securities	8971854832.14	9589612425.17	7028913935.88	9103788315.49	14168217579.87	8731534055.68
28000	Other expenses	10458816638.90	11192991661.33	9285559194.01	10813976392.80	11549641343.94	9446271159.30
Total		320887023223.88	342935357802.76	284746150358.66	292101800647.09	312006357173.19	258493475326.62

Direct payment amount is included in the actual expenditures.

Note 3.2: Capital Expenditure

Economic Code	Economic Head	Current Year			Previous Year		
		Initial Budget	Final Budget	Actual Expenses	Initial Budget	Final Budget	Actual Expenses
1	2	3	4	5	6	7	8
31111	Residential building construction/purchase	6797881530.02	8083367086.10	5283199220.40	7699001840.32	8752618965.00	5945994295.46
31112	Non-residential building purchase/construction	22391573639.38	27035017059.59	18046240155.23	23020703061.46	27810226681.06	17706259427.39
31113	Structural improvement of built building	2398741608.81	2691017482.21	1964942371.91	2167893070.00	2509088913.00	1774627491.08
31114	Land development work	223542400.00	263486313.00	133999870.10	347910860.15	318254177.53	161709838.04
	Total	31811739178.21	38072887940.90	25428381617.64	33235508831.93	39390188736.59	25588591051.97
31121	Transport vehicle	2967532424.29	3207310949.47	1688850189.18	1746642866.78	1622915693.02	960864284.35
31122	Machinery and equipments	5624923082.53	6762097502.63	4602907873.55	4419146792.82	5643453733.19	3879547375.02
31123	Furniture & fixtures	2252869832.58	2558403579.72	1847174199.15	1793000653.47	2104300749.87	1586936612.53
	Total	10845325339.40	12527812031.82	8138932261.88	7958790313.07	9370670176.08	6427348271.90
31131	Animal asset and horticulture development expenses	1449008656.44	1509760082.94	1029715753.98	1843604997.48	1887119538.53	1335035891.80
31132	Expense on research and development	1042659805.20	1153224433.85	767784100.38	1007141047.12	1157747029.64	825702303.05
31134	Expense on computer software construction and procurement	432256781.70	736822678.80	514783105.77	363603732.00	634578504.30	482261781.39
31135	Capital consultancy expense	2216851702.50	2535981159.07	1499065688.29	1812763971.19	2222823438.86	1498267356.98
	Total	5140776945.84	5935788354.66	3811348648.42	5027113747.79	5902268511.33	4141267333.22
31141	Expenses for acquisition of security equipment	263252634.18	286258727.49	203437281.70	239827287.00	298533998.00	188438104.03
	Total	263252634.18	286258727.49	203437281.70	239827287.00	298533998.00	188438104.03
31151	Road & bridge construction	75502092624.40	81598730091.48	55034153412.03	72267348347.87	79694250216.87	51483865396.29
31152	Railway & airport construction	37983000.00	22132000.00	14774299.57	103341006.00	85133006.00	43166229.10
31153	Hydropower infrastructure construction	2982957402.50	3283597580.04	2127673878.65	3486578071.16	3634186415.59	2386624594.31
31154	River embankment and bundh construction	2457611993.43	2786219413.49	2120631850.44	1741459475.25	2178066361.25	1459769109.82

Economic Code	Economic Head	Current Year			Previous Year		
		Initial Budget	Final Budget	Actual Expenses	Initial Budget	Final Budget	Actual Expenses
31155	Irrigation infrastructure construction	6312243918.45	6970277462.93	5205556184.70	6038931762.88	6569045102.85	4643838888.50
31156	Water supply infrastructure construction	11700812916.15	11337362278.72	7681326359.98	10307843050.64	11291931449.39	7563706386.95
31157	Forest and environment protection	1644824427.32	1637615571.32	619661304.80	1560684034.00	1630183251.00	739373260.73
31158	Sanitation infrastructure construction	2381962993.44	2376701935.06	1506794698.00	1922546053.13	2047642015.21	1255550310.20
31159	Other public construction works	74218938275.33	82890479139.05	52008055127.30	73421371386.23	83473586127.02	53989122463.17
	Total	177239427551.02	192903115472.09	126318627115.47	170850103187.16	190604023945.18	123565016639.07
31161	Expenses for infrastructure improvement of constructed building	1469003719.08	1685128495.43	1185855411.39	1328760034.00	1519189796.63	1177548944.82
	Total	1469003719.08	1685128495.43	1185855411.39	1328760034.00	1519189796.63	1177548944.82
31171	Capital improvement expenditure public works	3601156929.48	382988333.69	2499245241.87	3436920927.81	3961568442.14	2923073009.25
31172	Research and consultancy-capital	991476475.36	1203487921.74	861619521.74	1043993671.00	1140976574.48	828141079.34
	Total	4592633404.84	5033386255.43	3360864763.61	4480914598.81	5102545016.62	3751214088.59
31221	Existing goods	47133267.50	54523267.50	46031726.00	41507750.00	51067760.00	42844942.12
	Total	47133267.50	54523267.50	46031726.00	41507750.00	51067760.00	42844942.12
31311	High value goods	14380000.00	8366360.00	6749984.00	21950000.00	27598234.00	21127715.42
	Total	14380000.00	8366360.00	6749984.00	21950000.00	27598234.00	21127715.42
31411	Expense on land acquisition	528927425.00	604707439.00	131506671.11	927154338.00	719931970.92	383149379.26
	Total	528927425.00	604707439.00	131506671.11	927154338.00	719931970.92	383149379.26
31441	Contract, lease and license purchase	2500000.00	14312137.00	9870879.00	9664503.00	35084503.00	25694637.05
	Total	2500000.00	14312137.00	9870879.00	9664503.00	35084503.00	25694637.05
31511	Contingency capital	1778565345.87	441181800.64	0.00	2029286801.03	335306017.19	0.00
	Total	1778565345.87	441181800.64	0.00	2029286801.03	335306017.19	0.00
	Grand Total	233733664810.94	257567468281.96	168641606360.22	226150581391.79	253356408665.54	165312241107.45

Direct payment amount is included in the actual expenditures.

Note 3.4: Expenditure Under Local Appropriation Act

Economic Code	Economic Head	Current Year			Previous Year		
		Cash	Direct payment	Total	Cash	Direct pay-ment	Total
3	Recurrent	28472665383.66	19494975.00	284746150358.66	258473850090.62	19625236.00	258493475326.62
4	Capital	168627219730.22	14386630.00	168641606360.22	165312241107.45	0.00	165312241107.45
5	financing	429973068.94	0.00	429973068.94	363679461.63	0.00	363679461.63
	Total	453783848182.82	33881605.00	453817729787.82	424149770659.70	19625236.00	424169395895.70

Note 3.5: Expenditure by Mode of Payments

	Mode of Payment	Current Year			Previous Year			
		1	2	3	4	5	6	7
Revenue distribution	Cash		54094598266.55	16164895679.21	141236000.00	47602928292.95	16636421566.05	18000000.00
Internal source	Cash		46528315289.64	40121406709.74	206132597.43	39383788880.70	45345729448.57	236770259.89
Public contribution	Cash		59604420.03	633090779.10	0.00	64294126.11	874918858.22	0.00
Public contribution	Labour contribution		1000000.00	6402671.98	0.00	0.00	9288208.99	0.00
Total			100692517978.22	56925795843.03	347368601.43	87051011304.76	62866358087.83	254770266.89
Federal government	Cash (Domestic debt)		391145123.02	24715957.00	0.00	0.00	0.00	0.00
Federal government	Grant in cash		14962836.60	0.00	0.00	0.00	0.00	0.00
Federal government			406107959.62	24715957.00	0.00	0.00	0.00	0.00
Federal government	Cash (Domestic debt)		907000.00	0.00	0.00	0.00	0.00	0.00
Federal government	Grant in cash		163535456214.16	69514383622.70	82604471.51	158684358686.69	63092818499.15	108909201.74
Province government	Grant in cash		4108924394.17	18612621999.05	0.00	3323315911.05	16174591656.48	0.00
Local level	Grant in cash		17908408.00	39421707.00	0.00	23004359.00	22931362.01	0.00
Federal government	Grant in cash		769276606.63	472644901.96	0.00	1060250140.63	420196749.15	0.00
Federal government	Grant in cash		0.00	0.00	0.00	0.00	0.00	0.00
External source	Grant in cash (External)		7297314.00	19123683.00	0.00	5337944.00	3284425.00	0.00
Total			168439769936.96	88658195913.71	82604471.51	163096267041.37	79713822691.79	108909201.74
Federal government	Cash (Domestic debt)		36260885.05	0.00	0.00	0.00	0.00	0.00
Federal government	Grant in cash		1071943947.55	19684615348.23	0.00	2451668160.53	15604735570.23	0.00
Internal source	Loan in cash		3240000.00	159873090.87	0.00	2411703.55	268950080.68	0.00
Internal source	Reimbursable loan		0.00	0.00	0.00	0.00	0.00	0.00
Federal government	Cash (Domestic debt)		1818703.00	0.00	0.00	0.00	0.00	0.00
Federal government	Grant in cash		3798000.00	0.00	0.00	232983712.02	413378311.03	0.00
External source	Loan in cash (External)		0.00	0.00	0.00	0.00	0.00	0.00
Total			1117061535.60	1984488439.10	0.00	2687063576.10	16287063961.94	0.00

	Mode of Payment		Current Year			Previous Year		
			Recurrent	Capital	Financing	Recurrent	Capital	Financing
Federal government	Grant in cash	Direct payment grant (External)	0.00	0.00	0.00	73987901.28	171112777.65	0.00
External source	Direct payment grant (External)	Direct payment grant (External)	19494975.00	14386630.00	0.00	19625236.00	0.00	0.00
Total			19494975.00	14386630.00	0.00	93613137.28	171112777.65	0.00
Federal government	Grant in cash	Direct payment grant (External)	2298768.00	0.00	0.00	0.00	2349000.00	0.00
Total			2298768.00	0.00	0.00	0.00	2349000.00	0.00
Federal government	Grant in cash	Reimbursable grant (External)	3865426591.41	412831208.46	0.00	2075261857.77	826325215.02	0.00
Province government	Grant in cash	Reimbursable grant (External)	48836378.50	17660001.00	0.00	4460670.00	8985800.00	0.00
External source	Reimbursable grant (External)	Reimbursable grant (External)	0.00	0.00	0.00	0.00	0.00	0.00
Total			3914262969.91	430491209.46	0.00	2079722527.77	835311015.02	0.00
Federal government	Grant in cash	Reimbursable loan	0.00	0.00	0.00	6684951.00	0.00	0.00
Internal source	Reimbursable Loan	Reimbursable loan	0.00	962248.00	0.00	0.00	21079385.00	0.00
Federal government	Cash (Domestic debt)	Reimbursable loan (External)	2675294.00	1991500.00	0.00	0.00	0.00	0.00
Federal government	Grant in cash	Reimbursable loan (External)	10151960943.35	2740578622.92	0.00	3479112793.34	5409744194.22	0.00
Province government	Grant in cash	Reimbursable loan (External)	0.00	0.00	0.00	0.00	0.00	0.00
External source	Reimbursable loan (External)	Reimbursable loan (External)	0.00	0.00	0.00	0.00	5400000.00	0.00
Total			10154636237.35	2743532370.92	0.00	3485797744.34	5436223579.22	0.00
		Grand Total	284746150360.66	168641606363.22	429973072.94	258493475331.62	165312241113.45	363679468.63

Note 4.1 Loan and Share Investment

Economic Code	Economic Head	Current Year			Previous Year		
		Initial Budget	Final Budget	Actual Expenditure	Initial Budget	Final Budget	Actual Expenditure
1	2	3	4	5	6	7	8
32141	Inter government loan investment	306024000.00	305892223.00	213311403.00	335970000.00	338978000.00	180000000.00
32142	Loan investment in public entities	583000000.00	583000000.00	0.00	22000000.00	0.00	0.00
32143	Loan investment in other entities	478000000.00	382000000.00	200000000.00	362500000.00	260000000.00	200000000.00
32151	Share investment in corporations	209700000.00	61000000.00	477578.00	650500000.00	166000000.00	24000000.00
32152	Share investment in other entities	63774711.96	397330000.00	185000000.00	63090746.00	27866172.00	40960000.00
32251	External share investment	0.00	0.00	0.00	0.00	0.00	0.00
	Total	496868711.96	448225223.00	252288981.00	502560746.00	409444172.00	206496000.00

Note 4.2: Principal Repayments

Economic Code	Economic Head	Current Year			Previous Year		
		Initial Budget	Final Budget	Actual Expenditure	Initial Budget	Final Budget	Actual Expenditure
1	2	3	4	5	6	7	8
33147	Loan repayment receipts from other entities	280766000.00	304058765.35	177684087.94	206203500.00	191027000.00	157183461.63
33242	Principal repayment of external loan	0.00	0.00	0.00	0.00	0.00	0.00
	Total	280766000.00	304058765.35	177684087.94	206203500.00	191027000.00	157183461.63

Note 5 Receipt Payments and Balance of Funds

Economic Code	Fund Name	Current Year				Previous Year			
		Opening Balance	Receipts	Payments	Balance	Opening Balance	Receipts	Payments	Balance
1	2	3	4	5	6	7	8	9	10
Ga 3.1	Local level deposit account	6550000943.52	5302953984.08	3253589136.76	8599365790.84	5616708866.22	3834842227.67	2901550150.37	6550000943.52
Ga 2.7	Miscellaneous account	2358814543.84	6248572651.10	5956290516.01	2651096678.93	3348546164.59	3430430203.51	4420161824.26	2358814543.84
Ga 5.1	Local level miscellaneous fund account	2375007238.88	2597666005.61	2309399261.22	2663273983.27	2863416075.87	2698042139.53	3186450976.52	2375007238.88
Ga 7.1	Local level emergency fund account	146387553.56	162195608.41	153062842.76	155520319.21	256029338.11	67850241.90	177492026.45	146387553.56
Ga 7.2	Local level disaster management fund account	1773965900.08	992238306.10	1239309826.78	1526894379.40	2700517170.74	999115458.33	1925666728.99	1773965900.08
	Total	13204176179.88	15303626555.30	12911651583.53	15596151151.65	14785217615.53	11030280270.94	12611321706.59	13204176179.88

More details of local levels are available in the website of the FCGO. (www.fcgo.gov.np and www.sutra.fcgo.l.gov.np)

Note 6.2 Cash and Bank Balance

Economic Code	Account of Funds	Current Year			Previous Year		
		Previous year Balance	Change in Cash Position	Balance Amount	Previous year Balance	Change in Cash Position	Balance Amount
1	2	3	4	5	6	7	8
Ga 4.1	Local level consolidated fund	102325820738.57	(29492620302.91)	72833200435.66	82644444024.51	7935423970.23	90579867994.74
	Consolidated Fund Total	102325820738.57	(29492620302.91)	72833200435.66	82644444024.51	7935423970.23	90579867994.74
Ga 1.1	Internal revenue account	0.00	248318476.55	248318476.55	0.00		0.00
Ga 1.2	Divided revenue deposit account	0.00	111572023.47	111572023.47	0.00		0.00
Ga 1.3	Internal grant account	0.00	144095298.06	144095298.06	0.00		0.00
Ga 1.4	External grant assistance account	0.00		0.00	0.00		0.00
Ga 1.5.3	Domestic borrowing receipt account	0.00	80000.05	80000.05	0.00		0.00
Ga 1.5.2	Loan (Principal) repayment receipt account	0.00	1154270.46	1154270.46	0.00		0.00
Ga 2.2	Recurrent expenses account-even year	0.00	2182633564.62	2182633564.62	0.00		0.00
Ga 2.1	Recurrent expenses account-odd year	0.00		0.00	0.00	4879363226.83	4879363226.83
Ga 2.4	Capital expenditure account-even year	0.00	3122837230.14	3122837230.14	0.00		0.00
Ga 2.3	Capital expenditure account-odd year	0.00		0.00	0.00	6866585515.69	6866585515.69
Ga 2.6	Financing account-even year	0.00	509140.81	509140.81	0.00		0.00
Ga 2.5	Financing account-odd year	0.00		0.00	0.00	4001.31	4001.31
	Other Accounts Total	0.00	5811200004.16	5811200004.16	0.00	11745952743.83	11745952743.83
	Total of Consolidated Fund and Other Funds	102325820738.57	(23681420298.75)	78644400439.82	82644444024.51	19681376714.06	102325820738.57
Ga 6.1	Local level divisible fund account	743599932.51	(36879150.36)	706720782.15	0.00	743599932.51	743599932.51
	Divisible Fund Total	743599932.51	(36879150.36)	706720782.15	0.00	743599932.51	743599932.51
Ga 2.7	Miscellaneous account	2358814543.84	292282135.09	2651096678.93	3348546164.59	(989731620.75)	2358814543.84
Ga 3.1	Local level deposit account	6550000943.52	2049364847.32	8599365790.84	5616708866.22	933292077.30	6550000943.52
Ga 5.1	Local level miscellaneous fund account	2375007238.88	288266744.39	2663273983.27	2863416075.87	(488408836.99)	2375007238.88
Ga 7.1	Local level emergency fund account	146387553.56	9132765.65	155520319.21	256029338.11	(109641784.55)	146387553.56
Ga 7.2	Local level disaster management fund account	1773965900.08	(247071520.68)	1526894379.40	2700517170.74	(926551270.66)	1773965900.08
	Other Funds Total	13204176179.88	2391974971.77	15596151151.65	14785217615.53	(1581041435.65)	13204176179.88
	Grand Total	116273596850.96	(21326324477.34)	94947272373.62	97429661640.04	18843935210.92	116273596850.96

Note 12 Advance

Economic Head	Current Year			Previous Year		
	Unmatured	Matured	Total	Unmatured	Matured	Total
Officials	49021935.90	25450039.99	74471975.89	0.00	92789853.89	92789853.89
Employees	701108021.40	231471042.11	932579063.51	0.00	1045522967.67	1045522967.67
Contractors	350989522.48	2087354512.84	5597254035.32	12262145.00	5422253206.74	5434515351.74
Institutional	3799299645.41	1186207980.21	4985507625.62	16269470.00	4775351737.52	4791621207.52
Letter of credit	49320000.00	1033049.00	50353049.00	0.00	55778185.40	55778185.40
Consumers committee	1247469055.54	541625335.24	1789094390.78	1024400.00	2193859584.98	2194883984.98
Subordinate entity	269125564.12	80575839.00	349701403.12	0.00	335047750.44	335047750.44
Individual	714413186.84	231817878.96	946231065.80	100000.00	1294103461.37	1294203461.37
Suppliers	21168822.02	12121700.00	33290522.02	0.00	89765428.02	89765428.02
Consultants	1471804.00	5702023.00	7173827.00	0.00	899600.00	899600.00
Total	1036229757.71	4403359400.35	14765656958.06	29656015.00	15305371776.03	15335027791.03

This statement is prepared after the reconciliation between District Treasury Controller Office and concern local level.

Note 13 Outstanding Payments

Economic Code	Economic Head	Current Year	Previous Year
21000	Compensation of employees	6887426.60	0
22000	Use of goods and services	21954578.48	0
25000	Subsides	820000.00	0
26000	Grants	18700.00	0
27000	Social securities	897065.00	0
28000	Other expenses	69500.00	0
31000	Non financial assets/capital expenditure	89505958.57	0
Total		120153228.65	

Note 16: Function wise Expenditure (COFOG)

	Current Year		Previous Year	
	Final Budget	Actual Expenditure	Final Budget	Actual Expenditure
701 General Public Services	146856449193.76	112795047964.20	120268833158.46	95200390705.69
7011 Executive and legislative bodies, financial and fiscal affairs and external affairs	2387557666.07	1272364233.84	3338143609.62	2419370309.71
7013 General services	759973417.10	358035186.99	640870535.11	392258291.37
7014 Basic services	143708918110.59	111164648543.37	116289819013.73	92388762104.61
703 Public Order and Safety	1330864421.00	700550135.12	1215269666.74	726550979.09
7032 Fire protection services	360622824.00	160591853.72	281676599.00	167363761.65
7033 Law courts	578578359.16	318570939.34	394928888.04	219134317.76
7035 R&D Public order and safety	391663237.84	221387342.06	538664179.70	340052899.68
704 Economic Affairs	141888750206.48	94662174194.18	144870799471.44	95878149944.80
7042 Agriculture, forestry, fishing, and hunting	25127324506.21	16095740852.04	21930812474.40	15136540871.37
7043 Fuel and energy	4273806925.96	2837496679.27	4518254775.20	3002728877.75
7044 Mining, manufacturing and construction	3261400.00	1162644.00	1714000.00	944250.00
7045 Transport	99228706003.59	66755196946.51	105170626447.32	68832092825.32
7046 Communication	1069240456.88	588491588.33	1168904428.09	493339010.74
7047 Other industries	5099690863.35	3638356460.23	4652226073.92	3240855703.96
7048 R&D economic affairs	1132986439.51	711588041.47	1305673834.55	831861426.85
7049 Economic affairs n.e.c.	5953733610.98	4034140982.33	6122587437.96	4339786978.81
705 Environmental Protection	8979252134.82	5453940981.86	9771422350.54	5799576692.13
7051 Garbage management	4359378450.42	2709120972.58	4746417840.71	2846580145.95
7052 Waste water management	602317759.82	454612821.88	624589312.32	405119129.80
7054 Protection of biodiversity and landscape	1642981561.13	1266135254.73	1377141520.83	871066827.61
7056 Environmental protection n.e.c	2374574363.45	1024071932.67	3023273676.68	1676810588.77
706 Housing and Community Amenities	78949915719.78	47762381890.71	65646089961.79	40164643161.71
7061 Housing development	43941875740.04	25634882667.88	36915205786.05	21668869963.99
7063 Water supply	7451017661.53	5105087350.09	8383965316.69	5459199647.38
7066 Housing and community amenities n.e.c.	27557022318.21	17022411872.74	20346918859.05	13036573550.34
707 Health	39593910750.93	32760464772.80	43158568296.51	31716485275.56
7071 Medical products, appliances, and equipment	2784648133.00	2345670834.38	2418021491.23	2034224191.01
7072 Outpatient services	9769305787.60	7973135512.97	8427500724.84	6601577357.58
7073 Hospital services	6651290150.56	5785477113.77	6265509630.07	4921236024.33
7074 Public health services	15500995115.17	12745871388.66	20072932593.11	13793826169.39
7075 R&D Health	409330117.00	289148602.24	279625001.00	165851388.35
7076 Health n.e.c.	4478341447.60	3621161320.78	5694978856.26	4199770144.90
708 Recreation, Culture, and Religion	14385426071.28	8374139973.25	14395505905.40	8915700886.64
7084 Religious and Other community services	10288884159.98	5538153320.67	9419467232.40	5371659023.70
7085 R&D Recreation, culture, and religion	2824673965.91	1982446481.96	3513141108.65	2541799906.06
7086 Recreation,culture and religion - n.e.c.	1271867945.39	853540170.62	1462897564.35	1002241956.88
709 Education	157326018579.00	143261471734.51	143785384351.58	129316925936.05
7091 Pre-primary and primary education	56579157693.80	54213118197.73	50847326732.37	48767788893.90

	Current Year		Previous Year	
	Final Budget	Actual Expenditure	Final Budget	Actual Expenditure
701 General Public Services	146856449193.76	112795047964.20	120268833158.46	95200390705.69
7092 Secondary education	22242345961.00	20766961061.13	18852123130.02	17640949926.85
7095 Education not definable by level	2482128476.93	2042917322.61	2302034543.25	1838635161.90
7096 Subsidiary services to education	34024729408.75	29460019035.30	34566683336.95	29064437243.52
7098 Education n.e.c.	41997657038.52	36778456117.74	37217216608.99	32005114709.88
710 Social Security/ Protection	11192239007.67	7617585072.25	22250892676.27	16087292852.40
7101 Sickness and disability	510300763.60	354463367.48	489567698.02	333913523.35
7102 Old age	511782278.72	349576728.60	382917977.57	278443197.57
7104 Family and children	102777229.25	73623319.00	81351106.00	55227425.50
7107 Social exclusion n.e.c.	1449196804.03	1026163791.40	1350852926.47	947312319.29
7108 R&D Social protection	4756499099.08	3159177296.08	5019397041.27	3514751532.23
7109 Social protection n.e.c.	3861682832.99	2654580569.69	14926805926.94	10957644854.46
Total		453387756718.88	565362765838.73	423805716434.07

ANNEX

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Economic Code-wise Revenue and Miscellaneous Receipts of Federal Government- Collection
Fiscal Year 2022/23

(In Rs.)

S.No.	Economic Code	Revenue Head	Initial Target	Final Target	Total revenue Receipts
		Taxes	767846100000.00		474,933,909,279.03
1	11111	Tax applicable to the income of sole firm and personal Income	36227400000.00		30388073963.50
2	11112	Tax on remuneration	40122300000.00		33781947195.13
3	11113	Tax on capital gain	43746100000.00		15521273447.29
4	11121	Tax applicable to the profit of the entity-government enterprises	7077400000.00		8495796751.87
5	11122	Tax applicable to the profit of the entity-public limited company	70867700000.00		54342174587.16
6	11123	Tax applicable to the profit of the entity-private limited company	66488800000.00		40104316009.93
7	11124	Tax applicable to the profit of the entity- other organization	15634600000.00		14844583006.47
8	11125	Tax on capital gain- entity	3785000000.00		1103554296.27
9	11131	Tax applicable to income from assets, rent and contract	3477100000.00		3057468628.48
10	11132	Tax applicable to interest	39749900000.00		32918971578.90
11	11133	Tax applicable to bonus	8359600000.00		6175684892.72
12	11134	Tax applicable to others income related to investment	829700000.00		114018519.38
13	11135	Unforeseen benefit tax	279800000.00		354394269.98
14	11139	Tax applicable to others income	2016800000.00		1866659284.67
15	11211	Social Security tax based on remuneration	8916400000.00		8672432127.60
16	11311	Annual tax applicable to personal property	400000.00		291435.00
17	11316	Intellectual property, shares and intangible property tax	0.00		2298.00
18	11411	Value added tax received after sharing and allocation	0.00		0.00
19	11419	Value added tax received from others source other than sharing	72300000.00		33458550.25
20	11421	Excise duty receivable after being share and allocation	0.00		0.00
21	11422	Excise duty import	79871700000.00		32171628323.89
22	11423	Health hazard tax on domestic production	8207400000.00		6783839148.83
23	11424	Health azard tax on foreign product	58400000.00		12783081.00
24	11442	Health service tax	11100000.00		3491849.12
25	11443	Education service tax-educational organization	90600000.00		68536818.64
26	11444	Education service tax-abroad studies	1292600000.00		1934708616.59

S.No.	Economic Code	Revenue Head	Initial Target	Final Target	Total revenue Receipts
27	11451	Vehicle tax	0.00		0.00
28	11452	Tax applicable to the use of infrastructure services	1075700000.00		413047975.38
29	11453	Tax on road repair and improvement	14755000000.00		7193810379.23
30	11454	Road construction and maintenance tax	9866200000.00		3028565713.49
31	11455	Infrastructure tax	30408200000.00		20585653124.82
32	11461	Other tax applicable to goods and service	94800000.00		66520894.04
33	11511	Custom - imports	256560300000.00		142740732658.83
34	11521	Custom fee on the export	570400000.00		297009999.00
35	11522	Export service charge	25000000.00		53114744.00
36	11561	Agriculture improvement fees	14430800000.00		7412267781.00
37	11562	Others income related to the custom	2876400000.00		392060758.57
38	11611	Payment to be made by businessman	0.00		33500.00
39	11691	Other tax	200000.00		1003070.00
	Grants		0.00		23008902649.00
40	13111	Bilateral foreign grant - recurrent	0.00		1752441806.28
41	13121	Bilateral foreign grant - capital	0.00		1779840461.60
42	13211	Grant from inter government international organization -recurrent	0.00		10969670431.60
43	13212	Grant from non-governmental international organizations -recurrent	0.00		2115328209.24
44	13221	Grant from Inter government international organization - capital	0.00		4957744161.56
45	13222	Grant from non-governmental international organizations - capital	0.00		82703484.80
46	13231	Other foreign grants - recurrent	0.00		1351174093.92
	Other Taxes		103198800000.00		85639513355.57
47	14111	Interest received from financial institution	153700000.00		653250281.56
48	14112	Interest received from business institution	0.00		330821917.81
49	14114	Interest received from service institution	8962100000.00		4927111786.97
50	14119	Interest received from others institution	1303300000.00		2810201894.33
51	14121	Bonus received from financial institution	7312700000.00		14684434732.65
52	14123	Dividends received from industrial entities	0.00		2167396.24
53	14124	Bonus received from service institution	4247400000.00		12707578812.78
54	14129	Bonus received from others institution	75200000.00		
55	14151	Income received from the rent on government property	295000000.00		282287157.98
56	14152	Royalty received from casino	1439200000.00		974127400.00
57	14153	Forestry royalty received from shared allocation	0.00		0.00
58	14154	Royalty related to mining and minerals received after shared allocation	0.00		0.00
59	14156	Royalty related to electricity received after shared allocation	0.00		0.00

S.No.	Economic Code	Revenue Head	Initial Target	Final Target	Total revenue Receipts
60	14158	Royalty related to mountaineering received after shared allocation	0.00		0.00
61	14159	Royalty received from others sources	5718300000.00		3527130930.18
62	14177	Land registration fee	1005000000.00		0.00
63	14191	Tourism fees	690000000.00		120247151.54
64	14192	Trekking fees	1536000000.00		415843487.70
65	14211	Amount received from the sale of agriculture product	4258000000.00		177550427.17
66	14212	Amount recived from the sales of government property	1635000000.00		516807866.76
67	14213	Amount recived from the sales of others things	3300000000.00		266808028.85
68	14214	Telecommunication service fees	12216400000.00		7389727382.09
69	14215	Fee for telephone ownership	1803100000.00		1360492247.78
70	14217	Fees for the use of canal and Irrigation channel	2400000.00		2462871.30
71	14218	Electricity service fees	800000.00		776844.00
72	14221	Judicial fees	2127600000.00		1700879948.07
73	14222	Postal service fees	3117000000.00		314381592.80
74	14223	Income from educational sector	873000000.00		646960571.25
75	14224	Examination Ffees	1216000000.00		794948436.00
76	14225	Income of transport sector	1370000000.00		114117112.00
77	14226	License fees for export and import	2629000000.00		148182090.00
78	14227	Passport fees	7963500000.00		10342491830.01
79	14228	Visa fees	2411300000.00		3585812680.51
80	14229	Other administrative service fees	6959500000.00		4962438812.30
81	14251	Company registration fees	2258600000.00		1242542275.00
82	14252	Agency registration fees	6900000.00		4101549.00
83	14254	Radio/F.M. operation fees	15200000.00		17406610.55
84	14255	Television license fees	3218000000.00		194388037.55
85	14257	Weapon license fees	36900000.00		40635500.00
86	14262	Electricity related fees	1947500000.00		1150556070.00
87	14263	Others fees related to water resources	100000.00		1900.00
88	14264	Others Income of forestry	79800000.00		14107594.79
89	14265	Income from others areas	300000.00		286687.00
90	14311	Judicial Fine, Penalty and confiscation	5623000000.00		366936108.04
91	14312	Administraton fine, penalty and confiscation	2697600000.00		3156923163.88
92	14313	Write off of earnest money	1021000000.00		250227102.88
93	14411	Current Hhandover	100000.00		184000.00
94	14511	Receipt of insurance claim	300000.00		287866.00
95	14521	Polluction control fees	4760600000.00		3098825678.32
96	14529	Others revenue	23367500000.00		2329487281.82
97	14531	The amount received from the sale of government property such as house, land and goodwill	6700000.00		12574240.11

S.No.	Economic Code	Revenue Head	Initial Target	Final Target	Total revenue Receipts
	Miscellaneous Receipts		0.00		53,302,521,234.04
98	15111	Irregularities	0.00		20933989368.33
99	15112	Return of release amount	0.00		3683780495.37
100	15113	Grant returned	0.00		28684751370.34
	Divisible Revenues		527529700000.00		390694470578.26
101	33311	VAT - Receivable from divisible fund (Export)	45991300000.00		37318466469.18
102	33312	VAT - Receivable from other fund except DF (Import)	258263800000.00		169077637322.61
103	33313	VAT - Goods, sales & distribution	36554700000.00		28167776091.89
104	33314	VAT - Services & contracts	32853000000.00		30167710675.99
105	33315	VAT - Services, tourism	1367400000.00		2359427105.78
106	33316	VAT - Telephone, insurance & air travel	16443400000.00		13245744501.42
107	33317	VAT - Non registered (reverse charge)	6922000000.00		6261476816.69
108	33331	Excise duty - Tobacco	31570000000.00		26193595616.28
109	33332	Excise duty - Alcohol	38937500000.00		25921896096.17
110	33333	Excise duty - Beer	37858600000.00		32621393880.58
111	33334	Excise duty - Other industrial production	20768000000.00		19359346001.67
	Divisible Royalty from Natural Resources		4572400000.00		6080832606.44
112	33361	Royalty on Forest	531300000.00		1347755256.55
113	33362	Royalty on mineral and mines	1753400000.00		628007417.82
114	33364	Royalty on electricity	1470100000.00		3155188134.58
115	33365	Royalty on mountaineering activities	809700000.00		947103718.71
116	33369	Other natural resource income royalty	0.00		180.00
117	33391	Other divisible revenue	7900000.00		2777898.78
	Grand Total		1,403,147,000,000.00		1,033,660,149,702.34

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Economic Code-wise Revenue and Miscellaneous Receipts of Federal Government- Utilization
Fiscal Year 2022/23

(In Rs.)

S.No.	Economic Code	Revenue Head	Initial Target	Final Target	Total Revenue Receipt
		Taxes	767846100000.00		748420038683.81
1	11111	Tax applicable to the income of sole firm and personal Income	36227400000.00		30388073963.50
2	11112	Tax on remuneration	40122300000.00		33781947195.13
3	11113	Tax on capital gain	43746100000.00		15521273447.29
4	11121	Tax applicable to the profit of the entity-government enterprises	7077400000.00		8495796751.87
5	11122	Tax applicable to the profit of the entity-public limited company	70867700000.00		54342174587.16
6	11123	Tax applicable to the profit of the entity-private limited company	66488800000.00		40104316009.93
7	11124	Tax applicable to the profit of the entity- other organization	15634600000.00		14844583006.47
8	11125	Tax on capital gain- entity	3785000000.00		1103554296.27
9	11131	Tax applicable to income from assets, rent and contract	3477100000.00		3057468628.48
10	11132	Tax applicable to interest	39749900000.00		32918971578.90
11	11133	Tax applicable to bonus	8359600000.00		6175684892.72
12	11134	Tax applicable to others income related to investment	829700000.00		114018519.38
13	11135	Unforseen benefit tax	279800000.00		354394269.98
14	11139	Tax applicable to others income	2016800000.00		1866659284.67
15	11211	Social Security tax based on remuneration	8916400000.00		8672432127.60
16	11311	Annual tax applicable to personal property	400000.00		291435.00
17	11316	Intellectual Property, shares and intangible property tax	0.00		2298.00
18	11411	Value added tax received after sharing and allocation	0.00		200618767288.49
19	11419	Value added tax received from others source other than sharing	72300000.00		33458550.25
20	11421	Excise duty receivable after being share and allocation	0.00		72867362116.29
21	11422	Excise duty import	79871700000.00		32171628323.89
22	11423	Health hazard tax on domestic production	8207400000.00		6783839148.83
23	11424	Health hazard tax on foreign product	58400000.00		12783081.00
24	11442	Health service tax	11100000.00		3491849.12
25	11443	Education service tax-educational organization	90600000.00		68536818.64
26	11444	Education service tax-abroad studies	1292600000.00		1934708616.59
27	11452	Tax applicable to the use of infrastructure services	1075700000.00		413047975.38
28	11453	Tax on road repair and improvement	1475500000.00		7193810379.23
29	11454	Road construction and maintenance tax	9866200000.00		3028565713.49

S.No.	Economic Code	Revenue Head	Initial Target	Final Target	Total Revenue Receipt
30	11455	Infrastructure tax	30408200000.00		20585653124.82
31	11461	Other tax applicable to goods and service	94800000.00		66520894.04
32	11511	Custom - Imports	256560300000.00		142740732658.83
33	11521	Custom fee on the export	570400000.00		297009999.00
34	11522	Export service charge	25000000.00		53114744.00
35	11561	Agriculture improvement fees	14430800000.00		7412267781.00
36	11562	Others income related to the custom	2876400000.00		392060758.57
37	11611	Payment to be made by businessman	0.00		33500.00
38	11691	Other tax	200000.00		1003070.00
		Grants	0.00		23008902649.00
39	13111	Bilateral foreign grant - recurrent	0.00		1752441806.28
40	13121	Bilateral foreign grant - capital	0.00		1779840461.60
41	13211	Grant from inter government international organization -recurrent	0.00		10969670431.60
42	13212	Grant from non-governmental international organizations -recurrent	0.00		2115328209.24
43	13221	Grant from Inter government international organization - capital	0.00		4957744161.56
44	13222	Grant from non-governmental international organizations - capital	0.00		82703484.80
45	13231	Other foreign grants - recurrent	0.00		1351174093.92
		Other Taxes	103098300000.00		85639513355.57
46	14111	Interest received from financial Institution	153700000.00		653250281.56
47	14112	Interest received from business institution	0.00		330821917.81
48	14114	Interest received from service institution	8962100000.00		4927111786.97
49	14119	Interest received from others institution	1303300000.00		2810201894.33
50	14121	Bonus received from financial institution	7312700000.00		14684434732.65
51	14123	Dividends received from industrial entities	0.00		2167396.24
52	14124	Bonus received from service institution	4247400000.00		12707578812.78
53	14129	Bonus received from others institution	75200000.00		0.00
54	14151	Income received from the rent on government property	295000000.00		282287157.98
55	14152	Royalty received from casino	1439200000.00		974127400.00
56	14153	Forestry royalty received from shared allocation	0.00		0.00
57	14154	Royalty related to mining and minerals received after shared allocation	0.00		0.00
58	14156	Royalty related to electricity received after shared allocation	0.00		0.00
59	14158	Royalty related to mountaineering received after shared allocation	0.00		0.00
60	14159	Royalty received from others sources	5718300000.00		3527130930.18
61	14191	Tourism fees	69000000.00		120247151.54
62	14192	Trekking fees	153600000.00		415843487.70
63	14211	Amount received from the sale of agriculture product	425800000.00		177550427.17
64	14212	Amount recived from the sales of government property	163500000.00		516807866.76

S.No.	Economic Code	Revenue Head	Initial Target	Final Target	Total Revenue Receipt
65	14213	Amount recived from the sales of others things	330000000.00		266808028.85
66	14214	Telecommunication service fees	12216400000.00		7389727382.09
67	14215	Fee for telephone ownership	1803100000.00		1360492247.78
68	14217	Fees for the use of canal and irrigation channel	2400000.00		2462871.30
69	14218	Electricity service fees	800000.00		776844.00
70	14221	Judicial fees	2127600000.00		1700879948.07
71	14222	Postal service fees	311700000.00		314381592.80
72	14223	Income from educational sector	873000000.00		646960571.25
73	14224	Examination fees	1216000000.00		794948436.00
74	14225	Income of transport sector	137000000.00		114117112.00
75	14226	License fees for export and import	262900000.00		148182090.00
76	14227	Passport fees	7963500000.00		10342491830.01
77	14228	Visa fees	2411300000.00		3585812680.51
78	14229	Other administrative service fees	6959500000.00		4962438812.30
79	14251	Company registration fees	2258600000.00		1242542275.00
80	14252	Agency registration fees	6900000.00		4101549.00
81	14254	Radio/F.M. operation fees	15200000.00		17406610.55
82	14255	Television license fees	321800000.00		194388037.55
83	14257	Weapon license fees	36900000.00		40635500.00
84	14262	Electricity related fees	1947500000.00		1150556070.00
85	14263	Others fees related to water resources	100000.00		1900.00
86	14264	Others income of forestry	79800000.00		14107594.79
87	14265	Income from others areas	300000.00		286687.00
88	14311	Judicial fine, penalty and confiscation	562300000.00		366936108.04
89	14312	Administraton fine, penalty and confiscation	2697600000.00		3156923163.88
90	14313	Write-off of earnest money	102100000.00		250227102.88
91	14411	Current handover	100000.00		184000.00
92	14511	Receipt of insurance claim	300000.00		287866.00
93	14521	Polluction control fees	4760600000.00		3098825678.32
94	14529	Others revenue	23367500000.00		2329487281.82
95	14531	The amount received from the sale of government property such as house, land and goodwill	6700000.00		12574240.11
	Miscellaneous Receipt		0.00		53302521234.04
96	15111	Irregularities	0.00		20933989368.33
97	15112	Return of release amount	0.00		3683780495.37
98	15113	Grant returned	0.00		28684751370.34
Grand Total			870944400000.00		910370975922.42

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Economic Head Wise Budget and Expenditure (Recurrent, Capital, Financing)
Fiscal Year 2022/23

(In Rs.)

Economic Code	Economic Head	Initial Budget	Virement In	Virement Out	Source In	Source Out	Final Budget	Released/Disbursement	Expenditure	Remaining
20000	Recurrent	1,183,235,100,000.00	318,476,060,597.00	327,726,162,971.00	0.00	0.00	1,173,984,997,626.00	991,506,726,011.62	991,506,726,011.62	182,478,271,614.38
21000	Compensation of Employees	193,876,700,000.00	58,989,627,234.00	65,772,671,177.00	0.00	0.00	187,093,656,057.00	157,799,736,937.59	157,799,736,937.59	29,293,919,119.41
21100	Wages and Salaries	188,741,300,000.00	57,884,448,530.00	62,595,763,920.00	0.00	0.00	184,029,984,610.00	155,725,810,914.54	155,725,810,914.54	28,304,173,695.46
21110	Wages and Salaries in Cash	147,136,700,000.00	52,018,994,213.00	57,737,530,344.00	0.00	0.00	141,418,163,869.00	124,053,395,798.99	124,053,395,798.99	17,364,768,070.01
21111	Employee salary	144,876,000,000.00	51,889,039,828.00	57,617,086,298.00	0.00	0.00	139,147,953,530.00	122,740,694,442.32	122,740,694,442.32	16,407,259,087.68
21112	Official salary	2,260,700,000.00	129,954,385.00	120,444,046.00	0.00	0.00	2,270,210,339.00	1,312,701,356.67	1,312,701,356.67	957,508,982.33
21120	Wages and Salaries in kind	28,028,400,000.00	4,748,658,490.00	3,893,825,580.00	0.00	0.00	28,883,232,910.00	21,835,744,929.12	21,835,744,929.12	7,047,487,980.88
21121	Uniform	5,861,700,000.00	1,263,583,339.00	535,760,402.00	0.00	0.00	6,589,522,937.00	4,737,314,724.52	4,737,314,724.52	1,852,208,212.48
21122	Meal	14,858,900,000.00	3,457,960,200.00	1,332,090,000.00	0.00	0.00	16,984,770,200.00	16,802,999,054.30	16,802,999,054.30	181,771,145.70
21123	Medical allowance	7,307,800,000.00	27,114,951.00	2,025,975,178.00	0.00	0.00	5,308,939,773.00	295,431,150.30	295,431,150.30	5,013,508,622.70
21130	Employee Allowances	13,058,300,000.00	1,025,702,961.00	944,206,996.00	0.00	0.00	13,139,795,965.00	9,325,773,051.24	9,325,773,051.24	3,814,022,913.76
21131	Local allowances	2,983,900,000.00	72,107,333.00	128,217,584.00	0.00	0.00	2,927,789,749.00	767,012,895.13	767,012,895.13	2,160,776,853.87
21132	Dearness allowance	6,989,800,000.00	370,031,217.00	469,088,129.00	0.00	0.00	6,890,743,088.00	5,650,405,769.79	5,650,405,769.79	1,240,337,318.21
21133	Field allowance	14,100,000.00	0.00	0.00	0.00	0.00	14,100,000.00	10,494,019.11	10,494,019.11	3,605,980.89
21134	Employee meeting allowance	225,800,000.00	32,086,500.00	16,510,148.00	0.00	0.00	241,376,352.00	173,094,066.36	173,094,066.36	68,282,285.64
21135	Employee incentive and award	211,000,000.00	172,279,000.00	14,994,500.00	0.00	0.00	368,284,500.00	354,564,337.21	354,564,337.21	13,720,162.79
21136	Foreign allowance	872,100,000.00	16,400,000.00	15,150,000.00	0.00	0.00	873,350,000.00	834,168,099.02	834,168,099.02	39,181,900.98
21139	Other allowance	1,761,600,000.00	362,798,911.00	300,246,635.00	0.00	0.00	1,824,152,276.00	1,536,033,864.62	1,536,033,864.62	288,118,411.38
21140	Allowance for Officials and Other Benefits	517,900,000.00	91,092,866.00	20,201,000.00	0.00	0.00	588,791,866.00	510,897,135.19	510,897,135.19	77,894,730.81
21141	Official meeting allowance	50,200,000.00	50,840,000.00	1,120,000.00	0.00	0.00	99,920,000.00	77,615,723.45	77,615,723.45	22,304,276.55
21142	Official other facility	434,300,000.00	38,348,223.00	18,481,000.00	0.00	0.00	454,167,223.00	405,221,724.92	405,221,724.92	48,945,498.08
21149	Official other allowance	33,400,000.00	1,904,643.00	600,000.00	0.00	0.00	34,704,643.00	28,059,686.82	28,059,686.82	6,644,956.18
21200	Employers Social Contribution	5,135,400,000.00	1,105,178,704.00	3,176,907,257.00	0.00	0.00	3,063,671,447.00	2,073,926,023.05	2,073,926,023.05	989,745,423.95
21210	Social Security Expenses for the Employee	4,132,300,000.00	1,105,178,704.00	2,176,907,257.00	0.00	0.00	3,060,571,447.00	2,071,968,781.49	2,071,968,781.49	988,602,665.51

Economic Code	Economic Head	Initial Budget	Virement In	Virement Out	Source In	Source Out	Final Budget	Released/Disbursement	Expenditure	Remaining
21211	Social Benefits	100,000.00	0.00	0.00	0.00	0.00	100,000.00	0.00	0.00	100,000.00
21212	Contributory pension and gratuity fund expense	1,865,900,000.00	1,033,492,859.00	1,234,658,582.00	0.00	0.00	1,664,734,277.00	918,122,878.22	918,122,878.22	746,611,398.78
21213	Contributory insurance fund expense	2,239,000,000.00	71,685,845.00	940,749,675.00	0.00	0.00	1,369,936,170.00	1,128,700,659.59	1,128,700,659.59	241,235,510.41
21214	Employee welfare fund	3,300,000.00	0.00	0.00	0.00	0.00	3,300,000.00	3,300,000.00	3,300,000.00	0.00
21219	Other social security expense	24,000,000.00	0.00	1,499,000.00	0.00	0.00	22,501,000.00	21,845,243.68	21,845,243.68	655,756.32
21220	Expenses of office bearers social security	1,003,100,000.00	0.00	1,000,000,000.00	0.00	0.00	3,100,000.00	1,957,241.56	1,957,241.56	1,142,758.44
21222	Contributory Pension and Gratuity Fund Expense for Officials	600,000.00	0.00	0.00	0.00	0.00	600,000.00	150,564.65	150,564.65	449,435.35
21223	Contributory insurance fund expense of officials	1,002,500,000.00	0.00	1,000,000,000.00	0.00	0.00	2,500,000.00	1,806,676.91	1,806,676.91	693,323.09
22000	Use of goods and services	58,257,900,000.00	17,639,615,224.00	7,248,563,173.00	0.00	0.00	68,648,952,051.00	50,394,083,713.82	50,394,083,713.82	18,254,868,337.18
22100	Service Fee	3,914,500,000.00	283,952,894.00	236,402,772.00	0.00	0.00	3,962,050,122.00	2,893,212,444.42	2,893,212,444.42	1,068,837,677.58
22110	Service Fee	3,914,500,000.00	283,952,894.00	236,402,772.00	0.00	0.00	3,962,050,122.00	2,893,212,444.42	2,893,212,444.42	1,068,837,677.58
22111	Water and Electricity	2,521,600,000.00	238,554,199.00	162,030,790.00	0.00	0.00	2,598,123,409.00	2,007,135,274.59	2,007,135,274.59	590,988,134.41
22112	Communication	1,392,900,000.00	45,398,695.00	74,371,982.00	0.00	0.00	1,363,926,713.00	886,077,169.83	886,077,169.83	477,849,543.17
22200	Operation and maintenance expenses of capital assets	7,576,500,000.00	1,308,955,839.00	477,717,319.00	0.00	0.00	8,407,738,520.00	6,802,392,900.81	6,802,392,900.81	1,605,345,619.19
22210	Operation and Maintenance Expenses of Vehicle/Transport Means	5,531,000,000.00	1,115,002,579.00	324,591,182.00	0.00	0.00	6,321,411,397.00	5,664,246,827.90	5,664,246,827.90	657,164,569.10
22211	Fuel (Official)	140,700,000.00	31,804,400.00	2,425,000.00	0.00	0.00	170,079,400.00	155,906,730.21	155,906,730.21	14,172,669.79
22212	Fuel (Office Purpose)	2,939,800,000.00	736,075,135.00	206,694,962.00	0.00	0.00	3,469,180,173.00	3,103,443,122.60	3,103,443,122.60	365,737,050.40
22213	Maintenance-Vehicles	1,722,400,000.00	300,281,884.00	53,788,637.00	0.00	0.00	1,968,893,247.00	1,810,807,879.43	1,810,807,879.43	158,085,367.57
22214	Insurance and Renewal Expense	728,100,000.00	46,841,160.00	61,682,583.00	0.00	0.00	713,258,577.00	594,089,095.66	594,089,095.66	119,169,481.34
22220	Machinery and equipment operation and maintenance	717,000,000.00	72,457,860.00	34,936,733.00	0.00	0.00	754,521,127.00	635,122,425.99	635,122,425.99	119,398,701.01
22221	Operation & Maintenance of Machine	717,000,000.00	72,457,860.00	34,936,733.00	0.00	0.00	754,521,127.00	635,122,425.99	635,122,425.99	119,398,701.01
22230	Constructed public property maintenance expenditure	482,000,000.00	110,985,458.00	110,821,048.00	0.00	0.00	482,164,410.00	396,697,017.09	396,697,017.09	85,467,392.91
22231	Repair and Maintenance of Constructed Public Properties	482,000,000.00	110,985,458.00	110,821,048.00	0.00	0.00	482,164,410.00	396,697,017.09	396,697,017.09	85,467,392.91
22290	Operation and maintenance expenditure of other property	846,500,000.00	10,509,942.00	7,368,356.00	0.00	0.00	849,641,586.00	106,326,629.83	106,326,629.83	743,314,956.17

Economic Code	Economic Head	Initial Budget	Virement In	Virement Out	Source In	Source Out	Final Budget	Released/Disbursement	Expenditure	Remaining
22291	Operation and Maintenance of Other Assets	846,500,000.00	10,509,942.00	7,368,356.00	0.00	0.00	849,641,586.00	106,326,629.83	106,326,629.83	743,314,956.17
22300	Office goods and services	4,306,200,000.00	365,391,079.00	203,370,995.00	0.00	0.00	4,468,220,084.00	3,380,981,980.52	3,380,981,980.52	1,087,238,103.48
22310	Office Goods and Services	4,306,200,000.00	365,391,079.00	203,370,995.00	0.00	0.00	4,468,220,084.00	3,380,981,980.52	3,380,981,980.52	1,087,238,103.48
22311	General Office Expenses	2,982,200,000.00	280,146,485.00	142,039,483.00	0.00	0.00	3,120,307,002.00	2,293,813,866.86	2,293,813,866.86	826,493,135.14
22312	Feeds for animals & birds	166,700,000.00	13,006,000.00	1,660,000.00	0.00	0.00	178,046,000.00	173,144,966.34	173,144,966.34	4,901,033.66
22313	Books and materials	48,600,000.00	1,340,617.00	2,324,637.00	0.00	0.00	47,615,980.00	36,142,204.85	36,142,204.85	11,473,775.15
22314	Fuel- for other purposes	249,800,000.00	25,821,621.00	8,500,851.00	0.00	0.00	267,120,770.00	227,845,268.76	227,845,268.76	39,275,501.24
22315	Newspaper, printing and information publishing expenses	735,900,000.00	43,956,356.00	47,523,024.00	0.00	0.00	732,333,332.00	545,584,061.59	545,584,061.59	186,749,270.41
22319	Operation expenses of office	123,000,000.00	1,120,000.00	1,323,000.00	0.00	0.00	122,797,000.00	104,451,612.12	104,451,612.12	18,345,387.88
22400	Expenditure on service and consultancy	11,543,800,000.00	1,131,766,954.00	781,315,768.00	0.00	0.00	11,894,251,186.00	9,410,046,738.04	9,410,046,738.04	2,484,204,447.96
22410	Expenditure on Consultancy and Other Services	11,543,800,000.00	1,131,766,954.00	781,315,768.00	0.00	0.00	11,894,251,186.00	9,410,046,738.04	9,410,046,738.04	2,484,204,447.96
22411	Services and Consultancy Expenses	3,298,600,000.00	370,073,850.00	428,894,889.00	0.00	0.00	3,239,778,961.00	1,823,560,502.97	1,823,560,502.97	1,416,218,458.03
22412	Information system and software operation expense	435,100,000.00	9,475,979.00	42,130,076.00	0.00	0.00	402,445,903.00	240,751,001.16	240,751,001.16	161,694,901.84
22413	Contract service fee	6,486,400,000.00	565,578,406.00	251,486,697.00	0.00	0.00	6,800,491,709.00	6,022,805,836.57	6,022,805,836.57	777,685,872.43
22419	Other services fee	1,323,700,000.00	186,638,719.00	58,804,106.00	0.00	0.00	1,451,534,613.00	1,322,929,397.34	1,322,929,397.34	128,605,215.66
22500	Program related expenditure	26,107,900,000.00	11,845,357,920.00	5,066,285,245.00	0.00	0.00	32,886,972,675.00	21,891,149,602.08	21,891,149,602.08	10,995,823,072.92
22510	Training and Workshop	5,717,900,000.00	219,117,852.00	373,478,837.00	0.00	0.00	5,563,539,015.00	3,638,161,147.85	3,638,161,147.85	1,925,377,867.15
22511	Employee Training Expense	1,272,700,000.00	160,146,852.00	249,523,728.00	0.00	0.00	1,183,323,124.00	919,426,480.69	919,426,480.69	263,896,643.31
22512	Skill development and awareness and seminar expense	4,445,200,000.00	58,971,000.00	123,955,109.00	0.00	0.00	4,380,215,891.00	2,718,734,667.16	2,718,734,667.16	1,661,481,223.84
22520	Expenditure on production material, service and other programs	20,390,000,000.00	11,626,240,068.00	4,692,806,408.00	0.00	0.00	27,323,433,660.00	18,252,988,454.23	18,252,988,454.23	9,070,445,205.77
22521	Production Materials/Service Expenses	1,165,200,000.00	11,602,000.00	11,353,000.00	0.00	0.00	1,165,449,000.00	974,992,031.28	974,992,031.28	190,456,968.72
22522	Program expenses	18,793,500,000.00	3,044,947,527.00	4,129,757,681.00	0.00	0.00	17,708,689,846.00	10,248,769,573.85	10,248,769,573.85	7,459,920,272.15
22529	Other program expenses	431,300,000.00	8,569,690,541.00	551,695,727.00	0.00	0.00	8,449,294,814.00	7,029,226,849.10	7,029,226,849.10	1,420,067,964.90
22600	Monitoring, evaluation and travelling expenses	3,168,600,000.00	1,860,781,410.00	309,172,868.00	0.00	0.00	4,720,208,542.00	3,973,863,533.26	3,973,863,533.26	746,345,008.74
22610	Monitoring, Evaluation and Travelling expenses	3,168,600,000.00	1,860,781,410.00	309,172,868.00	0.00	0.00	4,720,208,542.00	3,973,863,533.26	3,973,863,533.26	746,345,008.74

Economic Code	Economic Head	Initial Budget	Virement In	Virement Out	Source In	Source Out	Final Budget	Released/Disbursement	Expenditure	Remaining
22611	Monitoring & Evaluation Expenses	1,393,400,000.00	76,790,717.00	43,789,231.00	0.00	0.00	1,426,401,486.00	1,173,492,660.54	1,173,492,660.54	252,908,825.46
22612	Travelling expenses	1,592,700,000.00	1,741,765,601.00	228,834,945.00	0.00	0.00	3,105,630,656.00	2,699,941,564.02	2,699,941,564.02	405,689,091.98
22613	Travelling expenses of VIPs & delegations	112,200,000.00	42,225,092.00	34,148,692.00	0.00	0.00	120,276,400.00	43,815,584.00	43,815,584.00	76,460,816.00
22619	Other travelling expenses	70,300,000.00	0.00	2,400,000.00	0.00	0.00	67,900,000.00	56,613,724.70	56,613,724.70	11,286,275.30
22700	Miscellaneous expenditure	1,640,400,000.00	843,409,128.00	174,298,206.00	0.00	0.00	2,309,510,922.00	2,042,436,514.69	2,042,436,514.69	267,074,407.31
22710	Miscellaneous Expenditure	1,640,400,000.00	843,409,128.00	174,298,206.00	0.00	0.00	2,309,510,922.00	2,042,436,514.69	2,042,436,514.69	267,074,407.31
22711	Miscellaneous Expenditure	1,640,400,000.00	843,409,128.00	174,298,206.00	0.00	0.00	2,309,510,922.00	2,042,436,514.69	2,042,436,514.69	267,074,407.31
24000	Interest, fee, and bank commission	54,145,000,000.00	29,982,686,000.00	6,700,000,000.00	0.00	0.00	77,427,686,000.00	73,029,571,515.87	73,029,571,515.87	4,398,114,484.13
24100	Interest on Foreign debt	10,415,000,000.00	700,000,000.00	700,000,000.00	0.00	0.00	10,415,000,000.00	8,398,942,566.47	8,398,942,566.47	2,016,057,433.53
24110	Interest on Foreign debt	10,415,000,000.00	700,000,000.00	700,000,000.00	0.00	0.00	10,415,000,000.00	8,398,942,566.47	8,398,942,566.47	2,016,057,433.53
24111	Interest on Foreign loan	10,415,000,000.00	700,000,000.00	700,000,000.00	0.00	0.00	10,415,000,000.00	8,398,942,566.47	8,398,942,566.47	2,016,057,433.53
24200	Interest, fee and bank commission on domestic debt	43,730,000,000.00	29,282,686,000.00	6,000,000,000.00	0.00	0.00	67,012,686,000.00	64,630,628,949.40	64,630,628,949.40	2,382,057,050.60
24210	Interest, Fee and Bank Commission on Domestic Debt	43,730,000,000.00	29,282,686,000.00	6,000,000,000.00	0.00	0.00	67,012,686,000.00	64,630,628,949.40	64,630,628,949.40	2,382,057,050.60
24211	Interest on Domestic Debt	43,730,000,000.00	29,282,686,000.00	6,000,000,000.00	0.00	0.00	67,012,686,000.00	64,630,628,949.40	64,630,628,949.40	2,382,057,050.60
25000	Subsidy	975,500,000.00	1,053,400.00	0.00	0.00	0.00	976,553,400.00	935,430,062.51	935,430,062.51	41,123,337.49
25100	Subsidy Public Enterprises	816,000,000.00	0.00	0.00	0.00	0.00	816,000,000.00	795,091,191.54	795,091,191.54	20,908,808.46
25110	Subsidy to Non-Financial Institution	816,000,000.00	0.00	0.00	0.00	0.00	816,000,000.00	795,091,191.54	795,091,191.54	20,908,808.46
25111	Operating Subsidy - Non-Financial Corporations	521,600,000.00	0.00	0.00	0.00	0.00	521,600,000.00	520,673,933.00	520,673,933.00	926,067.00
25112	Capital subsidy - non-financial corporations	294,400,000.00	0.00	0.00	0.00	0.00	294,400,000.00	274,417,258.54	274,417,258.54	19,982,741.46
25200	Subsidy to the business	133,300,000.00	0.00	0.00	0.00	0.00	133,300,000.00	127,792,870.97	127,792,870.97	5,507,129.03
25210	Grant Shared Allocation to Non-Financial Business	133,300,000.00	0.00	0.00	0.00	0.00	133,300,000.00	127,792,870.97	127,792,870.97	5,507,129.03
25211	Operating Subsidies to Non-Financial Private Enterprises	38,300,000.00	0.00	0.00	0.00	0.00	38,300,000.00	32,792,870.97	32,792,870.97	5,507,129.03
25212	Capital subsidies to non-financial private enterprises	95,000,000.00	0.00	0.00	0.00	0.00	95,000,000.00	95,000,000.00	95,000,000.00	0.00
25300	Other subsidies	26,200,000.00	1,053,400.00	0.00	0.00	0.00	27,253,400.00	12,546,000.00	12,546,000.00	14,707,400.00
25310	Subsidy to Other Social Organizations	26,200,000.00	1,053,400.00	0.00	0.00	0.00	27,253,400.00	12,546,000.00	12,546,000.00	14,707,400.00

Economic Code	Economic Head	Initial Budget	Virement In	Virement Out	Source In	Source Out	Final Budget	Released/Disbursement	Expenditure	Remaining
25315	Other Organization Subsidy	26,200,000.00	1,053,400.00	0.00	0.00	0.00	27,253,400.00	12,546,000.00	12,546,000.00	14,707,400.00
26000	Grant	574,245,400,000.00	72,962,080,926.00	81,929,230,774.00	0.00	0.00	565,278,250,152.00	487,179,808,517.99	487,179,808,517.99	78,098,441,634.01
26200	Grant transferred to International Institutions	506,800,000.00	0.00	0.00	0.00	0.00	506,800,000.00	288,718,585.62	288,718,585.62	218,081,414.38
26210	International Membership Fee and Assistance	506,800,000.00	0.00	0.00	0.00	0.00	506,800,000.00	288,718,585.62	288,718,585.62	218,081,414.38
26211	International Membership Fee and Assistance	506,800,000.00	0.00	0.00	0.00	0.00	506,800,000.00	288,718,585.62	288,718,585.62	218,081,414.38
26300	Grant transferred to sub-national governments	429,832,200,000.00	38,341,498,419.00	24,335,744,000.00	0.00	0.00	443,837,954,419.00	397,360,318,954.71	397,360,318,954.71	46,477,635,464.29
26330	Grant transferred to sub-national governments	429,832,200,000.00	38,341,498,419.00	24,335,744,000.00	0.00	0.00	443,837,954,419.00	397,360,318,954.71	397,360,318,954.71	46,477,635,464.29
26331	Equalization grants	161,663,400,000.00	0.00	0.00	0.00	0.00	161,663,400,000.00	146,451,459,039.09	146,451,459,039.09	15,211,940,960.91
26332	Conditional grants	177,885,800,000.00	27,604,728,055.00	7,876,576,000.00	0.00	0.00	197,613,952,055.00	183,463,303,823.63	183,463,303,823.63	14,150,648,231.37
26333	Special Grants	2,327,400,000.00	25,000,000.00	25,000,000.00	0.00	0.00	2,327,400,000.00	1,466,151,722.09	1,466,151,722.09	861,248,277.91
26334	Complementary Grants	13,569,000,000.00	19,000,000.00	19,000,000.00	0.00	0.00	13,569,000,000.00	10,125,034,513.29	10,125,034,513.29	3,443,965,486.71
26336	Conditional grants- Capital	63,008,700,000.00	10,682,770,364.00	16,405,168,000.00	0.00	0.00	57,286,302,364.00	47,175,878,159.33	47,175,878,159.33	10,110,424,204.67
26337	Special Grants- Capital	11,377,900,000.00	10,000,000.00	10,000,000.00	0.00	0.00	11,377,900,000.00	8,678,491,697.28	8,678,491,697.28	2,699,408,302.72
26400	Grant for social services	143,906,400,000.00	34,620,582,507.00	57,593,486,774.00	0.00	0.00	120,933,495,733.00	89,530,770,977.66	89,530,770,977.66	31,402,724,755.34
26410	Current grant	99,821,900,000.00	26,585,419,781.00	33,656,861,968.00	0.00	0.00	92,750,457,813.00	73,332,030,638.91	73,332,030,638.91	19,418,427,174.09
26411	Unconditional recurrent grant to government agencies, committees & boards	285,300,000.00	90,100,000.00	140,100,000.00	0.00	0.00	235,300,000.00	231,332,826.11	231,332,826.11	3,967,173.89
26412	Conditional Recurrent Grant to Government Agencies, Committees & Boards	78,181,700,000.00	25,402,919,102.00	21,635,943,373.00	0.00	0.00	81,948,675,729.00	65,914,895,383.94	65,914,895,383.94	16,033,780,345.06
26413	Conditional grant to other institutions	21,354,900,000.00	1,092,400,679.00	11,880,818,595.00	0.00	0.00	10,566,482,084.00	7,185,802,428.86	7,185,802,428.86	3,380,679,655.14
26420	Capital grant	44,084,500,000.00	8,035,162,726.00	23,936,624,806.00	0.00	0.00	28,183,037,920.00	16,198,740,338.75	16,198,740,338.75	11,984,297,581.25
26421	Government agencies, committees, boards- unconditional capital grant	7,020,700,000.00	0.00	7,020,700,000.00	0.00	0.00	0.00	0.00	0.00	0.00
26422	Government Agencies, Committees, Boards- Conditional Capital Grant	32,745,000,000.00	7,940,462,000.00	15,916,532,080.00	0.00	0.00	24,768,929,920.00	14,181,564,235.01	14,181,564,235.01	10,587,365,684.99
26423	Conditional Capital Grant to Other Institutions	4,318,800,000.00	94,700,726.00	999,392,726.00	0.00	0.00	3,414,108,000.00	2,017,176,103.74	2,017,176,103.74	1,396,931,896.26
27000	Social Securities	253,036,000,000.00	126,661,152,034.00	120,904,944,274.00	0.00	0.00	258,792,207,760.00	218,939,527,145.48	218,939,527,145.48	39,852,680,614.52

Economic Code	Economic Head	Initial Budget	Virement In	Virement Out	Source In	Source Out	Final Budget	Released/Disbursement	Expenditure	Remaining
27100	Social security	131,896,000,000.00	19,245,226,235.00	18,154,413,644.00	0.00	0.00	132,986,812,591.00	116,655,384,772.74	116,655,384,772.74	16,331,427,818.26
27110	Social security	131,896,000,000.00	19,245,226,235.00	18,154,413,644.00	0.00	0.00	132,986,812,591.00	116,655,384,772.74	116,655,384,772.74	16,331,427,818.26
27111	Social security	113,416,900,000.00	15,658,552,174.00	15,549,138,593.00	0.00	0.00	113,526,313,581.00	110,083,548,387.74	110,083,548,387.74	3,442,765,193.26
27112	Other Social Security	18,479,100,000.00	3,586,674,061.00	2,605,275,051.00	0.00	0.00	19,460,499,010.00	6,571,836,385.00	6,571,836,385.00	12,888,662,625.00
27200	Social assistance	15,683,700,000.00	1,719,002,166.00	2,126,934,166.00	0.00	0.00	15,275,768,000.00	5,682,708,653.48	5,682,708,653.48	9,593,059,346.52
27210	Social assistance	15,683,700,000.00	1,719,002,166.00	2,126,934,166.00	0.00	0.00	15,275,768,000.00	5,682,708,653.48	5,682,708,653.48	9,593,059,346.52
27211	Scholarships	2,428,300,000.00	924,000.00	416,780,000.00	0.00	0.00	2,012,444,000.00	1,628,351,301.00	1,628,351,301.00	384,092,699.00
27212	Rescue, Relief and Rehabilitation Expense	182,900,000.00	175,583,166.00	141,583,166.00	0.00	0.00	216,900,000.00	182,425,877.00	182,425,877.00	34,474,123.00
27213	Medicine Purchases	13,072,500,000.00	1,542,495,000.00	1,568,571,000.00	0.00	0.00	13,046,424,000.00	3,871,931,475.48	3,871,931,475.48	9,174,492,524.52
27300	Employees social benefit expenses	105,456,300,000.00	105,696,923,633.00	100,623,596,464.00	0.00	0.00	110,529,627,169.00	96,601,433,719.26	96,601,433,719.26	13,928,193,449.74
27310	Retirement facilities	105,456,300,000.00	105,696,923,633.00	100,623,596,464.00	0.00	0.00	110,529,627,169.00	96,601,433,719.26	96,601,433,719.26	13,928,193,449.74
27311	Pensions and disability allowance	73,236,500,000.00	64,900,000,000.00	61,850,000,000.00	0.00	0.00	76,286,500,000.00	75,061,736,357.66	75,061,736,357.66	1,224,763,642.34
27312	Gratuity	2,933,200,000.00	2,110,714,600.00	2,207,143,416.00	0.00	0.00	2,836,771,184.00	1,073,988,585.87	1,073,988,585.87	1,762,782,598.13
27313	Accumulated leave of retirees	15,890,800,000.00	15,463,831,777.00	15,354,441,687.00	0.00	0.00	16,000,190,090.00	8,360,588,256.92	8,360,588,256.92	7,639,601,833.08
27314	Medical Expenses of Retirees	12,443,700,000.00	23,197,727,256.00	21,195,361,361.00	0.00	0.00	14,446,065,895.00	12,079,720,518.81	12,079,720,518.81	2,366,345,376.19
27315	Benefit and Assistance for Deceased Employees	952,100,000.00	24,650,000.00	16,650,000.00	0.00	0.00	960,100,000.00	25,400,000.00	25,400,000.00	934,700,000.00
28000	Other Expenses	48,698,600,000.00	12,239,845,779.00	45,170,753,573.00	0.00	0.00	15,767,692,206.00	3,228,568,118.36	3,228,568,118.36	12,539,124,087.64
28100	Expenses related to assets	2,618,700,000.00	779,158,830.00	181,970,111.00	0.00	0.00	3,215,888,719.00	2,944,527,893.25	2,944,527,893.25	271,360,825.75
28140	Rent	2,618,700,000.00	779,158,830.00	181,970,111.00	0.00	0.00	3,215,888,719.00	2,944,527,893.25	2,944,527,893.25	271,360,825.75
28141	Land rent	12,200,000.00	710,000.00	586,000.00	0.00	0.00	12,324,000.00	9,746,317.11	9,746,317.11	2,577,682.89
28142	House rent	2,395,000,000.00	114,313,476.00	132,637,119.00	0.00	0.00	2,376,676,357.00	2,149,211,408.18	2,149,211,408.18	227,464,948.82
28143	Vehicle and Machinery Rent	133,500,000.00	644,078,354.00	27,967,112.00	0.00	0.00	749,611,242.00	718,724,218.70	718,724,218.70	30,887,023.30
28149	Other Rent	78,000,000.00	20,057,000.00	20,779,880.00	0.00	0.00	77,277,120.00	66,845,949.26	66,845,949.26	10,431,170.74
28200	Refund expenses	1,174,400,000.00	334,188,764.00	334,188,764.00	0.00	0.00	1,174,400,000.00	284,040,225.11	284,040,225.11	890,359,774.89
28210	Refund expenses	1,174,400,000.00	334,188,764.00	334,188,764.00	0.00	0.00	1,174,400,000.00	284,040,225.11	284,040,225.11	890,359,774.89
28211	Revenue refund	574,300,000.00	177,579,005.00	169,604,005.00	0.00	0.00	582,275,000.00	164,266,814.82	164,266,814.82	418,008,185.18
28212	Judicial Refund	140,100,000.00	140,014,700.00	140,014,700.00	0.00	0.00	140,100,000.00	104,968,351.29	104,968,351.29	35,131,648.71
28219	Other Refund	460,000,000.00	16,595,059.00	24,570,059.00	0.00	0.00	452,025,000.00	14,805,059.00	14,805,059.00	437,219,941.00
28900	Recurrent contingency expenses	44,905,500,000.00	11,126,498,185.00	44,654,594,698.00	0.00	0.00	11,377,403,487.00	0.00	0.00	11,377,403,487.00

Economic Code	Economic Head	Initial Budget	Virement In	Virement Out	Source In	Source Out	Final Budget	Released/Disbursement	Expenditure	Remaining
28910	Recurrent Contingency Expenses	44,905,500,000.00	11,126,498,185.00	44,654,594,698.00	0.00	0.00	11,377,403,487.00	0.00	0.00	11,377,403,487.00
28911	Recurrent Contingencies	44,905,500,000.00	11,126,498,185.00	44,654,594,698.00	0.00	0.00	11,377,403,487.00	0.00	0.00	11,377,403,487.00
31000	Non-Financial Assets/Capital Expenses	380,384,500,000.00	146,675,251,150.00	156,702,621,776.00	0.00	0.00	370,357,129,374.00	234,624,778,563.58	234,624,778,563.58	135,732,350,810.42
31100	Permanent Assets Acquisition Expenses	348,132,800,000.00	144,292,900,747.00	135,922,303,882.00	0.00	0.00	356,503,396,865.00	229,054,309,786.59	229,054,309,786.59	127,449,087,078.41
31110	Building and infrastructure	52,268,400,000.00	29,398,352,620.00	24,424,948,318.00	0.00	0.00	57,241,804,302.00	38,622,434,045.13	38,622,434,045.13	18,619,370,256.87
31111	Building purchase	512,300,000.00	0.00	5,150,000.00	0.00	0.00	507,150,000.00	119,271,471.08	119,271,471.08	387,878,528.92
31112	Building construction	50,992,700,000.00	29,379,745,132.00	24,352,127,310.00	0.00	0.00	56,020,317,822.00	38,372,807,969.03	38,372,807,969.03	17,647,509,852.97
31113	Capital formation - building	550,400,000.00	18,607,488.00	67,671,008.00	0.00	0.00	501,336,480.00	126,277,323.47	126,277,323.47	375,059,156.53
31114	Land Pulling	213,000,000.00	0.00	0.00	0.00	0.00	213,000,000.00	4,077,281.55	4,077,281.55	208,922,718.45
31120	Transport vehicle, machinery implements, furniture and fixtures	19,046,900,000.00	4,117,872,039.00	7,012,004,512.00	0.00	0.00	16,152,767,527.00	10,844,659,205.50	10,844,659,205.50	5,308,108,321.50
31121	Vehicles	815,000,000.00	1,375,085,000.00	555,752,440.00	0.00	0.00	1,634,332,560.00	1,493,766,199.83	1,493,766,199.83	140,566,360.17
31122	Plant & machinery	16,552,200,000.00	2,579,323,384.00	6,155,090,612.00	0.00	0.00	12,976,432,772.00	8,443,905,628.20	8,443,905,628.20	4,532,527,143.80
31123	Furniture and Fixture	1,679,700,000.00	163,463,655.00	301,161,460.00	0.00	0.00	1,542,002,195.00	906,987,377.47	906,987,377.47	635,014,817.53
31130	Other capital expenses	19,494,000,000.00	4,374,482,746.00	6,051,515,540.00	0.00	0.00	17,816,967,206.00	7,582,812,278.16	7,582,812,278.16	10,234,154,927.84
31131	Livestock and horticulture development expenses	37,000,000.00	7,800,000.00	1,300,000.00	0.00	0.00	43,500,000.00	24,610,157.34	24,610,157.34	18,889,842.66
31132	Research and development expenses	241,800,000.00	6,000,000.00	250,000.00	0.00	0.00	247,550,000.00	146,456,539.59	146,456,539.59	101,093,460.41
31134	Software development and procurement expenses	1,355,200,000.00	444,836,840.00	318,875,000.00	0.00	0.00	1,481,161,840.00	799,971,539.44	799,971,539.44	681,190,300.56
31135	Capital Consultancy	17,860,000,000.00	3,915,845,906.00	5,731,090,540.00	0.00	0.00	16,044,755,366.00	6,611,774,041.79	6,611,774,041.79	9,432,981,324.21
31140	Security equipment	2,462,500,000.00	24,692,939.00	10,818,271.00	0.00	0.00	2,476,374,668.00	2,207,982,803.15	2,207,982,803.15	268,391,864.85
31141	Security Equipment Purchase Expense	2,462,500,000.00	24,692,939.00	10,818,271.00	0.00	0.00	2,476,374,668.00	2,207,982,803.15	2,207,982,803.15	268,391,864.85
31150	Public construction	248,735,500,000.00	105,556,342,712.00	97,672,822,433.00	0.00	0.00	256,619,020,279.00	165,958,623,736.67	165,958,623,736.67	90,660,396,542.33
31151	Road and bridge construction	155,192,600,000.00	62,935,365,417.00	55,741,228,029.00	0.00	0.00	162,386,737,388.00	101,437,502,218.02	101,437,502,218.02	60,949,235,169.98
31152	Railway and airport construction	3,474,500,000.00	2,275,591,262.00	1,759,622,262.00	0.00	0.00	3,990,469,000.00	2,302,120,221.24	2,302,120,221.24	1,688,348,778.76
31153	Electricity structure construction	2,327,500,000.00	511,176,000.00	981,468,000.00	0.00	0.00	1,857,208,000.00	667,260,731.26	667,260,731.26	1,189,947,268.74
31154	Embryo and barrier construction	8,211,400,000.00	5,343,804,919.00	2,118,556,106.00	0.00	0.00	11,436,648,813.00	10,588,705,190.19	10,588,705,190.19	847,943,622.81
31155	Irrigation structure construction	14,125,700,000.00	7,211,338,150.00	3,730,403,150.00	0.00	0.00	17,606,635,000.00	15,461,548,577.88	15,461,548,577.88	2,145,086,422.12

Economic Code	Economic Head	Initial Budget	Virement In	Virement Out	Source In	Source Out	Final Budget	Released/Disbursement	Expenditure	Remaining
31156	Drinking water structure construction	14,091,600,000.00	9,262,584,204.00	5,343,814,383.00	0.00	0.00	18,010,369,821.00	13,907,002,172.64	13,907,002,172.64	4,103,367,648.36
31157	Forest and environment conservation	1,394,500,000.00	112,641,730.00	92,340,000.00	0.00	0.00	1,414,801,730.00	783,660,142.41	783,660,142.41	631,141,587.59
31158	Sanitation structure construction	5,559,200,000.00	683,807,000.00	2,227,497,712.00	0.00	0.00	4,015,509,288.00	2,900,213,853.37	2,900,213,853.37	1,115,295,434.63
31159	Public Construction- Others	44,358,500,000.00	17,220,034,030.00	25,677,892,791.00	0.00	0.00	35,900,641,239.00	17,910,610,629.66	17,910,610,629.66	17,990,030,609.34
31160	Improvement of constructed infrastructure	1,010,100,000.00	195,433,721.00	189,537,547.00	0.00	0.00	1,015,996,174.00	712,412,663.39	712,412,663.39	303,583,510.61
31161	House Improvement Expense	1,010,100,000.00	195,433,721.00	189,537,547.00	0.00	0.00	1,015,996,174.00	712,412,663.39	712,412,663.39	303,583,510.61
31170	Capital improvement expenditure	5,115,400,000.00	625,723,970.00	560,657,261.00	0.00	0.00	5,180,466,709.00	3,125,385,054.59	3,125,385,054.59	2,055,081,654.41
31171	Capital Improvement Expenses of Public Construction	5,115,400,000.00	625,723,970.00	560,657,261.00	0.00	0.00	5,180,466,709.00	3,125,385,054.59	3,125,385,054.59	2,055,081,654.41
31172	Capital Research & Consultancy	18,987,400,000.00	1,919,454,839.00	7,995,600,740.00	0.00	0.00	12,911,254,099.00	5,570,468,776.99	5,570,468,776.99	7,340,785,322.01
31400	Natural assets (Non produced assets)	18,962,400,000.00	1,919,454,839.00	7,991,600,740.00	0.00	0.00	12,890,254,099.00	5,560,322,280.99	5,560,322,280.99	7,329,931,818.01
31410	Expenses on Land Acquisition	18,962,400,000.00	1,919,454,839.00	7,991,600,740.00	0.00	0.00	12,890,254,099.00	5,560,322,280.99	5,560,322,280.99	7,329,931,818.01
31411	Land Acquisition	25,000,000.00	0.00	4,000,000.00	0.00	0.00	21,000,000.00	10,146,496.00	10,146,496.00	10,853,504.00
31441	License Procurement Expenses	25,000,000.00	0.00	4,000,000.00	0.00	0.00	21,000,000.00	10,146,496.00	10,146,496.00	10,853,504.00
31500	Contingency expenditure (Capital)	13,264,300,000.00	462,895,564.00	12,784,717,154.00	0.00	0.00	942,478,410.00	0.00	0.00	942,478,410.00
31510	Contingency expenditure (Capital)	13,264,300,000.00	462,895,564.00	12,784,717,154.00	0.00	0.00	942,478,410.00	0.00	0.00	942,478,410.00
31511	Capital Contingencies	13,264,300,000.00	462,895,564.00	12,784,717,154.00	0.00	0.00	942,478,410.00	0.00	0.00	942,478,410.00
32000	Financial Assets	97,107,900,000.00	5,949,573,000.00	12,879,800,000.00	0.00	0.00	90,177,673,000.00	45,482,742,413.86	45,482,742,413.86	44,694,930,586.14
32100	Internal Financial Assets	96,757,900,000.00	5,949,573,000.00	12,879,800,000.00	0.00	0.00	89,827,673,000.00	45,269,744,813.86	45,269,744,813.86	44,557,928,186.14
32140	Net Loan Investment on Public Enterprises	74,271,500,000.00	5,342,300,000.00	10,342,300,000.00	0.00	0.00	69,271,500,000.00	32,066,537,739.02	32,066,537,739.02	37,204,962,260.98
32142	Loan investment to public enterprise	74,271,500,000.00	5,342,300,000.00	10,342,300,000.00	0.00	0.00	69,271,500,000.00	32,066,537,739.02	32,066,537,739.02	37,204,962,260.98
32150	Net Share Investment on Public Enterprises	22,486,400,000.00	607,273,000.00	2,537,500,000.00	0.00	0.00	20,556,173,000.00	13,203,207,074.84	13,203,207,074.84	7,352,965,925.16

Economic Code	Economic Head	Initial Budget	Virement In	Virement Out	Source In	Source Out	Final Budget	Released/Disbursement	Expenditure	Remaining
32151	Share investments to public enterprise	22,486,400,000.00	607,273,000.00	2,537,500,000.00	0.00	0.00	20,556,173,000.00	13,203,207,074.84	13,203,207,074.84	7,352,965,925.16
32200	External Financial Assets	350,000,000.00	0.00	0.00	0.00	0.00	350,000,000.00	212,997,600.00	212,997,600.00	137,002,400.00
32250	Net Foreign share investment	350,000,000.00	0.00	0.00	0.00	0.00	350,000,000.00	212,997,600.00	212,997,600.00	137,002,400.00
32251	Foreign share investments	350,000,000.00	0.00	0.00	0.00	0.00	350,000,000.00	212,997,600.00	212,997,600.00	137,002,400.00
33000	Liability	133,109,800,000.00	62,222,700,000.00	36,015,000,000.00	0.00	0.00	159,317,500,000.00	149,712,705,563.95	149,712,705,563.95	9,604,794,436.05
33100	Internal Liability	90,592,300,000.00	62,207,700,000.00	36,000,000,000.00	0.00	0.00	116,800,000,000.00	115,094,750,000.00	115,094,750,000.00	1,705,250,000.00
33140	Net Domestic Debt	90,592,300,000.00	62,207,700,000.00	36,000,000,000.00	0.00	0.00	116,800,000,000.00	115,094,750,000.00	115,094,750,000.00	1,705,250,000.00
33145	Principle repayment of domestic debt	90,592,300,000.00	62,207,700,000.00	36,000,000,000.00	0.00	0.00	116,800,000,000.00	115,094,750,000.00	115,094,750,000.00	1,705,250,000.00
33200	External Financial Liability	42,517,500,000.00	15,000,000.00	15,000,000.00	0.00	0.00	42,517,500,000.00	34,617,955,563.95	34,617,955,563.95	7,899,544,436.05
33240	External Loan	42,517,500,000.00	15,000,000.00	15,000,000.00	0.00	0.00	42,517,500,000.00	34,617,955,563.95	34,617,955,563.95	7,899,544,436.05
33242	External amortization	42,517,500,000.00	15,000,000.00	15,000,000.00	0.00	0.00	42,517,500,000.00	34,617,955,563.95	34,617,955,563.95	7,899,544,436.05
	Grand Total	1,793,837,300,000.00	533,323,584,747.00	533,323,584,747.00	0.00	0.00	1,793,837,300,000.00	1,421,326,952,553.01	1,421,326,952,553.01	372,510,347,446.99

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
COFOG-wise Expenditure
Fiscal Year 2022/23

(In Rs.)

S.N.	Code and Description	GoN-Cash	GoN-Domestic Borrowing	Reimbursable Grant	Reimbursable Loan	Cash Grant	Cash Loan	Direct Payment Grant	Direct Payment Loan	Grant in Kind	Total
1	General Public Service	501,144,592,516.52	0.00	7,263,737,281.03	15,259,856,836.05	1,747,407,617.32	426,927,240.43	495,000.00	42,046,172.94	0.00	525,885,062,664.29
1.1	Executive and legislative organs, financial and fiscal affairs, external affairs	16,643,811,630.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,643,811,630.93
1.2	Foreign economic aid	31,394.00	0.00	0.00	0.00	66,931,289.20	0.00	0.00	0.00	0.00	66,962,683.20
1.3	General services	33,869,081,383.60	0.00	0.00	65,875,106.68	0.00	426,927,240.43	0.00	42,046,172.94	0.00	34,403,929,903.65
1.4	Basic research	661,297,492.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	661,297,492.61
1.5	R&D General public services	401,769,459.84	0.00	402,589,465.98	0.00	0.00	0.00	0.00	0.00	0.00	804,358,925.82
1.6	General public services n.e.c.	10,151,113,317.83	0.00	0.00	129,003,041.14	0.00	0.00	0.00	0.00	0.00	10,280,116,358.97
1.7	Public debt transactions	64,672,548,546.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	64,672,548,546.46
1.8	Transfers of a general character between levels of government	374,744,939,291.25	0.00	6,861,147,815.05	15,064,978,688.23	1,680,476,328.12	0.00	495,000.00	0.00	0.00	398,352,037,122.65
2	Defence	59,413,122,998.01	0.00	14,185,382.00	586,448,342.00	0.00	0.00	0.00	0.00	0.00	60,013,756,722.01
2.1	Military defence	59,232,593,961.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	59,232,593,961.94
2.2	Civil defence	172,153,771.07	0.00	14,185,382.00	586,448,342.00	0.00	0.00	0.00	0.00	0.00	772,787,495.07
2.5	Defence n.e.c.	8,375,265.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,375,265.00
3	Public Order and Safety	78,917,955,880.85	0.00	846,443,532.15	0.00	0.00	0.00	0.00	0.00	0.00	79,764,399,413.00
3.1	Police services	62,438,296,598.50	0.00	846,443,532.15	0.00	0.00	0.00	0.00	0.00	0.00	63,284,740,130.65
3.2	Fire-protection services	15,683,836.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,683,836.25
3.3	Law courts	8,348,486,901.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,348,486,901.97
3.4	Prisons	2,384,733,260.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,384,733,260.08
3.5	R&D Public order and safety	40,375,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,375,000.00
3.6	Public order and safety n.e.c.	5,690,380,284.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,690,380,284.05
4	Economic Affairs	164,280,517,903.53	0.00	1,837,583,191.37	11,784,354,739.49	359,695,682.70	37,726,145,410.81	2,449,996,204.70	7,528,495,750.05	0.00	225,966,788,882.65

S.N.	Code and Description	GoN-Cash	GoN-Domestic Borrowing	Reimbursable Grant	Reimbursable Loan	Cash Grant	Cash Loan	Direct Payment Grant	Direct Payment Loan	Grant in Kind	Total
	4.1 General economic, commercial and labour affairs	3,043,765,779.48	0.00	21,778,038.96	79,615,861.00	12,984,953.00	0.00	348,053,686.00	0.00	0.00	3,506,198,318.44
	4.2 Agriculture, forestry, fishing and hunting	74,673,454,597.19	0.00	792,593,814.20	4,205,818,690.25	346,710,729.70	5,962,853,844.82	704,614,786.63	0.00	0.00	86,686,046,462.79
	4.3 Fuel and energy	3,868,514,800.71	0.00	251,329,978.00	21,923,935.00	0.00	0.00	90,512,253.92	0.00	0.00	4,232,280,967.63
	4.4 Mining, manufacturing and construction	70,634,767,280.97	0.00	0.00	6,671,295,466.26	0.00	31,416,673,557.99	532,474,739.98	7,495,575,839.42	0.00	116,750,786,884.62
	4.5 Transport	1,355,136,726.99	0.00	0.00	0.00	0.00	346,618,008.00	0.00	0.00	0.00	1,701,754,734.99
	4.6 Communication	6,300,248,759.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,300,248,759.21
	4.7 Other industries	2,762,265,816.33	0.00	0.00	0.00	0.00	0.00	6,159,379.00	0.00	0.00	2,768,425,195.33
	4.8 R&D Economic affairs	278,040,676.95	0.00	527,187,678.53	805,700,786.98	0.00	0.00	75,658,220.52	32,919,910.63	0.00	1,719,507,273.61
	4.9 Economic affairs n.e.c.	1,364,323,465.70	0.00	244,693,681.68	0.00	0.00	0.00	692,523,138.65	0.00	0.00	2,301,540,286.03
5	Environmental Protection	2,881,547,834.67	0.00	183,997,906.31	0.00	58,495,534.86	0.00	243,843,528.60	1,083,838,982.03	0.00	4,451,723,786.47
	5.2 Waste water management	1,018,722,089.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,018,722,089.94
	5.4 Protection of biodiversity and landscape	17,223,968.63	0.00	0.00	0.00	58,495,534.86	0.00	0.00	0.00	0.00	75,719,503.49
	5.5 R&D Environmental protection	118,462,623.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	118,462,623.01
	5.6 Environmental protection n.e.c.	1,727,139,153.09	0.00	183,997,906.31	0.00	0.00	0.00	243,843,528.60	1,083,838,982.03	0.00	3,238,819,570.03
6	Housing and Community Amenities	36,406,800,658.98	0.00	1,673,765,949.64	3,583,433,603.72	0.00	0.00	249,984,475.08	385,549,946.74	0.00	42,299,534,634.16
	6.1 Housing development	19,523,336,235.33	0.00	1,454,450,703.35	977,339,495.22	0.00	0.00	0.00	137,727,503.64	0.00	22,092,853,937.54
	6.2 Community development	835,328,847.67	0.00	0.00	0.00	0.00	0.00	118,100,000.00	0.00	0.00	953,428,847.67
	6.3 Water supply	13,641,332,172.28	0.00	219,315,246.29	1,601,733,026.39	0.00	0.00	131,884,475.08	247,722,443.10	0.00	15,841,987,363.14
	6.6 Housing and community amenities n.e.c.	2,406,803,403.70	0.00	0.00	1,004,361,082.11	0.00	0.00	0.00	100,000.00	0.00	3,411,264,485.81
7	Health	45,748,891,222.33	0.00	1,092,262,119.80	3,407,534,687.18	29,289,159.01	0.00	264,322,158.40	0.00	1,524,654,354.20	52,066,953,700.92
	7.1 Medical products, appliances and equipment	454,125,377.42	0.00	39,646,244.04	28,456,790.00	0.00	0.00	12,863,664.00	0.00	0.00	535,092,075.46
	7.2 Out-patient services	816,391,129.34	0.00	114,825,477.50	9,743,941.70	11,176,798.01	0.00	67,230,697.15	0.00	355,259,531.00	1,374,627,574.70
	7.3 Hospital services	21,239,202,986.67	0.00	109,732,679.00	34,670,276.00	3,132,250.00	0.00	50,063,989.00	0.00	1,169,394,823.20	22,606,197,003.87
	7.4 Public health services	21,039,821,763.57	0.00	794,632,791.26	3,334,663,679.48	14,980,111.00	0.00	108,270,994.25	0.00	0.00	25,292,369,339.56
	7.5 R&D Health	1,821,227,734.58	0.00	33,424,928.00	0.00	0.00	0.00	25,892,814.00	0.00	0.00	1,880,545,476.58
	7.6 Health n.e.c.	378,122,230.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	378,122,230.75

S.N.	Code and Description	GoN-Cash	GoN-Domestic Borrowing	Reimbursable Grant	Reimbursable Loan	Cash Grant	Cash Loan	Direct Payment Grant	Direct Payment Loan	Grant in Kind	Total
8	Recreation, Culture and Religion	5,790,693,727.84	0.00	0.00	0.00	19,786,798.00	0.00	0.00	0.00	0.00	5,810,480,525.84
	8.1 Recreational and sporting services	1,784,659,262.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,784,659,262.82
	8.2 Cultural services	3,700,973,811.73	0.00	0.00	0.00	19,786,798.00	0.00	0.00	0.00	0.00	3,720,760,609.73
	8.3 Broadcasting and publishing services	256,179,040.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	256,179,040.99
	8.5 R&D Recreation, culture and religion	48,881,612.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48,881,612.30
9	Education	45,004,663,255.50	0.00	1,389,626,523.60	5,690,036,999.38	56,871,014.90	0.00	412,858,020.74	65,518,931.47	249,969,261.21	52,869,544,006.80
	9.1 Pre-primary and primary education	238,168,158.75	0.00	63,481,377.68	66,992,307.38	0.00	0.00	0.00	0.00	249,969,261.21	618,611,105.02
	9.5 Education not definable by level	686,532,320.74	0.00	0.00	0.00	56,871,014.90	0.00	412,858,020.74	0.00	0.00	1,156,261,356.38
	9.6 Subsidiary services to education	43,826,218,157.44	0.00	1,326,145,145.92	2,704,098,443.15	0.00	0.00	0.00	65,518,931.47	0.00	47,921,980,677.98
	9.7 R&D Education	23,034,298.06	0.00	0.00	791,530,000.00	0.00	0.00	0.00	0.00	0.00	814,564,298.06
	9.8 Education n.e.c.	230,710,320.51	0.00	0.00	2,127,416,248.85	0.00	0.00	0.00	0.00	0.00	2,358,126,569.36
10	Social Protection	176,989,183,936.92	0.00	0.00	0.00	0.00	0.00	14,076,302.14	0.00	0.00	177,003,260,239.06
	10.5 Unemployment	27,087,344.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,087,344.00
	10.7 Social exclusion n.e.c.	53,037,342.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53,037,342.00
	10.8 R&D Social protection	6,341,566.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,341,566.00
	10.9 Social protection n.e.c.	176,902,717,684.92	0.00	0.00	0.00	0.00	0.00	14,076,302.14	0.00	0.00	176,916,793,987.06
	Grand Total	1,116,577,969,935.15	0.00	14,301,601,885.90	40,311,665,207.82	2,271,545,806.79	38,153,072,651.24	3,635,575,689.66	9,105,449,783.23	1,774,623,615.41	1,226,131,504,575.20

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Ministry-wise Budget and Expenditure (Budgetary Entities)
Fiscal Year 2022/23

(In Rs.)

S. N.	Ministry/Central Level Entity	Initial Budget				Final Budget				Expenditure			
		Recurrent	Capital	Financing	Total	Recurrent	Capital	Financing	Total	Recurrent	Capital	Financing	Total
1	101 President	123,700,000.00	18,900,000.00	0.00	142,600,000.00	135,200,000.00	18,900,000.00	0.00	154,100,000.00	12,281,613.43	12,909,929.57	0.00	135,725,643.00
2	102 Deputy President	46,800,000.00	1,400,000.00	0.00	48,200,000.00	46,800,000.00	1,400,000.00	0.00	48,200,000.00	40,475,090.01	270,235.20	0.00	40,745,325.21
3	103 Chief of State	196,700,000.00	5,100,000.00	0.00	201,800,000.00	207,094,520.00	6,100,000.00	0.00	213,194,520.00	156,443,286.85	3,801,532.04	0.00	159,944,818.89
4	202 Federal Parliament	1,162,800,000.00	32,000,000.00	0.00	1,194,800,000.00	1,160,868,445.00	40,300,000.00	0.00	1,201,168,445.00	1,091,320,470.01	38,979,928.60	0.00	1,130,300,398.61
5	204 Courts	4,880,700,000.00	2,047,400,000.00	0.00	6,928,100,000.00	5,370,158,953.00	2,058,325,014.00	0.00	7,428,483,967.00	5,065,917,266.47	1,797,281,667.12	0.00	6,863,198,933.59
6	206 Commission for Investigation of Abuse of Authority	1,167,200,000.00	289,200,000.00	0.00	1,456,400,000.00	1,168,774,000.00	243,200,000.00	0.00	1,411,974,000.00	1,054,763,604.20	154,267,979.32	0.00	1,209,031,583.52
7	208 Office of the Auditor General	577,700,000.00	30,800,000.00	0.00	608,500,000.00	578,026,747.00	30,800,000.00	0.00	608,826,747.00	513,521,088.83	7,747,719.00	0.00	521,268,799.83
8	210 Public Service Commission	826,900,000.00	211,100,000.00	0.00	1,038,000,000.00	961,044,055.00	21,100,000.00	0.00	982,144,055.00	887,675,305.78	10,175,817.02	0.00	897,851,122.80
9	212 Election Commission	473,400,000.00	105,000,000.00	0.00	578,400,000.00	8,571,411,904.00	413,350,000.00	0.00	8,984,761,904.00	7,186,466,119.64	94,791,060.12	0.00	7,281,257,179.76
10	214 National Human Rights Commission	255,000,000.00	3,400,000.00	0.00	258,400,000.00	255,000,000.00	3,400,000.00	0.00	258,400,000.00	212,016,262.18	2,778,531.49	0.00	214,794,793.67
11	218 Council of Justice	45,000,000.00	1,800,000.00	0.00	46,800,000.00	49,481,406.00	1,800,000.00	0.00	51,281,406.00	47,337,919.52	635,321.00	0.00	47,973,240.52
12	220 National Natural Resources and Fiscal Commission	89,400,000.00	2,100,000.00	0.00	91,500,000.00	89,400,000.00	2,100,000.00	0.00	91,500,000.00	60,174,666.08	1,434,870.02	0.00	61,609,536.10
13	222 National Women Commission	97,100,000.00	2,300,000.00	0.00	99,400,000.00	97,100,000.00	2,300,000.00	0.00	99,400,000.00	71,229,761.72	1,377,513.00	0.00	72,607,274.72
14	224 National Dalit Commission	32,600,000.00	900,000.00	0.00	33,500,000.00	33,616,970.00	900,000.00	0.00	34,516,970.00	32,069,440.49	634,000.00	0.00	32,703,440.49
15	226 National Inclusion Commission	30,100,000.00	1,200,000.00	0.00	31,300,000.00	31,251,000.00	1,200,000.00	0.00	32,451,000.00	30,006,868.96	900,212.43	0.00	30,907,076.39
16	228 Indigenous Nationalities Commission	30,700,000.00	1,300,000.00	0.00	32,000,000.00	32,777,949.00	1,300,000.00	0.00	34,077,949.00	27,753,142.78	465,737.00	0.00	28,218,879.78
17	230 Madhesi Commission	32,400,000.00	600,000.00	0.00	33,000,000.00	36,178,929.00	600,000.00	0.00	36,778,929.00	34,244,467.14	485,370.70	0.00	34,729,837.84
18	232 Tharu Commission	40,600,000.00	2,100,000.00	0.00	42,700,000.00	41,795,691.00	2,100,000.00	0.00	43,895,691.00	36,730,305.60	510,159.00	0.00	37,240,464.60
19	234 Muslim Commission	38,200,000.00	2,500,000.00	0.00	40,700,000.00	38,261,097.00	2,500,000.00	0.00	40,761,097.00	27,183,759.61	455,838.00	0.00	27,639,597.61
20	301 Office of Prime Minister and Council of Minister	3,796,800,000.00	811,000,000.00	0.00	4,607,800,000.00	3,989,873,308.00	871,519,865.00	0.00	4,861,393,173.00	3,442,981,546.23	491,391,823.65	0.00	3,934,373,369.88
21	305 Ministry of Finance	22,678,400,000.00	10,074,400,000.00	0.00	32,752,800,000.00	24,560,485,698.00	10,629,807,576.00	0.00	35,190,293,274.00	10,615,976,681.82	1,863,924,484.47	0.00	12,479,901,116.29

S. N.	Ministry/Central Level Entity	Initial Budget			Final Budget			Expenditure			
22	307 Ministry of Industry, Commerce and Supply	5,102,000,000.00	5,377,000,000.00	10,479,000,000.00	5,154,569,363.00	5,349,900,000.00	10,504,469,363.00	3,352,234,730.94	1,482,468,654.29	0.00	4,834,703,385.23
23	308 Ministry of Energy Water Resources and Irrigation	4,464,700,000.00	36,379,900,000.00	40,844,600,000.00	4,506,127,538.00	37,459,501,000.00	41,965,628,538.00	3,194,890,452.71	29,755,097,126.66	0.00	32,949,587,579.37
24	311 Ministry of Law, Justice and Parliamentary Affairs	866,000,000.00	20,700,000.00	886,700,000.00	538,081,972.00	22,597,174.00	560,679,146.00	283,970,814.56	15,657,713.00	0.00	299,628,527.56
25	312 Ministry of Agriculture and Livestock and Development	44,166,000,000.00	3,994,300,000.00	48,160,300,000.00	50,958,953,744.00	4,039,774,244.00	54,998,727,988.00	43,263,407,159.03	1,958,356,011.21	0.00	45,221,763,170.24
26	313 Ministry of Drinking Water	947,800,000.00	19,160,500,000.00	20,108,300,000.00	942,562,074.00	21,310,771,000.00	22,253,333,074.00	673,189,053.39	15,815,584,582.89	0.00	16,488,773,636.28
27	314 Ministry of Home Affairs	174,846,400,000.00	10,188,100,000.00	185,034,500,000.00	200,024,490,501.00	11,421,955,668.00	211,446,446,169.00	196,608,337,538.01	8,169,386,194.56	0.00	204,777,723,732.57
28	325 Ministry of Culture, Tourism and Civil Aviation	4,264,600,000.00	3,810,400,000.00	8,075,000,000.00	3,115,944,715.00	3,810,850,000.00	6,926,794,715.00	2,956,080,536.72	2,051,096,576.51	0.00	4,987,127,113.23
29	326 Ministry of Foreign Affairs	5,235,600,000.00	599,900,000.00	5,835,500,000.00	6,120,771,020.00	590,000,000.00	6,710,771,020.00	5,594,105,505.23	109,168,330.00	0.00	5,703,273,835.23
30	329 Ministry of Forest and Environment	8,005,100,000.00	4,838,200,000.00	12,843,300,000.00	8,228,603,155.00	4,860,960,000.00	13,089,563,155.00	6,957,777,410.20	3,498,517,377.22	0.00	10,456,294,787.42
31	336 Ministry of Land Management, Cooperative and Poverty Alleviation	5,558,600,000.00	1,486,000,000.00	7,044,600,000.00	5,674,815,937.00	1,491,000,000.00	7,165,815,937.00	4,880,866,775.64	617,282,070.85	0.00	5,498,148,786.49
32	337 Ministry of Physical Infrastructure and Transport	10,127,300,000.00	151,440,100,000.00	161,567,400,000.00	9,853,559,757.00	159,023,262,000.00	168,876,821,757.00	9,221,872,008.45	103,034,574,599.11	0.00	112,256,446,607.56
33	340 Ministry of Women, Children and Social Welfare	1,107,800,000.00	361,500,000.00	1,469,300,000.00	956,552,467.00	372,200,000.00	1,308,752,467.00	424,447,810.11	49,783,241.24	0.00	474,231,051.35
34	343 Ministry of Youth and Sports	1,562,200,000.00	892,800,000.00	2,455,000,000.00	2,175,401,694.00	882,800,000.00	3,058,201,694.00	1,685,110,811.12	240,196,085.02	0.00	1,925,306,896.14
35	345 Ministry of Defense	46,888,200,000.00	8,151,300,000.00	55,039,500,000.00	53,617,996,514.00	8,215,800,000.00	61,833,796,514.00	53,167,712,660.63	7,859,216,025.99	0.00	61,026,428,686.62
36	347 Ministry of Urban Development	3,289,400,000.00	35,450,000,000.00	38,739,400,000.00	3,653,449,225.00	56,323,525,708.00	59,976,974,933.00	2,415,909,977.05	32,606,724,433.78	0.00	35,022,234,410.83
37	350 Ministry of Education, Science and Technology	60,333,300,000.00	9,720,000,000.00	70,053,300,000.00	55,508,465,273.00	9,722,022,460.00	65,230,487,733.00	47,770,845,835.05	5,098,698,171.75	0.00	52,869,544,006.80
38	358 Ministry of Communications and Information Technology	5,402,700,000.00	3,196,300,000.00	8,599,000,000.00	5,563,441,499.00	3,196,300,000.00	8,759,741,499.00	4,763,318,499.76	1,812,846,512.75	0.00	6,576,164,012.51
39	365 Ministry of Federal Affairs and General Administration	9,959,600,000.00	15,074,800,000.00	25,034,400,000.00	8,426,764,925.00	733,874,720.00	9,160,639,645.00	2,544,707,386.28	695,228,575.39	0.00	3,239,935,961.67
40	370 Ministry of Health and Population	54,842,800,000.00	14,537,400,000.00	69,380,200,000.00	44,633,562,414.00	19,889,092,000.00	64,512,654,414.00	24,526,717,169.16	15,188,576,601.15	0.00	39,715,293,770.31

S. N.	Ministry/Central Level Entity	Initial Budget				Final Budget				Expenditure			
41	371 Ministry of Labour, Employment and Social Security Commission	1,949,700,000.00	130,600,000.00	0.00	2,080,300,000.00	1,823,736,860.00	0.00	1,38,945,000.00	1,962,681,860.00	1,055,051,503.96	62,136,804.58	0.00	1,117,188,308.54
42	391 National Planning Commission	925,500,000.00	75,200,000.00	0.00	1,001,700,000.00	948,157,974.00	0.00	75,200,000.00	1,023,357,974.00	717,513,191.72	18,965,156.88	0.00	736,478,348.60
43	501 MOF- Financing	0.00	0.00	97,107,900,000.00	97,107,900,000.00	0.00	0.00	90,177,673,000.00	90,177,673,000.00	0.00	0.00	45,482,742,413.86	45,482,742,413.86
44	502 MOF- Domestic Debt Service	43,730,000,000.00	0.00	90,592,300,000.00	134,322,300,000.00	67,012,686,000.00	0.00	116,800,000,000.00	183,812,686,000.00	64,630,628,949.40	0.00	115,094,750,000.00	179,725,378,949.40
45	503 MOF- External Debt Service (Multilateral)	7,611,300,000.00	0.00	32,950,700,000.00	40,562,000,000.00	8,211,300,000.00	0.00	32,935,700,000.00	41,147,000,000.00	7,316,463,974.03	0.00	28,007,630,579.05	35,324,194,553.08
46	504 MOF- External Debt Service (Bilateral)	2,803,700,000.00	0.00	9,566,800,000.00	12,370,500,000.00	2,203,700,000.00	0.00	9,581,800,000.00	11,785,500,000.00	1,082,378,592.44	0.00	6,610,324,984.90	7,692,703,577.34
47	601 MOF- Staff Benefits and Retirement Benefits	142,850,000,000.00	0.00	0.00	142,850,000,000.00	111,840,666,731.00	0.00	0.00	111,840,666,731.00	73,932,644,502.32	0.00	0.00	73,932,644,502.32
48	602 MOF Miscellaneous	69,941,400,000.00	42,045,000,000.00	0.00	111,986,400,000.00	21,028,077,183.00	0.00	7,073,795,945.00	28,101,873,128.00	390,670,554.65	0.00	0.00	390,670,554.65
49	701 State	129,460,600,000.00	0.00	0.00	129,460,600,000.00	118,151,238,572.00	0.00	0.00	118,151,238,572.00	99,664,251,551.67	0.00	0.00	99,664,251,551.67
50	801 Local Level	300,371,600,000.00	0.00	0.00	300,371,600,000.00	325,686,715,847.00	0.00	0.00	325,686,715,847.00	297,696,067,403.04	0.00	0.00	297,696,067,403.04
Grand Total		1,183,235,100,000.00	380,384,500,000.00	230,217,700,000.00	1,793,837,300,000.00	1,173,984,997,626.00	370,357,129,374.00	249,495,173,000.00	1,793,837,300,000.00	991,506,726,011.62	234,624,778,563.58	195,195,447,977.81	1,421,326,932,553.01

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Function-wise Gender Responsive Expenditure
Fiscal Year 2022/23

(In Rs.)

Sector	Code	Functions	Direct Responsive	Indirect Responsive	Total Expenditure
GENERAL PUBLIC SERVICE	1.1	Executive and legislative organs, financial and fiscal affairs, external affairs	663577875.00	191439297.00	855017172.00
	1.2	Foreign economic aid	0.00	0.00	0.00
	1.3	General services	899716563.00	3221623081.00	4121339644.00
	1.4	Basic research	0.00	661297493.00	661297493.00
	1.5	R&D General public services	501838750.00	302520176.00	804358926.00
	1.6	General public services n.e.c.	910274344.00	2063584286.00	2973858630.00
	1.7	Public debt transactions	0.00	0.00	0.00
	1.8	Transfers of a general character between levels of government	397360318955.00	991718168.00	398352037123.00
DEFENCE	2.1	Military defence	0.00	56876343308.00	56876343308.00
	2.2	Civil defence	0.00	691003696.00	691003696.00
	2.5	Defence n.e.c.	0.00	8375265.00	8375265.00
PUBLIC ORDER AND SAFETY	3.1	Police services	0.00	56344270673.00	56344270673.00
	3.2	Fire-protection services	0.00	0.00	0.00
	3.3	Law courts	0.00	43960059.00	43960059.00
	3.4	Prisons	0.00	255276759.00	255276759.00
	3.5	R&D Public order and safety	0.00	0.00	0.00
	3.6	Public order and safety n.e.c.	0.00	572155445.00	572155445.00
ECONOMIC AFFAIRS	4.1	General economic, commercial and labour affairs	232920765.00	2560223499.00	2793144264.00
	4.2	Agriculture, forestry, fishing and hunting	63436112434.00	17150096881.00	80586209315.00
	4.3	Fuel and energy	5745769173.00	22476186787.00	28221955960.00
	4.4	Mining, manufacturing and construction	37026520091.00	79656187952.00	116682708043.00
	4.5	Transport	413942796.00	1204185664.00	1618128460.00
	4.6	Communication	0.00	1262175177.00	1262175177.00
	4.7	Other industries	198607561.00	13284325.00	211891886.00
	4.8	R&D Economic affairs	591927691.00	1127579583.00	1719507274.00
	4.9	Economic affairs n.e.c.	863434531.00	1699206070.00	2562640601.00
ENVIRONMENTAL PROTECTION	5.1	Waste management	0.00	323724562.00	323724562.00
	5.2	Waste water management	0.00	1018722090.00	1018722090.00
	5.4	Protection of biodiversity and landscape	75719503.00	0.00	75719503.00
	5.5	R&D Environmental protection	0.00	0.00	0.00
	5.6	Environmental protection n.e.c.	362260047.00	2508187875.00	2870447922.00

Sector	Code	Functions	Direct Responsive	Indirect Responsive	Total Expenditure
HOUSING AND COMMUNITY AMENITIES	6.1	Housing development	3754245933.00	10435025702.00	14189271635.00
	6.2	Community development	58013992.00	895414856.00	953428848.00
	6.3	Water supply	9430298661.00	4108152130.00	13538450791.00
	6.6	Housing and community amenities n.e.c.	1715476776.00	1697354455.00	3412831231.00
HEALTH	7.1	Medical products, appliances and equipment	0.00	535092075.00	535092075.00
	7.2	Out-patient services	358747267.00	1015880307.00	1374627574.00
	7.3	Hospital services	6876153048.00	6527076486.00	13403229534.00
	7.4	Public health services	11659151191.00	13633218149.00	25292369340.00
	7.5	R&D Health	1039925013.00	840620464.00	1880545477.00
	7.6	Health n.e.c.	0.00	378122231.00	378122231.00
RECREATION, CULTURE AND RELIGION	8.1	Recreational and sporting services	0.00	1711379390.00	1711379390.00
	8.2	Cultural services	496584189.00	0.00	496584189.00
	8.3	Broadcasting and publishing services	0.00	146376507.00	146376507.00
	8.5	R&D Recreation, culture and religion	0.00	0.00	0.00
EDUCATION	9.1	Pre-primary and primary education	618611105.00	0.00	618611105.00
	9.5	Education not definable by level	1156261356.00	0.00	1156261356.00
	9.6	Subsidiary services to education	38682306.00	47883298372.00	47921980678.00
	9.7	R&D Education	791530000.00	0.00	791530000.00
	9.8	Education n.e.c.	2142050085.00	0.00	2142050085.00
SOCIAL PROTECTION	10.5	Unemployment	0.00	0.00	0.00
	10.7	Social exclusion n.e.c.	0.00	53037342.00	53037342.00
	10.8	R&D Social protection	0.00	0.00	0.00
	10.9	Social protection n.e.c.	108746370067.00	0.00	108746370067.00
Grand Total			658165042068.00	343083376637.00	1001248418705.00

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Climate Responsive Expenditure
Fiscal Year 2022/23

(In Rs.)

S.N.	Ministry/Central Level Entity	Recurrent	Capital/ Financing	Total Expenditure	Cash Grant	Source		Comodities or Direct Payments
						GON	Foreign Grant	
1	Ministry of Finance	489092595	228374353	717466947	24943809	24943809	0	692523139
2	Ministry of Industry, Commerce and Supply	606053418	52836956	658890374	620451684	102290193	518161491	38438690
3	Ministry of Energy, Water Resources and Irrigation	2661757464	23961145698	26622903162	26462251467	23476242894	2986008573	160651696
4	Ministry of Agriculture and Livestock Development	39202763799	1433620547	40636384345	40296384345	32305069854	7991314492	340000000
5	Ministry of Agriculture and Livestock Development	429085717	15268067947	15697153664	15449431221	13856848757	1592582464	247722443
6	Ministry of Home Affairs	108531317406	491343085	109022660491	109022660491	108422026767	600633724	0
7	Ministry of Culture, Tourism and Civil Aviation	64372782	0	64372782	64372782	64372782	0	0
8	Ministry of Forest and Environment	1831086931	3232570479	5063657409	4570662444	4177580374	393082070	492994965
9	Ministry of Land Management, Cooperative and Poverty Alleviation	5233055	0	5233055	5233055	5233055	0	0
10	Ministry of Physical Infrastructure and Transport	244185507	42215203114	42459388621	40306090371	24890316478	15415773894	2153298250
11	Ministry of Women, Children and Social Welfare	0	1503787	1503787	1503787	173002	1330785	0
12	Ministry of Urban Development	490293142	12400953404	12891246546	11551580060	10595448014	956132047	1339666486
13	Ministry of Education, Science and Technology	3447984422	6823825	3454808247	3454808247	2563233252	891574995	0
14	Ministry of Federal Affairs and General Administration	32660570	-1566745	31093825	31093825	17445448	13648378	0
15	Ministry of Health and Population	0	13633218149	13633218149	13535515238	9406218767	4129296471	97702911
16	Ministry of Labour, Employment and Social Security	71837243	5268620	77105863	77105863	19078925	58026938	0
17	Ministry of Finance- Financing	0	19985320883	19985320883	8010439470	5606238010	2404201460	11974881413
18	Province	99664251552	0	99664251552	99663756552	96161305926	3502450626	495000
19	Local Level	297696067403	0	297696067403	297696067403	277591915197	20104152206	0
	Grand Total	555468043007	132914684101	688382727108	670844352116	609285981504	61558370613	17538374991

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Function-wise Climate Responsive Expenditure
Fiscal Year 2022/23

(In Rs.)

Sector	Code	Functions	Budget						Expenditure							
			Direct		Indirect		Direct		Indirect		Capital		Recurrent			
			Recurrent	Capital	Recurrent	Capital	Recurrent	Capital	Recurrent	Capital						
GENERAL PUBLIC SERVICE	1.1	Executive and legislative organs, financial and fiscal affairs, external affairs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	1.2	Foreign economic aid	0.0	0.0	34900000.0	99200000.0	0.0	0.0	0.0	0.0	14898126.0	52064557.0	0.0	0.0	0.0	
	1.3	General services	0.0	0.0	72300000.0	166800000.0	0.0	0.0	0.0	0.0	48326161.0	17602965.0	0.0	0.0	0.0	
	1.4	Basic research	990800000.0	1329000000.0	0.0	0.0	0.0	0.0	3502052.0	657795440.0	0.0	0.0	0.0	0.0	0.0	
	1.5	R&D General public services	593200000.0	158400000.0	0.0	0.0	0.0	0.0	158712447.0	145311516.0	0.0	0.0	0.0	0.0	0.0	
	1.6	General public services n.e.c.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	1.7	Public debt transactions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DEFENCE	1.8	Transfers of a general character between levels of government	421530700000.0	0.0	8301500000.0	0.0	0.0	388516485744.0	0.0	8843833211.0	0.0	0.0	0.0	0.0	0.0	0.0
	2.1	Military defence	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	2.2	Civil defence	422800000.0	1194900000.0	0.0	0.0	0.0	199660611.0	491343085.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	2.5	Defence n.e.c.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	3.1	Police services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	3.2	Fire-protection services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
PUBLIC ORDER AND SAFETY	3.3	Law courts	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	3.4	Prisons	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	3.5	R&D Public order and safety	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	3.6	Public order and safety n.e.c.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Sector	Code	Functions	Budget						Expenditure					
			Direct			Indirect			Direct			Indirect		
			Recurrent	Capital		Recurrent	Capital		Recurrent	Capital		Recurrent	Capital	
ECONOMIC AFFAIRS	4.1	General economic, commercial and labour affairs	10551500000.0	593000000.0		0.0	0.0		77070299.0	5268620.0		0.0	0.0	
	4.2	Agriculture, forestry, fishing and hunting	25145500000.0	17377800000.0	4155800000.0	21633900000.0		38628223704.0	11419597929.0		2684613623.0	18589980438.0		
	4.3	Fuel and energy	0.0	11691200000.0	2857700000.0	16647600000.0		0.0	9113207851.0		1824248128.0	4130255278.0		
	4.4	Mining, manufacturing and construction	216600000.0	45091400000.0		6136000000.0		196869606.0	40815811523.0		2017546.0	897352614.0		
	4.5	Transport	0.0	3622700000.0		0.0		935369.0	513112291.0		0.0	0.0		
	4.6	Communication	0.0	0.0		0.0		0.0	0.0		0.0	0.0		
	4.7	Other industries	0.0	0.0		0.0		0.0	0.0		0.0	0.0		
	4.8	R&D Economic affairs	794200000.0	1800000.0	30400000.0	1647500000.0		591155292.0	772399.0		23604729.0	1103974854.0		
	4.9	Economic affairs n.e.c.	6078800000.0	10479400000.0		16616000000.0		553465377.0	1120005994.0		0.0	0.0		
ENVIRONMENTAL PROTECTION	5.1	Waste management	0.0	0.0		2027800000.0		0.0	0.0		0.0	323724562.0		
	5.2	Waste water management	20000000.0	2424200000.0		0.0		15110851.0	1003611239.0		0.0	0.0		
	5.4	Protection of biodiversity and landscape	0.0	0.0	439800000.0	260800000.0		0.0	0.0		37877927.0	37841576.0		
	5.5	R&D Environmental protection	0.0	0.0	39800000.0	131700000.0		0.0	0.0		32810770.0	85651853.0		
	5.6	Environmental protection n.e.c.	40800000.0	209000000.0	778200000.0	3403100000.0		35291083.0	201176618.0		496927528.0	2240547281.0		
	6.1	Housing development	477800000.0	11940700000.0		330000000.0		221861598.0	9526487988.0		0.0	0.0		
	6.2	Community development	39300000.0	418900000.0		0.0		14751057.0	700365624.0		0.0	0.0		
	6.3	Water supply	283400000.0	12980500000.0	387600000.0	8712400000.0		195520523.0	7236320211.0		238233392.0	8845457823.0		
	6.6	Housing and community amenities n.e.c.	0.0	0.0		0.0		0.0	0.0		0.0	0.0		
HEALTH	7.1	Medical products, appliances and equipment	0.0	0.0		0.0		0.0	0.0		0.0	0.0		
	7.2	Out-patient services	0.0	0.0		0.0		0.0	0.0		0.0	0.0		
	7.3	Hospital services	0.0	0.0		0.0		0.0	0.0		0.0	0.0		
	7.4	Public health services	22300000.0	12765500000.0		0.0		32395035.0	13633218149.0		0.0	0.0		
	7.5	R&D Health	0.0	0.0		0.0		0.0	0.0		0.0	0.0		
	7.6	Health n.e.c.	0.0	0.0		0.0		0.0	0.0		0.0	0.0		

Sector	Code	Functions	Budget						Expenditure						
			Direct			Indirect			Direct			Indirect			
			Recurrent	Capital		Recurrent	Capital		Recurrent	Capital		Recurrent	Capital		
RECREATION, CULTURE AND RELIGION	8.1	Recreational and sporting services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	8.2	Cultural services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	8.3	Broadcasting and publishing services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	8.5	R&D Recreation, culture and religion	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EDUCATION	9.1	Pre-primary and primary education	1386400000.0	18000000.0	0.0	0.0	0.0	279451336.0	6823825.0	0.0	0.0	0.0	0.0	0.0	0.0
	9.5	Education not definable by level	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	9.6	Subsidiary services to education	1403300000.0	1500000.0	0.0	0.0	0.0	2377003086.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	9.7	R&D Education	1490600000.0	0.0	0.0	0.0	0.0	791530000.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	9.8	Education n.e.c.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SOCIAL PROTECTION	10.5	Unemployment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	10.7	Social exclusion n.e.c.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	10.8	R&D Social protection	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	10.9	Social protection n.e.c.	105705000000.0	0.0	0.0	0.0	0.0	108331656794.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
			577193000000.0	131764200000.0	17098000000.0	77812800000.0	541220651864.0	96590230302.0	14247391141.0	36324453801.0	0.0	0.0	0.0	0.0	0.0

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Sustainable Development Goal Budget and Expenditure
Fiscal Year 2022/23

(In Rs.)

S.N.	Sustainable Development Goals	Budget	Expenditure
0	N/A	653219.50	659303.35
1	No poverty	168065.70	85875.75
2	Zero hunger	66510.00	66817.12
3	Good health and well being	71374.90	41359.38
4	Quality education	71560.30	54168.82
5	Gender equality	836.60	213.29
6	Clean water and sanitation	27560.40	14997.41
7	Affordable and clean energy	73109.20	38667.67
8	Decent work and economic growth	43299.60	17780.60
9	Industry, innovation and infrastructure	196475.70	98204.76
10	Reduced inequalities	105768.40	108384.69
11	Sustainable cities and communities	150889.20	55880.98
13	Climate action	11151.20	7806.39
15	Life on land	10505.60	9318.88
16	Peace, justice and strong institutions	133182.20	156371.47
17	Partnerships for the goals	10328.80	6176.40
Total		1793837.30	1421326.95

Source: MoF

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Economic Code-wise Fiscal Transfer From Federal Government
Fiscal Year 2022/23

(In Rs.)

S.N	Economic Code	Details	Local Level						Province Governments						Total
			Budget			Transfer			Budget			Transfer			
			Initial Budget	Final Budget	Cash	Direct payment	Total	Initial Budget	Final Budget	Cash	Direct payment	Total			
1	26331	Equilization Grant	100,231,300,000.00	100,231,300,000.00	92,698,371,539.09	0.00	92,698,371,539.09	61,432,100,000.00	61,432,100,000.00	53,753,087,500.00	0.00	53,753,087,500.00	146,451,459,039.09		
2	26332	Conditional Grant- Recurrent	162,162,800,000.00	180,502,062,000.00	168,643,262,354.96	0.00	168,643,262,354.96	17,111,890,055.00	17,111,890,055.00	14,820,041,468.67	0.00	14,820,041,468.67	183,463,303,823.63		
3	26333	Special Grant- Recurrent	1,562,400,000.00	1,562,400,000.00	1,012,367,103.09	0.00	1,012,367,103.09	765,000,000.00	765,000,000.00	453,784,619.00	0.00	453,784,619.00	1,466,151,722.09		
4	26334	Complimentary Grant	7,273,000,000.00	7,273,000,000.00	5,287,543,243.29	0.00	5,287,543,243.29	6,296,000,000.00	6,296,000,000.00	4,837,491,270.00	0.00	4,837,491,270.00	10,125,034,513.29		
5	26335	Conditional Grant- Capital	21,563,500,000.00	28,539,353,847.00	24,236,963,656.33	0.00	24,236,963,656.33	41,445,200,000.00	28,746,948,517.00	22,938,914,503.00	0.00	22,938,914,503.00	47,175,878,153.33		
6	26336	Special Grant- Capital	7,578,600,000.00	7,578,600,000.00	5,817,559,506.28	0.00	5,817,559,506.28	3,799,300,000.00	3,799,300,000.00	2,860,932,191.00	0.00	2,860,932,191.00	8,678,491,697.28		
		Grand Total	300,371,600,000.00	325,686,715,847.00	297,696,067,403.04	0.00	297,696,067,403.04	129,460,600,000.00	118,151,238,572.00	99,664,251,551.67	0.00	99,664,251,551.67	397,360,318,954.71		

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Details of Receipts of Domestic Debt and Transfer to Federal Consolidated Fund
Fiscal Year 2022/23

(In Rs.)

Economic Code	Types of Treasury Bond/ Bond	Face Value	Discount/Adjustment Amount	Receipt and Payment on Treasury (+)/(-)	Remarks
33141	Treasury Bond	255,997,730,000.00	7,259,420,858.22	248,738,309,141.78	
	A) Rastriya Bachat Patra (National Saving Bond)	-	-	-	
	B) Nagarik Bachat Patra (Citizen Saving Bond)	2,361,330,000.00		2,361,330,000.00	
	C) Development Bond	100,000,000,000.00		100,000,000,000.00	
	D) Foreign Employment Bond	26,400,000.00		26,400,000.00	
	E) Special Bond	-	-	-	
	F) New Issue Treasury Bill	153,610,000,000.00	7,259,420,858.22	146,350,579,141.78	
	G) Treasury Bill rollover(Gain/Loss)			-	
33142	Loan receipt from other government (Domestic)	-		-	
33143	Loan receipt from other entities/ institutions	-		-	
	A) IMF value adjustment			-	
33144	Overdraft	-		-	
	Amount Transferred to Federal Consolidated Fund	255,997,730,000.00	7,259,420,858.22	248,738,309,141.78	

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Donor-wise External Debt Transfer to Federal Consolidate Fund (Treasury)
Fiscal Year 2022/23

(In Rs.)

S.No.	Types of Debt/Loan (Donors)	Expenditure Transferred to Treasury on Debt Source
1) Bilaterals		23,791,066,686.02
	SAUDI FUND	397,196,722.06
	JAPAN	2,060,313,675.49
	JAPAN - JICA	3,342,844,000.45
	KUWAIT FUND	366,212,502.12
	PULL FUND	6,053,629,907.90
	SSDP	10,753,274,944.24
	SISP	523,760,000.00
	IFAD	293,834,933.76
2) Multilateral		99,382,742,585.06
	ADB	41,194,502,740.09
	OFID	110,986,060.85
	IDA	41,840,174,723.59
	IMF	6,913,960,464.80
	AIIB	862,846,365.06
	OFID	185,113,924.07
	CHINA - EXIM	1,553,280,089.62
	INDIA - EXIM	4,579,618,467.10
	EUROPEAN UNION	2,142,259,749.88
	Total	123,173,809,271.08

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Details of Divisible Revenue Collected to be Distributed by the Government of Nepal
Fiscal Year 2022/23

(In Rs.)

S.N.	Economic Head	Revenue Head	Collection			Allocated amount			Revenue yet to Distributed			
			Federal	Province	Total	Federal	Province	Local	Total	Federal	Province	Local
1	33311	VAT - Receivable from divisible fund (Export)	37,318,466,469.18		7,318,466,469.18	26,122,926,528.43	5,597,769,970.38	5,597,769,970.38	37,318,466,469.18	-	-	-
2	33312	VAT - Receivable from other fund except DF (Import)	169,077,637,322.61		169,077,637,322.61	118,354,346,125.83	25,361,645,598.39	25,361,645,598.39	169,077,637,322.61	-	-	-
3	33313	VAT - Goods, sales & distribution	28,167,776,091.89		28,167,776,091.89	19,717,443,264.32	4,225,166,413.78	4,225,166,413.78	28,167,776,091.89	-	-	-
4	33314	VAT - Services & contracts	30,167,710,675.99		30,167,710,675.99	21,117,397,473.19	4,525,156,601.40	4,525,156,601.40	30,167,710,675.99	-	-	-
5	33315	VAT - Services, tourism	2,359,427,105.78		2,359,427,105.78	1,651,598,974.05	353,914,065.87	353,914,065.87	2,359,427,105.78	-	-	-
6	33316	VAT - Telephone, insurance & air travel	13,245,744,501.42		13,245,744,501.42	9,272,021,150.99	1,986,861,675.21	1,986,861,675.21	13,245,744,501.42	-	-	-
7	33317	VAT - Non registered (reverse charge)	6,261,476,816.69		6,261,476,816.69	4,383,033,771.68	939,221,522.50	939,221,522.50	6,261,476,816.69	-	-	-
		Total	286,598,238,983.56		286,598,238,983.56	200,618,767,288.49	2,989,735,847.53	2,989,735,847.53	286,598,238,983.56	-	-	-
8	33331	Excise duty - tobacco	26,193,595,616.28		26,193,595,616.28	18,335,516,931.40	3,929,039,342.44	3,929,039,342.44	26,193,595,616.28	-	-	-
9	33332	Excise duty - alcohol	25,921,896,096.17		25,921,896,096.17	18,145,327,267.32	3,888,284,414.43	3,888,284,414.43	25,921,896,096.17	-	-	-
10	33333	Excise duty - beer	32,621,393,880.58		32,621,393,880.58	22,834,975,716.41	4,893,209,082.09	4,893,209,082.09	32,621,393,880.58	-	-	-
11	33334	Excise duty - other industrial production	19,359,346,001.67		19,359,346,001.67	13,551,542,201.17	2,903,901,900.25	2,903,901,900.25	19,359,346,001.67	-	-	-
		Total	104,096,231,594.70		104,096,231,594.70	72,867,362,116.29	15,614,434,739.21	15,614,434,739.21	104,096,231,594.70	-	-	-
12	33361	Royalty on forest	1,347,755,256.55		1,347,755,256.55					943,428,679.59	202,163,288.48	1,347,755,256.55
13	33362	Royalty on mineral and mines	628,007,417.82		628,007,417.82					439,605,192.47	94,201,112.67	628,007,417.82
14	33364	Royalty on electricity	3,155,188,134.58		3,155,188,134.58					2,208,631,694.21	473,278,220.19	3,155,188,134.58
15	33365	Royalty on mountaineering activities	947,103,718.71		947,103,718.71					662,972,603.10	142,065,557.81	947,103,718.71
16	33369	Other natural resource income royalty	180.00		180.00					126.00	27.00	180.00
		Total	6,078,054,707.66		6,078,054,707.66					4,254,638,295.36	911,708,206.15	6,078,054,707.66
17	33391	Other divisible revenue	2,777,898.78		2,777,898.78					1,944,529.15	416,684.82	2,777,898.78
		Grand Total	396,775,303,184.70		396,775,303,184.70	251,201,309,580.00	53,828,852,052.86	53,828,852,052.86	358,859,013,685.71	26,541,402,649.29	5,687,443,424.85	37,916,289,498.99

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Details of Domestic Debt, Receipts Interest Payments, Principal Repayment and Outstanding Debt
Fiscal Year 2022/23

(In Rs.)

S.N.	Types of Treasury Bond/ Bond	Opening Balance	Bond Issued in Current Fiscal Year	Total	Interest Payment	Principle Repayment	Total Payment	Outstanding Domestic Borrowings
1	Rastriya Bachat Patra	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Nagarik Bachat Patra	9139960000.00	23613000000.00	11501260000.00	870957332.13	751070000.00	1622027332.13	10750190000.00
3	Development Bond	620447000000.00	100000000000.00	720447000000.00	35848955000.00	64000000000.00	99848955000.00	656447000000.00
4	Foreign Employment Bond	190215000.00	26400000.00	216615000.00	19134213.00	41180000.00	60314213.00	175435000.00
5	Special Bond	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	New Issue Treasury Bill	354508074999.99	153610000000.00	508118074999.99	27778125322.89	50302500000.00	78080625322.89	457815574999.99
7	Loan receipt from other government (Domestic)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Loan receipt from other entities / institutions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	IMF value adjustment	2623571544.91	1291945953.01	3915517497.92	0.00	0.00	0.00	3915517497.92
	Total	986908821544.90	257289645953.01	1244198467497.91	64517171868.02	115094750000.00	179611921868.02	1129103717497.91

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Details of Loan and Share Investment
Fiscal Year 2022/23

(In Rs.)

S.N.	Economic Code	Details	Initial Budget	Final Budget	Investment of Current F/Y		Investment of Preceding F/Y
					Cash	Direct Payment	
1	32141 -43	Internal loan investment					
2	32141	Inter-governmental loan investment			0.00	0.00	
3	32142	Loan investment in public enterprises			5729190470.00	26337347269.02	47300416504.37
4	32143	Loan investment in other entities					
5	32241	External loan investment					
6	32151 -52	Internal share investment					
7	32151	Share investment in public enterprises			11929018429.09	1274188645.84	15332251240.10
8	32152	Share investment in other entities					
9	32251	External share investment			212997600.00		195501600.00

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Detail of Annual External Debt
Fiscal Year 2022/23

(In Rs.)

S.N.	Economic Code	Types of External Creditors	Amount for the Current Fiscal Year	Amount for the Previous Fiscal Year
1		Initial estimate	242,261,100,000.00	309,293,200,000.00
		Revised estimate	-	-
		Total loan receipt	119,859,995,084.73	133,083,377,355.71
A		Multilateral Loan	107,129,119,318.16	27,978,207,157.02
B		Bilateral Loan	12,730,875,766.57	105,105,170,198.69
C		Other Loan	-	-
Adjustments with exchange rate in FY 2079.80 have also been presented in the amount received.				

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Details of External Debt, Receipts Interest Payments, Principal Repayment and Outstanding Debt (Commitment Currency)

Fiscal Year 2022/23

(In Rs.)

S.N.	Donor Agency	Commitment Currency	Commitment Currency				Exchange Rate	Outstanding Loan in Nepali Currency
			Initial Balance	Receipt on Current F/Y	Principal Repayment on Current F/Y	Outstanding Loan		
	Bilateral							
1	AUSTRIA	EUR	0.00	0.00	0.00	0.00	0.00	
2	BELGIUM	EUR	4468039.27	0.00	0.00	4468039.27	660644286.46	
3	EBK	KRW	61447549050.00	0.00	5061873220.00	56385675830.00	5858471718.74	
4	EBICI	USD	283808160.57	39265346.95	22580645.16	300492862.36	39595944473.18	
5	EIBC	CNY	1858723913.69	82053887.46	68799854.26	1871977946.89	34556712899.59	
6	JICA	JPY	53029203055.00	5511016512.00	1685621772.00	56854597795.00	53955013307.46	
7	KUWAIT	KWD	3538311.64	1062956.18	208000.00	4393267.82	1890467076.92	
8	NBF	EUR	1086764.84	6744900.76	582388.79	7249276.81	1071878069.13	
9	SAUDI	SAR	78494529.94	7731210.49	3750000.00	82475740.43	2896548003.90	
	Total		116706871824.95	5647874813.84	6843415880.21	115511330758.58	140485679835.36	
	Multilateral							
1	ADB	SDR	1462110729.03	71358805.86	80288829.24	1453180705.65	259073346839.42	
2	EEC	DKK	317712.25	0.00	45840.00	271872.25	5393945.44	
3	EEC	EUR	1121268.70	0.00	161462.24	959806.46	141916983.18	
4	EEC	GBP	311327.87	0.00	45096.00	266231.87	45988893.22	
5	EIB	USD	43683687.06	0.00	2328610.86	41355076.20	5449358390.87	
6	IDA	SDR	2999765897.21	279295242.33	56693716.65	322367422.89	574484308626.31	
7	IDA	USD	50564880.33	573680.72	7344554.96	43794006.09	5770736182.48	
8	IFAD	SDR	54284062.98	1227973.51	2537001.38	52975035.11	9444399854.42	
9	IFAD	USD	8421761.75	0.00	288000.00	8133761.75	1071785785.80	
10	IMF	SDR	260355000.00	38980410.46	7130000.00	292205410.46	52094439018.73	

S.N.	Donor Agency	Commitment Currency	Commitment Currency				Exchange Rate	Outstanding Loan in Nepali Currency
			Initial Balance	Receipt on Current F/Y	Principal Repayment on Current F/Y	Outstanding Loan		
11	NDF	EUR	14164255.83	0.00	1023871.40	13140384.43	1942937241.82	
12	OFID	USD	64361573.60	3690778.83	8362674.77	59689677.66	7865308825.26	
13	EIB	EUR	0.00	8845501.22	0.00	8845501.22	1307895810.39	
14	ADB	USD	544514622.38	297689425.59	0.00	842204047.97	110977227401.01	
15	IDA	EUR	3450000.00	0.00	0.00	3450000.00	51011700.00	
16	AIIB	USD	2807500.00	0.00	0.00	2807500.00	36994427.50	
	Total		5504602528.99	701661818.52	166249657.50	6040014690.01	1029763049925.85	
	Grand Total		122211474353.94	6349536632.37	7009665537.71	121551345448.60	1170248729761.21	

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Statement of External Loan Receipt, Principal Repayment, Outstanding Loan (Nepali Currency)
Fiscal Year 2022/23

(In Rs.)

S.N.	Donor Entity/ Agency	Commitment Currency	Outstanding Loan till Previous Year	Loan Received in Current Year	Principal Repayment of Current Year	Foreign Exchange Gain/ Loss (+/-)	Adjustments (+/-)	Outstanding Loan till this Year
	Bilateral Total		134409478909.07	12754598024.35	6678397098.05	0.00	0.00	140485679835.36
1	AUSTRIA	EUR	0.00	0.00	0.00	0.00	0.00	0.00
2	BELGIUM	EUR	660644286.46	0.00	0.00		0.00	660644286.46
3	EBK	KRW	6384400346.30	0.00	525928627.56	0.00	0.00	5858471718.74
4	EBLCI	USD	3725457548.03	5316838537.88	2975451612.73	0.00	0.00	39595944473.18
5	EIBC	CNY	34312043446.72	1514714762.51	1270045309.64	0.00	0.00	34556712899.59
6	JICA	JPY	50360544432.64	5194123936.44	1599655061.63	0.00	0.00	53955013307.46
7	KUWAIT	KWD	1522570881.81	457400675.11	89504480.00	0.00	0.00	1890467076.92
8	NBF	EUR	1157990075.62	0.00	86112006.49	0.00	0.00	1071878069.13
9	SAUDI	SAR	2756727891.49	271520112.41	131700000.00	0.00	0.00	2896548003.90
	Multilateral Total		948640610150.21	109865645648.26	28743205872.40	0.00	0.00	1029763049926.06
1	ADB	SDR	260651972420.61	12735282953.49	14313908534.67	0.00	0.00	259073346839.42
2	EEC	DKK	6303411.04	0.00	909465.60	0.00	0.00	5393945.44
3	EEC	EUR	165790789.98	0.00	23873806.81	0.00	0.00	141916983.18
4	EEC	GBP	53778776.26	0.00	7789883.04	0.00	0.00	45988893.22
5	EIB	USD	5756199443.90	0.00	306841053.02	0.00	0.00	5449358390.87
6	IDA	SDR	535465636962.05	49126038807.37	10107367143.11	0.00	0.00	574484308626.31
7	IDA	USD	6738528189.56	0.00	967792007.08	0.00	0.00	5770736182.48

S.N.	Donor Entity/ Agency	Commitment Currency	Outstanding Loan till Previous Year	Loan Received in Current Year	Principal Repayment of Current Year	Foreign Exchange Gain/ Loss (+/-)	Adjustments (+/-)	Outstanding Loan till this Year
8	IFAD	SDR	967773604.89	218923362.96	452297113.43	0.00	0.00	9444399854.42
9	IFAD	USD	1109735545.80	0.00	37949760.00	0.00	0.00	1071785785.80
10	IMF	SDR	46416141471.00	6949435373.73	1271137826.00	0.00	0.00	52094439018.73
11	NDF	EUR	2094326867.24	0.00	151389625.20	0.00	0.00	1942937242.03
12	OFID	USD	8665575190.42	301683289.28	1101949654.44			7865308825.26
13	EIB	EUR	0.00	1307895810.39	0.00	0.00	0.00	1307895810.39
14	ADB	USD	71750841349.96	39226386051.04	0.00	0.00	0.00	110977227401.01
15	IDA	EUR	51011700.00	0.00	0.00	0.00	0.00	51011700.00
16	AIIB	USD	36994427.50	0.00	0.00	0.00	0.00	36994427.50
	total		1083050089059.27	122620243672.60	35421602970.45	0.00	0.00	1170248729761.43

Adjustments with exchange rate in FY 2079.80 have also been presented in the amount received.

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Statement of Internal Share Investment
Fiscal Year 2022/23

(In Rs.)

S.N	Sector	Share Investment upto Previous Year	Investment in Current Year	Sale of Share and Disinvestment in Current Year	Adjustment Amount	Dividend Received as Bonus Share in Current Year	Total Outstanding Share	Ownership of Government of Nepal in Percentage	Cash Dividend Received in Current Year
1	Industrial	8334065175.09	6720000.00	0.00	0.00	0.00	8401265175.09		0.00
2	Trade	13144851410.72	16273000.00	0.00	255520927.87	0.00	13416645338.59		0.00
3	Service	69744005393.39	409825000.00	0.00	2733935488.00	0.00	72887765881.39		6122024084.02
4	Social	4232304591.60	148700000.00	0.00	0.00	0.00	4381004591.60		0.00
5	Public utility	190110857228.15	12561209074.93	0.00	2744886000.00	0.00	205416952303.08		6605799612.50
6	Financial	58286039783.60	0.00	0.00	8931587954.00	0.00	67217627737.60		14652855687.95
7	Development Committee	2477990885.21	0.00	0.00	0.00	0.00	2477990885.21		0.00
	Total	346330114467.76	13203207074.93	0.00	14665930369.87	0.00	374199251912.56	0.00	27380679384.47

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Statement of Domestic Loan Investment
Fiscal Year 2022/23

(In Rs.)

S.N	Sector	Loan Investment/Principal Repayment/Outstanding Loan					Interest Received and Receivable					
		Outstanding Loan till Previous Year	Adjustment Amount	Loan Investment in Current Year	Principal Repayment Receipt in Current Year	Outstanding Loan	Interest Receivable till Previous Year	Accrued Interest of Current Year	Interest Received in Current Year	Matured	Unmatured	Total
1	Industrial	13213337300.70	0.00	10000000.00	0.00	13223337300.70	9673244835.78	710485940.48	0.00	10324362748.86	710485940.48	11034848689.34
2	Trade	8372893897.89	0.00	0.00	3500000000.00	4872893897.89	212518216.15	353858100.44	330821917.81	232874707.19	353858100.44	586732807.63
3	Service	30324993089.51	2481149988.10	3899324207.84	335236747.71	36370230537.74	2113959624.90	117725445.57	0.00	2204501826.37	117725445.57	232222721.94
4	Social	2757230250.00	0.00	0.00	51713030.00	2705517220.00	193054633.37	36001250.00	0.00	734058966.99	36001250.00	770060216.99
5	Public utility	290590387664.47	172929520.00	23797511532.59	5600059457.47	308960769259.59	75946926311.25	15971294277.58	7625336911.30	77320225886.56	15971294277.58	93291520164.14
6	Finance	19360582116.05	236567781.01	3806000000.00	2043251357.88	21359898539.18	183809048.84	280667296.57	674246282.56	69196349.32	280667296.57	349863645.89
7	Development Committee	8116282975.93	0.00	553702000.00	283875573.00	8386109402.93	770188304.43	196510944.66	90980769.00	910079867.10	196510944.66	1106590811.76
8	Local Level/Entities/Others	1186257055.20	0.00	0.00	0.00	1186257055.20	1584462235.84	94687954.65	0.00	1679150190.48	94687954.65	1773838145.13
	Total	373921964349.75	2890647289.11	32066537740.43	11814136166.06	397065013213.23	90678163210.56	17761231209.95	8721385880.67	93474450542.87	17761231209.95	111235681752.82

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Entity-wise Collection of Revenue and Other Receipts of Extra Budgetary Entities
Fiscal Year 2022/23

(In Rs.)

S.N.		Tax (11000)	Other Revenue (14000)	Irregularities and Other Receipts (15000)	Collection of Current Year	Collection Upto Previous Year
1	Kathmandu Valley Water Supply Management Board	0	0	201,942,841.00	201,942,841.00	0
2	Shahid Gangalal National Heart center	0	1,722,898,132.00	0	1,722,898,132.00	0
3	National Trauma Center	0	400,368,235.95	0	400,368,235.95	0
4	Geta Hospital	0	0	0	0	0
5	National Tea And Coffee Development Board	0	0	55,872,492.00	55,872,492.00	24,388,294.50
6	Press Council Nepal	0	0	0	0	0
7	Nepal Insurance Authority	0	0	2,324,698,452.05	2,324,698,452.05	5,248,619,145.87
8	Bharatpur Hospital	0	1,135,864,932.63	0	1,135,864,932.63	0
9	Kathmandu University	0	0	0	0	0
10	Livestock Development Farm Pokhara	0	0	0	0	0
11	National Disabled Fund	0	15,846,537.00	0	15,846,537.00	0
12	Pokhara University	0	0	1,380,058,000.00	1,380,058,000.00	0
13	Purbanchal University	0	0	778,487,527.67	778,487,527.67	0
14	Madhya Paschimchal University	0	0	0	0	0
15	Rajarshi Janak University	0	0	16,247,050.00	16,247,050.00	162,026,244.00
16	Nnational News Agency	0	0	0	0	0
17	Samajkalyan Kendra bridhhashram pashupati	0	0	3,044,915.97	3,044,915.97	0
18	Small and Cottage Industry	0	4,435,382.00	0	4,435,382.00	9,790,308.00
19	Shukraraj Tropical Communicable Disease Hospital	0	160,449,777.53	0	160,449,777.53	0
20	Paropakar Maternity and Women's hospital	0	413,341,818.00	16,835,000.00	430,176,818.00	0
21	Aayurved Hospital Nardevi	0	63,093,618.02	182,823.00	63,276,441.02	0
22	Sushil Koirala Prakhar Cancer Hospital	0	145,032,525.00	0	145,032,525.00	0
23	Bhaktapur Cancer Hospital	0	451,867,461.50	0	451,867,461.50	0
24	Nationa lAcademy for Medical science Bir Hospital	0	960,135,983.53	0	960,135,983.53	0
25	Karnali Health Science Academy	0	278,183,854.00	0	278,183,854.00	0
26	National Dairy Development Board	0	0	39,187,289.70	39,187,289.70	28,795,016.11
27	Film Development Board	0	0	75,675,008.59	75,675,008.59	33,889,433.18
28	Nepal Army Multidimensional Industry	0	0	0	0	0

S.N.		Tax (11000)	Other Revenue (14000)	Irregularities and Other Receipts (15000)	Collection of Current Year	Collection Upto Previous Year
29	University Grant Commission	0	3,022,421.15	41,408,318.77	44,430,739.92	12,425,768,399.52
30	Singhdurbar Baidhyakhana Development Committee	0	13,483,926.65	8,508,917.09	21,992,843.74	0
31	Gajendra Narayan Singh Hospital	0	54,964,039.30	157,400.00	55,121,439.30	0
32	Cotton Development Committee	0	0	47,017,235.01	47,017,235.01	17,221,938.46
33	Law Book Management Board	0	0	0	0	0
34	National Level Welfare Fund	0	0	4,265,614.30	4,265,614.30	1,330,917.14
35	Lumbini Bouddha University	0	0	28,083,000.00	28,083,000.00	142,731,253.71
36	Far Western University	0	0	0	0	0
37	University of Agriculture and Forestry.	0	0	222,042,179.23	222,042,179.23	0
38	Rural Telecommunication Development Fund	0	0	2,333,750,696.00	2,333,750,696.00	8,151,413,637.00
39	Samajkalyan Kendra Pashupati Bridhhashram	0	0	3,520,933.04	3,520,933.04	0
40	National Trust for Nature Conservation	0	764,726,285.00	0	764,726,285.00	431,207,659.00
41	Industrial Enterprise Development Academy	0	1,536,000.00	0	1,536,000.00	3,295,000.00
42	Kanti Children's Hospital	0	297,028,839.93	0	297,028,839.93	0
43	Nepal Netra Jyoti Sangh	0	60,914,231.45	0	60,914,231.45	0
44	Shahid Dharmabhakta National Transplant Center	0	503,732,608.29	29,580,812.41	533,313,420.70	0
45	Health Insurance Board	0	1,445,900.00	2,078,196.50	3,524,096.50	0
46	kalimati Fruits and Vegetables Development Committee	0	0	185,268,695.71	185,268,695.71	143,731,419.50
47	Nepal Vetirinary Council	0	0	0	0	0
48	Electricity Regulatory Commission	0	100,000.00	81,176,439.00	81,276,439.00	10,000.00
49	Patrakar Britti Kosh	0	0	5,603,864.87	5,603,864.87	70,405,500.69
50	Narayani Hospital	0	0	0	0	0
51	Mental Hospital	0	48,054,595.55	0	48,054,595.55	0
52	Bheri Hospital	0	37,534,752.00	129,613.00	37,664,365.00	0
53	Trade and Export Promotion Center	0	1,876,010.38	0	1,876,010.38	0
54	Nepal Sanskrit University	0	0	65,000,000.00	65,000,000.00	0
55	Surkhet Medical Collage Infrastructure Construction Development Project	0	0	0	0	0
56	Radio Transmission Service Development Committee(Radio Nepal)	0	0	103,376,212.96	103,376,212.96	70,000,000.00
57	Nepal Telecommunication Authority	0	0	4,339,559,459.00	4,339,559,459.00	10,867,389,741.00
58	Social Welfare Council	0	0	0	0	0
59	Foreign Employment Board Secretariat	0	0	0	0	0
60	International Convention Center		228,952,083.71	95,969.00	229,048,052.71	0

S.N.		Tax (11000)	Other Revenue (14000)	Irregularities and Other Receipts (15000)	Collection of Current Year	Collection Upto Previous Year
61	National Lake Conservation Development Committee	0	0	0	0	0
62	Rapti Health Science Academy	0	400,616,276.07	0	400,616,276.07	0
63	Devghat Area Development Committee	0	1,260,760.00	0	1,260,760.00	0
64	Nepal Agriculture Reserch Council	0	0	0	0	0
65	Nepal Eye Hospital	0	219,619,836.85	0	219,619,836.85	0
66	B.P Koirala Memorial Cancer Hospital	0	544,878,206.97	0	544,878,206.97	0
67	G.P Koirala National Center for Respiratory Disease	0	84,879,431.00	283,492.00	85,162,923.00	0
68	B.P Koirala Health Science Academy	0	2,416,356,564.67	1,700,114,000.00	4,116,470,564.67	0
69	Pokhara Health Science Academy	0	747,109,750.00	20,550.00	747,130,300.00	0
70	Policy Research Institute	0	24,000.00	903,567.96	927,567.96	0
71	Dadeldhura Hospital	0	82,287,805.00	15,713,048.01	98,000,853.01	0
72	Tribhuvan University	0	0	9,594,942,000.00	9,594,942,000.00	0
73	Chandra Dhangsi Seed and Dairy Development Committee	0	0	0	0	0
74	Nepal Open University	0	0	0	0	482,112,592.13
75	Deposit and Credit Guarentee Fund	0	4,000,006,253.00	2,085,031,931.00	6,085,038,184.00	0
76	Nepal Health Research Council	0	0	25,006,814.21	25,006,814.21	0
77	National Aayurved Research and Training Center	0	10,852,367.75	6,142,690.78	16,995,058.53	0
78	Patan Health Science Academy	0	2,617,441,520.00	0	2,617,441,520.00	0
79	Nepal Academy of Science and Technology	0	2,028,196.00	0	2,028,196.00	0
80	Garden of Dreams Development Committee	0	0	0	0	0
81	Kathmandu Valley Water Supply Management Board	0	0	82,852,964.18	82,852,964.18	0
82	Koshi Hospital	0	454,892,208.43	0	454,892,208.43	0
83	Madan Bhandari Industrial Technology University Infrastructure Construction Development Committee	0	0	0	0	0
84	Advertisment Board	0	0	8,486,188.30	8,486,188.30	0
85	Nepal Inter-Model Development Committee	0	1,343,674,000.00	0	1,343,674,000.00	1,016,302,000.00
86	Road Board Nepal	0	3,443,110.00	869,060.00	4,312,170.00	503,973,550.00
87	National Disabled Fund	0	4,844,684.75	0	4,844,684.75	0
88	Security Board of Nepal	0	665,356,248.00	219,470,185.00	884,826,433.00	446,153,959.00
Total		0	21,368,461,169.06	26,132,691,447.31	47,501,152,616.37	40,280,556,008.81

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Details of Grant/Subsidy Receipt by Extra Budgetary Entities
Fiscal Year 2022/23

(In Rs.)

S.N.	Entities Name	Bilateral Foreign Grant (13100)		Multilateral Foreign Grant (13200)		Other Internal Grant (13400)		Total Grant and Subsidy of Current Year		Last Year Balance
		Cash	Direct Payment	Cash	Direct Payment	Cash	Direct Payment	Cash	Direct Payment	
1	Kathmandu Valley Water Supply Management Board	0.00	0.00	0.00	0.00	1,479,575,500.00	0.00	1,479,575,500.00	0.00	0.00
2	Shahid Gagalal National Heart Centre	0.00	0.00	0.00	0.00	542,900,000.00	0.00	542,900,000.00	0.00	0.00
3	National Trauma Center	0.00	0.00	0.00	0.00	450,346,000.00	0.00	450,346,000.00	0.00	0.00
4	Geta Hospital	0.00	0.00	0.00	0.00	13,500,000.00	0.00	13,500,000.00	0.00	0.00
5	National Tea And Coffee Development Board	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Press Council nepal	0.00	0.00	0.00	0.00	46,800,000.00	0.00	46,800,000.00	0.00	0.00
7	Nepal Insurance Authority	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Bhaktapur Hospital	0.00	0.00	0.00	0.00	636,756,000.00	0.00	636,756,000.00	0.00	0.00
9	Kathmandu University	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Livestock Development Farm Pokhara	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	National Disabled Fund	0.00	0.00	0.00	0.00	6,471,010.00	0.00	6,471,010.00	0.00	0.00
12	Pokhara University	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Purbanchal University	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Madhya Paschimchal University	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Rajarshi Janak University	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16	National News Agency	0.00	0.00	0.00	0.00	178,376,507.00	0.00	178,376,507.00	0.00	0.00
17	Samajkalyan Kendra Briddhashram Pashupati	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18	Cottage and Small Industry Development Committee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

S.N.	Entities Name	Bilateral Foreign Grant (13100)		Multilateral Foreign Grant (13200)		Other Internal Grant (13400)		Total Grant and Subsidy of Current Year		Last Year Balance
		Cash	Direct Payment	Cash	Direct Payment	Cash	Direct Payment	Cash	Direct Payment	
19	Shukraraj Tropical Communicable Disease Hospital	0.00	0.00	0.00	0.00	315,407,000.00	0.00	315,407,000.00	0.00	0.00
20	Paropakar Maternity and Women's Hospital	0.00	0.00	0.00	0.00	335,254,000.00	0.00	335,254,000.00	0.00	0.00
21	Ayurved Hospital Naradevi	0.00	0.00	0.00	0.00	91,557,000.00	0.00	91,557,000.00	0.00	0.00
22	Sushil Koirala Prakhara Cancer Hospital	0.00	0.00	0.00	0.00	721,400.00	0.00	721,400.00	0.00	0.00
23	Bhaktapur Cancer Hospital	0.00	0.00	0.00	0.00	54,515,000.00	0.00	54,515,000.00	0.00	0.00
24	National Academy for Medical Science, Bir Hospital	0.00	0.00	0.00	0.00	1,196,163,000.00	0.00	1,196,163,000.00	0.00	0.00
25	Karnali Health Science Academy	0.00	0.00	0.00	0.00	411,200,000.00	0.00	411,200,000.00	0.00	0.00
26	National Dairy Development Board	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	Film Development Board	0.00	0.00	0.00	0.00	12,212,889.00	0.00	12,212,889.00	0.00	0.00
28	University Grant Commission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Singhdurbar Baidhyakhana Development Committee	0.00	0.00	0.00	0.00	25,700,000.00	0.00	25,700,000.00	0.00	0.00
30	Gajendra Narayan Singh Hospital	0.00	0.00	0.00	0.00	143,219,000.00	0.00	143,219,000.00	0.00	0.00
31	Cotton Development Committee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Law Book Management Board	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	National Level Welfare Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Lumbini Bouddha University	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	Far Western University	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36	University of Agriculture and Forestry.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
37	Rural Telecommunication Development Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
38	Samajkalyan Kendra Briddhashram Pashupati	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
39	National Trust for Nature Conservation	306,990,007.00	0.00	0.00	0.00	0.00	0.00	306,990,007.00	0.00	0.00
40	Industrial Enterprise Development Academy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41	Kanti Children's Hospital	0.00	0.00	0.00	0.00	388,770,000.00	0.00	388,770,000.00	0.00	0.00

S.N.	Entities Name	Bilateral Foreign Grant (13100)		Multilateral Foreign Grant (13200)		Other Internal Grant (13400)		Total Grant and Subsidy of Current Year		Last Year Balance
		Cash	Direct Payment	Cash	Direct Payment	Cash	Direct Payment	Cash	Direct Payment	
42	Nepal Netra Jyoti Sangh	0.00	0.00	0.00	0.00	63,000,000.00	0.00	63,000,000.00	0.00	0.00
43	Shahid Dharmabhakta National Transplant Center	0.00	0.00	0.00	0.00	436,350,000.00	0.00	436,350,000.00	0.00	0.00
44	Health Insurance Board	0.00	0.00	0.00	0.00	7,500,000,000.00	0.00	7,500,000,000.00	0.00	0.00
45	kalimati Fruits and Vegetables Development Committee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46	Nepal Veterinary Council	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
47	Electricity Regulatory Commission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
48	Patrakar Britti Kosh	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
49	Narayani Hospital	0.00	0.00	0.00	0.00	344,112,000.00	0.00	344,112,000.00	0.00	0.00
50	Mental Hospital	0.00	0.00	0.00	0.00	78,405,000.00	0.00	78,405,000.00	0.00	0.00
51	Bheri Hospital	0.00	0.00	0.00	0.00	291,307,000.00	0.00	291,307,000.00	0.00	0.00
52	Trade and Export Promotion Center	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
53	Nepal Sanskrit University	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54	Surkhet Medical Collage Purbadhar Nirman Bikash Aayojana	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55	Radio Transmission Service Development Committee(Radio Nepal)	0.00	0.00	0.00	0.00	422,339,000.00	0.00	422,339,000.00	0.00	0.00
56	Nepal Telecommunication Authority	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
57	Social Welfare Council	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
58	Foreign Employment Board Secretariat	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
59	International Convention Center	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60	National Lake Conservation Development Committee	0.00	0.00	0.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00	0.00
61	Rapti Health Science Academy	0.00	0.00	0.00	0.00	137,693,000.00	0.00	137,693,000.00	0.00	0.00
62	Devghat Area Development Committee	0.00	0.00	0.00	0.00	762,100.00	0.00	762,100.00	0.00	0.00
63	Nepal Agricultural Research Council	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
64	Nepal Eye Hospital	0.00	0.00	0.00	0.00	38,800,000.00	0.00	38,800,000.00	0.00	0.00
65	B.P.Koirala Memorial Cancer Hospital	0.00	0.00	0.00	0.00	402,200,000.00	0.00	402,200,000.00	0.00	0.00

S.N.	Entities Name	Bilateral Foreign Grant (13100)		Multilateral Foreign Grant (13200)		Other Internal Grant (13400)		Total Grant and Subsidy of Current Year		Last Year Balance
		Cash	Direct Payment	Cash	Direct Payment	Cash	Direct Payment	Cash	Direct Payment	
66	G. P. Koirala National Center for Respiratory Disease	0.00	0.00	0.00	0.00	130,381,000.00	0.00	130,381,000.00	0.00	0.00
67	B. P. Koirala Health Science Academy	0.00	0.00	0.00	0.00	548,846,000.00	0.00	548,846,000.00	0.00	0.00
68	Pokhara Health Science Academy	0.00	0.00	0.00	0.00	182,282,000.00	0.00	182,282,000.00	0.00	0.00
69	Policy Research Institute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
70	Dadeldhura Hospital	0.00	0.00	0.00	0.00	216,334,000.00	0.00	216,334,000.00	0.00	0.00
71	Tribhuvan University	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72	Chandra Dhangri Seed and Dairy Development Committee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73	Nepal Open University	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74	Deposit and Credit Guarantee Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75	Nepal Health Research Council	0.00	0.00	0.00	0.00	155,000,000.00	0.00	155,000,000.00	0.00	0.00
76	National Ayurved Research and Training Centre	0.00	0.00	0.00	0.00	68,234,000.00	0.00	68,234,000.00	0.00	0.00
77	Patan Health Science Academy	0.00	0.00	0.00	0.00	289,400,000.00	0.00	289,400,000.00	0.00	0.00
78	Nepal Academy of Science and Technology	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
79	Kathmandu Valley Water Supply Management Board	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
80	Koshi Hospital	0.00	0.00	0.00	0.00	366,283,000.00	0.00	366,283,000.00	0.00	0.00
81	Madan Bhandari Industrial Technology University Infrastructure Construction Development Committee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
82	Advertisement Board	0.00	0.00	0.00	0.00	116,613,106.00	0.00	116,613,106.00	0.00	0.00
83	Nepal Inter-Model Development Committee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
84	Road Board Nepal	0.00	0.00	0.00	0.00	6,740,081,000.00	0.00	6,740,081,000.00	0.00	0.00
85	National Disabled Fund	0.00	0.00	0.00	0.00	28,036,281.80	0.00	28,036,281.80	0.00	0.00
86	Security Board of Nepal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	306,990,007.00	0.00	24,925,902,793.80	0.00	25,232,892,800.80	0.00	25,232,892,800.80	0.00	0.00

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Economic Code-wise Expenditure of Extra Budgetary Entities (Recurrent)
Fiscal Year 2022/23

(In Rs.)

Entities Name	Compensation of Employees (21000)		Use of Goods and Services (22000)		Interests, service charges and bank commissions (24000)		Subsidies (25000)		Grants (26000)		Social Securities (27000)		Other Expenses (28000)		Total	
	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment
Kathmandu Valley Water Supply Management Board	32,832,653.00	0	403,304,174.00	0	580,000,000.00	0	0	0	0	0	0	0	0	0	1,016,136,827.00	0
Shahid Gangalal National Heart Centre	638,256,000.00	0	893,984,000.00	0	0	0	0	376,000,000.00	0	0	0	0	0	0	1,908,240,000.00	0
National Trauma Center	344,596,739.00	0	213,536,757.10	0	0	0	0	43,471,103.84	0	0	0	0	0	0	601,604,599.94	0
Geta Hospital	3,931,986.50	0	3,576,096.33	0	0	0	0	0	0	0	0	0	0	0	7,508,082.83	0
National Tea And Coffee Development Board	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Press Council nepal	17,233,000.00	0	19,442,190.00	0	100,000.00	0	0	1,500,000.00	0	0	0	0	0	0	39,975,190.00	0
Nepal Insurance Authority	125,082,997.76	0	89,602,755.24	0	0	0	0	0	0	0	0	0	13,053,657.49	0	227,739,410.49	0
Bhaktapur Hospital	368,718,607.02	0	309,857,283.15	0	0	0	0	0	0	0	0	0	148,232,509.53	0	826,808,399.70	0
Kathmandu University	1,071,222,455.95	0	0	0	0	0	0	0	0	0	0	0	0	0	1,071,222,455.95	0
Livestock development Farm Pokhara	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
National Disabled Fund	11,209,000.00	0	12,457,416.82	0	203,635.26	0	0	0	0	0	0	0	0	0	23,870,052.08	0
Pokhara University	634,187,000.00	0	110,000,000.00	0	0	0	0	0	0	0	0	0	0	0	744,187,000.00	0
Purbanchal University	639,310,465.15	0	0	0	0	0	0	0	0	0	0	0	0	0	639,310,465.15	0
madhya paschimchal/ Mid Western University	309,424,000.00	0	0	0	0	0	0	0	0	0	0	0	0	0	309,424,000.00	0
Rajarshi Janak University	36,992,241.33	0	0	0	0	0	0	0	0	0	0	0	0	0	36,992,241.33	0
National News Agency	105,776,507.00	0	39,600,000.00	0	0	0	0	0	0	0	0	0	10,000,000.00	0	165,376,507.00	0
Samajkalyan Kendra	347,250.00	0	180,517.14	0	0	0	0	0	0	0	0	0	0	0	527,767.14	0
Biridhasram Pashupati	0	0	0	0	69,923.00	0	0	0	0	0	0	0	0	0	69,923.00	0
Cottage and Small Industry Development Committee	0	0	0	0	0	0	0	0	0	0	0	0	2,012,635.00	0	2,082,558.00	0
Shukraaj Tropical Communicable Disease Hospital	180,106,519.00	0	289,188,704.00	0	0	0	0	0	0	0	0	0	0	0	469,295,223.00	0
Paropakar Maternity and Women's Hospital	293,165,396.00	0	923,908,796.00	0	0	0	0	0	143,831,121.00	0	0	128,423,408.00	0	0	1,489,328,721.00	0

Entities Name	Compensation of Employees (21000)		Use of Goods and Services (22000)		Interests, service charges and bank commissions (24000)		Subsidies (25000)		Grants (26000)		Social Securities (27000)		Other Expenses (28000)		Total	
	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment
Ayurved Hospital Nardevi	67,214,000.00	0	78,278,321.00	0	0	0	0	0	0	0	0	0	90,658,737.00	0	236,151,058.00	0
Sushil Koila Prakar Cancer Hospital	64,784,018.00	0	72,714,596.00	0	0	0	0	0	0	0	0	0	67,948,300.00	0	205,446,914.00	0
Bhaktapur Cancer Hospital	22,057,201.00	0	211,899,341.00	0	0	0	19,940,977.00	0	0	0	0	0	0	0	253,897,519.00	0
National Academy for Medical Science, Bir Hospital	1,114,074,732.64	0	496,632,269.06	0	0	0	0	0	0	0	0	0	330,539,202.00	0	1,941,246,203.70	0
Kamali Health Science Academy	393,869,358.00	0	234,737,030.00	0	4,702.00	0	0	0	0	0	14,791,167.00	0	17,330,640.00	0	660,732,897.00	0
National Dairy Development Board	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Film Development Board	18,082,321.98	0	6,050,995.94	0	1,491,837.45	0	0	0	11,254,273.00	0	1,050,704.49	0	35,872,178.00	0	73,802,310.86	0
University Grant Commission	46,503,268.73	0	39,616,454.69	0	0	0	0	0	0	0	0	0	0	0	86,119,723.42	0
Singhclibar Baidiyakhana Development Committee	19,673,403.90	0	14,663,535.03	0	0	0	0	0	0	0	0	0	0	0	34,336,938.93	0
Gajendra Narayan Singh Hospital	193,010,541.76	0	0	0	0	0	0	0	0	0	0	0	0	0	193,010,541.76	0
Cotton Development Committee	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
National Level Welfare Fund	2,072,051.00	0	700,944.10	0	0	0	0	0	0	0	0	0	0	0	2,772,995.10	0
Lumbini Boudha University	103,708,000.00	0	0	0	0	0	0	0	0	0	0	0	0	0	103,708,000.00	0
Far Western University	334,427,000.00	0	0	0	0	0	0	0	0	0	0	0	0	0	334,427,000.00	0
University of Agriculture and Forestry.	856,764,035.49	0	0	0	0	0	0	0	0	0	0	0	44,860,408.62	0	901,624,444.11	0
Rural Telecommunication Development Fund	0	0	0	0	0	0	0	0	284,509,657.00	0	0	0	0	0	284,509,657.00	0
Samajkalyan Kendra Biddhasthram Pashupati	325,500.00	0	52,000.00	0	0	0	0	0	0	0	0	0	0	0	377,500.00	0
Industrial Enterprise Development Academy	4,360,000.00	0	155,000.00	0	0	0	0	0	0	0	0	0	201,000.00	0	4,716,000.00	0
Kanti Children's Hospital	3,579,983,633.00	0	76,200,000.00	0	0	0	0	0	0	0	0	0	145,439,933.65	0	3,801,623,566.65	0
Nepal Netra Jyoti Sangh	21,408,239.55	0	0	0	0	0	0	0	59,808,081.98	0	0	0	59,780,607.63	0	140,996,929.16	0
Shahid Dharmabhadra National Transplant Center	44,881,683.37	0	280,331,896.81	0	0	0	22,827,797.00	0	0	0	0	0	39,252,672.40	0	387,294,049.58	0

Entities Name	Compensation of Employees (21000)		Use of Goods and Services (22000)		Interests, service charges and bank commissions (24000)		Subsidies (25000)		Grants (26000)		Social Securities (27000)		Other Expenses (28000)		Total	
	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment
Health Insurance Board	92,797,749.00	0	183,064,426.00	0	0	0	0	0	0	0	0	0	7,218,717,177.00	0	7,494,569,352.00	0
kalimati Fruits and Vegetables Development Committee	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nepal Veterinary Council	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Electricity Regulatory Commission	9,476,102.70	0	24,047,476.60	0	0	0	0	0	0	0	0	0	0	0	33,523,579.30	0
Parakar Bhatti Kosh	0	0	0	0	0	0	0	0	0	0	264,000.00	0	0	0	264,000.00	0
Narayani Hospital	10,404,998.09	0	18,527,546.59	0	0	0	0	0	0	0	0	0	0	0	28,932,546.68	0
Mental Hospital	17,185,361.00	0	17,762,738.00	0	136,019.08	0	0	0	0	0	0	0	0	0	35,084,118.08	0
Bheri Hospital	235,000,000.00	0	384,196,174.00	0	0	0	0	0	0	0	0	0	0	0	619,196,174.00	0
Trade and Export Promotion Center	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nepal Sanskrit University	777,903,000.00	0	6,250,000.00	0	0	0	0	0	0	0	0	0	0	0	784,153,000.00	0
Surkhet Medical College Purbadhar Niwan Bikash Aayojana	4,819,684.48	0	0	0	0	0	0	0	0	0	0	0	0	0	4,819,684.48	0
Radio Transmission Service Development Committee (Radio Nepal)	344,116,815.94	0	58,086,683.28	0	0	0	0	0	0	103,918,218.94	0	0	38,870,159.60	0	544,991,877.76	0
Nepal Telecommunication Authority	53,695,063.00	0	1,518,670,971.00	0	0	0	4,000,000,000.00	0	0	0	0	0	0	0	5,572,366,034.00	0
Social Welfare Council	0	117,111,178.10	0	7,775,577.16	0	15,402,750.10	0	371,000.00	0	0	0	0	0	13,551,300.04	0	154,211,805.40
Foreign Employment Board Secretariat	798,243.00	0	325,387,905.00	0	0	0	812,290,055.00	0	0	0	0	0	0	0	1,138,476,207.00	0
International Convention Center	55,626,391.30	0	86,258,379.67	0	0	0	0	0	0	0	0	0	0	0	141,884,770.97	0
National Lake Conservation Development Committee	2,935,470.00	0	4,761,544.00	0	0	0	0	0	0	0	0	0	900,000.00	0	8,597,014.00	0
Rapti Health Science Academy	220,750,609.48	0	96,092,169.90	0	2,449,816.00	0	5,957,817.57	0	0	0	0	0	169,922,846.00	0	495,173,558.95	0
Nepal Agricultural Research Council	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nepal Eye Hospital	95,095,035.37	0	59,384,065.64	0	0	0	0	0	0	0	0	0	26,639,605.53	0	181,116,706.54	0
Koirala Memorial Cancer Hospital	650,160,950.23	0	264,685,590.91	0	0	0	0	0	0	0	0	0	0	0	914,846,541.14	0
G. P. Koirala National Center for Respiratory Disease	43,325,087.00	0	60,057,823.00	0	0	0	0	0	0	0	0	0	0	0	103,382,910.00	0

Entities Name	Compensation of Employees (21000)		Use of Goods and Services (22000)		Interests, service charges and bank commissions (24000)		Subsidies (25000)		Grants (26000)		Social Securities (27000)		Other Expenses (28000)		Total	
	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment
B. P. Koirala Health Science Academy	1,706,991,928.01	0	88,560,599.30	0	0	0	0	0	0	0	5,941,456.92	0	371,441,842.52	0	2,172,935,826.75	0
Pokhara Health Science Academy	298,991,639.71	0	165,719,971.75	0	367,779.11	0	0	0	180,000,589.50	0	188,723,545.01	0	0	0	833,803,526.08	0
Policy Research Institute	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Dadeldhura Hospital	164,045,421.78	0	103,932,417.97	0	0	0	0	0	0	0	0	0	0	0	267,977,839.75	0
Tribhuvan University	11,891,727,282.00	0	0	0	0	0	0	0	0	0	0	0	0	0	11,891,727,282.00	0
Chandra Dhanga Seed and Dairy Development Committee	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nepal Open University	87,360,000.00	0	0	0	0	0	0	0	0	0	0	0	0	0	87,360,000.00	0
Deposit and Credit Guarantee Fund	120,960,259.00	0	55,066,083.00	0	0	0	398,518,576.00	0	0	0	0	0	1,653,147,980.00	0	2,227,692,898.00	0
Nepal Health Research Council	13,795,578.00	0	10,494,890.83	0	0	0	0	0	10,494,890.83	0	0	0	10,494,890.83	0	45,280,250.49	0
National Ayurved Research and Training Centre	37,196,537.40	0	3,264,312.64	0	0	0	0	0	0	0	0	0	29,499,506.65	0	69,960,356.69	0
Research and Training Center	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Patan Health Science Academy	1,411,043,745.52	0	618,915,024.85	0	0	0	15,324,229.38	0	144,600,544.13	0	8,562,472.43	0	145,840,619.93	0	2,344,286,566.24	0
Nepal Academy of Science and Technology	47,532,972.35	0	116,654,960.16	0	0	0	0	0	0	0	0	0	0	0	164,187,932.51	0
Katmandu Valley Water Supply Management Board	43,094,146.40	0	16,000,908.06	0	0	0	0	0	0	0	0	0	12,425,168.70	0	71,520,223.16	0
Koshi Hospital	217,445,469.03	0	266,164,237.92	0	0	0	0	0	0	0	278,021,304.00	0	328,800.00	0	761,959,810.95	0
Madan Bhandari Industrial Technology University	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Infrastructure Construction Development Committee	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Advertisement Board	7,426,307.40	0	0	0	0	0	0	0	92,692,908.70	0	0	0	5,002,447.00	0	105,121,663.10	0
Nepal Inter-Model Development Committee	40,633,000.00	0	23,799,000.00	0	87,149,000.00	0	0	0	0	0	0	0	106,548,000.00	0	258,129,000.00	0
Board Nepal	0	158,550,800.00	0	1,428,100.00	0	97,170,280.00	0	0	0	0	0	0	0	0	0	257,149,180.00
National Disabled Fund	9,395,000.00	0	8,744,000.00	0	133,407.05	0	0	0	0	0	0	0	0	0	18,272,407.05	0
Security Board of Nepal	170,206,382.00	0	73,204,350.00	0	943,404.28	0	0	0	0	0	0	0	215,519,692.00	0	459,873,828.28	0
Total	30,381,516,035	27,566,197,811	94,784,253,330	9,203,677.16	67,304,952,322	112,573,030.1	527,485,945.2	371,000	92,719,206,611	0	11,606,673,811	0	110,012,181,217	13,551,300.04	591,078,910,051	4,113,609,854

Entities Name	Buildings and Structures (31110)		Transport and Machinery Equipments (31120)		Other Capital Expenditure (31130)		Security Equipments (31140)		Public Constructions (31150)		Improvement Expenditure of Built Structure (31660)		Assets major improvement expenditure (31170)		Land Acquisition (31410)		Intangible (31440)		Total	
	Cash	Direct Payment	Cash	Direct Payment	Cash	Direct Payment	Cash	Direct Payment	Cash	Direct Payment	Cash	Direct Payment	Cash	Direct Payment	Cash	Direct Payment	Cash	Direct Payment	Cash	Direct Payment
National Level Welfare Fund	0	0	0	0	22,035.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Lumbini Bouddha University	0	0	0	0	121,592,000.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Far Western University	0	0	0	0	110,000,000.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
University of Agriculture and Forestry	0	0	0	0	257,691,339.67	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rural Telecommunication Development Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Samajikalan Kendra Briddheshtram Pashupati	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Industrial Enterprise Development Academy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Kanti Children's Hospital	4,500,000.00	0	18,346,000.00	0	1,782,000.00	0	0	0	8,500,000.00	0	0	2,530,000.00	0	0	0	0	0	0	0	0
Nepal Netra Jyoti Sangh	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Shahid Dharmabhadra National Transplant Center	0	0	51,745,915.00	0	682,791.00	0	0	0	3,508,060.00	0	0	0	0	0	0	0	0	0	0	0
Health Insurance Board	0	0	0	0	3,148,879.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Kalmati Fruits and Vegetables Development Committee	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nepal Veterinary Council	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Electricity Regulatory Commission	0	0	97,994.00	0	1,047,353.00	0	0	0	504,228.00	0	0	0	0	0	0	0	0	0	0	0
Paikarar Britti Kosh	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Narayani Hospital	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mental Hospital	0	0	1,060,485.00	0	576,641.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bheri Hospital	0	0	18,100,000.00	0	0	0	0	0	6,500,000.00	0	0	10,000,000.00	0	0	0	0	0	0	0	0
Trade and Export Promotion Center	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nepal Sanskrit University	5,000,000.00	0	0	0	2,000,000.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Surkhet Medical College Purbadhar Nirman Bikash Kayogana	2,662,754.40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Radio Transmission Service Development Committee (Radio Nepal)	3,480,607.85	0	26,191,941.91	0	6,146,794.59	0	0	0	0	0	0	571,780.00	0	0	0	0	0	0	0	0
Nepal Telecommunication Authority	0	0	11,414,829.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Social Welfare Council	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Foreign Employment Board Secretariat	0	0	345,601.00	0	753,381.00	0	0	0	2,098,982.00	0	0	0	0	0	0	0	0	0	0	0
International Convention Center	878,554.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
National Lake Conservation Development Committee	0	0	839,401.00	0	0	0	0	0	20,642,920.00	0	0	0	0	0	0	0	0	0	0	0
Rapti Health Science Academy	7,456,547.00	0	42,025,415.00	0	973,200.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nepal Agricultural Research Council	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nepal Eye Hospital	0	0	25,449,582.82	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B.P. Koirala Memorial Cancer Hospital	0	0	0	0	5,881,648.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
G. P. Koirala National Center for Respiratory Disease	0	0	19,998,487.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B. P. Koirala Health Science Academy	170,702,565.58	0	141,021,053.70	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Pokhara Health Science Academy	0	0	24,619,540.00	0	503,045,723.00	0	0	0	2,558,267.99	0	0	0	0	0	0	0	0	0	0	0
Policy Research Institute	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Dadeldhura Hospital	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tribhuvan University	129,542,000.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chandra Dhanya Seed and Dairy Development Committee	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nepal Open University	10,000,000.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deposit and Credit Guarantee Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Entities Name	Buildings and Structures (31110)		Transport and Machinery Equipments (31120)		Other Capital Expenditure (31130)		Security Equipments (31140)		Public Constructions (31150)		Improvement Expenditure of Built Structure (31660)		Assets major improvement expenditure (31170)		Land Acquisition (31410)		Intangible (31440)		Total	
	Cash	Direct Payment	Cash	Direct Payment	Cash	Direct Payment	Cash	Direct Payment	Cash	Direct Payment	Cash	Direct Payment	Cash	Direct Payment	Cash	Direct Payment	Cash	Direct Payment	Cash	Direct Payment
Nepal Health Research Council	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
National Ayurved Research and Training Centre	0	0	1,290,161.00	0	2,310,487.56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Patan Health Science Academy	97,515,710.60	0	2,433,066,730.88	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nepal Academy of Science and Technology	8,999,345.00	0	39,500,000.00	0	1,779,126.00	0	0	0	0	0	0	0	1,610,081.00	0	0	0	0	0	0	0
Kathmandu Valley Water Supply Management Board	36,670,839.54	0	1,159,380.00	0	197,741,705.79	0	0	0	170,499.95	0	0	0	0	0	0	0	0	0	0	0
Koshi Hospital	0	0	11,607,690.00	0	640,000.00	0	0	0	0	0	0	0	169,690.00	0	0	0	0	0	0	0
Madan Bhandari Industrial Technology University Infrastructure Construction Development Committee	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Advertisement Board	0	0	0	0	4,733,832.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nepal Inter-Model Development Committee	0	0	13,908,000.00	0	0	0	0	0	900,846,000.00	0	0	0	17,646,000.00	0	0	0	0	0	0	0
Road Board Nepal	0	34,024,020.00	0	6,701,840.00	0	1,666,090.00	0	0	0	8,091,308,890.00	0	0	0	0	0	0	0	0	0	0
National Disabled Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Security Board of Nepal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	575,456,026.21	34,024,020.00	3,660,684,388.02	6,701,840.00	2,791,225,604.05	1,666,090.00	97,180.00	0	945,328,857.94	8,091,308,890.00	219,398,182.00	0	42,813,963.00	0	0	4,426,808.20	0	0	0	0

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Details of Cash and Bank Balance of Extra Budgetary Entities
Fiscal Year 2022/23

(In Rs.)

Entity Name	Bank Balance	Cash in Hand	Total Balance
Kathmandu Valley Water Supply Management Board	10,853,064,599.00	0	10,853,064,599.00
Shahid Gangalal National Heart Centre	3,119,331,601.17	0	3,119,331,601.17
National Trauma Center	13,488,895.00	0	13,488,895.00
Geta Hospital	0	0	0
National Tea And Coffee Development Board	64,166,555.09	0	64,166,555.09
Press Council nepal	23,579,072.00	0	23,579,072.00
Nepal Insurance Authority	0	0	0
Bharatpur Hospital	538,265,225.57	0	538,265,225.57
Kathmandu University	0	0	0
Livestock Development Farm Pokhara	0	0	0
National Disabled Fund	29,568,440.10	0	29,568,440.10
Pokhara University	665,813,000.00	0	665,813,000.00
Purbanchal University	0	0	0
Rajarshi Janak University	52,070,738.67	0	52,070,738.67
National News Agency	0	0	0
Samajkalyan Kendra Bridhhashram Pashupati	29,263,506.96	0	29,263,506.96
Cottage and Small Industry Development Committee	29,966,486.00	0	29,966,486.00
Shukraraj Tropical Communicable Disease Hospital	30,679,965.72	0	30,679,965.72
Paropakar Maternity and Women's Hospital	749,528,721.00	0	749,528,721.00
Aayurved Hospital Nardevi	5,216,254.02	0	5,216,254.02
Sushil Koirala Prakhar Cancer Hospital	56,706,286.00	797,271.00	57,503,557.00
Bhaktapur Cancer Hospital	13,672,550.00	0	13,672,550.00
National Academy for Medical Science, Bir Hospital	58,659,200.74	0	58,659,200.74
Karnali Health Science Academy	130,573,142.71	0	130,573,142.71
National Dairy Development Board	145,286,806.97	0	145,286,806.97
Film Development Board	92,312,042.29	0	92,312,042.29
University Grant Commission	13,326,613,151.94	0	13,326,613,151.94
Singhdurbar Baidhyakhana Development Committee	109,626,053.25	906,293.00	110,532,346.25
Gajendra Narayan Singh Hospital	6,437,969.12	0	6,437,969.12
Cotton Development Committee	108,606,925.18	0	108,606,925.18
National Level Welfare Fund	2,801,475.90	0	2,801,475.90
Lumbini Bouddha University	193,186,078.90	0	193186078.9
University of Agriculture and Forestry.	0	0	0
Rural Telecommunication Development Fund	9,451,486,826.00	0	9451486826
Samajkalyan Kendra Bridhhashram Pashupati	26,746,076.13	0	26746076.13

Entity Name	Bank Balance	Cash in Hand	Total Balance
Industrial Enterprise Development Academy	24,746,000.00	0	24746000
Kanti Children's Hospital	25,163,932.93	0	25163932.93
Nepal Netra Jyoti Sangh	1,114,000.67	19,623.15	1133623.82
Shahid Dharmabhakta National Transplant Center	320,281,004.21	0	320281004.2
Health Insurance Board	3,434,879,076.95	0	3434879077
Kalimati Fruits and Vegetables Development Committee	78,634,877.80	0	78634877.8
Nepal Veterinary Council	25,456,959.36	0	25456959.36
Electricity Regulatory Commission	157,098,308.00	0	157098308
Patrakar Britti Kosh	75,745,365.56	0	75745365.56
Mental Hospital	83,522,765.14	0	83522765.14
Bheri Hospital	449,083.00	0	449083
Trade and Export Promotion Center	68,197,474.04	0	68197474.04
Nepal Sanskrit University	0	0	0
Surkhet Medical Collage Purbadhar Nirman Bikash Aayojana	28,517,561.12	0	28517561.12
Radio Transmission Service Development Committee(Radio Nepal)	62,731,660.06	0	62731660.06
Nepal Telecommunication Authority	9,971,610,599.00	0	9971610599
Social Welfare Council	1,079,960,449.00	0	1079960449
Foreign Employment Board Secretariat	0	0	0
International Convention Center	191,675,597.74	0	191675597.7
Rapti Health Science Academy	38,634,077.92	0	38634077.92
Nepal Agricultural Research Council	0	0	0
Nepal Eye Hospital	20,367,122.56	0	0
B.P. Koirala Memorial Cancer Hospital	153,818,028.92	0	153818028.9
G. P. Koirala National Center for Respiratory Disease	7,100,550.00	0	7100550
B. P. Koirala Health Science Academy	897,996,236.01	4,176,066.59	902172302.6
Pokhara Health Science Academy	242,907,811.09	0	242907811.1
Policy Research Institute	1,031,043.96	0	1031043.96
Dadeldhura Hospital	27,770,746.16	0	27770746.16
Nepal Open University	571,505,388.37	0	571505388.4
Deposit and Credit Guarentee Fund	0	0	0
Nepal Health Research Council	127,295,285.80	0	127295285.8
National Aayurved Research and Training Centre	5,453,938.58	0	5453938.58
Patan Health Science Academy	527,575,610.09	0	527575610.1
Nepal Academy of Science and Technology	15,815,804.89	0	15815804.89
Kathmandu Valley Water Supply Management Board	5,164,547,108.00	0	5164547108
Koshi Hospital	40,705,384.58	0	40705384.58
Advertisement Board	41,448,635.45	0	41448635.45
Nepal Inter-Model Development Committee	1,505,543,000.00	0	1505543000
Road Board Nepal	0	0	0
National Disabled Fund	31,120,944.90	0	31120944.9
Security Board of Nepal	0	0	0
Total	64,977,139,077.29	5,899,253.74	64962671208

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Province Wise Cash Position
Fiscal Year 2022/23

(In Rs.)

S.N/ Economic Code	Particulars	Note no.	Koshi Province	Madesh Province	Bagmati Province	Gandaki Province	Lumbini Province	Karnali Province	Sudurpaschim Province	Total
1	Receipts									
	Revenue, Grant and Other Receipts		28790559408	27976080970	40967476514	22211467592	27498029728	21197852490	21156029749	189797496451.79
11000	Tax revenue	1	11376793366	12214696633	21030404612	9055406549	11759423221	7319751265	8792634153	81549109799.34
14000	Other revenue	1	1105358328	1165736628	4907733924	1218863262	1454731289	192092112.3	416245378.9	10460760922.02
13000	Grant	1.3	15823822860	13729136307	13569976841	11771796589	13447322147	13529170651	11774291470	93645516863.83
	Other Receipts		484584853.3	866511402.6	1459361138	165401192.2	836553071.5	156838461.4	172858747.9	4142108866.60
15000	Irregularities, disbursement refunds and grant refunds	1	484584853.3	866511402.6	1459361138	165401192.2	836553071.5	156838461.4	172858747.9	4142108866.60
	Investments and Financing Receipts		0	0	111120000	0	0	0	0	111120000.00
32156-59	Sale of shares and disinvestment	2.1	0	0	0	0	0	0	0	0.00
32147 - 49	Internal/Domestic debt repayments receipts	2.2	0	0	111120000	0	0	0	0	111120000.00
32242	External debt repayments receipts	2.2	0	0	0	0	0	0	0	0.00
33141 - 44	Internal/Domestic debt receipts	2.3	0	0	0	0	0	0	0	0.00
33241	External debt receipts	2.4	0	0	0	0	0	0	0	0.00
A.	Total Receipts		28790559408	27976080970	41078596514	22211467592	27498029728	21197852490	21156029749	189908616451.79
2	Payments									0.00
2.1	Recurrent Expenses		12645232724	10670339430	17982401851	8353522192	12507586441	9490327406	8248578534	79897988577.84

S./Economic Code	Particulars	Note no.	Koshi Province	Madesh Province	Bagmati Province	Gandaki Province	Lumbini Province	Karnali Province	Sudurpaschim Province	Total
21000	Compensation of employees	3.1	2211889972	2008698330	2581522166	1562235896	2435455756	1690944880	1605318262	14096065261.14
22000	Use of goods and services	3.1	3829013473	3182903903	5265494687	4073451544	4322256320	3007972924	4911262146	28592354995.79
24000	Interests, fees and bank commissions	3.1	0	0	0	0	0	0	0	0.00
25000	Subsidies	3.1	23629202.08	100134583	0	0	573811954	60350000	14324180	772249919.09
26000	Grants	3.1	4725206691	4757580254	9318837821	2358784630	4978919454	4462604368	1498112744	32100045961.95
27000	Social securities / benefits	3.1	292185174	574893651.1	713285505.3	318659814	141006092.6	212280846.8	158899566	2411210649.80
28000	Others	3.1	1563308212	46128709.5	103261672.2	40390309.33	56136864.05	56174386.73	60661636	1926061790.07
31000	Capital Expenditure (Investment in Non-Financial Assets)		18112548803	16199531071	28279567528	15261361041	17736568490	12776548457	15814516404	124180641793.97
31100	Acquisition of Fixed Assets		18112548803	16199531071	28275330527	15261361041	17736568490	12747598217	15814516404	124147454552.97
31110	Buildings and structures	3.2	1577804866	3015866323	1768223924	764889896.4	1540666111	1580051823	1653075925	11900578868.61
31120	Machinery and equipments	3.2	473756477.7	1834020644	715035249.2	305439802.5	244023998.4	345611165.8	485744841.5	4403632179.03
31130 - 40	Other fixed assets (Other capital expenditure)	3.2	65750593.23	8281291	88459336.89	13421380840	93949232.8	5154836.59	75911512.6	13758887643.53
31150	Public constructions	3.2	14065481458	10940598561	24563005980	769650501.3	14426946306	10070902660	13129823851	87966409317.12
31170	Assets major improvement expenditure		1929755408	400764252.6	1140606038	0	1430982841	745877732.1	469960273.4	6117946544.68
31400	Non Produced Assets (Natural Assets)	3.2	0	0	4237001	0	0	28950240	0	33187241.00
31410	Land acquisition	3.2	0	0	4237001	0	0	28950240	0	33187241.00
31440	Intangible non produced assets		0	0	0	0	0	0	0	0.00
32000	Financing	4.2	0	0	600000000	0	0	0	0	600000000.00

S.N/ Economic Code	Particulars	Note no.	Koshi Province	Madesh Province	Bagmati Province	Gandaki Province	Lumbini Province	Karnali Province	Sudurpaschim Province	Total
33145-47	Principal repayments of internal/domestic debt	4.2	0	0	0	0	0	0	0	0.00
33242	Principal repayments of external debt	4.1	0	0	0	0	0	0	0	0.00
32141-43	Internal/Domestic debt investment	4.1	0	0	600000000	0	0	0	0	600000000.00
32151-52	Internal/Domestic share investment	4.1	0	0	0	0	0	0	0	0.00
32241	External debt investment	4.1	0	0	0	0	0	0	0	0.00
32251	External share investment		0	0	0	0	0	0	0	0.00
B.	Total Payments		30757781527	26869870502	46861969380	23614883233	30244154931	22266875863	24063094938	204678630371.81
C.	Surplus/Deficit (C=A-B)	5	-1967222119	1106210469	-5783372865	-1403415641	-2746125202	-1069023373	-2907065188	-14770013920.02
D.	Change in Balance of Deposits, Other Funds Including Emergency Fund		250410093.5	116940207.9	556540784.2	253124325.7	-176592736.3	154280550.9	222348780.2	1377052006.03
E.	Cash and Bank Balance of Current Year (surplus/deficit) (E=C+D)		-1716812026	1223150677	-5226832081	-1150291315	-2922717939	-914742821.7	-2684716408	-13392961913.99
F.	Previous Year Cash and Bank Balance		9319282360	16140696368	34680293735	6439212359	8381101965	9633791985	10887498872	95481877643.46
G.	Foreign Exchange Gain/Loss and Other Adjustments Current Year		0	0	0	0	0	0	0	0.00
H.	Closing Cash and Bank Balance (H=E+F+G)		7602470335	17363847045	29453461654	5288921044	5458384026	8719049163	8202782463	82088915729.47

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Local Level-wise Treasury Position
Fiscal Year 2022/23

(In Rs.)

S.N	Local Level Government	Internal Revenue				Fiscal Transfers				Total expenditure	Balance	
		Opening Balance	Internal Revenue	Divisible revenue	Public Contribution	Others	Total	Federal Government	Province Government			Total Receipts
1	Phungling Municipality	67,401,340.51	12,010,500.63	94,434,932.76	-	-	173,846,773.90	515,490,481.18	26,387,154.00	715,724,409.08	680,564,082.20	35,160,326.88
2	Aathrai Tribeni Rural Municipality	136,300,843.64	4,980,298.07	59,191,219.02	353,810.00	-	200,826,170.73	355,088,500.00	13,736,625.00	569,651,295.73	417,841,247.67	151,810,048.06
3	Phaktanglung Rural Municipality	32,050,331.19	10,218,908.31	94,406,388.36	-	-	136,675,627.86	274,113,832.01	15,516,380.00	426,305,839.87	402,981,353.45	23,324,486.42
4	Mkwakhola Rural Municipality	85,526,568.00	(64,180,463.88)	66,447,446.84	-	-	87,795,550.96	238,780,000.20	16,021,133.00	342,594,684.16	315,562,948.65	27,031,735.51
5	Meringdeng Rural Municipality	70,039,556.17	(7,894,053.60)	57,765,510.07	-	-	119,911,012.64	324,278,000.00	21,790,125.00	465,979,137.64	424,088,729.61	41,890,408.03
6	Mauwakhola Rural Municipality	48,989,017.11	(125,226.02)	58,488,382.69	-	-	107,352,173.78	293,603,298.06	16,314,772.89	417,270,244.73	384,568,584.04	32,701,660.69
7	Pathibhara Yangwarak Rural Municipality	91,394,516.73	2,735,323.72	63,865,830.38	-	-	157,995,670.83	299,514,333.31	17,254,690.00	474,764,694.14	390,685,081.38	84,079,612.76
8	Sidingwa Rural Municipality	117,476,257.65	(43,346,056.15)	65,586,012.73	-	-	139,716,214.23	288,637,030.27	12,344,267.10	440,697,511.60	377,341,565.48	63,355,946.12
9	Sirijangha Rural Municipality	45,993,582.03	11,407,614.31	83,047,734.98	-	-	140,448,931.32	384,424,745.74	19,282,775.00	544,156,452.06	477,902,071.39	66,254,380.67
10	Phidim Municipality	91,604,135.64	19,388,266.88	115,689,764.31	16,687,215.00	-	243,569,381.83	755,773,510.05	60,780,465.00	1,059,923,356.88	986,681,316.15	73,242,040.73
11	Kummayak Rural Municipality	75,431,335.39	4,019,870.00	66,183,117.44	-	-	145,634,322.83	252,590,396.00	28,504,653.00	426,729,371.83	386,111,878.00	40,617,493.83
12	Tumwewa Rural Municipality	22,983,847.73	(980,407.41)	62,470,131.32	-	-	84,473,571.64	262,818,449.30	22,559,848.50	369,851,869.44	335,675,992.86	34,175,876.58
13	Falelung Rural Municipality	24,021,624.45	5,884,410.13	77,568,671.52	-	-	107,474,706.10	373,279,953.64	29,484,422.00	510,239,081.74	504,784,080.54	5,455,001.20
14	Phalgunaad Rural Municipality	52,119,184.10	(11,397,438.87)	71,545,855.50	-	-	112,267,600.73	416,023,755.02	39,519,926.00	567,811,281.75	561,355,635.14	6,455,646.61
15	Mikajung Rural Municipality	30,410,987.66	4,670,563.71	78,904,106.44	-	-	113,985,657.81	458,170,556.00	51,464,000.00	623,620,213.81	595,371,570.46	28,248,643.35
16	Yangwarak Rural Municipality	48,495,837.89	8,054,781.70	79,933,205.21	-	-	136,483,824.80	361,187,007.00	28,351,030.00	526,021,861.80	468,524,503.00	57,497,358.80
17	Hilhang Rural Municipality	54,438,423.74	8,034,202.56	75,794,584.78	-	-	138,267,211.08	317,603,538.64	13,623,482.00	469,494,231.72	429,828,164.05	39,666,067.67
18	Ilam Municipality	88,097,128.00	28,857,080.84	109,530,154.20	28,821,306.00	-	255,305,669.04	657,511,409.42	48,612,375.00	961,429,453.46	895,251,671.51	66,177,781.95
19	Deumai Municipality	77,057,079.36	37,390,227.62	89,487,412.58	-	-	203,934,719.56	468,373,544.39	31,454,366.46	703,762,630.41	631,817,960.00	71,944,670.41
20	Mai Municipality	74,213,643.79	13,775,731.23	94,902,539.91	-	-	182,891,914.93	364,514,930.00	21,456,529.00	568,862,473.93	522,643,153.20	46,219,320.73

S.N	Local Level Government	Internal Revenue					Fiscal Transfers			Total expenditure	Balance	
		Opening Balance	Internal Revenue	Divisible revenue	Public Contribution	Others	Total	Federal Government	Province Government			Total Receipts
21	Shuryodaya Municipality	247,902,513.83	50,331,053.39	130,347,440.39	9,176,013.00	3,899,022.00	441,656,042.61	595,749,924.72	106,107,376.28	1,143,513,343.61	997,900,261.14	145,613,082.47
22	dhuchuli Rural Municipality	51,538,987.83	10,352,337.93	72,029,161.60	-	1,500,000.00	135,420,487.36	324,241,123.32	9,094,016.74	468,755,627.42	440,225,171.38	28,530,456.04
23	phakphokthum Rural Municipality	32,801,209.56	(5,223,803.15)	74,221,605.84	-	1,000,000.00	102,799,012.25	387,308,500.00	19,273,000.00	509,380,512.25	508,672,734.64	707,777.61
24	maigokmai Rural Municipality	77,489,000.06	7,928,048.64	71,087,240.64	-	-	156,504,289.34	343,467,358.38	18,909,456.18	518,881,103.90	491,369,925.92	27,511,177.98
25	Mangsebung Rural Municipality	94,195,948.27	6,203,875.27	71,734,554.62	-	994,572.50	173,128,950.66	288,486,188.78	31,744,915.00	493,360,054.44	447,766,610.54	45,593,443.90
26	Rong Rural Municipality	36,500,907.59	16,546,510.49	72,679,105.91	-	-	125,726,523.99	334,416,000.00	31,899,125.00	492,041,648.99	440,936,071.14	51,105,571.85
27	Sandakpur Rural Municipality	83,170,298.45	8,050,703.36	67,011,158.66	-	5,000,000.00	163,232,160.47	276,971,453.80	19,543,126.16	459,746,740.43	450,397,361.30	9,349,379.13
28	Khandwari Municipality	54,611,636.23	28,860,699.14	91,491,888.61	-	-	174,964,223.98	555,775,975.20	28,276,261.00	759,016,460.18	741,786,309.79	17,230,150.39
29	Chainpur Municipality	78,297,491.52	17,319,786.37	99,235,114.41	-	-	194,852,392.30	505,609,337.78	21,714,031.00	722,175,761.08	675,344,744.04	46,831,017.04
30	Dharmadevi Municipality	13,899,215.61	6,161,272.66	71,099,330.09	-	-	91,159,818.36	324,887,893.10	29,023,718.00	445,071,429.46	410,115,516.65	34,955,912.81
31	Panchkhanan Municipality	34,356,355.88	4,811,715.86	71,856,607.54	-	-	111,024,679.28	321,704,430.00	21,546,542.00	454,275,651.28	446,003,993.00	8,271,658.28
32	Madi Municipality	51,641,848.26	6,610,802.08	63,988,101.09	5,808,876.00	-	128,049,627.43	299,177,831.20	10,212,013.00	437,439,471.63	405,643,028.79	31,796,442.84
33	Chichila Rural Municipality	22,390,482.79	5,712,159.85	44,964,753.93	-	-	73,067,396.57	172,607,898.00	11,897,368.00	257,572,662.57	240,730,392.27	16,842,270.30
34	Bhotkhola Rural Municipality	44,426,535.98	3,227,258.47	72,045,175.29	-	-	119,698,969.74	171,943,542.00	8,087,928.00	299,730,439.74	256,955,071.00	42,775,368.74
35	Makalu Rural Municipality	104,817,021.12	7,591,277.13	100,407,404.13	-	-	212,815,702.38	275,032,106.00	19,580,647.00	507,428,455.38	419,830,262.00	87,598,193.38
36	Sabhapokhari Municipality	52,336,558.77	8,544,069.40	62,938,855.11	-	2,279,519.00	126,099,002.28	229,212,934.00	14,777,419.00	370,089,355.28	337,587,800.26	32,501,555.02
37	Sitichong Rural Municipality	92,579,567.72	2,050,971.24	71,587,714.83	-	-	166,218,253.79	291,985,000.00	13,772,049.00	471,975,302.79	417,603,990.28	54,371,312.51
38	Myanglung Municipality	16,863,880.95	37,899,574.05	87,700,000.00	-	-	142,463,455.00	398,539,500.00	35,159,000.00	576,161,955.00	511,589,783.00	64,572,172.00
39	Laligurans Municipality	105,128,413.81	(27,905,778.34)	63,504,863.68	-	-	140,727,499.15	312,932,585.12	18,971,768.00	472,631,852.27	444,632,709.92	27,999,142.35
40	Aathrai Rural Municipality	185,454,853.10	(47,530,696.77)	75,567,702.33	-	-	213,491,858.66	401,388,852.04	24,436,921.00	639,317,631.70	538,313,256.25	101,004,375.45
41	Chathar Rural Municipality	3,800,112.90	6,725,099.09	64,403,190.48	-	-	74,928,402.47	302,751,710.09	24,711,019.80	402,391,132.36	397,690,402.11	4,700,730.25
42	Phedep Rural Municipality	57,219,613.40	(42,368,633.68)	65,281,388.58	-	-	80,132,568.30	336,022,380.00	24,242,732.00	440,397,680.30	402,544,736.00	37,852,943.30
43	Menchayeyem Rural Municipality	39,993,722.80	4,794,104.35	45,532,341.37	-	-	90,310,168.52	208,855,061.00	14,067,546.00	313,232,775.52	304,561,583.28	8,671,192.24
44	Dhankuta Municipality	37,054,315.67	36,815,921.42	88,539,209.58	-	6,700,000.00	169,109,446.67	460,469,019.54	29,176,202.41	658,754,668.62	636,339,966.78	22,414,701.84
45	Pakriwas Municipality	54,845,503.57	9,067,590.22	76,704,489.13	-	-	140,617,582.92	358,068,498.37	24,139,937.00	522,826,018.29	472,096,174.26	50,729,844.03
46	Mahalaxmi Municipality	13,633,305.66	6,216,402.75	78,328,995.57	-	-	98,178,703.98	432,439,662.64	26,149,328.13	556,767,694.75	548,525,828.29	8,241,866.46
47	Khalcha chintang sahidbhumi Rural Municipality	64,949,635.78	4,400,185.19	64,922,937.43	-	-	134,272,758.40	325,280,161.30	11,317,431.00	470,870,350.70	412,736,563.57	58,133,787.13
48	Chaubise rural Municipality	74,380,034.94	6,336,487.70	70,636,803.40	-	-	151,353,326.04	338,962,175.81	14,936,352.00	505,251,853.85	465,476,906.39	39,774,947.46

S.N	Local Level Government	Internal Revenue					Fiscal Transfers			Total expenditure	Balance	
		Opening Balance	Internal Revenue	Divisible revenue	Public Contribution	Others	Total	Federal Government	Province Government			Total Receipts
49	Chatharjiripati Rural Municipality	36,801,786.76	10,423,450.70	63,102,548.42	-	-	110,327,785.88	302,153,978.20	21,741,404.00	434,223,168.08	411,961,883.28	22,261,284.80
50	Sagurigadi Rural Municipality	110,099,502.80	(2,183,541.17)	97,592,073.79	-	(5,857,200.00)	199,650,835.42	347,805,836.04	16,234,359.00	563,691,030.46	464,594,257.07	99,096,773.39
51	Bhojpur Municipality	42,588,930.57	21,304,356.94	87,927,016.24	-	-	151,820,303.75	432,634,936.85	28,598,342.98	613,053,583.58	587,603,584.02	25,449,999.56
52	Shadananda Municipality	56,334,127.18	22,894,335.02	99,908,482.59	9,909,607.67	-	189,046,552.46	523,155,023.90	45,045,606.00	757,247,182.36	701,517,473.15	55,729,709.21
53	Anon Rural Municipality	122,432,991.36	12,643,544.93	72,729,951.38	-	-	207,806,487.67	293,368,701.77	24,958,275.00	526,133,464.44	447,685,505.94	78,447,958.50
54	Aamchok Rural Municipality	57,898,527.83	6,599,436.97	73,836,630.34	-	-	138,334,595.14	306,569,299.69	28,436,861.91	473,340,756.74	454,248,299.88	19,092,456.86
55	Tyamkenaiyam Rural Municipality	49,518,229.42	4,697,650.83	71,251,826.91	-	-	125,467,707.16	369,087,934.00	24,728,370.00	519,284,011.16	475,349,535.00	43,934,476.16
56	Paawadungma Rural Municipality	27,124,985.31	4,715,771.25	61,780,936.12	-	-	93,621,692.68	301,757,646.39	19,893,176.00	415,272,515.07	386,168,726.35	29,103,788.72
57	Rampasandrai Rural Municipality	133,262,277.33	3,108,694.65	71,456,905.86	-	176,384.00	208,004,261.84	298,789,561.60	5,533,496.97	512,327,320.41	424,917,257.87	87,410,062.54
58	Salsapiochro Rural Municipality	37,602,404.36	18,058,625.30	65,241,871.91	-	-	120,902,901.57	256,949,879.67	22,897,348.00	400,750,129.24	351,135,824.44	49,614,304.80
59	Hatuwagadi Rural Municipality	95,781,601.78	3,734,746.10	70,039,721.53	-	-	169,556,069.41	279,072,867.40	20,695,136.00	469,324,072.81	385,830,409.54	83,493,663.27
60	Diktel Rupakot Majhuwagadhi Municipality	51,916,364.67	11,521,529.02	119,814,035.75	-	-	183,251,929.44	663,837,108.19	32,533,777.00	879,622,814.63	834,375,109.55	45,247,705.08
61	Halastuwangchung Municipality	45,660,676.01	10,107,801.00	106,963,097.52	-	-	162,731,574.53	510,399,486.43	17,147,958.00	690,279,018.96	640,016,739.98	50,262,278.98
62	Aaiselkharka Rural Municipality	30,598,750.00	3,654,242.61	64,677,851.42	-	-	98,930,844.03	314,337,919.11	17,606,652.62	430,875,415.76	399,490,541.39	31,384,874.37
63	Kopaligadi Rural Municipality	22,522,587.72	42,207,064.59	67,740,182.69	-	720,000.00	133,189,835.00	267,546,785.33	30,351,674.00	431,088,294.33	416,859,103.76	14,229,190.57
64	Khotehang Rural Municipality	41,285,080.28	67,441,962.70	78,021,423.75	-	-	186,748,466.73	422,351,307.33	27,555,627.06	636,655,401.12	621,363,316.31	15,292,084.81
65	Jantedhunga Rural Municipality	32,540,018.69	68,439,883.31	65,124,208.72	-	-	166,104,110.72	278,158,760.00	18,188,336.00	462,451,206.72	440,547,128.00	21,904,078.72
66	Dipung Chuchumma Rural Municipality	45,266,664.75	83,869,703.39	72,590,021.78	-	-	201,726,389.92	357,098,589.23	17,968,783.00	576,793,762.15	546,582,918.17	30,210,843.98
67	Baharapokhari Rural Municipality	34,700,100.29	17,025,110.70	65,223,178.88	-	-	116,948,389.87	231,521,149.36	12,009,551.00	360,479,090.23	339,476,188.43	21,000,901.80
68	Rawa Besi Rural Municipality	63,811,255.21	15,973,421.86	59,208,170.49	-	-	138,992,847.56	271,701,895.52	22,349,588.00	433,044,331.08	413,781,027.68	19,263,303.40
69	Sakela Rural Municipality	66,661,188.37	(3,685,720.92)	53,796,990.93	-	-	116,772,458.38	249,685,294.24	18,493,237.89	384,950,990.51	359,944,354.75	25,006,635.76
70	Soluhudkunda Municipality	52,898,506.76	20,236,468.00	106,082,103.93	-	-	179,217,078.69	477,511,401.37	26,043,616.00	682,772,096.06	629,499,502.09	53,272,593.97
71	Khumbu pasangthamu Rural Municipality	89,411,511.34	125,198,856.67	149,291,867.24	-	5,649,596.60	369,551,831.85	197,373,036.92	16,059,125.00	582,983,993.77	498,943,898.47	84,040,095.30
72	Maapaya dudhkoshi Rural Municipality	16,816,511.73	1,585,072.71	62,371,177.36	-	-	80,772,761.80	275,640,936.64	15,909,415.00	372,323,113.44	348,765,071.64	23,558,041.80

S.N	Local Level Government	Internal Revenue					Fiscal Transfers				Total expenditure	Balance
		Opening Balance	Internal Revenue	Divisible revenue	Public Contribution	Others	Total	Federal Government	Province Government	Total Receipts		
73	Dudhikushika Rural Municipality	3,736,324.24	59,329,367.76	71,222,134.60	-	4,734,980.38	139,022,806.98	437,115,866.35	20,684,525.00	596,823,198.33	584,615,086.91	12,208,111.42
74	Nechashyan Rural Municipality	22,150,116.17	3,805,852.04	52,833,514.02	-	-	78,789,482.23	340,812,790.40	16,689,983.21	436,292,255.84	435,332,949.43	959,306.41
75	Mahakulung Rural Municipality	71,553,514.69	2,605,773.80	75,883,606.65	-	1,904,772.17	151,947,667.31	214,512,733.81	14,293,890.00	380,754,291.12	312,064,983.11	68,689,308.01
76	likhu pike Rural Municipality	16,134,481.10	1,494,810.32	44,559,171.11	-	8,024,036.44	70,212,498.97	159,686,945.44	10,020,950.00	239,920,394.41	219,318,005.56	20,602,388.85
77	Sotang Rural Municipality	52,161,778.02	3,136,552.07	55,374,040.32	-	979,492.14	111,651,862.55	228,039,377.18	11,229,478.00	350,920,717.73	289,822,601.35	61,098,116.38
78	Siddhi Charan Municipality	145,740,720.10	(57,661,505.64)	90,692,954.78	-	-	178,772,169.24	480,900,982.90	40,281,149.00	699,954,301.14	666,497,397.73	33,456,903.41
79	Khijidamba Rural Municipality	15,271,807.58	(11,754,046.09)	69,657,901.13	-	-	73,175,662.62	275,158,353.00	17,738,864.00	366,072,879.62	357,185,568.00	8,887,311.62
80	Champa Devi Rural Municipality	54,665,880.80	(11,306,107.47)	69,452,508.13	-	-	112,812,281.46	317,570,392.00	24,253,875.00	454,636,548.46	413,839,443.00	40,797,105.46
81	Chinssugadi Rural Municipality	22,469,173.15	4,509,000.15	62,374,508.86	-	-	89,352,682.16	317,661,406.18	20,943,252.12	427,957,340.46	404,073,787.88	23,883,552.58
82	manebhangyang Rural Municipality	84,831,037.10	5,534,880.48	72,492,200.86	-	-	162,858,118.44	303,095,591.80	20,696,888.00	486,650,598.24	419,060,811.58	67,589,786.66
83	Molung Rural Municipality	66,792,720.15	(19,929,865.29)	64,613,523.40	-	-	111,476,378.26	304,154,097.05	18,257,861.70	433,888,337.01	389,175,147.50	44,713,189.51
84	Lekhu Rural Municipality	21,592,246.68	5,257,704.92	58,831,471.75	-	-	85,681,423.35	291,017,591.66	23,141,716.80	399,840,731.81	392,548,971.40	7,291,760.41
85	Sunkoshi Rural Municipality	42,522,955.45	4,357,946.04	70,488,498.96	-	-	117,369,400.45	316,708,262.92	20,093,616.00	454,171,279.37	423,163,603.25	31,007,676.12
86	Kataari Municipality	41,931,558.79	23,803,932.86	161,038,482.92	-	-	226,773,974.57	529,904,578.64	21,746,318.00	778,424,871.21	735,041,947.14	43,382,924.07
87	Chaudandigadhi Municipality	5,931,942.01	11,284,909.99	143,083,781.33	-	-	160,300,633.33	502,787,651.27	22,224,523.38	685,312,807.98	677,602,278.20	7,710,529.78
88	Triyuga Municipality	189,313,649.63	106,209,503.59	173,248,139.53	-	-	468,771,292.75	824,181,067.64	52,357,066.00	1,345,309,426.39	1,282,720,603.27	62,588,823.12
89	Belka Municipality	29,900,304.72	34,225,740.69	112,886,999.27	-	-	177,013,044.68	450,030,053.01	22,502,869.00	649,545,966.69	587,842,329.78	61,703,636.91
90	Udayogadi Rural Municipality	91,614,014.66	9,479,526.02	96,806,312.27	-	-	197,899,852.95	425,165,154.00	24,953,040.00	648,018,046.95	606,607,897.17	41,410,149.78
91	Tamli Rural Municipality	28,808,790.32	(7,690,587.90)	63,574,915.40	-	-	84,693,117.82	276,101,477.81	23,476,699.00	384,271,294.63	357,962,760.97	26,308,533.66
92	Rautaami Rural Municipality	59,877,974.44	17,548,019.93	84,864,758.87	-	1,771,655.00	164,062,408.24	413,235,673.77	15,679,253.00	592,977,335.01	573,957,683.67	19,019,651.34
93	Sunkoshi Rural Municipality	14,222,021.55	6,730,976.62	57,807,978.44	-	-	78,760,976.61	234,264,895.27	16,480,090.90	329,505,962.78	310,248,432.39	19,257,530.39
94	Aarjundahara Municipality	137,818,286.39	51,594,752.19	191,526,726.68	33,526,489.57	-	414,466,254.83	504,555,620.17	34,282,679.09	953,304,554.09	865,216,659.89	88,087,894.20
95	Kankai Municipality	88,208,407.87	68,304,634.70	117,538,805.24	-	-	274,051,847.81	373,868,713.99	28,041,361.17	675,961,922.97	641,328,288.66	34,633,634.31
96	Gaurgunj Municipality	88,241,684.47	26,338,521.91	114,436,369.17	-	3,881,586.00	232,898,161.55	510,489,062.69	50,572,138.26	793,959,362.50	732,239,345.39	61,720,017.11
97	Damak Municipality	59,029,829.19	144,720,081.27	195,888,007.86	9,481,655.00	-	409,119,573.32	664,118,541.84	66,440,895.00	1,139,679,010.16	1,094,986,006.48	44,693,003.68
98	Biratmod Municipality	161,655,147.19	181,809,208.06	188,826,875.29	26,072,133.00	-	558,363,363.54	650,475,292.79	45,736,114.00	1,254,574,770.33	1,015,104,045.29	239,470,725.04
99	Bhadrapur Municipality	302,875,452.21	51,366,907.48	127,594,228.13	46,515,683.42	-	528,352,271.24	504,868,047.09	26,224,409.94	1,059,444,728.27	860,725,479.47	198,719,248.80
100	Mechinagar Municipality	214,576,909.21	121,022,108.16	199,326,826.78	-	-	534,925,844.15	764,534,288.50	36,714,979.00	1,336,175,111.65	1,245,802,510.53	90,372,601.12

S.N	Local Level Government	Internal Revenue					Fiscal Transfers				Total expenditure	Balance
		Opening Balance	Internal Revenue	Divisible revenue	Public Contribution	Others	Total	Federal Government	Province Government	Total Receipts		
101	Shivashashi Municipality	192,599,031.70	42,052,495.55	135,803,258.29	21,542,859.77	-	391,997,645.31	599,616,022.88	59,824,644.28	1,051,438,312.47	946,542,129.77	104,896,182.70
102	Kachankawal Rural Municipality	57,412,773.60	15,514,538.43	85,735,996.16	-	-	158,663,308.19	382,851,412.73	16,069,066.20	557,583,787.12	528,823,034.58	28,760,752.54
103	Kamal Rural Municipality	87,591,052.24	24,977,184.73	95,856,485.83	-	-	208,424,722.80	468,970,726.00	27,767,071.00	705,162,519.80	623,940,916.54	81,221,603.26
104	Gauradaha Rural Municipality	57,809,293.87	12,375,664.14	78,882,891.83	-	-	149,067,849.84	330,795,384.79	27,264,809.50	507,128,044.13	457,526,032.53	49,602,011.60
105	Jhapa Rural Municipality	74,940,795.59	15,441,566.93	83,955,916.93	-	-	174,338,279.45	355,167,808.83	25,467,861.00	554,973,949.28	482,717,579.33	72,256,369.95
106	Baredashi Rural Municipality	64,396,033.60	20,757,026.85	74,662,005.87	5,351,494.53	-	165,167,160.85	337,159,234.90	13,832,072.56	516,158,468.31	443,143,505.42	73,014,962.89
107	Buddhashanti Rural Municipality	38,320,125.79	24,492,195.64	86,568,908.13	-	-	149,381,229.56	392,886,579.08	30,027,406.25	572,295,214.89	535,267,465.97	37,027,748.92
108	Haldibari Rural Municipality	16,178,700.47	14,789,172.66	73,132,489.86	-	-	104,100,362.99	324,314,825.30	20,821,262.16	449,236,450.45	439,736,826.71	9,499,623.74
109	Biratnagar Metropolitan	456,327,914.89	748,924,906.20	404,362,880.23	68,883,520.56	58,233,417.00	1,736,732,638.88	1,297,486,417.87	83,377,534.94	3,117,596,591.69	2,775,427,977.96	342,168,613.73
110	Urbabari Municipality	226,671,048.82	61,483,215.46	128,962,604.51	10,012,963.25	5,129,049.00	432,258,881.04	477,838,172.65	23,816,251.34	933,913,305.03	769,345,245.65	164,568,059.38
111	Shanichhara Municipality	155,501,647.63	40,030,022.77	121,852,755.66	-	4,301,250.00	321,685,676.06	482,482,543.44	24,648,172.50	828,816,392.00	694,929,283.97	133,887,108.03
112	Belbari Municipality	93,109,629.84	55,721,013.47	167,467,511.12	11,483,493.40	24,318,911.50	352,100,559.33	559,373,242.50	21,311,300.00	932,785,101.83	861,838,782.11	70,946,319.72
113	Rangeli Municipality	165,411,760.91	36,179,081.98	119,598,494.00	-	13,762,916.00	334,952,252.89	501,000,099.60	49,850,263.00	885,802,615.49	841,379,038.16	44,423,573.33
114	Ratuwamai Municipality	35,401,153.79	21,384,988.97	121,218,764.93	-	7,944,632.25	185,949,539.94	523,366,478.76	29,884,998.00	739,201,016.70	702,671,668.17	36,529,348.53
115	Lezang Municipality	143,067,890.76	(9,480,500.84)	147,680,632.58	4,271,121.00	7,605,808.00	293,144,951.50	366,293,723.32	19,996,017.00	679,434,691.82	628,229,481.94	51,205,209.88
116	Sunwarshi Municipality	63,706,012.18	13,744,513.88	110,865,441.68	-	-	188,315,967.74	388,003,498.76	20,422,500.00	596,741,966.50	572,862,340.95	23,879,625.55
117	Sundar haraicha Municipality	158,775,873.15	277,070,561.03	247,014,796.25	20,066,341.59	16,459,627.00	719,327,199.02	600,557,097.16	26,867,124.00	1,346,751,420.18	1,172,690,669.74	174,060,750.44
118	Katahari Rural Municipality	93,131,570.35	32,291,608.68	93,918,816.61	-	-	219,341,995.64	358,539,031.97	27,061,257.00	604,942,284.61	551,956,579.08	52,985,705.53
119	Kanepokhari Rural Municipality	49,650,152.30	80,999,302.57	86,301,047.76	-	-	216,950,502.63	402,153,482.00	22,275,125.00	641,379,109.63	595,114,733.29	46,264,376.34
120	Kerabari Rural Municipality	179,049,243.46	32,199,997.74	115,551,981.63	2,226,263.14	1,087,700.00	330,105,185.97	330,604,035.93	15,384,365.00	676,093,586.90	545,473,652.16	130,619,934.74
121	Gramthan Rural Municipality	134,882,528.87	12,068,119.99	94,324,842.66	787,000.00	8,614,600.00	250,677,091.52	416,228,295.14	20,516,233.70	687,421,620.36	564,837,089.37	122,584,530.99
122	Jahada Rural Municipality	82,943,993.04	10,737,191.79	83,693,269.10	-	-	177,374,453.93	359,878,658.01	12,670,285.00	549,923,396.94	486,155,138.03	63,768,258.91
123	Dhanpalthan Rural Municipality	198,608,237.20	36,180,715.16	97,147,923.82	-	6,406,596.00	338,343,472.18	388,730,000.00	22,512,125.00	749,585,597.18	601,352,792.07	148,232,805.11
124	Budiganga Rural Municipality	132,733,733.14	53,556,500.96	110,558,269.88	-	749,350.00	297,597,853.98	432,863,435.69	27,744,064.00	758,205,353.67	663,744,047.31	94,461,306.36
125	Mikljung Rural Municipality	214,343,271.51	25,325,488.49	142,160,575.17	12,190,934.91	2,329,800.00	396,350,070.08	391,955,928.60	22,381,125.00	810,687,123.68	719,159,181.52	91,527,942.16
126	Itahari Sub-metropolitan	274,568,130.51	157,375,890.28	322,044,040.45	-	-	753,988,061.24	858,907,860.36	68,951,043.00	1,681,846,964.60	1,644,078,731.81	37,768,232.79
127	Dharan Sub-metropolitan	171,716,269.61	215,054,738.82	275,903,041.44	-	19,514,908.50	682,188,958.37	847,668,080.70	45,636,812.83	1,575,493,851.90	1,518,249,756.20	57,244,095.70
128	Inarwa Municipality	48,789,820.01	120,998,132.30	98,512,887.24	-	-	268,300,839.55	478,983,160.43	30,041,875.00	777,323,874.98	696,426,047.55	80,899,827.43
129	Duhaw Municipality	88,244,451.53	131,227,168.81	127,821,832.71	-	-	347,293,453.05	476,840,500.00	22,353,125.00	846,487,078.05	820,100,729.30	26,386,348.75

S.N	Local Level Government	Internal Revenue					Fiscal Transfers				Total expenditure	Balance
		Opening Balance	Internal Revenue	Divisible revenue	Public Contribution	Others	Total	Federal Government	Province Government	Total Receipts		
130	Baraha Municipality	203,780,823.77	35,498,175.75	163,447,799.78	-	-	402,726,799.30	630,498,467.01	33,308,318.00	1,066,533,584.31	988,594,934.29	77,938,650.02
131	Ramdhuni Municipality	302,554,007.27	57,156,238.71	108,115,250.86	14,044,145.00	1,207,091.00	368,764,255.42	416,024,523.50	28,071,764.42	812,860,543.34	695,935,381.42	116,925,161.92
132	Koshi Rural Municipality	54,740,757.39	19,500,232.14	94,194,182.56	-	-	168,435,172.09	359,712,635.98	17,967,216.00	546,115,024.07	510,274,906.20	35,840,117.87
133	Gadhi Rural Municipality	78,163,076.72	24,254,132.40	94,815,008.69	-	-	148,723,953.01	298,475,000.00	18,346,625.00	465,545,578.01	381,378,699.90	84,166,878.11
134	Dewanganj Rural Municipality	155,506,894.24	26,279,227.18	82,100,000.00	758,565.00	968,100.00	213,054,332.06	333,779,138.28	13,007,319.00	559,840,789.34	522,917,500.55	36,923,288.79
135	Barju Rural Municipality	116,269,213.84	27,004,367.54	76,330,259.79	-	-	165,595,106.09	319,586,953.43	21,419,630.00	506,601,689.52	440,730,221.25	65,871,468.27
136	Bhokraha Rural Municipality	119,844,824.16	47,883,642.33	90,991,777.18	-	1,025,158.00	163,978,117.01	306,189,031.41	17,926,500.00	488,093,648.42	462,952,669.92	25,140,978.50
137	Harnaagar Rural Municipality	102,387,581.88	53,923,919.42	86,923,817.58	-	1,329,580.00	136,717,060.04	399,821,570.93	24,946,022.00	561,484,652.97	544,504,404.29	16,980,248.68
138	Kanchanpur Municipality	201,352,938.79	30,585,602.70	103,395,093.71	-	-	274,162,429.80	474,019,500.00	29,858,000.00	778,039,929.80	645,291,233.14	132,748,696.66
139	Khadak Municipality	141,604,144.01	12,526,825.37	105,593,920.56	9,266,467.28	-	268,991,357.22	431,890,246.35	18,382,815.83	719,264,419.40	626,826,096.05	92,438,323.35
140	Daksheshwori Municipality	114,504,857.52	4,616,347.47	101,276,201.41	-	-	220,397,406.40	358,039,726.72	21,302,099.60	599,739,232.72	504,624,436.42	95,114,796.30
141	Bodebarsign Municipality	129,353,133.73	59,601,293.70	88,217,417.93	-	-	277,171,845.36	463,596,000.00	29,795,000.00	770,562,845.36	659,123,360.04	111,439,485.32
142	Rajbiraj Municipality	338,643,755.85	34,670,115.79	131,141,021.58	-	-	504,454,893.22	537,594,532.40	49,269,712.79	1,091,319,138.41	825,582,669.82	265,736,468.59
143	Shambhunath Municipality	51,791,126.10	24,397,721.04	98,615,676.15	-	-	174,804,523.29	341,345,268.28	19,323,942.00	535,473,733.57	485,607,688.88	49,866,044.69
144	Saptakoshi Municipality	42,478,234.28	10,435,242.02	65,398,185.44	-	-	118,311,661.74	243,384,379.30	16,815,320.00	378,511,361.04	333,693,053.62	44,818,307.42
145	Surunga Municipality	109,621,088.51	14,576,257.15	114,560,151.44	-	-	238,757,497.10	406,668,101.04	21,435,298.00	666,860,896.14	567,254,601.65	99,606,294.49
146	Hanumannagar kaankalini Municipality	118,159,872.65	2,381,259.94	110,346,907.25	-	-	230,888,039.84	329,761,294.53	23,805,397.00	584,454,731.37	515,239,682.64	69,215,048.73
147	Agnisair krishnasabaran Rural Municipality	85,532,925.61	9,754,230.80	77,049,868.22	-	-	172,337,024.63	304,099,231.10	25,187,438.00	501,623,693.73	456,535,621.98	45,088,071.75
148	Chhinmasta Rural Municipality	413,513,756.19	12,596,665.61	66,296,567.95	-	-	492,406,989.75	226,176,310.06	15,707,028.00	734,290,327.81	614,729,912.19	119,560,415.62
149	Trarhu Rural Municipality	277,932,965.21	1,159,040.79	55,300,279.91	-	-	334,392,285.91	258,041,500.00	12,727,000.00	605,160,785.91	421,803,169.62	183,357,616.29
150	Thiti koiladi Rural Municipality	183,023,167.55	19,285,158.09	75,114,854.16	-	-	277,423,179.80	314,089,603.44	19,078,836.00	610,591,619.24	550,120,405.82	60,471,213.42
151	Balan-vihul Rural Municipality	24,863,674.80	2,735,382.89	67,247,450.35	-	-	94,846,508.04	269,894,500.00	12,120,000.00	376,861,008.04	318,433,183.53	58,427,824.51
152	Bishupur Rural Municipality	132,374,009.67	19,299,874.80	52,453,275.81	-	4,627,516.35	170,154,927.03	306,326,360.00	32,765,000.00	509,246,287.03	466,905,647.16	42,340,639.87
153	Rajgadhi Rural Municipality	59,000,654.08	4,155,377.96	70,503,167.11	-	-	133,659,199.15	249,185,637.61	25,067,457.00	407,912,293.76	359,079,412.25	48,832,881.51
154	Mahadeva Rural Municipality	63,287,268.28	5,398,878.36	66,508,143.14	-	-	124,396,533.06	295,731,500.00	20,995,154.00	441,123,187.06	371,202,332.31	69,920,854.75
155	Rupeni Rural Municipality	60,566,109.32	81,032,314.92	71,209,595.25	-	-	212,808,019.49	239,318,879.97	32,834,173.00	484,961,072.46	401,968,850.69	82,992,221.77
156	Karnjhaa Municipality	130,212,056.26	22,839,073.89	97,302,934.65	-	-	204,675,917.02	280,959,224.93	22,663,556.00	508,298,697.95	450,421,081.14	57,877,616.81
157	Kalyanpur Municipality	332,450,045.19	8,086,146.79	97,327,780.50	-	-	437,863,972.48	357,169,376.21	19,963,652.00	814,997,000.69	695,662,592.48	119,334,408.21
158	Golabazar Municipality	127,323,767.80	49,518,583.50	92,962,516.69	-	-	269,804,867.99	592,086,514.00	21,947,000.00	883,836,381.99	796,448,148.46	87,390,233.53
159	Dhangadhimaai Municipality	150,509,324.80	40,412,982.28	112,486,343.46	-	-	303,408,650.54	417,651,000.00	16,572,000.00	737,631,650.54	594,725,514.64	142,906,135.90
160	Mechaiya Municipality	208,592,138.01	42,639,375.21	96,361,129.74	-	-	347,592,642.96	422,919,335.95	19,223,000.00	789,734,978.91	606,269,638.19	183,465,340.72

S.N	Local Level Government	Internal Revenue					Fiscal Transfers				Total expenditure	Balance
		Opening Balance	Internal Revenue	Divisible revenue	Public Contribution	Others	Total	Federal Government	Province Government	Total Receipts		
161	Lahan Municipality	288,749,784.30	272,647,311.17	179,493,657.52	-	-	740,890,752.99	675,974,000.00	27,638,000.00	1,444,502,752.99	1,036,859,716.91	407,643,036.08
162	Siraha Municipality	207,941,630.30	31,503,244.63	120,861,319.09	-	-	360,306,194.02	671,846,527.00	25,870,000.00	1,058,022,721.02	908,700,195.22	149,322,525.80
163	Sukhipur Municipality	53,930,489.94	57,411,615.05	83,761,469.87	-	-	195,103,574.86	379,951,000.00	16,880,000.00	591,934,574.86	475,951,891.95	115,982,682.91
164	Arnama Rural Municipality	80,003,327.76	7,196,117.46	61,388,998.41	-	-	148,588,443.63	252,432,200.00	19,435,000.00	420,455,643.63	359,428,256.87	61,027,386.76
165	Aurahi Rural Municipality	128,831,982.65	86,168,077.35	68,003,042.70	-	-	283,003,042.70	260,605,000.00	27,179,000.00	570,787,042.70	380,572,719.11	190,214,323.59
166	Naraha Rural Municipality	77,217,083.28	(67,019.30)	65,409,843.08	-	-	142,559,907.06	250,692,500.00	16,284,000.00	409,536,407.06	326,694,988.83	82,841,418.23
167	Nawarajpur Rural Municipality	136,961,193.70	2,325,697.61	59,888,729.85	-	-	199,175,621.16	266,434,000.00	26,176,000.00	491,785,621.16	410,550,594.22	81,235,026.94
168	Banyanpatti Rural Municipality	92,349,013.83	(11,049,013.83)	66,203,649.76	-	-	147,503,649.76	289,220,500.00	12,965,000.00	449,689,149.76	347,779,608.26	101,909,541.50
169	Bishnupur Rural Municipality	45,566,815.43	8,544,481.07	56,999,087.65	776,475.00	-	111,886,859.15	260,637,200.00	11,271,000.00	383,795,059.15	272,517,657.30	111,277,401.85
170	Bhagwanpur Rural Municipality	89,481,977.80	17,269,963.56	63,237,828.76	-	-	169,989,770.12	236,437,200.00	13,609,000.00	420,035,970.12	300,418,102.60	119,617,867.52
171	Jaxmipur Rural Municipality	132,697,432.32	(77,740,451.92)	70,258,494.28	-	-	125,215,474.68	305,326,200.00	20,497,000.00	451,038,674.68	325,302,451.82	125,736,222.86
172	Rakhuwanankarkatty Rural Municipality	21,864,886.12	7,304,966.25	55,337,427.78	-	-	84,507,280.15	216,827,523.24	16,136,502.00	317,471,305.39	278,616,948.51	38,854,356.88
173	Janakpurdham Sub-metropolitan	546,161,709.17	125,852,172.30	314,863,752.48	31,519,747.36	-	1,018,397,381.31	864,507,171.40	29,819,416.00	1,912,723,968.71	1,540,412,877.33	372,311,091.38
174	Kamala Municipality	123,350,874.04	2,668,974.49	85,664,862.94	-	-	211,684,711.47	252,563,600.41	26,354,516.00	490,602,827.88	426,861,163.70	63,741,664.18
175	Chreshwornath Municipality	151,316,670.80	9,012,468.68	107,808,032.94	18,495,848.00	-	286,633,020.42	293,043,208.88	15,335,250.00	595,011,479.30	435,415,993.52	159,595,485.78
176	Ganeshman chamath Municipality	115,680,177.56	66,883,103.86	121,406,565.99	26,146,960.00	-	330,116,807.41	317,941,729.78	18,185,250.00	666,243,787.19	641,691,171.20	24,552,615.99
177	dhanusadharm Municipality	140,762,148.02	4,995,700.77	113,327,233.32	4,457,500.00	3,900,000.00	267,442,582.11	311,135,381.73	19,844,428.00	598,422,391.84	532,597,044.25	65,825,347.59
178	Nagaraien Municipality	340,331,414.57	9,182,483.58	74,730,806.37	-	-	424,244,704.52	275,857,361.26	23,151,310.00	723,253,375.78	532,376,663.77	190,874,712.01
179	Mithila Municipality	211,767,407.34	63,463,925.14	130,223,498.96	-	-	405,454,831.44	405,122,818.65	21,267,000.00	831,844,650.09	658,039,128.95	173,805,521.14
180	Bideha Municipality	78,514,732.88	4,805,831.06	76,686,971.46	-	-	160,007,535.40	298,049,515.00	9,513,000.00	467,570,050.40	381,672,077.21	85,897,973.19
181	Sahidnagar Municipality	157,159,603.04	6,025,491.33	89,741,151.90	-	-	252,926,246.27	349,806,523.60	25,836,000.00	628,568,769.87	557,014,575.40	71,554,194.47
182	Sabaila Municipality	276,198,897.71	7,203,519.68	97,875,377.30	-	-	381,278,776.69	374,401,106.15	14,101,000.00	769,780,882.84	445,392,437.40	324,388,445.44
183	Hanspur Municipality	224,549,411.89	9,629,119.01	81,779,363.30	-	-	315,957,894.20	342,043,174.00	18,537,000.00	676,538,068.20	636,634,372.00	39,903,696.20
184	Aaurahi Rural Municipality	33,733,009.25	2,613,861.43	58,289,957.16	-	-	94,656,827.84	261,007,860.23	17,104,000.00	372,746,688.07	362,056,291.10	10,712,396.97
185	Janaknandini Rural Municipality	186,183,256.77	2,400,384.00	60,385,582.91	-	-	248,969,223.68	207,401,168.41	19,980,804.00	476,351,196.09	436,331,910.63	40,019,285.46
186	Dhanauji Rural Municipality	95,790,313.66	993,356.15	54,717,515.39	-	-	151,501,185.20	179,797,560.56	10,145,000.00	341,443,745.76	251,478,613.66	89,965,132.10
187	Bateshwar Rural Municipality	59,582,609.64	4,947,575.73	62,363,239.22	-	-	126,893,424.59	231,326,468.00	19,183,959.00	377,403,851.59	339,285,130.00	38,118,721.59
188	Mithila bihari Municipality	266,601,000.97	2,061,265.84	75,502,263.52	-	-	344,164,530.33	280,768,240.00	29,854,871.00	654,787,641.33	578,765,417.00	76,022,224.33

S.N	Local Level Government	Internal Revenue					Fiscal Transfers			Total expenditure	Balance	
		Opening Balance	Internal Revenue	Divisible revenue	Public Contribution	Others	Total	Federal Government	Province Government			Total Receipts
189	Mukhiyapatti Rural Municipality	310,322,575.17	6,018,774.22	64,339,013.47	-	-	380,680,362.86	228,600,850.01	16,867,153.00	626,148,365.87	313,630,008.99	312,518,356.88
190	Laxminiya Rural Municipality	69,711,584.42	15,338,470.74	61,713,468.61	-	-	146,763,523.77	283,633,281.00	23,214,000.00	453,610,804.77	451,183,988.00	2,426,816.77
191	Gaushala Municipality	161,836,038.98	43,378,475.14	156,381,451.35	-	-	361,595,965.47	468,900,506.54	20,793,258.00	851,289,730.01	607,767,540.33	243,522,189.68
192	Jaleshwar Municipality	15,889,567.87	48,288,395.40	106,211,764.22	-	-	170,389,727.49	551,141,153.95	43,672,156.00	765,203,037.44	738,541,427.19	26,661,610.25
193	Bardibas Municipality	392,300,822.72	36,375,048.02	197,790,528.46	-	-	626,466,399.20	587,572,420.18	26,787,850.00	1,240,826,669.38	958,055,729.11	282,770,940.27
194	Balawa Municipality	116,271,518.02	(26,200,195.20)	108,897,170.62	-	-	198,968,493.44	391,875,500.00	35,293,000.00	626,136,993.44	505,676,948.00	120,460,045.44
195	Bhangaha Municipality	79,872,245.82	42,483,907.25	104,908,342.22	-	-	227,264,495.29	340,443,423.34	20,541,000.00	588,248,918.63	431,776,251.02	156,472,667.61
196	Matihani Municipality	159,692,261.38	(37,940,345.78)	67,647,840.55	-	-	189,399,756.15	273,186,002.43	36,799,000.00	499,384,758.58	427,890,665.49	71,494,093.09
197	Manara Shisawa Municipality	61,054,117.92	7,986,531.62	95,290,803.10	-	-	164,331,452.64	410,653,000.00	33,876,000.00	608,860,452.64	500,417,383.36	108,443,069.28
198	Ramgopalpur Municipality	36,458,445.75	15,506,726.99	82,167,019.59	-	-	134,132,192.33	287,764,600.00	40,362,000.00	462,258,792.33	432,166,115.87	30,092,676.46
199	Loharpatti Municipality	112,783,354.34	(21,816,088.16)	80,750,726.76	-	-	171,717,992.94	371,023,500.00	22,244,000.00	564,985,492.94	447,582,505.88	117,402,987.06
200	Ekdara Rural Municipality	62,334,869.82	2,512,250.18	66,195,035.39	-	-	131,042,155.39	325,706,500.00	21,023,000.00	477,771,655.39	418,742,288.47	59,029,366.92
201	Aauahi Municipality	75,579,011.19	5,415,816.43	76,241,000.33	-	-	157,235,827.95	250,482,142.00	31,686,922.00	439,404,891.95	363,946,440.12	75,458,451.83
202	Pipara Rural Municipality	232,715,573.71	14,966,556.12	76,735,558.84	-	-	324,417,688.67	346,609,500.00	16,889,000.00	687,916,188.67	537,995,92.27	149,920,596.40
203	Mahottari Rural Municipality	42,357,385.53	9,588,960.93	61,899,511.00	-	-	113,845,857.46	240,453,224.56	26,953,788.00	381,252,870.02	355,156,565.92	26,096,304.10
204	Saamsi Rural Municipality	103,858,215.92	48,036,870.55	77,015,904.72	-	-	228,910,991.19	252,808,000.00	21,382,000.00	503,100,991.19	294,280,832.42	208,820,158.77
205	Sonama Rural Municipality	136,578,027.56	1,287,166.10	86,377,698.56	-	-	224,242,892.22	222,217,956.07	22,289,000.00	468,749,848.29	261,397,254.60	207,352,593.69
206	Ishwarpur Municipality	362,613,883.59	29,385,200.76	114,304,748.73	-	-	506,303,833.08	475,340,757.00	16,285,304.00	997,929,894.08	684,932,086.94	312,997,807.14
207	Kabilashi Municipality	168,020,526.98	27,793,273.70	94,095,117.85	-	-	289,908,918.53	362,550,007.00	64,217,625.00	716,676,550.53	452,102,301.14	264,574,249.39
208	Godaita Municipality	71,903,859.70	18,090,015.70	85,911,966.81	-	-	175,905,842.21	464,288,569.00	24,905,375.00	665,099,786.21	593,602,994.48	71,496,791.73
209	Bahathawa Municipality	94,655,247.82	19,478,392.11	140,770,924.43	-	-	254,904,564.36	488,222,749.15	74,795,500.00	817,922,813.51	746,144,344.65	71,778,468.86
210	Baira Municipality	139,482,049.30	(82,162,751.39)	99,538,930.00	-	-	156,858,227.91	357,147,285.98	17,120,125.00	531,125,638.89	495,658,819.64	35,466,819.25
211	Bagmati Municipality	11,451,664.71	97,651,204.62	103,934,915.15	-	-	213,017,784.48	402,315,500.00	75,203,000.00	690,536,284.48	667,121,736.27	23,414,546.21
212	Malangwa Municipality	75,088,583.99	22,533,741.51	100,408,392.40	-	-	198,030,717.90	429,541,221.00	34,761,054.15	662,332,993.05	549,746,250.45	112,584,742.60
213	Lalbandi Municipality	158,649,888.71	63,677,805.61	127,848,538.62	27,927,511.15	-	378,103,644.09	578,233,166.74	22,004,935.00	978,341,745.83	873,009,964.73	105,331,781.10
214	Haripurba Municipality	180,170,792.97	18,074,743.38	91,440,904.84	-	-	289,886,441.19	345,705,500.00	13,216,250.00	648,608,191.19	495,473,129.36	153,135,061.83
215	Haripur Municipality	123,752,695.15	(37,837,980.69)	71,868,678.49	-	-	157,783,392.95	262,679,200.00	7,784,004.00	428,246,596.95	255,120,709.63	173,125,887.32
216	Hariban Municipality	91,616,680.22	30,523,104.86	114,223,619.34	-	-	236,363,404.42	524,950,333.95	59,471,328.70	820,785,067.07	777,128,220.89	43,656,846.18
217	Kaudena Rural Municipality	33,010,397.59	9,706,172.04	64,987,599.16	-	-	107,704,168.79	297,666,033.30	16,344,798.00	421,715,000.09	401,956,185.74	19,758,814.35
218	Chakraghata Rural Municipality	96,091,393.27	(22,831,451.06)	64,254,047.85	-	-	137,513,990.06	238,590,000.00	61,678,520.00	437,782,510.06	348,827,492.68	88,955,017.38
219	Chandranagar Rural Municipality	193,075,752.40	8,517,237.00	81,360,600.54	-	-	282,953,589.94	266,099,490.00	20,644,875.00	569,697,954.94	359,956,785.23	209,741,169.71
220	Dhankaul Rural Municipality	17,827,879.44	14,526,783.99	64,412,554.73	-	-	96,767,218.16	225,347,000.00	23,743,479.00	345,857,697.16	325,725,274.35	20,132,422.81
221	Pansa Rural Municipality	96,763,487.11	(23,862,628.85)	60,925,548.37	-	-	133,826,406.63	191,988,579.32	25,305,490.00	351,120,475.95	297,452,703.38	53,667,772.57

S.N	Local Level Government	Internal Revenue					Fiscal Transfers				Total expenditure	Balance
		Opening Balance	Internal Revenue	Divisible revenue	Public Contribution	Others	Total	Federal Government	Province Government	Total Receipts		
222	Bashanya Rural Municipality	61,348,055.20	(44,165,228.08)	63,418,380.10	-	-	80,601,207.22	256,927,387.00	46,860,125.00	384,388,719.22	345,457,065.92	38,931,653.30
223	Brahmapuri Rural Municipality	64,467,252.59	(4,839,988.53)	71,794,399.03	-	-	131,421,663.09	305,782,500.00	17,400,000.00	454,604,163.09	380,368,827.81	74,235,335.28
224	Ramagar Rural Municipality	44,055,569.48	(14,731,089.67)	62,767,693.12	-	-	92,092,172.93	242,761,000.00	18,531,510.00	353,384,682.93	329,459,825.27	23,924,857.66
225	Bishnu Rural Municipality	87,857,526.80	4,125,588.40	63,569,482.80	-	-	155,552,598.00	225,811,424.18	17,337,359.00	398,701,381.18	350,732,258.04	47,969,123.14
226	Isnath Municipality	39,627,788.44	11,336,767.97	83,253,315.61	-	-	134,217,872.02	361,866,323.00	14,495,617.34	510,579,812.36	472,351,185.25	38,228,627.11
227	Kathariya Municipality	77,518,764.03	10,044,650.98	77,306,707.71	-	-	164,870,122.72	400,654,500.00	22,993,063.00	588,517,685.72	506,608,194.09	81,909,491.63
228	Gadimai Municipality	949,513.08	53,071,480.00	79,461,326.11	-	-	133,482,319.19	475,860,000.00	21,937,000.00	631,279,319.19	645,423,213.50	(14,143,894.31)
229	Gunda Municipality	78,545,156.94	22,642,007.59	91,247,705.72	-	-	192,434,870.25	445,615,500.00	21,880,750.00	659,931,120.25	566,455,726.97	93,475,393.28
230	Gujara Municipality	88,724,269.81	27,634,871.41	120,766,876.92	-	-	237,126,018.14	374,933,175.71	11,821,229.00	623,880,422.85	544,490,141.64	79,390,281.21
231	Gaur Municipality	23,355,185.50	18,544,013.04	77,632,748.25	11,502,182.00	-	131,034,128.79	405,958,033.44	34,377,083.00	571,369,245.23	527,283,180.35	44,086,064.88
232	Chandrapur Municipality	158,868,721.28	66,532,747.87	164,068,706.36	-	-	389,470,175.51	724,368,000.00	21,126,750.00	1,134,964,925.51	1,020,354,940.32	114,609,965.19
233	Dewahi Gonahi Municipality	69,870,289.20	5,216,037.04	70,759,321.17	-	-	145,845,647.41	329,055,000.00	19,618,125.00	494,518,772.41	411,121,094.74	83,397,677.67
234	Paraha Municipality	70,362,615.69	26,137,384.31	76,241,975.27	-	-	172,741,975.27	370,862,500.00	19,263,500.00	562,867,975.27	515,938,814.92	46,929,160.35
235	Phatuwajipur Municipality	24,214,588.76	4,541,979.67	79,798,623.67	-	-	108,555,192.10	382,546,500.00	7,933,625.00	499,035,317.10	431,931,236.98	67,104,080.12
236	Brindawan Municipality	53,185,436.09	41,420,647.15	90,624,815.17	-	-	185,230,898.41	422,083,000.00	15,949,875.00	623,263,773.41	473,844,226.35	149,419,547.06
237	Baahimari Municipality	43,881,790.07	24,475,404.22	73,930,576.27	-	-	142,287,770.56	275,133,000.00	7,070,250.00	424,491,020.56	331,167,085.49	93,323,935.07
238	Madhanarayan Municipality	24,133,870.44	12,273,129.60	76,915,850.60	-	-	113,322,850.64	350,722,500.00	30,256,875.00	494,302,225.64	406,676,700.40	87,625,525.24
239	Maunapur Municipality	10,167,332.50	11,973,234.12	71,194,721.31	-	-	93,335,287.93	286,471,000.00	11,839,375.00	391,645,662.93	375,162,216.13	16,483,446.80
240	Rajdevi Municipality	65,074,839.08	25,755,776.69	66,130,962.17	-	-	156,961,577.94	401,511,000.00	25,427,937.00	583,900,514.94	536,206,197.90	47,694,317.04
241	Durga Bhagwati Rural Municipality	58,772,198.69	(4,455,585.38)	55,273,995.87	-	-	109,590,609.18	286,109,500.00	16,169,083.00	411,869,192.18	372,315,804.36	39,553,387.82
242	Yamunamai Rural Municipality	45,459,636.51	(32,926,889.92)	53,655,851.11	-	-	66,188,597.70	265,627,516.30	15,741,403.26	347,557,517.26	301,200,695.19	46,356,822.07
243	Rajpur Municipality	18,956,002.04	19,319,433.63	76,524,993.17	-	-	114,800,428.84	384,817,500.00	19,248,000.00	518,865,928.84	503,302,110.31	15,563,818.53
244	Kalalya Sub-metropolitan	146,625,321.54	79,564,785.34	210,131,324.21	5,900,370.76	-	442,221,801.85	902,418,546.62	40,256,527.11	1,384,896,875.58	1,304,230,458.32	80,666,417.26
245	Shimara Jeetpur Sub-metropolitan	604,299,817.06	207,794,509.81	267,260,822.89	-	-	1,079,355,149.76	835,306,000.00	22,075,000.00	1,936,736,149.76	1,419,853,591.08	516,882,558.68
246	Kolhawi Municipality	50,997,314.23	69,476,923.97	125,432,985.15	-	-	245,907,223.35	415,919,500.00	15,382,250.00	677,208,973.35	628,522,850.35	48,686,123.00
247	Nijugad Municipality	138,399,343.49	(31,472,962.72)	172,690,044.66	-	-	279,616,425.43	399,849,000.00	29,844,000.00	709,309,425.43	604,611,824.12	104,697,601.31
248	Pacharauta Municipality	93,234,277.37	18,115,451.88	83,031,671.25	-	-	194,381,400.50	360,921,500.00	16,988,000.00	572,290,900.50	439,788,804.94	132,502,095.56
249	Mahagadi Municipality	107,687,436.27	31,697,458.80	90,352,078.57	-	-	229,736,973.64	470,498,500.00	24,479,573.00	724,715,046.64	661,122,711.63	63,592,335.01
250	Simyangadi Municipality	53,887,683.03	(34,150,172.44)	96,747,943.48	-	1,445,680.00	117,930,034.07	456,277,000.00	14,341,000.00	588,548,034.07	465,694,184.00	122,853,850.07
251	Aadasha kotwal Rural Municipality	78,737,633.62	15,132,240.86	68,274,459.69	-	-	162,144,334.17	291,392,000.00	25,958,000.00	479,494,334.17	387,582,896.19	91,911,437.98
252	Karaiyamai Rural Municipality	37,526,063.66	8,978,627.52	74,750,490.61	-	-	121,255,181.79	329,789,000.00	26,776,000.00	477,820,181.79	421,840,645.33	55,979,536.46
253	Dewatal Rural Municipality	39,817,271.39	24,600,001.15	65,437,155.08	-	-	129,854,427.62	229,913,760.37	16,799,674.00	376,567,861.99	321,768,336.31	54,799,525.68

S.N	Local Level Government	Internal Revenue					Fiscal Transfers			Total expenditure	Balance	
		Opening Balance	Internal Revenue	Divisible revenue	Public Contribution	Others	Total	Federal Government	Province Government			Total Receipts
254	Paranipur Rural Municipality	149,847,996.53	(26,113,339.02)	54,595,356.94	-	-	178,330,014.45	314,427,500.00	17,627,000.00	510,384,514.45	410,252,753.15	100,131,761.30
255	Prasauni Rural Municipality	128,003,287.89	(28,767,759.01)	60,787,397.81	-	-	160,022,926.69	287,003,500.00	13,909,259.00	460,935,685.69	384,385,865.24	76,549,820.45
256	Pheta Rural Municipality	28,506,977.03	21,160,213.59	59,705,534.31	-	1,239,888.00	110,612,612.93	262,717,332.42	11,120,000.00	384,449,945.35	346,770,103.38	37,679,841.97
257	Baragadi Rural Municipality	110,906,348.86	(36,911,151.18)	64,684,405.76	-	-	138,679,603.44	264,714,000.00	20,679,000.00	424,072,603.44	314,753,951.44	109,318,652.00
258	Bishrampur Rural Municipality	41,448,322.13	29,416,165.09	57,185,517.93	-	-	128,050,005.15	236,892,000.00	10,659,000.00	375,601,005.15	342,048,438.01	33,552,567.14
259	Shubarna Rural Municipality	84,498,846.16	10,677,108.39	68,887,608.10	-	-	164,063,562.65	291,630,400.00	26,117,000.00	481,810,962.65	392,586,961.64	89,224,001.01
260	Birjung Metropolitan	559,402,483.05	1,094,699,208.53	233,319,020.12	-	23,442,560.00	1,910,863,271.70	1,470,690,000.00	365,450,000.00	3,747,003,271.70	3,556,016,704.67	190,986,567.03
261	Parsahadi Municipality	140,710,427.63	36,236,475.37	92,621,288.04	-	1,200,000.00	270,768,191.04	297,754,287.64	22,840,000.00	591,362,478.68	546,175,266.75	45,187,211.93
262	Pokharia Municipality	127,059,650.94	19,943,003.43	72,970,525.35	-	-	219,973,179.72	315,010,935.75	41,711,988.00	576,696,103.47	535,716,340.35	40,979,763.12
263	Bahudamai Municipality	85,145,064.12	(10,865,745.63)	74,614,718.95	-	-	148,894,037.44	343,100,464.53	34,289,377.00	526,283,878.97	467,264,066.65	59,019,812.32
264	Kailamai Rural Municipality	37,490,982.05	5,270,384.91	55,836,674.32	-	1,450,000.00	100,046,041.28	200,401,653.28	23,959,625.58	324,409,320.14	308,822,629.27	15,586,690.87
265	Chhipaharmai Rural Municipality	38,947,163.94	(23,088,107.82)	77,742,706.24	-	-	93,601,762.36	278,202,000.00	13,004,000.00	384,807,762.36	366,221,812.15	18,585,950.21
266	Jagamathpur Rural Municipality	42,235,884.00	(10,562,571.08)	76,151,398.36	-	-	107,824,711.28	280,209,280.59	41,844,000.00	429,877,991.87	401,592,898.04	28,285,093.83
267	Jirabhwani Rural Municipality	51,415,044.64	6,168,739.11	66,641,337.59	-	-	124,225,121.34	235,512,400.18	22,251,526.00	381,989,047.52	374,723,479.38	7,265,568.14
268	Thori Rural Municipality	50,182,818.73	(21,547,170.65)	74,572,877.06	-	-	103,208,525.14	324,706,411.15	12,691,888.00	440,606,824.29	431,785,086.65	8,821,737.64
269	Dhobini Rural Municipality	54,470,951.64	(26,070,362.39)	56,918,105.12	-	-	85,318,694.37	203,643,483.74	13,955,330.00	302,917,508.11	288,991,125.10	13,926,383.01
270	Pakaaha Manpur Rural Municipality	51,808,404.13	7,784,830.05	53,890,400.13	-	-	113,483,634.31	211,662,500.00	37,074,000.00	362,220,134.31	344,362,437.64	17,857,696.67
271	Patawa Shugauli Rural Municipality	67,360,450.91	(15,935,871.91)	75,377,912.65	-	-	126,802,491.65	261,954,086.30	14,847,283.00	403,603,860.95	379,981,391.22	23,622,469.73
272	Bindabashini Rural Municipality	73,919,309.67	18,121,698.04	61,911,054.68	-	-	153,952,062.39	212,550,857.41	7,784,000.00	374,286,919.80	353,459,606.82	20,827,312.98
273	Shakhuwa Prasauni Rural Municipality	80,385,494.49	23,491,647.83	97,178,029.14	-	-	201,055,171.46	317,782,892.25	39,078,286.00	557,916,349.71	530,806,797.87	27,109,551.84
274	Jiri Municipality	107,282,532.23	(32,681,671.35)	88,135,174.71	-	8,481,602.00	171,217,637.59	355,230,723.28	43,460,699.26	569,909,060.13	532,121,597.61	37,787,462.52
275	Bhimeshwar Municipality	73,711,095.23	28,808,451.07	123,314,196.13	-	34,722,218.00	260,555,960.43	573,098,668.93	69,068,931.00	902,723,560.36	884,704,466.36	18,019,094.00
276	Kalinchowk Rural Municipality	49,963,128.61	25,361,327.73	92,764,331.77	-	-	168,088,788.11	438,436,066.00	69,188,979.81	675,713,833.92	649,019,313.00	26,694,520.92
277	Gaurishankar Rural Municipality	103,398,459.19	(29,437,566.80)	125,030,199.13	-	-	198,991,091.52	348,522,478.71	42,473,363.00	589,986,933.23	553,515,383.97	36,471,549.26
278	Tamakoshi Rural Municipality	149,006,012.06	(44,330,546.27)	107,332,055.33	-	-	212,007,521.12	372,937,820.00	47,063,610.00	632,008,951.12	577,789,267.00	54,219,684.12
279	Melung Rural Municipality	52,927,330.82	1,343,245.18	80,166,048.59	-	-	134,436,624.59	339,094,192.43	63,681,981.47	537,212,798.49	492,643,061.88	44,569,736.61
280	Bigu Rural Municipality	62,427,152.60	9,144,850.99	140,568,789.89	-	-	212,140,793.48	316,944,337.80	62,308,467.00	591,393,598.28	561,321,336.80	30,072,261.48

S.N	Local Level Government	Opening Balance	Internal Revenue				Others	Total	Fiscal Transfers			Total expenditure	Balance
			Internal Revenue	Divisible revenue	Public Contribution	Total			Federal Government	Province Government	Total Receipts		
281	Baiteshwor Rural Municipality	25,371,471.25	13,815,464.58	83,233,141.86	-	-	122,420,077.69	344,588,422.00	72,060,307.00	539,068,806.69	526,549,055.00	12,519,751.69	
282	Shailong Rural Municipality	48,382,670.23	6,580,438.44	88,359,437.40	-	-	143,322,546.07	347,481,593.50	38,392,793.00	529,196,932.57	475,414,951.46	53,781,981.11	
283	Manthali Municipality	193,663,570.59	24,998,135.44	156,240,195.82	-	-	374,901,901.85	606,842,710.46	65,712,801.35	1,047,457,413.66	925,112,046.47	122,345,367.19	
284	Ramechhap Municipality	64,231,958.66	8,630,124.92	152,134,317.17	-	-	224,996,400.75	465,886,055.59	69,904,708.05	760,787,164.39	691,549,034.32	69,238,130.07	
285	umakunda Rural Municipality	84,692,379.99	(7,352,781.90)	110,551,104.73	-	-	187,870,702.82	331,068,196.07	51,541,982.55	570,480,881.44	563,606,996.99	6,873,884.45	
286	Khaddevi Rural Municipality	74,302,660.40	(59,247,274.23)	109,187,271.30	-	-	124,242,657.47	417,591,165.46	66,395,679.26	608,229,502.19	582,697,295.96	25,532,206.23	
287	Gokulganaga Rural Municipality	(4,978,146.01)	35,938,740.40	109,218,941.17	-	1,992,820.00	142,172,355.56	370,559,500.00	63,516,488.75	576,248,344.31	567,839,046.19	8,409,298.12	
288	Doramba Rural Municipality	182,405,609.09	(67,920,151.78)	95,362,666.01	-	-	209,848,123.32	369,708,500.00	62,739,000.00	642,295,623.32	531,709,734.52	110,585,888.80	
289	Likhu Tamakoshi Rural Municipality	273,067,743.28	45,218,332.09	94,316,838.27	-	-	412,602,913.64	338,293,449.80	44,781,594.00	795,677,957.44	627,231,932.77	168,446,024.67	
290	Sunapati Rural Municipality	117,931,244.35	(42,546,560.96)	75,673,736.66	-	-	151,058,420.05	325,791,364.84	67,217,440.52	544,067,225.41	503,825,701.67	40,241,523.74	
291	Kamalmai Municipality	131,903,714.65	67,797,944.48	284,566,104.77	4,571,685.00	-	488,839,448.90	716,266,195.36	60,085,069.67	1,265,190,713.93	1,180,423,510.19	84,767,203.74	
292	Dudhauri Municipality	72,184,654.64	29,688,430.71	207,606,173.05	-	-	309,479,258.40	625,183,541.44	71,487,691.48	1,006,150,491.32	985,604,207.60	20,546,283.72	
293	Golanjor Rural Municipality	31,065,943.05	6,229,332.47	101,021,653.72	-	-	138,316,929.24	307,364,951.74	27,368,826.00	473,050,706.98	451,357,768.90	21,692,938.08	
294	Ghangle Rural Municipality	82,204,741.18	(16,899,821.16)	76,167,715.69	-	1,200,000.00	142,672,635.71	222,828,155.76	23,887,379.02	389,388,170.49	346,478,296.71	42,909,873.78	
295	Tiptapan Rural Municipality	100,198,985.28	(8,939,926.44)	128,239,603.08	-	-	219,498,661.92	508,754,393.58	60,476,115.00	788,729,170.50	735,836,959.76	52,892,210.74	
296	Phikal Rural Municipality	28,580,455.91	(12,884,923.41)	92,172,218.18	-	-	107,867,750.68	322,710,789.89	65,903,583.69	496,482,124.26	484,901,317.18	11,580,807.08	
297	Marin Rural Municipality	53,408,706.73	19,887,173.29	113,368,992.57	-	-	186,664,872.59	330,947,355.40	49,625,393.01	567,237,621.00	550,343,349.60	16,894,271.40	
298	Sunkoshi Rural Municipality	92,092,865.09	11,584,499.10	102,399,892.30	-	-	206,077,256.49	361,805,768.13	53,336,876.00	621,219,900.62	526,375,600.27	94,844,300.35	
299	Hartharpur Rural Municipality	107,178,935.82	(39,291,944.54)	121,996,678.33	-	-	189,883,669.61	299,466,607.23	43,210,829.05	532,561,105.89	502,861,516.13	29,699,589.76	
300	Dhulikhel Municipality	116,462,239.57	64,781,258.46	141,904,238.15	10,646,780.61	-	333,794,516.79	462,506,768.56	59,822,219.24	856,123,504.59	830,945,781.81	25,177,722.78	
301	Nomabuddha Municipality	65,578,787.14	15,901,453.68	130,961,932.20	-	-	212,442,173.02	401,711,785.49	54,606,909.34	668,760,867.85	620,914,185.33	47,846,682.52	
302	Panaoti Municipality	32,345,405.73	434,268,936.87	157,791,970.04	12,035.00	-	624,418,347.64	476,221,517.64	70,788,987.00	1,171,428,852.28	1,105,765,726.11	65,663,126.17	
303	Panchakhal Municipality	136,110,581.97	40,803,090.15	158,108,586.74	-	-	335,022,258.86	397,465,335.73	64,277,751.00	796,765,345.59	765,373,793.16	31,391,552.43	
304	Bnepa Municipality	584,882,200.72	(15,593,294.75)	249,249,278.67	7,574,876.00	-	826,113,060.64	502,656,574.58	39,321,344.01	1,368,090,979.23	1,002,124,734.52	365,966,244.71	
305	Madandapur Municipality	142,371,586.00	44,674,537.83	160,722,893.73	-	-	347,769,017.56	388,921,841.56	58,860,805.00	795,551,664.12	732,319,380.87	63,232,383.25	
306	Khanikhola Rural Municipality	103,051,596.71	(69,380,943.21)	66,272,337.34	-	3,861,000.00	103,803,990.84	275,389,000.00	60,210,000.00	439,402,990.84	403,359,059.68	36,043,931.16	
307	Chauridharali Rural Municipality	152,380,131.37	(31,441,697.14)	91,110,178.22	-	-	212,048,612.45	353,170,107.90	48,137,384.08	613,356,104.43	512,850,274.19	100,505,830.24	
308	temal Rural Municipality	54,324,433.14	(11,060,734.39)	94,854,166.58	-	-	138,117,865.33	304,650,642.78	50,385,000.00	493,153,508.11	456,745,330.09	36,408,178.02	

S.N	Local Level Government	Internal Revenue					Fiscal Transfers			Total expenditure	Balance	
		Opening Balance	Internal Revenue	Divisible revenue	Public Contribution	Others	Total	Federal Government	Province Government			Total Receipts
309	Bethanwok Rural Municipality	50,850,120.14	73,516,799.69	73,662,334.87	-	-	198,029,254.70	290,504,871.40	69,881,653.00	558,415,779.10	512,769,932.54	45,645,846.56
310	Bhumli Rural Municipality	236,593,661.76	(39,020,060.99)	128,232,719.69	-	-	325,806,320.46	304,674,363.95	53,791,538.00	684,272,222.41	589,931,424.89	94,340,797.52
311	Mahabharat Rural Municipality	358,409,452.06	(68,269,552.19)	84,747,981.98	-	-	374,887,881.85	324,237,500.00	76,836,000.00	775,961,381.85	430,064,491.00	345,896,890.85
312	Rosi Rural Municipality	150,155,853.42	(38,399,475.21)	156,338,294.61	-	-	268,094,672.82	431,307,022.98	59,576,317.19	758,978,012.99	716,579,497.75	42,398,515.24
313	Chutara Rural Municipality	187,966,898.63	(69,620,363.62)	379,814,570.04	-	-	498,161,105.05	674,727,200.00	77,658,000.00	1,250,546,305.05	1,116,006,031.00	134,540,274.05
314	Melumchi Rural Municipality	421,198,880.26	(26,124,896.47)	543,384,823.09	-	4,701,388.50	943,160,195.38	602,381,741.44	94,241,000.00	1,639,782,936.82	1,401,842,379.39	237,940,557.43
315	Barabise Rural Municipality	33,775,201.95	24,927,664.24	130,634,670.54	-	-	189,337,536.73	367,933,456.26	46,963,199.91	604,234,192.90	530,522,867.83	73,711,325.07
316	Indrawati Rural Municipality	128,057,912.29	(34,285,662.29)	230,864,564.19	-	-	324,636,814.19	433,248,277.00	90,123,000.00	848,008,091.19	810,199,884.00	37,808,207.19
317	Jugal Rural Municipality	175,956,064.05	142,681,904.96	104,454,012.33	-	-	423,091,981.34	316,851,821.52	55,899,224.79	795,843,027.65	675,507,451.74	120,335,575.91
318	Tripurashwori Rural Municipality	107,034,276.00	(57,507,318.91)	71,445,098.35	-	980,000.00	121,952,055.44	250,993,073.39	29,355,570.85	402,300,699.68	361,945,610.21	40,357,089.47
319	Panchpokhari Rural Municipality	55,548,983.64	25,484,817.34	124,349,321.02	-	17,827,023.50	223,210,145.50	325,278,203.87	57,197,774.00	605,686,123.37	506,583,220.22	99,102,903.15
320	Balephi Rural Municipality	124,480,244.26	(73,549,636.69)	80,059,429.47	-	1,171,020.25	132,161,057.29	345,270,386.50	44,863,849.00	522,295,292.79	468,807,086.92	53,488,205.87
321	Bhotekoshi Rural Municipality	182,306,354.88	27,365,249.01	191,716,633.42	-	-	401,388,237.31	245,547,058.84	32,528,318.00	679,463,014.15	534,116,516.63	145,347,097.52
322	Lishankhu Rural Municipality	154,444,476.63	14,761,306.58	74,070,650.92	-	4,152,700.72	247,429,134.85	285,092,102.02	41,636,833.76	574,158,070.63	494,135,241.80	80,022,828.83
323	Sunkoshi Rural Municipality	80,100,102.25	(16,721,339.33)	79,834,586.27	-	-	143,213,349.19	380,947,000.00	71,809,000.00	595,969,349.19	518,136,391.14	77,832,958.05
324	Helambu Rural Municipality	85,608,892.57	(39,607,562.33)	100,626,289.71	-	-	146,627,619.95	286,751,475.16	39,493,836.00	472,872,931.11	426,381,271.03	46,491,660.08
325	Uttaraya Rural Municipality	33,754,598.60	3,349,157.32	67,284,980.43	-	-	104,388,736.35	223,426,566.09	31,483,026.02	359,298,328.46	317,276,368.77	42,019,959.69
326	Jagamathi Rural Municipality	42,982,011.31	3,746,387.50	56,163,423.80	-	-	102,891,822.61	233,028,030.29	36,875,675.69	372,795,528.59	332,297,838.03	40,497,690.56
327	Gosaikunda Rural Municipality	75,950,754.24	12,900,490.48	88,955,190.96	-	-	177,806,493.68	198,888,597.00	43,170,650.55	419,865,683.23	358,517,390.43	61,348,292.80
328	Naukunda Rural Municipality	108,686,080.09	8,464,667.48	65,487,077.99	-	-	182,637,825.56	287,038,500.00	81,729,000.00	551,405,325.56	426,519,036.47	124,886,289.09
329	Amachhodinomo Rural Municipality	83,530,376.34	24,234,244.24	86,995,928.26	-	-	194,760,548.84	153,992,125.98	28,799,639.00	377,552,313.82	286,080,797.11	91,471,516.71
330	Bellot Gadhi Rural Municipality	242,064,083.14	10,930,008.00	159,679,350.76	-	-	412,673,441.90	496,826,277.00	79,144,000.00	988,643,718.90	817,009,932.30	171,633,786.60
331	Bidur Rural Municipality	118,847,762.47	(42,160,268.85)	212,911,969.58	-	-	289,599,463.20	587,919,279.72	61,951,735.29	939,470,478.21	904,792,225.06	34,678,253.15
332	Kakani Rural Municipality	83,896,314.31	7,372,480.60	101,088,932.81	-	48,104,885.00	240,462,612.72	346,843,289.39	51,653,566.00	638,959,468.11	610,872,901.20	28,086,566.91
333	Kispang Rural Municipality	81,807,854.36	(46,376,253.36)	70,445,541.54	-	-	105,877,142.54	251,502,143.00	79,360,000.00	436,739,885.54	399,806,239.90	36,933,645.64
334	Tadi Rural Municipality	51,875,067.63	(5,005,945.62)	98,212,468.91	-	-	145,081,590.92	293,382,215.00	73,394,196.00	511,858,001.92	455,183,917.43	56,674,084.49
335	Tarekshwor Rural Municipality	69,173,234.99	(30,022,235.46)	74,152,853.67	-	-	113,303,853.20	230,580,424.14	17,914,159.00	361,798,456.34	354,158,821.63	7,639,614.71

S.N	Local Level Government	Internal Revenue					Fiscal Transfers			Total expenditure	Balance	
		Opening Balance	Internal Revenue	Divisible revenue	Public Contribution	Others	Total	Federal Government	Province Government			Total Receipts
336	Dupcheshwor Rural Municipality	9,293,895.86	22,057,651.50	88,548,183.08	-	-	119,899,730.44	308,572,273.00	75,043,000.00	503,515,003.44	451,787,861.79	51,727,141.65
337	Panchakanya Rural Municipality	53,033,664.06	5,853,122.71	69,600,652.22	-	3,455,056.80	131,942,495.79	242,972,837.84	56,302,453.30	431,217,786.93	412,784,612.66	18,433,174.27
338	Meghang Rural Municipality	57,517,541.51	10,648,304.76	69,938,715.52	-	-	138,104,561.79	257,531,775.85	65,606,750.37	461,243,088.01	432,300,134.22	28,942,953.79
339	Likhu Rural Municipality	37,981,226.79	7,968,870.54	83,892,761.75	-	-	129,842,859.08	236,930,766.56	95,104,240.26	461,877,865.90	433,330,598.82	28,547,267.08
340	Shibhaupur Rural Municipality	52,767,947.87	(7,953,187.40)	85,297,529.53	-	-	130,112,290.00	361,913,500.00	75,420,000.00	567,445,790.00	502,225,841.44	65,219,948.56
341	Surya Gadhri Rural Municipality	65,378,818.88	6,081,644.74	63,714,055.21	-	-	135,174,518.83	233,564,759.29	49,413,784.00	418,153,062.12	401,731,528.76	16,421,533.36
342	Dhumbesi Municipality	29,661,987.07	59,803,786.46	134,187,568.89	-	-	223,653,342.42	404,274,268.00	76,318,000.00	704,245,610.42	668,884,229.29	35,361,381.13
343	Niakantha Municipality	348,593,668.01	63,697,748.79	177,323,286.83	-	-	589,614,703.63	668,590,300.30	79,634,026.01	1,337,839,309.94	1,171,060,359.41	166,778,950.53
344	Khanyabas Rural Municipality	29,623,362.82	7,570,023.24	67,961,562.52	-	-	105,154,948.58	222,418,000.00	65,236,000.00	392,808,948.58	382,976,787.52	9,832,161.06
345	Gangajumuna Rural Municipality	21,170,458.66	28,712,014.56	87,244,876.40	-	-	137,127,349.62	357,334,442.00	64,103,069.00	558,564,860.62	484,648,586.00	73,916,274.62
346	Gajuri Rural Municipality	39,905,372.57	12,561,399.37	124,723,855.08	-	-	177,190,627.02	339,642,211.57	59,161,664.00	575,994,502.59	538,099,636.35	37,894,866.24
347	Galchhi Rural Municipality	238,855,036.64	26,048,283.37	114,572,022.72	-	-	379,475,342.73	358,601,422.00	84,616,000.00	822,692,764.73	744,318,341.19	78,374,423.54
348	Jawalumukhi Rural Municipality	70,306,448.72	(18,606,448.72)	84,227,587.69	-	-	135,927,587.69	360,375,988.00	70,063,000.00	566,366,575.69	528,701,286.65	37,665,289.04
349	Tripurashwori Rural Municipality	128,808,352.22	(15,000,728.35)	82,390,434.72	-	-	196,198,058.59	385,811,085.92	43,580,965.69	625,590,110.20	604,136,139.48	21,453,970.72
350	Thakre Rural Municipality	184,395,386.04	98,006,409.52	157,897,867.22	-	-	440,299,462.78	423,751,500.00	76,544,000.00	940,594,962.78	875,910,645.45	64,684,317.33
351	Netrawati Dabajong Rural Municipality	139,990,993.45	5,841,514.13	66,628,702.62	2,526,693.25	-	214,987,903.45	237,214,900.00	67,421,000.00	519,623,803.45	482,420,661.70	37,203,141.75
352	Benigat Rorang Rural Municipality	71,552,530.22	21,399,573.95	143,232,059.49	-	-	236,184,163.66	451,658,420.79	68,294,002.00	756,136,586.45	647,431,282.71	108,705,303.74
353	Rubi Valley Rural Municipality	40,081,986.46	(26,413,447.72)	75,454,569.98	-	-	89,123,108.72	182,307,209.00	32,884,175.00	304,314,492.72	280,282,431.00	24,032,061.72
354	Shidiek Rural Municipality	115,340,111.89	8,548,967.32	93,288,679.31	140,080.00	-	217,317,838.52	341,081,061.41	53,936,267.00	612,335,166.93	565,124,844.93	47,210,322.00
355	Bharatpur Metropolitan	1,579,625,777.03	606,854,576.16	757,638,127.69	-	50,811,311.00	2,994,929,791.88	1,967,641,641.47	216,880,050.00	5,179,451,483.35	4,399,963,102.80	779,488,380.55
356	Kalika Municipality	115,313,004.76	38,467,741.85	172,851,553.63	5,664,831.00	2,218,047.00	334,515,178.24	433,597,978.93	54,163,313.86	822,276,471.03	747,616,454.81	74,660,016.22
357	Khairani Municipality	340,367,882.98	98,372,819.10	245,668,332.14	17,694,320.00	13,392,079.00	715,495,433.22	482,968,266.00	62,312,004.00	1,260,775,703.22	1,048,807,947.99	211,967,755.23
358	Maadi Municipality	170,865,663.76	88,722,010.51	179,708,899.25	323,000.00	-	439,619,173.52	477,722,860.10	45,583,545.63	962,925,579.25	927,421,107.85	35,504,471.40
359	Ratanagar Municipality	515,767,667.03	211,777,492.50	244,858,275.50	33,429,804.22	-	1,005,833,239.25	646,610,016.00	86,514,070.00	1,738,957,325.25	1,213,914,113.82	525,043,211.43
360	Rapti Municipality	162,920,104.01	35,016,617.28	200,922,037.08	-	-	398,858,758.37	536,036,380.60	59,853,021.00	994,748,159.97	904,526,644.31	90,221,515.66
361	Ichhayamana Rural Municipality	128,857,790.26	(25,819,599.88)	113,187,516.50	-	-	216,225,706.88	391,655,221.00	51,565,574.00	659,446,501.88	612,886,797.60	46,559,704.28
362	Hetauda sub-metropolitan	1,112,956,860.48	264,000,062.09	453,515,862.65	-	43,420,315.00	1,873,953,100.22	1,099,006,818.98	85,572,408.02	3,058,532,327.22	2,477,882,085.48	580,650,241.74
363	Thaha Municipality	258,558,851.57	55,055,683.68	191,532,909.50	-	-	505,147,444.75	430,530,674.53	64,023,248.00	999,701,367.28	946,313,256.22	53,388,111.06

S.N	Local Level Government	Internal Revenue					Fiscal Transfers			Total expenditure	Balance	
		Opening Balance	Internal Revenue	Divisible revenue	Public Contribution	Others	Total	Federal Government	Province Government			Total Receipts
364	Indrasarwar Rural Municipality	76,238,636.92	(9,288,597.17)	92,724,546.07	-	-	159,674,585.82	225,959,376.71	56,675,578.00	442,309,540.53	385,372,128.84	56,937,411.69
365	Kailash Rural Municipality	139,530,622.73	(2,253,225.82)	116,425,434.39	-	-	253,702,831.30	265,241,913.99	48,498,696.00	567,443,441.29	501,790,432.35	65,653,008.94
366	Bakaja Rural Municipality	110,986,814.59	(51,386,640.97)	181,982,266.85	-	-	241,582,440.47	435,693,021.12	44,933,946.00	722,209,407.59	687,589,737.16	34,619,670.43
367	Bhimphedi Rural Municipality	154,385,220.39	(7,141,823.39)	165,829,934.26	-	-	313,073,331.26	357,464,660.00	75,310,000.00	745,847,991.26	598,022,969.48	147,825,021.78
368	Makwanpur Rural Municipality	95,653,998.59	11,965,229.70	140,017,831.93	-	-	247,637,060.22	341,465,801.41	72,620,254.83	661,723,116.46	583,946,282.77	77,776,833.69
369	Manahari Rural Municipality	126,105,871.99	166,881,538.73	276,482,910.84	2,964,853.00	-	572,435,174.56	386,191,500.00	70,971,000.00	1,029,597,674.56	710,924,722.84	318,672,951.72
370	Rakshrang Rural Municipality	87,666,583.42	12,005,304.70	145,479,695.81	-	-	245,151,583.93	285,933,707.65	70,990,643.00	602,075,934.58	504,987,687.32	97,088,247.26
371	Bagmaati Rural Municipality	105,450,468.49	(42,205,410.30)	129,634,900.52	-	-	192,879,958.71	368,925,000.00	73,362,000.00	635,166,958.71	545,897,585.66	89,269,373.05
372	Changuarayan Municipality	645,475,607.20	266,586,911.40	460,238,528.39	-	3,732,387.00	1,376,033,433.99	571,947,188.02	56,265,097.08	2,004,245,719.09	1,737,672,172.21	266,573,546.88
373	Bhaktapur Municipality	155,394,904.30	478,931,415.27	95,557,878.31	-	44,954,871.00	774,838,588.88	616,556,476.70	70,211,390.00	1,461,606,435.58	1,205,366,302.40	256,240,133.18
374	Madhyapur THMI Municipality	561,864,503.56	255,985,288.46	243,734,174.85	850,176.00	-	1,062,434,142.87	453,867,813.58	51,780,382.00	1,568,082,338.45	1,101,865,255.09	466,217,083.36
375	Suryabinayak Municipality	835,269,309.79	201,441,851.02	463,599,922.05	14,868,983.00	11,430,000.00	1,526,610,065.86	563,180,728.64	68,313,211.00	2,158,104,005.50	1,299,549,225.62	858,554,778.88
376	Lalitpur Metropolitan	2,781,491,523.40	2,113,188,195.95	1,072,901,241.27	89,928,151.00	-	6,057,599,111.62	1,188,008,141.00	74,570,122.00	7,320,087,374.62	4,178,349,346.38	3,141,738,028.24
377	Godawari Municipality	1,566,588,946.47	220,953,321.26	505,944,087.87	14,821,412.00	-	2,308,307,767.60	632,989,385.72	63,766,502.00	3,025,063,655.32	1,654,633,660.86	1,370,429,994.46
378	Mahabaxmi Municipality	1,464,027,532.98	166,734,946.68	408,897,880.45	-	-	2,039,660,160.11	437,255,325.94	40,059,009.50	2,516,974,495.55	1,246,365,720.06	1,270,608,775.49
379	Kanyosom Municipality	48,330,976.85	9,148,856.95	56,437,818.16	-	2,500,000.00	116,417,651.96	243,179,872.67	34,811,651.70	394,409,176.33	349,186,996.03	45,222,180.30
380	Mahankal Rural Municipality	11,035,800.45	9,926,512.04	61,761,636.18	-	8,483,822.00	91,207,770.67	258,598,816.16	42,257,170.00	392,063,756.83	369,644,061.16	22,419,695.67
381	Bagmaati Rural Municipality	17,254,861.03	11,596,718.64	79,954,075.05	-	-	108,805,654.72	336,739,728.00	75,021,792.67	520,567,175.39	512,636,489.72	7,930,685.67
382	Kathmandu Metropolitan	13,559,582,037.87	5,874,648,480.86	1,858,986,252.60	26,456,481.17	-	21,319,673,252.50	2,286,466,400.44	134,500,860.33	23,740,640,513.27	9,182,369,678.35	14,558,270,834.92
383	Kageshwari Manohara Municipality	290,549,179.85	199,949,865.74	418,057,275.71	15,702,707.92	30,000,000.00	954,259,029.22	517,629,940.00	70,278,364.00	1,542,167,333.22	1,520,839,636.68	21,327,696.54
384	Kirtipur Municipality	483,823,641.14	154,190,883.55	193,293,347.08	-	11,303,052.00	842,610,923.77	503,467,508.53	52,389,631.13	1,398,468,063.43	1,126,674,564.64	271,793,498.79
385	Gokarneshwor Municipality	382,057,044.77	285,961,411.03	409,956,055.49	1,534,594.05	-	1,079,509,105.34	549,325,680.97	66,749,562.00	1,695,584,348.31	1,604,908,904.70	90,675,445.61
386	CHANDRAGIRI Municipality	411,043,977.52	21,748,265.45	583,512,665.66	-	-	1,016,304,908.63	666,936,985.31	70,007,460.21	1,753,249,354.15	1,506,274,317.09	246,975,037.06
387	Tohka Municipality	874,310,903.04	236,792,861.22	328,602,936.60	10,390,480.32	37,959,668.90	1,488,056,850.08	455,813,944.79	65,404,314.00	2,009,275,108.87	1,400,784,791.08	608,490,317.79
388	Tarkeshwor Municipality	742,213,210.25	212,611,695.21	530,703,147.77	14,954,037.58	45,000,000.00	1,545,482,090.81	581,222,447.00	50,855,189.00	2,177,559,726.81	1,948,863,814.58	228,695,912.23
389	Dakshinkali Municipality	211,860,425.90	68,463,995.35	122,507,096.00	-	4,469,000.00	407,300,427.25	359,090,586.00	52,306,160.00	818,697,173.25	799,572,147.85	19,125,025.40
390	Naagarjun Municipality	127,639,899.48	192,044,626.52	315,729,524.64	11,004,255.90	31,208,020.00	677,626,326.54	459,536,791.87	64,586,310.30	1,201,749,428.71	938,646,800.30	263,102,628.41
391	Budhanikantha Municipality	1,502,773,200.51	368,217,974.90	552,951,430.68	-	29,701,515.93	2,453,644,122.02	572,985,449.90	58,614,868.73	3,085,244,440.65	1,500,274,524.08	1,584,969,916.57
392	Shankarapur Municipality	238,229,207.49	101,910,782.43	240,205,697.68	-	-	580,345,987.60	351,358,788.13	57,802,806.00	989,507,581.73	813,875,823.38	175,631,758.35

S.N	Local Level Government	Internal Revenue					Fiscal Transfers				Total expenditure	Balance
		Opening Balance	Internal Revenue	Divisible revenue	Public Contribution	Others	Total	Federal Government	Province Government	Total Receipts		
393	Gorkha Municipality	128,533,971.22	8,757,249.61	135,884,071.46	8,394,981.98	-	281,570,274.27	595,124,024.00	33,301,215.00	909,995,513.27	817,716,713.07	92,278,800.20
394	Palungtar Municipality	216,689,735.16	4,688,243.84	124,038,515.85	3,794,077.00	12,134,404.00	361,344,975.85	553,955,925.90	22,104,250.00	937,405,151.75	755,619,528.00	181,785,623.75
395	Ajirkot Rural Municipality	169,474,542.98	(28,179,765.83)	71,418,221.23	-	-	212,712,998.38	283,152,339.65	16,409,352.00	512,274,690.03	429,218,268.04	83,056,421.99
396	Aarughat Rural Municipality	83,084,896.01	4,018,753.23	82,869,987.40	-	-	169,973,636.64	387,690,724.26	22,494,750.00	580,159,110.90	549,946,812.63	30,212,298.27
397	Gandaki Rural Municipality	143,407,070.30	(19,463,776.51)	82,873,471.87	-	-	206,816,765.66	424,322,135.73	26,389,624.99	657,528,526.38	552,608,929.07	104,919,597.31
398	Chumanabri Rural Municipality	100,944,776.84	1,112,204.20	78,067,444.32	-	-	180,124,425.36	172,925,995.44	15,340,250.00	368,390,670.80	254,089,963.51	114,300,707.29
399	Darcho Rural Municipality	146,601,250.11	5,303,507.70	81,609,278.10	-	-	233,514,035.91	248,327,713.42	9,731,750.00	491,573,993.33	351,591,446.57	139,982,052.76
400	Bhimsenthapa Rural Municipality	117,269,925.02	4,497,730.32	74,970,417.75	-	-	196,738,073.09	384,934,998.36	20,251,141.00	601,974,212.45	492,029,145.38	109,895,067.07
401	Shahid Laxhan Rural Municipality	103,790,679.76	17,275,752.09	94,249,124.40	2,204,350.00	2,543,840.50	220,063,746.75	430,217,853.29	26,574,813.00	676,856,413.04	640,188,292.55	36,668,120.49
402	Shiranchwok Rural Municipality	268,571,046.29	5,723,728.87	78,564,934.41	-	818,283.00	353,677,992.57	472,431,500.00	21,364,250.00	847,473,742.57	626,277,701.60	221,196,040.97
403	Barpak Suliko Rural Municipality	150,591,108.84	8,921,988.32	89,592,408.22	-	-	249,105,505.38	391,000,574.77	31,226,313.00	671,332,393.15	597,078,177.56	74,254,215.59
404	Beshesar Municipality	95,410,491.48	27,911,063.07	126,482,250.80	-	-	249,803,805.35	456,878,399.35	25,863,953.00	732,546,157.70	690,633,548.46	41,912,609.24
405	Madhya NEPAL Municipality	71,396,131.65	(13,818,004.58)	89,206,255.50	-	5,720,000.00	152,504,382.57	444,709,700.57	14,760,689.00	611,974,772.14	549,093,740.06	62,881,032.08
406	Rainas Municipality	43,499,155.59	15,802,718.17	69,174,362.99	-	-	128,476,236.75	440,606,811.98	21,148,750.00	590,231,798.73	557,955,909.31	32,275,889.42
407	Sundar Bazar Municipality	111,470,336.57	13,329,291.84	102,228,701.44	-	7,882,883.00	234,911,212.85	461,925,050.00	20,710,750.00	717,547,012.85	609,770,176.00	107,776,836.85
408	Kwaaholashothar Rural Municipality	23,038,989.18	1,196,064.79	56,646,985.88	-	-	80,882,039.85	223,842,024.76	24,904,500.00	329,628,564.61	312,282,051.60	17,346,513.01
409	Dudhpokhari Rural Municipality	44,278,092.24	5,055,298.85	59,283,911.32	-	2,100,000.00	110,717,302.41	235,226,250.00	3,026,750.00	348,970,302.41	312,566,621.00	36,403,681.41
410	Dordi Rural Municipality	34,068,299.93	6,308,482.26	88,497,346.96	-	-	128,874,129.15	432,955,174.95	18,896,750.00	580,726,054.10	538,051,375.56	42,674,678.54
411	Masyangdi Rural Municipality	27,679,089.40	11,396,733.23	110,586,177.14	-	900,000.00	150,561,999.77	361,710,500.00	16,297,750.00	528,570,249.77	522,627,602.94	5,942,646.83
412	Bhanu Municipality	282,118,429.22	34,104,058.43	100,312,798.74	-	-	416,535,286.39	562,445,039.00	20,844,635.00	999,824,960.39	798,909,013.11	200,915,947.28
413	Bhimad Municipality	65,316,920.92	26,449,148.49	100,572,468.62	-	2,240,775.00	194,579,313.03	428,947,609.34	20,064,375.00	643,591,297.37	596,811,138.64	46,780,158.73
414	Byas Municipality	166,044,515.06	114,045,249.22	195,086,487.23	363,465.00	7,156,228.00	482,695,944.51	784,377,520.52	29,018,595.00	1,296,092,060.03	1,212,521,724.30	83,570,335.73
415	Shuklagandaki Municipality	194,943,247.87	116,801,690.44	142,510,862.82	27,877,177.00	2,581,554.60	484,714,532.73	522,310,726.81	25,372,000.00	1,032,397,259.54	915,565,716.62	116,831,542.92
416	Aabukhairi Rural Municipality	133,222,829.14	30,806,771.59	128,054,649.01	-	4,500,000.00	296,584,249.74	260,791,122.03	16,510,750.00	573,886,121.77	512,206,869.07	61,679,252.70
417	Rishiq Rural Municipality	125,156,853.45	(27,759,375.08)	93,930,274.62	-	2,300,000.00	193,627,752.99	325,002,194.90	28,285,800.00	546,915,747.89	532,683,701.40	14,232,046.49
418	Ghiring Rural Municipality	55,925,128.41	9,500,849.40	72,245,989.43	-	3,300,000.00	140,971,967.24	270,913,658.51	16,223,018.00	428,108,643.75	392,327,281.74	35,781,362.01
419	Devghat Rural Municipality	133,452,117.78	13,878,509.12	85,815,461.75	-	-	233,146,088.65	300,524,840.70	20,715,750.00	554,386,679.35	443,805,654.42	110,581,024.93

S.N	Local Level Government	Internal Revenue					Fiscal Transfers				Total expenditure	Balance
		Opening Balance	Internal Revenue	Divisible revenue	Public Contribution	Others	Total	Federal Government	Province Government	Total Receipts		
420	Bandipur Rural Municipality	212,534,284.96	25,166,135.31	85,942,981.52	837,928.84	-	324,481,330.63	300,246,262.83	15,174,802.43	639,902,395.89	442,417,767.93	197,484,627.96
421	Myagde Rural Municipality	165,499,600.85	(52,409,630.16)	166,895,384.11	9,952,000.00	-	289,937,354.80	319,932,407.62	17,076,686.00	626,946,848.42	472,405,657.81	154,540,790.61
422	Pokhara Metropolitan	2,109,070,240.45	886,218,808.80	1,098,843,298.96	-	-	4,094,132,348.21	2,394,600,589.10	101,184,207.00	6,589,917,144.31	5,452,840,259.95	1,137,076,884.36
423	Amapurna Rural Municipality	64,582,248.04	20,577,310.66	95,406,111.18	1,221,500.00	2,068,259.85	183,855,429.73	441,012,811.00	15,565,679.00	640,433,919.73	580,919,622.83	59,514,296.90
424	Machhapuchhre Rural Municipality	112,208,374.25	17,831,018.00	116,372,354.68	2,266,605.00	146,354.25	248,826,706.18	380,136,398.26	19,570,543.00	648,533,847.44	575,560,551.85	72,973,095.59
425	Maadi Rural Municipality	126,381,334.32	18,074,253.94	101,847,989.83	-	2,747,557.00	249,051,135.09	366,621,669.35	19,872,125.00	635,544,929.44	527,011,733.57	108,533,195.87
426	Rupa Rural Municipality	102,722,933.81	6,874,157.03	65,394,278.96	-	-	174,991,369.80	288,025,907.68	12,611,613.00	475,628,890.48	392,337,777.34	83,291,113.14
427	Chame Rural Municipality	65,489,125.19	3,757,068.72	36,276,841.84	-	-	105,523,035.75	149,151,945.82	10,724,875.00	265,399,856.57	220,481,439.97	44,918,416.60
428	Narpa Bhoomi Rural Municipality	85,395,195.78	(1,891,615.84)	36,410,014.12	-	-	119,913,594.06	103,619,048.49	11,068,000.00	234,600,842.55	134,621,802.90	99,978,839.65
429	Nashong Rural Municipality	54,218,701.36	3,485,167.30	41,918,789.49	-	-	99,622,658.15	187,012,845.40	11,698,750.00	298,334,253.55	236,740,414.66	61,593,838.89
430	Manang Ngisyang Rural Municipality	59,436,521.07	(19,581,158.99)	38,180,990.93	1,452,329.66	-	79,488,682.67	142,037,863.84	14,435,500.00	235,962,046.51	229,395,581.45	6,566,465.06
431	Gharjohm Rural Municipality	129,394,711.68	(16,066,980.44)	37,119,014.76	-	-	150,446,746.00	188,937,977.92	16,230,625.00	355,615,348.92	261,390,568.72	94,224,780.20
432	Thasang Rural Municipality	73,941,802.45	3,425,151.16	40,926,655.79	-	-	118,293,609.40	199,440,884.24	14,366,343.00	332,100,836.64	230,048,709.44	102,052,127.20
433	Lo-Ghekar DamodarKund Rural Municipality	62,913,870.27	(42,452,621.40)	38,059,006.74	-	-	58,520,255.61	135,965,156.90	14,322,884.00	208,808,296.51	186,173,293.13	22,635,003.38
434	Baragung Mukticchhetra Rural Municipality	183,149,700.00	(60,112,090.33)	39,405,514.68	-	-	162,443,124.35	143,175,712.56	12,635,125.00	318,253,961.91	268,121,773.52	50,132,188.39
435	Lomathang Rural Municipality	77,288,371.54	2,112,206.65	37,638,876.15	-	-	117,039,454.34	124,253,121.73	14,053,875.00	255,346,451.07	192,585,862.55	62,760,588.52
436	Kushma Municipality	35,931,609.44	11,351,582.09	108,287,950.01	-	-	155,571,141.54	612,071,273.32	29,236,927.56	796,879,342.42	749,492,365.98	47,386,976.44
437	Falebas Municipality	29,218,373.00	10,190,391.34	76,264,017.44	-	-	115,672,781.78	638,570,272.77	25,302,377.00	779,545,431.55	754,179,461.83	25,365,969.72
438	Jajjala Rural Municipality	29,704,654.42	12,728,735.31	70,471,326.37	-	-	112,904,716.10	364,268,323.74	30,181,000.00	507,354,039.84	480,698,394.48	26,655,645.36
439	Palyeu Rural Municipality	48,517,238.64	6,010,063.20	55,030,213.29	-	-	109,557,515.13	309,488,358.17	19,252,040.00	438,297,913.30	424,989,343.86	13,308,569.44
440	Mahastila Rural Municipality	41,650,168.61	4,520,635.49	48,189,219.14	-	1,000,000.00	95,360,023.24	237,415,584.22	16,364,766.54	349,140,374.00	330,977,611.44	18,162,762.56
441	Modi Rural Municipality	17,400,855.17	7,064,244.91	89,281,954.51	-	-	113,747,054.59	391,250,284.57	14,727,500.00	519,724,839.16	506,045,112.10	13,679,727.06
442	Baachaa Rural Municipality	70,972,868.97	3,779,545.05	59,528,521.52	-	-	134,280,935.54	299,733,234.76	14,995,561.53	449,009,737.83	393,721,821.06	55,287,916.77
443	Galyang Municipality	99,536,149.27	13,998,955.47	146,028,893.73	7,462,449.00	-	267,026,447.47	554,467,985.51	26,855,965.00	848,350,397.98	773,037,605.90	75,312,792.08
444	Chapakot Municipality	48,591,044.97	21,544,079.43	86,713,949.94	-	-	156,849,074.34	441,414,748.46	19,366,000.00	617,629,822.80	575,533,795.73	42,096,027.07
445	Puralbazar Municipality	91,768,915.46	44,969,898.41	113,655,764.45	7,725,307.83	5,799,953.00	263,919,839.15	600,945,246.67	37,390,500.54	902,255,386.36	783,328,326.16	118,927,260.20
446	Bhirkot Municipality	70,088,578.58	955,600.27	80,671,793.20	-	-	151,715,972.05	392,484,244.27	20,794,375.00	564,994,591.32	547,537,441.77	17,457,149.55
447	Waling Municipality	175,155,466.60	50,719,684.90	110,205,805.76	-	-	336,080,957.26	650,410,398.48	32,084,627.00	1,018,575,982.74	892,157,470.10	126,418,512.64
448	Ajurchaupari Rural Municipality	135,200,820.42	6,228,742.60	58,896,627.38	-	-	200,326,190.40	304,262,022.17	32,415,947.00	537,004,159.57	379,912,581.47	157,091,578.10

S.N	Local Level Government	Internal Revenue					Fiscal Transfers			Total expenditure	Balance	
		Opening Balance	Internal Revenue	Divisible revenue	Public Contribution	Others	Total	Federal Government	Province Government			Total Receipts
449	Aadhikola Rural Municipality	46,158,346.00	78,778,811.00	69,442,616.31	5,647,698.00	-	200,027,471.31	377,015,222.00	18,610,475.00	595,653,168.31	558,631,791.00	37,021,377.31
450	Kalgandaki Rural Municipality	101,180,606.98	8,602,695.37	116,967,179.48	-	-	226,750,481.83	385,112,753.08	28,343,125.00	640,206,359.91	562,035,461.02	78,170,898.89
451	Fedikholo Rural Municipality	17,139,474.39	8,658,774.73	52,285,783.73	199,800.00	-	78,283,832.85	272,059,001.67	17,899,375.00	368,242,209.52	355,870,122.85	12,372,086.67
452	Birawa Rural Municipality	65,687,952.10	5,582,607.76	65,202,510.97	-	1,452,125.00	137,925,195.83	328,872,448.00	23,686,574.00	490,484,217.83	440,227,203.00	50,257,014.83
453	Harinas Rural Municipality	57,370,516.78	5,031,883.00	72,400,958.67	-	-	134,803,358.45	282,251,492.35	13,025,422.00	430,080,272.80	373,222,636.01	56,857,636.79
454	Beni Municipality	73,272,472.89	41,376,986.64	106,350,804.59	-	-	221,000,264.12	513,608,194.72	27,681,078.00	762,289,536.84	724,576,195.32	37,713,341.52
455	Amapurna Rural Municipality	118,859,802.87	16,186,063.79	84,337,564.68	-	-	219,383,431.34	316,266,991.06	12,567,000.00	548,217,422.40	418,949,854.09	129,267,568.31
456	Dhawalagiri Rural Municipality	57,652,417.17	7,320,657.46	89,839,636.67	-	-	154,812,711.30	263,115,899.76	19,304,980.00	437,233,591.06	375,864,534.24	61,369,056.82
457	Mangala Rural Municipality	17,102,146.70	7,836,217.49	66,971,682.61	-	-	91,910,046.80	307,454,046.30	15,979,834.00	415,343,927.10	380,436,195.90	34,907,731.20
458	Malika Rural Municipality	60,154,821.53	7,109,430.12	77,345,568.02	-	-	144,609,819.67	310,854,959.62	14,731,519.00	470,196,298.29	416,816,417.65	53,379,880.64
459	Raghuganga Rural Municipality	62,347,753.00	11,215,243.54	83,097,751.49	-	-	156,660,748.03	299,915,802.70	17,551,750.00	474,128,300.73	424,575,604.73	49,552,696.00
460	Galkot Municipality	38,514,334.61	17,036,960.82	96,397,861.60	-	-	151,949,157.03	512,142,295.18	22,469,988.00	686,561,440.21	665,927,218.69	20,634,221.52
461	Jaimani Municipality	88,741,460.00	13,192,423.25	87,644,233.57	-	3,463,992.00	193,042,108.82	526,941,934.03	23,375,375.00	743,359,417.85	678,394,709.27	64,964,708.58
462	Dhorpatan Municipality	28,085,506.17	28,502,291.25	88,105,916.47	-	-	144,693,713.89	396,622,107.91	18,808,000.00	560,123,821.80	532,417,975.37	27,705,846.43
463	Baglung Municipality	336,659,973.60	69,312,644.41	121,294,450.13	-	-	527,267,068.14	803,162,965.30	24,351,000.00	1,354,781,033.44	1,287,765,597.47	67,017,435.97
464	Katikhola Rural Municipality	56,141,008.98	6,351,007.13	74,192,054.21	-	-	136,684,070.32	428,962,206.40	37,442,916.00	603,089,192.72	579,366,918.04	23,722,274.68
465	Tamankhola Rural Municipality	24,432,145.57	5,373,971.03	60,493,766.52	-	-	90,299,883.12	218,061,330.70	15,551,250.00	323,912,463.82	288,127,798.06	35,784,665.76
466	Tarakhola Rural Municipality	18,677,794.93	13,134,198.96	60,872,533.38	-	-	92,684,527.27	277,285,889.00	16,718,329.00	386,688,745.27	355,222,088.00	31,466,657.27
467	Nishikholo Rural Municipality	130,124,371.37	(20,732,601.54)	87,547,240.37	-	-	196,939,010.20	374,049,035.00	19,392,559.00	590,380,604.20	520,745,820.70	69,634,783.50
468	Badigaad Rural Municipality	86,901,494.20	16,975,295.12	94,056,889.61	-	-	197,933,678.93	517,718,771.44	20,100,875.00	735,753,325.37	692,550,609.40	43,202,715.97
469	Bareng Rural Municipality	34,155,415.94	3,431,467.15	59,543,675.73	-	-	97,130,558.82	290,138,018.99	16,500,673.83	403,769,251.64	387,754,905.33	16,014,346.31
470	Kawasot Municipality	121,661,847.89	80,561,456.44	184,874,037.56	11,436,900.00	-	398,534,241.89	726,794,615.50	25,706,000.00	1,151,034,857.39	1,079,596,260.65	71,436,596.74
471	Gaidakot Municipality	257,167,930.03	76,933,220.63	217,959,740.05	-	-	552,060,890.71	537,551,203.41	33,580,633.00	1,123,192,727.12	996,962,376.27	126,230,350.85
472	Devchuli Municipality	196,853,546.61	44,397,491.09	132,956,740.64	-	-	374,207,780.34	512,980,070.82	40,904,895.00	928,092,746.16	747,193,806.50	180,898,939.66
473	Madhyabindu Municipality	210,489,012.51	36,035,079.82	173,549,386.14	6,891,726.00	-	426,965,204.47	520,147,619.14	40,501,163.00	987,613,986.61	853,039,139.98	134,574,846.63
474	Boudhikali Rural Municipality	138,972,185.63	3,073,855.25	73,886,190.44	1,122,305.19	-	217,054,536.51	242,637,117.29	9,259,000.00	468,950,653.80	345,487,373.03	123,463,280.77
475	Bulingtar Rural Municipality	122,352,110.53	3,599,995.45	79,901,929.91	-	72,576.00	205,926,611.89	277,694,920.88	18,260,500.00	501,882,032.77	439,759,103.42	62,122,929.35
476	Binjari Tribeni Rural Municipality	72,768,395.11	27,745,619.42	171,014,566.02	5,641,681.51	-	277,170,262.06	389,782,602.07	25,466,500.00	692,419,364.13	649,762,052.62	42,657,311.51

S.N	Local Level Government	Internal Revenue					Fiscal Transfers				Total expenditure	Balance
		Opening Balance	Internal Revenue	Divisible revenue	Public Contribution	Others	Total	Federal Government	Province Government	Total Receipts		
477	Hupasekot Rural Municipality	35,940,405.88	11,076,811.78	96,493,402.96	-	-	143,510,620.62	345,802,428.00	13,767,691.00	503,080,739.62	472,729,320.91	30,351,418.71
478	bardeghat Municipality	120,703,806.28	57,295,798.41	207,561,700.35	-	-	385,561,305.04	503,527,390.93	45,709,323.00	934,798,018.97	801,217,307.45	133,580,711.52
479	Rangram Municipality	251,619,825.95	58,128,197.46	162,083,098.05	1,963,003.00	-	473,794,124.46	462,580,768.24	43,202,712.45	979,577,805.15	894,548,529.90	85,029,275.25
480	Sunwal Municipality	271,931,113.77	121,110,081.00	163,165,436.10	4,990,987.00	-	561,197,617.87	483,736,143.38	43,578,054.00	1,088,511,815.25	965,912,364.14	122,599,451.11
481	Susta Rural Municipality	240,554,319.09	9,257,372.72	88,590,374.58	-	-	338,402,066.39	268,435,736.00	20,243,438.00	627,081,240.39	396,269,921.79	230,811,318.60
482	Palimandan Rural Municipality	86,618,405.93	(69,574,472.25)	73,256,950.69	-	-	90,300,884.37	321,951,309.85	30,769,027.00	443,021,221.22	426,487,842.91	16,533,378.31
483	Pratapur Rural Municipality	143,731,043.84	17,204,705.50	92,209,601.58	-	-	253,145,350.92	372,625,309.67	22,560,732.00	648,331,392.59	554,322,882.78	94,008,509.81
484	Sarawoi Rural Municipality	126,162,666.45	13,623,359.04	91,309,179.17	-	-	231,095,204.66	336,146,394.87	27,971,595.49	595,213,195.02	520,933,944.38	74,279,250.64
485	Butwal Sub-metropolitan Municipality	342,141,412.55	503,059,476.98	270,399,159.41	-	-	1,115,600,048.94	827,452,613.70	63,314,530.00	2,006,367,192.64	1,720,520,309.10	285,846,883.54
486	Tilotama Municipality	430,714,800.61	143,378,320.69	441,031,399.24	-	-	1,015,124,520.54	848,447,988.86	41,643,691.15	1,905,216,200.55	1,407,192,953.75	498,023,246.80
487	Berdaha Municipality	207,083,116.08	48,713,403.74	145,344,760.70	-	5,790,192.00	406,931,472.52	457,845,884.79	27,041,598.00	891,818,955.31	742,422,271.06	149,396,684.25
488	Lumbini Sanskritik Municipality	293,662,638.92	36,258,549.18	140,535,032.37	-	-	470,456,220.47	514,682,658.76	43,959,248.00	1,029,098,127.23	797,378,270.30	231,719,856.93
489	siddharthanagar Municipality	225,775,307.53	161,457,925.37	136,074,091.51	-	-	523,307,324.41	534,510,363.62	42,175,065.00	1,099,992,753.03	988,720,649.16	111,272,103.87
490	Sainamaina Municipality	102,059,180.34	83,680,241.01	168,771,672.55	-	-	354,511,093.90	443,024,816.57	41,876,987.00	839,412,897.47	782,174,714.78	57,238,182.69
491	Omsatiya Rural Municipality	92,416,709.02	28,781,660.55	84,875,013.17	-	-	206,073,382.74	275,543,560.50	28,627,800.00	510,244,743.24	469,750,184.70	40,494,558.54
492	Kanchan Rural Municipality	68,012,393.41	60,439,740.73	65,360,647.43	-	-	193,812,781.57	345,412,881.03	34,033,240.00	573,258,902.60	487,463,130.04	85,795,772.56
493	Kotahimai Rural Municipality	53,318,668.00	7,390,444.15	93,414,278.16	-	-	154,123,390.31	300,375,712.00	23,396,147.00	477,895,249.31	420,886,575.64	57,008,673.67
494	Gaidahawa Rural Municipality	32,447,431.56	33,812,794.60	97,756,657.92	-	-	164,016,884.08	345,501,329.13	35,543,737.00	545,061,950.21	508,447,667.31	36,614,282.90
495	Marchabari Rural Municipality	94,459,011.88	1,643,918.03	85,631,578.83	-	-	181,734,508.74	267,690,274.49	22,114,523.00	471,539,306.23	337,667,867.46	133,871,438.77
496	Mayadevi Rural Municipality	84,901,897.30	19,958,025.67	109,629,943.29	-	-	214,489,866.26	335,667,232.09	29,638,147.00	579,795,245.35	565,258,696.18	14,536,549.17
497	Rohini Rural Municipality	127,718,070.03	14,501,053.40	93,133,848.50	2,797,615.00	-	238,150,586.93	338,017,498.31	30,715,449.00	606,883,534.24	561,403,188.57	45,480,345.67
498	Saamaimai Rural Municipality	72,927,504.98	3,926,118.26	82,706,777.31	-	1,600,000.00	161,160,400.55	311,367,873.54	37,473,452.00	510,001,726.09	489,267,718.39	20,734,007.70
499	Siyari Rural Municipality	43,736,962.91	41,158,713.84	149,641,769.51	-	-	234,537,446.26	412,854,486.50	36,114,088.00	683,506,020.76	661,313,407.62	22,192,613.14
500	Suddhodhan Rural Municipality	125,162,867.84	52,892,402.05	103,928,339.93	-	-	281,983,609.82	334,119,483.64	23,450,216.00	639,553,309.46	470,205,151.22	169,348,158.24
501	Kapilvatu Municipality	362,576,264.78	29,512,755.23	170,069,717.82	-	16,291,846.00	578,450,583.83	537,649,788.93	48,487,430.69	1,164,587,803.45	978,242,073.71	186,345,729.74
502	Krishnanager Municipality	154,324,051.46	29,766,115.57	120,158,072.06	-	14,514,828.77	318,763,067.86	391,368,369.88	38,403,714.61	748,535,152.35	523,614,129.47	224,921,022.88
503	Banmanga Municipality	256,168,710.87	63,138,329.24	199,715,963.94	25,000,972.75	10,347,000.00	554,370,976.80	712,910,157.67	47,325,814.00	1,314,606,948.47	1,049,411,566.53	265,195,381.94
504	Buddhabhumi Municipality	170,959,341.66	51,008,853.32	149,816,733.93	3,707,561.00	10,191,802.00	385,684,291.91	553,401,618.80	40,909,057.00	979,994,967.71	824,403,209.62	155,591,758.09

S.N	Local Level Government	Internal Revenue					Fiscal Transfers			Total expenditure	Balance	
		Opening Balance	Internal Revenue	Divisible revenue	Public Contribution	Others	Total	Federal Government	Province Government			Total Receipts
505	Maharajganj Municipality	56,938,066.92	42,256,381.21	104,499,898.75	(21,481,009.48)	15,261,546.51	197,474,883.91	467,773,073.76	43,762,715.50	709,010,673.17	708,300,909.25	709,763.92
506	Shivraj Municipality	233,044,632.03	27,595,570.94	206,977,227.96	-	-	467,567,430.93	532,357,969.00	44,405,864.00	1,044,331,263.93	793,228,443.73	251,102,820.20
507	Mayadevi Rural Municipality	43,714,969.15	10,221,517.78	98,686,251.45	-	-	152,622,738.38	388,969,493.28	33,305,214.00	574,897,445.66	544,677,009.42	30,220,436.24
508	Yashodhara Municipality	149,954,879.72	(32,501,020.47)	85,841,766.58	-	12,500,000.00	215,795,625.83	303,632,227.69	27,924,567.50	547,352,421.02	454,892,731.45	92,459,689.57
509	Bijayanagar Rural Municipality	30,425,793.96	12,742,095.66	118,811,192.00	-	7,842,571.94	169,821,653.56	398,287,310.71	27,258,164.00	595,367,128.27	575,597,347.53	19,769,780.74
510	Shuddhodhan Rural Municipality	65,913,247.13	13,555,766.15	94,608,382.99	-	-	174,077,596.27	304,530,721.30	22,155,727.00	500,764,044.57	421,266,919.74	79,497,124.83
511	Tansen Municipality	34,474,468.80	59,567,439.37	118,198,773.42	-	-	212,240,681.59	606,008,652.90	40,481,851.00	858,731,185.49	798,932,069.67	59,799,115.82
512	Rampur Municipality	101,155,231.63	37,492,072.28	96,212,846.97	-	-	234,860,150.88	474,025,425.66	35,520,862.00	744,406,438.54	660,573,743.45	83,832,695.09
513	Tinai Rural Municipality	76,881,140.62	37,084,253.99	100,896,809.61	6,269,328.50	-	221,131,532.72	300,659,312.25	29,942,962.00	551,733,806.97	489,503,288.67	62,230,518.30
514	Nimdi Rural Municipality	132,293,920.74	27,603,088.16	131,636,858.99	-	-	291,533,867.89	380,226,902.20	20,669,409.00	692,430,179.09	580,318,973.98	112,111,205.11
515	Purbakhola Rural Municipality	35,499,535.34	6,142,244.78	68,668,129.08	-	1,511,800.00	111,821,709.20	322,431,004.75	26,499,606.00	460,752,319.95	440,072,954.40	20,679,365.55
516	Bagamkali Rural Municipality	59,216,509.78	6,837,635.00	79,478,398.75	-	-	145,532,543.53	346,713,713.40	34,248,024.00	526,494,280.93	487,623,202.44	38,871,078.49
517	Mathagadi Rural Municipality	97,616,604.32	20,742,484.09	107,852,260.78	-	-	226,211,349.19	370,407,141.55	31,094,491.00	627,712,981.74	525,995,136.17	101,717,845.57
518	Rambha Rural Municipality	29,209,094.07	9,263,024.19	69,488,434.68	-	-	107,960,552.94	323,074,357.95	29,171,811.00	460,206,721.89	422,960,578.51	37,246,143.38
519	Ribdikot Rural Municipality	64,361,800.33	7,616,375.53	73,714,985.94	-	-	145,693,161.80	344,549,096.52	32,699,790.00	522,942,048.32	464,563,504.72	58,378,543.60
520	Rainadevi chahara Rural Municipality	(3,783,406.07)	25,373,256.25	86,802,154.40	-	-	108,392,004.58	440,779,706.60	29,805,022.00	578,976,733.18	578,557,514.68	419,218.50
521	Bhumikasthan Municipality	67,385,848.79	19,451,276.60	103,365,218.52	-	-	190,202,343.91	492,032,749.84	44,360,597.41	726,595,691.16	687,920,061.10	38,675,630.06
522	Shitgangga Municipality	58,826,137.20	13,620,909.48	151,012,758.45	-	-	223,459,805.13	542,281,293.00	42,148,719.00	807,889,817.13	778,077,656.58	29,812,160.55
523	Sandhikhaik Municipality	56,275,658.25	32,322,610.50	110,668,376.05	-	2,989,040.00	202,255,084.80	713,215,444.23	46,789,512.00	962,260,041.03	942,267,841.83	19,992,199.20
524	Chatradev Rural Municipality	88,981,301.16	3,169,022.41	76,266,729.25	-	-	168,417,052.82	399,228,476.01	29,186,988.94	596,832,517.77	550,125,686.45	46,706,831.32
525	Panini Rural Municipality	47,341,245.03	22,447,407.30	83,810,038.06	-	-	153,598,690.39	483,327,629.01	28,955,091.00	665,881,410.40	613,355,457.36	52,525,953.04
526	Malarani Rural Municipality	7,182,515.74	9,782,360.64	79,691,075.08	-	-	96,655,951.46	457,280,920.95	33,008,402.12	586,945,274.53	580,993,861.99	5,951,412.54
527	Musikot Municipality	33,232,521.24	15,478,367.88	99,182,782.88	-	-	147,893,672.00	462,044,944.00	42,219,358.00	652,157,974.00	616,173,413.36	35,984,560.64
528	Resunga Municipality	28,704,725.07	20,603,510.58	86,677,158.22	-	3,703,507.57	139,688,901.44	433,006,181.75	36,270,809.97	608,965,893.16	603,626,100.25	5,339,792.91
529	Ishma Rural Municipality	52,090,512.93	31,325,022.97	71,057,393.05	1,734,560.00	-	156,207,488.95	302,788,779.99	27,518,147.90	486,514,416.84	421,130,778.45	65,383,638.39
530	Kailgandaki Rural Municipality	27,984,944.35	8,104,835.62	96,871,710.21	-	-	132,961,490.18	327,109,884.00	33,917,206.00	493,988,580.18	479,495,919.75	14,492,660.43
531	Gulmidurbar Rural Municipality	52,152,536.64	18,488,307.84	68,686,751.15	-	-	139,327,595.63	334,221,642.52	26,826,129.00	500,375,367.15	470,407,962.18	29,967,404.97
532	Chandrakot Rural Municipality	34,113,235.17	11,057,438.94	74,469,146.25	-	-	119,639,820.36	325,038,652.32	30,677,538.86	475,356,011.54	464,566,072.26	10,789,939.28
533	Chatrakot Rural Municipality	66,029,630.77	5,340,305.89	74,277,255.51	-	-	145,647,192.17	378,591,016.52	35,595,391.00	559,833,599.69	520,087,674.59	39,745,925.10

S.N	Local Level Government	Internal Revenue					Fiscal Transfers			Total expenditure	Balance	
		Opening Balance	Internal Revenue	Divisible revenue	Public Contribution	Others	Total	Federal Government	Province Government			Total Receipts
534	Dhukot Rural Municipality	40,958,174.34	32,923,021.73	74,796,803.26	-	-	148,677,999.33	392,720,518.09	35,003,911.00	576,402,428.42	561,436,606.00	14,965,822.42
535	Madane Rural Municipality	67,171,014.15	(8,685,278.35)	73,775,188.19	-	-	132,260,923.99	375,241,535.98	33,438,823.00	540,941,282.97	504,518,638.89	36,422,644.08
536	Malika Rural Municipality	27,180,562.44	13,334,212.91	73,061,311.57	-	-	113,576,086.92	398,315,063.38	29,153,345.00	541,044,495.30	523,904,846.65	17,139,648.65
537	Ruru Rural Municipality	93,043,409.64	12,448,902.08	82,266,102.05	-	-	187,758,413.77	362,930,110.76	34,414,294.00	585,102,818.53	490,552,997.73	94,549,820.80
538	Satyawati Rural Municipality	52,782,248.00	13,868,484.98	76,098,433.31	-	-	142,749,166.29	371,466,020.93	30,294,237.00	544,509,424.22	472,914,039.59	71,595,384.63
539	Putha Utarganga Rural Municipality	60,139,882.10	(40,902,691.56)	87,482,914.78	-	-	106,720,105.32	366,066,716.07	36,333,634.25	509,120,455.64	494,422,671.07	14,697,784.57
540	Bhume Rural Municipality	36,583,698.28	6,028,793.63	80,184,638.92	-	-	122,797,130.83	335,631,026.10	28,772,747.02	487,200,903.95	455,651,867.64	31,549,036.31
541	Sisne Rural Municipality	49,573,582.60	7,030,680.15	79,678,450.29	-	-	136,282,713.04	391,844,926.16	33,692,850.00	561,820,489.20	534,645,490.40	27,174,998.80
542	Rolpa Municipality	72,330,094.99	13,839,193.92	114,672,351.54	-	-	200,841,640.45	422,722,509.80	46,086,632.00	669,650,782.25	641,680,722.29	27,970,059.96
543	Triveni Rural Municipality	23,947,617.72	15,561,515.32	99,902,572.83	-	-	139,411,705.87	354,939,829.90	28,860,245.43	523,211,781.20	484,127,438.09	39,084,343.11
544	Thawang Rural Municipality	65,356,997.08	5,757,448.58	60,351,549.37	-	-	131,465,995.03	247,762,138.83	25,233,017.02	404,461,150.88	368,669,289.28	35,791,861.60
545	Paibaratan Rural Municipality	38,486,173.31	5,445,645.85	75,705,283.49	-	-	119,637,102.65	318,939,841.31	35,518,866.23	474,095,810.19	447,337,290.12	26,758,520.07
546	Maadi Rural Municipality	28,029,327.68	7,284,663.41	69,663,576.60	-	-	104,977,567.69	262,354,782.00	33,153,929.00	400,486,278.69	388,496,465.07	11,989,813.62
547	Rumigadi Rural Municipality	75,684,498.09	7,174,086.13	99,033,548.75	-	-	181,892,132.97	373,044,810.92	33,299,741.00	588,236,684.89	562,102,650.14	26,134,034.75
548	Lungri Rural Municipality	75,051,723.50	10,856,108.95	79,778,885.81	-	-	165,886,718.26	273,853,384.50	33,072,770.00	472,612,872.76	450,975,913.76	21,636,959.00
549	Gangadev Rural Municipality	21,727,075.33	2,788,261.50	74,001,013.70	-	-	98,516,350.53	324,758,362.30	23,744,186.00	447,018,898.83	400,522,195.72	46,496,703.11
550	Sunchahani Rural Municipality	43,569,643.61	5,558,004.04	74,913,205.37	-	-	124,040,853.02	232,084,267.71	25,789,387.00	381,914,507.73	339,725,579.09	42,188,928.64
551	Sunilmiriri Rural Municipality	32,290,188.54	5,887,424.66	87,228,395.05	-	-	125,406,008.25	362,553,904.00	26,794,670.00	514,754,582.25	497,189,415.62	17,565,166.63
552	Pyuthan Municipality	173,333,674.26	(38,824,789.04)	101,898,069.14	-	-	236,406,954.36	451,079,431.00	65,062,694.00	752,549,079.36	692,793,379.62	59,755,699.74
553	Sworgadwari Municipality	104,567,490.51	14,539,299.15	101,006,284.09	-	-	220,113,073.75	380,560,005.59	47,702,430.00	648,375,509.34	610,777,982.75	37,597,526.59
554	Arawati Rural Municipality	61,153,160.35	3,753,092.30	81,644,751.78	-	1,500,000.00	148,051,004.43	314,281,601.00	32,633,180.00	494,965,785.43	443,635,233.86	51,330,551.57
555	Gaumukhi Rural Municipality	46,081,386.61	7,341,565.05	83,089,752.82	-	-	136,512,704.48	306,377,516.93	35,040,751.00	477,930,972.41	470,629,762.59	7,301,209.82
556	Jhimruk Rural Municipality	57,559,701.20	6,546,378.00	82,889,384.16	-	-	146,995,663.36	352,063,720.20	38,630,242.00	537,689,625.56	515,437,013.44	22,252,612.12
557	Naubahari Rural Municipality	43,541,299.57	15,808,636.54	96,017,889.78	-	-	155,367,825.89	374,407,758.90	38,913,206.00	568,688,790.79	538,493,673.30	30,195,023.49
558	Mallarani Rural Municipality	50,720,857.25	4,145,776.03	64,101,983.87	-	3,500,000.00	122,468,617.15	258,690,508.40	31,855,066.00	413,014,191.55	361,795,058.04	51,219,133.51
559	Mandawi Rural Municipality	36,262,440.13	15,653,852.10	68,166,511.56	-	-	120,082,803.79	260,470,650.15	33,091,084.26	413,644,538.20	384,366,697.50	29,277,840.70
560	Saumarani Rural Municipality	49,796,275.21	5,031,399.03	79,242,713.03	-	-	134,070,387.27	285,393,101.12	32,993,422.09	452,456,910.48	438,720,219.62	13,736,690.86

S.N	Local Level Government	Internal Revenue					Fiscal Transfers				Total expenditure	Balance
		Opening Balance	Internal Revenue	Divisible revenue	Public Contribution	Others	Total	Federal Government	Province Government	Total Receipts		
561	Ghorahi Sub-metropolitan	277,618,271.82	189,249,931.81	373,825,858.34	21,511,975.00	-	862,206,036.97	1,069,236,094.54	69,152,488.00	2,000,594,619.51	1,819,045,181.20	181,549,438.31
562	Tulsipur Sub-metropolitan	56,976,332.88	157,920,424.95	309,077,479.21	-	40,436,280.05	564,410,517.09	957,667,038.60	62,732,112.00	1,584,809,667.69	1,456,158,674.90	128,650,992.79
563	Lamahi Municipality	313,012,554.74	(24,086,828.34)	146,526,559.87	-	-	435,452,286.27	525,440,481.25	42,796,221.00	1,003,688,988.52	966,064,150.09	37,624,838.43
564	Gadhawa Rural Municipality	131,147,750.98	17,958,956.87	121,980,891.40	-	-	271,087,599.25	360,206,202.40	44,011,220.00	675,305,021.65	637,851,423.33	37,453,598.32
565	Dangsharan Rural Municipality	74,303,819.11	11,267,419.45	74,585,201.68	-	-	160,156,440.24	273,269,306.50	37,472,594.00	470,898,340.74	441,756,728.34	29,141,612.40
566	Bengajhuri Rural Municipality	37,555,716.49	12,340,640.00	103,304,967.50	-	-	153,201,323.99	324,724,999.80	45,015,670.00	522,941,993.79	480,410,411.43	42,531,582.36
567	Babai Rural Municipality	86,263,438.89	(40,832,082.18)	93,690,081.32	-	-	139,121,438.03	298,265,067.29	35,051,051.00	472,437,556.32	448,194,523.81	24,243,032.51
568	Rajapur Rural Municipality	156,209,050.28	1,324,894.56	108,979,782.96	-	30,000,000.00	296,513,727.80	277,721,899.22	26,035,483.00	600,271,110.02	408,757,375.64	191,513,734.38
569	Rapti Rural Municipality	67,457,564.70	36,982,130.07	94,922,106.71	-	-	199,361,801.48	394,195,693.94	63,113,780.43	656,671,275.85	627,251,047.15	29,420,228.70
570	Shantinagar Rural Municipality	20,129,614.60	7,817,510.10	82,218,008.99	-	-	110,165,133.69	306,229,147.73	29,503,612.45	445,897,893.87	434,333,853.98	11,564,039.89
571	Nepalgunj Sub-metropolitan	412,432,390.39	181,046,622.33	305,886,586.66	12,412,325.52	3,017,000.00	914,794,924.90	894,859,814.16	48,337,212.29	1,857,991,951.35	1,527,019,758.52	330,972,192.83
572	Kohalpur Municipality	149,888,456.93	77,434,528.67	212,481,599.31	-	-	439,804,584.91	611,141,811.00	41,757,490.00	1,092,703,885.91	1,002,894,209.87	89,809,676.04
573	Khajura Rural Municipality	119,667,903.34	20,074,861.56	111,783,205.85	-	-	251,525,970.75	505,955,228.74	22,847,916.37	780,329,115.86	649,306,813.35	131,022,302.51
574	Janaki Rural Municipality	97,829,521.58	(46,312,248.95)	84,706,160.46	-	-	136,222,433.09	323,880,085.03	31,946,840.00	492,050,358.12	478,518,996.20	13,531,361.92
575	Duduwa Rural Municipality	46,340,800.77	9,944,752.23	90,344,587.59	-	6,840,000.00	153,470,140.59	330,368,539.47	31,922,019.00	515,760,699.06	491,914,174.61	23,846,524.45
576	Narainpur Rural Municipality	1,976,787.00	10,891,065.00	95,006,313.51	-	-	107,874,165.51	343,569,123.51	35,441,382.00	486,884,671.02	484,043,108.46	2,841,562.56
577	Bajmath Rural Municipality	149,516,125.45	22,727,062.99	120,585,961.00	-	12,785,663.00	305,614,812.44	486,660,903.78	38,732,305.00	831,008,021.22	758,370,270.61	72,637,750.61
578	Raptisonari Rural Municipality	203,281,452.62	(128,314,862.47)	200,754,084.75	-	2,800,000.00	278,520,674.90	519,178,915.39	34,203,132.00	831,902,722.29	809,260,978.37	22,641,743.92
579	Gulariya Municipality	116,776,682.01	35,230,217.52	134,647,247.47	-	-	286,654,147.00	573,403,664.44	45,773,556.00	905,831,367.44	813,476,995.90	92,354,371.54
580	Thakurbaba Municipality	159,163,354.57	64,654,834.13	106,250,666.31	-	-	330,068,855.01	423,921,907.03	39,783,597.00	793,774,359.04	659,291,324.95	134,483,034.09
581	Basgadi Municipality	150,154,851.26	38,047,647.50	150,880,481.67	-	-	339,082,980.43	531,542,713.50	46,871,868.00	917,497,561.93	691,936,668.68	225,560,893.25
582	Barbadiya Municipality	166,194,655.06	18,807,612.21	138,952,239.43	-	-	323,954,506.70	573,528,441.90	32,999,735.00	930,482,883.60	768,622,161.49	161,860,522.11
583	Madhwan Municipality	142,668,349.39	22,105,652.91	113,743,280.75	-	-	278,517,283.05	422,932,382.00	46,761,007.00	748,210,672.05	707,679,985.00	40,530,687.05
584	Rajapur Municipality	150,328,471.48	19,375,468.23	137,384,605.85	-	19,815,891.60	326,904,437.16	472,875,290.00	39,264,559.00	839,044,286.16	720,584,058.00	118,460,228.16
585	Genawa Rural Municipality	68,802,037.84	51,533,397.20	81,762,640.71	-	1,456,150.00	203,554,225.75	355,135,845.16	30,333,662.00	589,023,732.91	483,532,402.76	105,491,330.15
586	Badhayatal Rural Municipality	130,230,773.24	1,066,894.65	103,693,818.34	-	3,000,000.00	237,991,486.23	478,276,991.77	28,983,989.92	745,252,467.92	654,043,012.93	91,209,454.99
587	Aathbiskot Municipality	17,322,628.60	21,531,629.98	110,219,411.21	-	-	149,073,669.79	549,892,360.52	78,821,146.00	777,787,176.31	771,089,605.24	6,697,571.07
588	Chaurjahat Municipality	19,660,579.44	20,630,603.81	82,641,057.26	-	-	122,932,240.51	453,717,301.90	87,430,467.00	664,080,009.41	655,932,696.50	8,147,312.91
589	Musikot Municipality	54,598,358.90	16,144,836.60	88,951,756.13	-	-	159,694,951.63	653,613,766.20	51,061,000.00	864,369,717.83	812,380,495.72	51,989,222.11
590	Triveni Rural Municipality	4,225,327.79	15,894,778.10	65,499,746.74	-	-	85,619,852.63	432,140,958.58	55,552,341.00	573,313,152.21	561,435,320.08	11,877,832.13

S.N	Local Level Government	Internal Revenue					Fiscal Transfers				Total expenditure	Balance
		Opening Balance	Internal Revenue	Divisible revenue	Public Contribution	Others	Total	Federal Government	Province Government	Total Receipts		
591	Baafkot Rural Municipality	25,961,503.56	3,169,475.96	74,148,660.47	-	-	103,279,639.99	358,425,934.99	40,019,039.00	501,724,613.98	492,489,060.35	9,235,553.63
592	Sanibheri Rural Municipality	23,380,424.72	13,534,782.10	76,218,357.33	-	1,188,000.00	114,321,564.15	386,339,733.47	55,154,708.75	555,816,006.37	547,703,968.74	8,112,037.63
593	Bangaad KUPINDE Municipality	181,455,085.25	8,464,734.65	101,268,218.67	-	-	291,188,038.57	362,637,772.00	46,106,733.00	699,932,543.57	538,024,437.44	161,908,106.13
594	Baarghaur Municipality	128,730,003.95	8,052,137.07	89,087,593.28	-	3,839,452.00	229,709,186.30	461,398,081.20	42,260,124.00	733,367,391.50	680,025,562.58	53,341,828.92
595	Sharada Municipality	67,597,467.67	11,459,948.02	91,217,622.56	-	-	170,275,038.25	422,967,849.54	44,850,327.00	638,093,214.79	576,810,010.30	61,283,204.49
596	Kapurkot Rural Municipality	47,201,748.94	4,476,228.60	65,611,459.93	-	843,250.00	118,132,687.47	289,242,809.00	28,303,008.00	435,678,304.47	433,295,866.00	2,382,638.47
597	Kalimati Rural Municipality	37,302,941.69	7,719,384.44	88,828,671.20	-	-	133,850,997.33	287,625,401.44	22,268,941.00	443,745,339.77	432,833,046.94	10,912,292.83
598	Kumakh Rural Municipality	135,952,190.48	(47,617,000.74)	81,157,810.96	-	-	169,493,000.70	325,245,091.84	35,135,113.77	529,873,206.31	444,874,865.05	84,998,341.26
599	Chhateshwori Rural Municipality	97,233,740.48	(36,538,986.28)	71,357,257.75	-	2,176,551.00	134,228,562.95	318,239,910.90	26,895,719.00	479,364,192.85	430,370,756.39	48,993,436.46
600	Siddha Kumakh Rural Municipality	66,681,693.21	5,608,059.65	56,965,169.47	-	740,730.00	129,995,652.33	197,112,256.90	14,856,688.00	341,964,597.23	292,325,640.86	49,638,956.37
601	Triveni Rural Municipality	58,411,454.34	(20,898,468.06)	62,672,694.07	-	2,256,717.00	102,442,397.35	261,511,308.20	22,393,256.00	386,346,961.55	338,457,366.34	47,889,595.21
602	Daarma Rural Municipality	25,192,072.74	1,738,801.20	66,368,498.64	-	-	93,299,372.58	290,881,635.38	31,873,242.00	416,054,249.96	413,367,423.26	2,686,826.70
603	Thuli Bheri Municipality	61,219,432.00	(45,767,832.65)	71,386,446.45	-	-	86,838,045.80	320,380,805.96	33,280,547.00	440,499,398.76	417,506,983.79	22,990,814.97
604	Tripurasundari Municipality	5,481,626.09	12,834,559.07	69,674,764.69	-	-	87,990,949.85	352,366,911.60	59,919,040.00	500,276,901.45	500,803,794.42	(526,892.97)
605	Kaake Rural Municipality	17,503,088.33	134,855.20	43,050,658.19	-	-	60,688,521.72	171,824,633.00	25,993,500.00	238,506,654.72	243,709,356.00	14,797,298.72
606	Chharka Tangsang Rural Municipality	27,723,763.78	1,502,913.00	35,291,720.36	-	-	64,518,397.14	156,843,809.50	20,681,272.00	242,043,978.64	209,986,165.41	32,057,313.23
607	Jagdulla Rural Municipality	4,498,233.66	2,150,000.00	37,168,728.58	-	-	43,816,962.24	238,236,716.50	39,025,600.00	321,079,278.74	316,534,112.90	4,545,165.84
608	Dolpo Buddha Rural Municipality	116,192,089.52	(5,124,821.46)	44,211,942.89	-	-	155,279,210.95	136,671,805.00	27,035,456.00	318,986,471.95	247,724,444.30	71,262,027.65
609	Mudkechua Rural Municipality	19,443,342.99	3,028,404.00	49,987,910.35	-	18,099,405.00	90,559,662.34	232,347,277.00	62,408,781.00	385,315,120.34	371,822,078.40	13,493,041.94
610	Se Fokundo Rural Municipality	12,215,968.27	8,526,610.00	52,348,810.87	-	-	73,091,389.14	219,524,088.00	33,018,079.00	325,633,556.14	288,775,263.39	36,858,292.75
611	Chandmathi Municipality	93,170,485.20	10,184,719.81	65,348,871.12	-	-	168,704,076.13	408,447,615.24	49,652,854.51	626,804,545.88	550,618,974.12	76,185,571.76
612	Kankasundari Rural Municipality	79,626,955.21	2,030,854.73	65,090,673.33	-	-	146,748,483.27	329,409,118.00	38,739,181.00	514,896,782.27	457,975,902.60	56,920,879.67
613	Guthichaur Rural Municipality	58,222,303.59	(30,304,605.59)	64,575,995.96	-	-	92,493,693.96	214,053,854.00	33,153,000.00	339,700,547.96	302,385,976.80	37,314,571.16
614	Tatopani Rural Municipality	116,282,574.25	(3,982,673.25)	82,981,332.53	-	-	195,281,233.53	343,440,370.00	50,406,501.00	589,128,104.53	502,654,955.82	86,473,148.71
615	Tila Rural Municipality	116,992,294.93	(43,207,493.31)	66,205,154.33	-	-	139,989,955.95	343,454,214.00	39,711,674.00	523,155,843.95	436,003,126.20	87,152,717.75
616	Patarasi Rural Municipality	51,557,659.75	(14,907,210.68)	82,861,631.34	-	-	119,512,080.41	276,129,899.00	32,634,665.00	428,276,644.41	392,816,942.00	35,459,702.41
617	Sinja Rural Municipality	33,772,492.11	(20,244,418.91)	61,423,997.72	-	-	74,952,070.92	287,386,025.00	34,220,000.00	396,558,095.92	381,551,714.38	15,006,381.54

S.N	Local Level Government	Internal Revenue					Fiscal Transfers				Total expenditure	Balance
		Opening Balance	Internal Revenue	Divisible revenue	Public Contribution	Others	Total	Federal Government	Province Government	Total Receipts		
618	Hima Rural Municipality	46,443,776.34	(10,021,678.76)	57,435,657.65	-	-	93,857,955.23	288,937,556.00	41,541,722.00	424,337,233.23	406,487,873.29	17,849,359.94
619	Chayanath RARA Municipality	54,101,971.12	7,750,615.80	89,067,902.97	-	-	150,920,489.89	439,225,515.99	70,808,342.00	660,954,347.88	612,735,331.61	48,219,016.27
620	Mugumkamorong Rural Municipality	35,842,324.02	8,420,336.62	67,418,704.23	-	-	111,681,364.87	205,729,492.91	22,578,856.00	339,989,713.78	297,033,407.82	42,956,305.96
621	Khatayad Rural Municipality	93,399,695.53	(33,498,711.69)	76,700,789.03	-	-	136,601,772.87	380,571,543.09	25,020,612.00	542,193,927.96	498,424,765.88	43,769,162.08
622	Soru Rural Municipality	46,069,740.05	4,144,743.59	71,491,659.04	-	-	121,706,142.68	309,411,834.40	65,483,203.00	496,601,180.08	450,027,130.23	46,574,049.85
623	Adanchuli Rural Municipality	13,749,137.47	(472,082.04)	51,462,744.75	-	-	64,739,800.18	187,177,420.00	29,320,546.00	281,237,766.18	224,167,946.00	57,069,820.18
624	Kharunath Rural Municipality	13,751,986.06	385,180.97	61,049,483.37	-	-	75,186,650.40	253,288,800.18	94,450,499.73	422,925,950.31	413,789,038.31	9,136,912.00
625	Chankheli Rural Municipality	6,669,649.38	(6,669,649.38)	52,387,840.23	-	-	52,387,840.23	211,725,587.30	39,166,940.00	303,280,367.53	165,459,609.14	137,820,758.39
626	Tajakor Rural Municipality	4,408,915.40	(1,895,044.43)	48,039,730.80	-	-	50,553,601.77	215,588,501.18	73,017,041.04	339,159,143.99	334,029,938.04	5,129,205.95
627	Namkha Rural Municipality	47,704,670.00	47,634,468.90	58,032,381.12	-	-	153,371,720.02	200,039,686.00	60,793,000.00	414,204,406.02	360,467,107.00	53,737,299.02
628	Saitegad Rural Municipality	11,642,939.23	1,691,824.18	63,309,451.08	-	-	76,644,214.49	285,359,685.00	79,704,304.00	441,708,203.49	420,723,181.16	20,985,022.33
629	Simkot Rural Municipality	25,992,405.56	9,393,927.25	74,940,815.12	-	-	110,327,147.93	339,962,414.42	102,465,272.00	552,754,834.35	508,482,170.12	44,272,664.23
630	Khadachakra Municipality	57,901,593.97	(52,340,106.84)	72,833,979.05	-	12,136,930.00	90,532,396.18	400,892,297.00	40,529,196.00	531,953,889.18	507,867,158.04	24,086,731.14
631	Tilgupha Municipality	35,975,778.65	15,612,664.07	74,692,363.28	-	-	126,280,806.00	337,449,421.80	47,044,846.00	510,775,073.80	484,563,060.45	26,212,013.35
632	Raskot Municipality	82,687,172.31	(72,426,088.31)	60,246,637.60	-	22,692,980.61	93,200,702.21	354,611,996.00	59,701,389.00	507,514,087.21	489,844,587.00	17,669,500.21
633	Shubh Kalika Rural Municipality	39,064,360.89	(18,317,377.50)	61,616,321.18	-	-	82,363,304.57	288,205,604.00	39,624,089.00	410,192,997.57	396,504,547.69	13,688,449.88
634	Narharinath Rural Municipality	57,782,088.30	(39,100,699.30)	77,269,165.37	-	-	95,950,554.37	384,158,280.00	62,436,895.00	542,545,729.37	470,318,642.83	72,227,086.54
635	Pachalghama Rural Municipality	14,630,905.21	(6,410,241.21)	73,891,792.17	-	-	82,112,456.17	271,427,095.88	61,567,543.43	415,107,095.48	404,846,896.70	10,260,198.78
636	Palata Rural Municipality	125,035,611.02	(109,303,408.32)	76,332,552.89	(1,550,000.00)	-	90,514,755.59	268,196,618.81	51,114,288.00	409,825,662.40	386,244,695.81	23,580,966.59
637	Mahabai Rural Municipality	106,667,636.22	(106,667,636.22)	60,730,743.10	-	-	60,730,743.10	217,211,500.00	31,404,000.00	309,346,243.10	289,091,773.00	20,254,470.10
638	Satri Tribeni Rural Municipality	228,991,742.60	(208,605,061.08)	66,111,597.04	-	-	86,498,278.56	301,330,500.00	43,388,457.00	431,217,235.56	397,889,721.05	33,327,514.51
639	Chedaqad Municipality	38,778,864.35	5,852,988.42	100,677,329.39	-	-	145,309,182.16	493,794,893.00	67,156,398.00	706,260,473.16	692,820,835.00	13,439,638.16
640	Nalgaad Municipality	58,847,931.77	5,576,108.67	95,475,524.31	-	-	159,899,564.75	425,418,422.50	40,863,457.00	626,181,444.25	615,799,872.79	10,381,571.46
641	Bheri Rural Municipality	27,491,275.33	11,633,976.35	100,373,669.05	-	-	139,498,920.73	498,166,432.00	112,143,885.00	749,809,237.73	706,575,162.16	43,234,075.57
642	Kuse Rural Municipality	24,717,871.42	(4,361,840.35)	81,719,421.52	-	-	102,075,452.59	344,085,281.50	51,988,621.00	498,149,355.09	464,890,285.08	33,259,070.01
643	Junichande Rural Municipality	17,689,507.78	2,946,990.40	87,609,467.94	-	-	108,245,966.12	351,769,960.88	62,675,998.64	522,691,925.64	499,753,012.29	22,938,913.35
644	Baarekot Rural Municipality	57,326,443.74	(21,946,145.00)	85,449,575.99	-	-	120,829,874.73	313,104,448.20	51,510,350.00	485,445,072.93	464,139,532.81	21,305,540.12
645	Shiwalya Rural Municipality	52,136,860.13	(19,794,049.64)	66,334,529.57	-	-	98,677,340.06	332,984,809.00	54,841,100.00	486,503,249.06	468,556,103.00	17,947,146.06
646	Aantbis Municipality	81,483,508.18	8,666,972.31	85,741,132.81	-	-	175,891,613.30	356,340,422.00	85,530,069.00	617,762,104.30	574,549,370.56	43,212,733.74

S.N	Local Level Government	Internal Revenue				Fiscal Transfers			Total expenditure	Balance		
		Opening Balance	Internal Revenue	Divisible revenue	Public Contribution	Others	Total	Federal Government			Province Government	Total Receipts
647	Bindsaini Municipality	79,294,135.40	(37,869,332.66)	78,851,300.53	-	-	120,276,103.27	360,646,831.00	50,082,326.00	531,005,260.27	455,782,784.23	75,222,476.04
648	Dullu Municipality	111,106,550.52	5,209,533.54	96,381,915.94	-	22,772,564.48	235,470,564.48	524,993,959.74	80,028,276.00	840,492,800.22	786,445,325.30	54,047,474.92
649	Narayan Municipality	85,169,928.48	(28,104,933.75)	76,086,951.49	-	-	133,151,946.22	415,014,623.22	51,094,126.85	599,260,696.29	587,910,278.22	11,350,418.07
650	Gurans Rural Municipality	26,591,753.48	17,122,613.83	74,247,913.18	-	-	117,962,280.49	418,179,000.00	40,059,000.00	576,200,280.49	495,794,128.77	80,406,151.72
651	Thatkandh Rural Municipality	85,972,756.59	(43,205,229.56)	66,532,248.19	-	-	109,299,775.22	261,164,592.00	48,217,586.00	418,681,953.22	382,282,231.00	36,399,722.22
652	Dungeswori Rural Municipality	53,357,986.61	(39,328,524.89)	61,229,123.00	-	-	75,258,584.72	284,958,075.00	33,664,914.00	393,881,573.72	360,940,057.66	32,941,516.06
653	Naumale Rural Municipality	146,605,868.58	(94,366,775.16)	83,228,551.43	-	-	135,467,644.85	356,399,379.84	44,535,522.84	536,402,547.53	485,217,523.83	51,185,023.70
654	Bhagwatimai Rural Municipality	40,355,487.44	(20,104,500.00)	71,606,995.78	-	-	91,857,583.22	338,627,658.00	43,064,102.00	473,549,343.22	445,380,520.38	28,168,822.84
655	Bhairabimai Rural Municipality	76,047,387.53	12,410,473.46	74,679,192.01	-	-	163,137,053.00	289,056,097.00	76,798,312.00	528,991,462.00	452,178,834.00	76,812,628.00
656	Mahabu Rural Municipality	34,338,059.83	(15,947,524.62)	68,395,021.74	-	-	86,785,556.95	305,317,364.00	38,968,468.00	431,071,388.95	392,102,858.46	38,968,530.49
657	Gurbhakot Municipality	70,826,387.25	(29,303,223.42)	129,013,714.94	-	-	170,536,878.77	511,411,612.50	49,883,717.00	731,832,208.27	669,400,120.88	62,432,087.39
658	Panjaburi Municipality	63,067,569.48	10,771,666.09	95,638,221.11	716,200.00	-	170,193,656.68	458,039,050.00	139,014,456.00	767,247,162.68	716,343,751.56	50,903,411.12
659	Bheriganga Municipality	134,515,333.46	4,353,928.36	106,291,991.36	-	-	245,161,253.18	460,508,995.63	60,529,797.00	766,200,045.81	740,521,248.71	25,678,797.10
660	Lekbesi Municipality	129,092,487.10	(19,370,638.74)	97,687,371.20	-	-	207,409,219.56	418,748,940.00	70,916,550.00	697,074,709.56	623,818,044.34	73,256,665.22
661	Birendranagar Municipality	462,569,796.71	132,470,172.28	226,936,793.99	-	-	821,976,762.98	862,421,500.00	271,457,054.00	1,955,855,316.98	1,383,994,125.72	571,921,191.26
662	Chingad Rural Municipality	63,300,923.82	(22,760,491.53)	70,271,375.90	-	-	110,811,808.19	244,409,661.07	22,363,238.00	377,584,707.26	324,595,712.64	52,988,994.62
663	Chaukure Rural Municipality	42,115,324.55	(21,672,670.31)	120,995,253.61	-	-	141,437,907.85	364,787,183.00	90,868,234.00	597,093,324.85	515,844,526.69	81,248,798.16
664	Baahataal Rural Municipality	154,217,416.38	(50,206,515.95)	96,471,076.03	-	-	200,481,976.46	397,826,705.00	105,345,000.00	703,653,681.46	620,526,892.17	83,126,789.29
665	Simita Rural Municipality	49,489,264.50	12,537,167.19	84,874,183.16	-	-	146,900,614.85	439,718,000.00	49,205,086.00	635,823,700.85	572,408,202.21	63,415,498.64
666	Tribeni Municipality	105,083,474.09	5,411,702.75	80,045,311.07	-	-	190,540,487.91	365,546,799.54	13,237,000.00	569,324,287.45	549,953,942.92	19,370,344.53
667	Badimalika Municipality	109,279,264.12	7,106,381.91	77,011,769.32	-	-	193,397,415.35	289,387,433.83	23,418,414.00	506,203,263.18	487,193,040.03	19,010,223.15
668	Budhiganga Municipality	193,793,840.92	(13,362,902.41)	73,078,543.20	-	-	253,509,481.71	375,955,611.31	12,312,917.00	641,778,010.02	521,839,547.50	119,938,462.52
669	Budhanda Municipality	44,158,423.75	3,506,244.05	82,079,467.79	-	-	129,744,135.59	311,496,620.66	15,832,428.38	457,073,184.63	436,603,944.68	20,469,239.95
670	Gaumal Rural Municipality	23,096,909.93	4,225,754.23	62,103,020.24	-	-	89,425,684.40	277,701,541.89	10,574,720.00	377,701,946.29	361,044,609.75	16,657,336.54
671	Kjapada Chededaha Rural Municipality	88,589,976.71	2,376,770.60	71,863,268.63	-	-	162,830,015.94	344,544,401.60	13,111,100.00	520,485,517.54	444,469,985.78	76,015,531.76
672	Jaganmathi Rural Municipality	4,908,442.40	2,263,408.47	58,553,990.47	-	-	65,725,841.34	212,528,828.20	9,208,658.00	287,463,327.54	273,577,417.92	13,885,909.62
673	Swamikirtikaapur Municipality	71,433,681.53	2,448,546.71	51,714,304.05	-	-	125,596,532.29	286,526,202.53	11,945,770.91	424,068,505.73	418,701,987.36	5,366,518.37
674	HIMALI Rural Municipality	33,821,645.09	(21,669,330.07)	73,623,387.10	-	-	85,775,702.12	236,955,447.21	11,065,700.00	333,796,849.33	314,525,938.68	19,270,910.65
675	JairPithi Municipality	44,004,354.05	9,911,103.23	78,617,721.49	-	-	132,533,178.77	453,258,621.76	17,509,000.00	603,300,800.53	580,371,941.57	22,928,858.96
676	Bagal Municipality	26,327,477.97	14,032,652.00	123,570,246.00	-	-	163,930,375.97	475,877,123.00	17,079,000.00	656,886,498.97	615,733,704.00	41,152,794.97

S.N	Local Level Government	Internal Revenue				Fiscal Transfers				Total expenditure	Balance	
		Opening Balance	Internal Revenue	Divisible revenue	Public Contribution	Others	Total	Federal Government	Province Government			Total Receipts
677	Kanda Rural Municipality	5,462,412.29	1,484,180.00	46,270,835.88	-	-	53,217,428.17	154,650,124.00	10,277,659.00	218,145,211.17	201,273,322.64	16,871,888.53
678	Kedarsu Rural Municipality	34,162,599.91	3,679,572.81	78,133,918.62	-	-	115,976,091.34	450,162,028.59	25,796,270.00	591,934,389.93	577,391,628.33	14,542,761.60
679	Kaptachhatra Rural Municipality	28,071,816.89	571,246.11	68,970,446.50	-	-	97,613,509.50	339,777,956.74	12,675,000.00	450,066,466.24	444,520,013.15	5,546,453.09
680	Chhabispalthibheri Rural Municipality	24,687,009.24	(2,319,042.24)	70,970,134.08	-	-	93,338,101.08	369,086,909.90	11,195,522.00	473,620,532.98	457,556,308.04	16,064,224.94
681	Talokot Rural Municipality	32,313,982.34	3,373,173.35	70,406,165.21	-	-	106,093,320.90	242,414,742.55	9,833,485.00	358,341,548.45	339,326,836.72	19,014,711.73
682	Thalara Rural Municipality	63,784,084.34	4,371,324.27	69,558,830.43	-	-	137,714,239.04	341,606,708.41	11,337,932.00	490,658,879.45	480,676,697.12	9,982,182.33
683	Durgathali Rural Municipality	44,394,369.37	2,083,620.58	56,093,424.35	-	-	102,571,414.30	265,671,324.00	7,788,000.00	376,030,738.30	349,007,690.42	27,023,047.88
684	Masta Rural Municipality	11,706,361.14	1,455,518.58	65,639,210.96	-	-	78,801,090.68	344,903,491.78	29,056,150.00	452,760,732.46	448,827,815.72	3,932,916.74
685	Bithadachir Rural Municipality	16,673,069.46	2,478,804.10	66,388,176.83	-	-	85,540,050.39	328,124,901.00	15,185,038.00	428,849,989.39	413,702,020.92	15,147,968.47
686	shuma Rural Municipality	15,462,479.37	1,271,555.50	61,981,548.19	-	-	78,715,583.06	186,265,274.00	11,773,086.00	276,753,943.06	260,626,754.30	16,127,188.76
687	Dipayal Siligadi Municipality	66,267,512.31	16,583,789.53	89,595,757.37	-	-	172,447,059.21	421,184,487.81	16,013,170.00	609,644,717.02	554,972,076.68	54,672,640.34
688	Shikhar Municipality	48,767,142.76	12,098,189.91	100,562,891.43	-	-	161,428,224.10	499,000,683.80	19,473,163.00	679,902,070.90	643,500,945.47	36,401,125.43
689	Aadarsha Rural Municipality	58,598,635.22	2,898,802.00	78,394,412.01	-	-	139,891,849.23	312,212,369.00	11,968,776.00	464,072,994.23	432,306,296.00	31,764,698.23
690	KI C Rural Municipality	29,656,634.87	3,053,443.00	73,857,247.10	-	-	106,567,324.97	271,255,717.29	9,984,491.00	387,807,533.26	358,258,327.71	29,549,205.55
691	Jorajal Rural Municipality	29,801,171.54	3,579,805.01	85,206,376.37	-	-	118,587,352.92	448,017,940.77	11,273,915.00	577,879,208.69	546,714,137.75	31,165,070.94
692	Purbachauki Rural Municipality	26,014,737.65	2,174,324.81	76,035,253.52	-	-	104,224,315.98	314,233,046.68	6,761,000.00	425,218,362.66	400,318,782.44	24,899,580.22
693	Badkedar Rural Municipality	31,681,883.21	6,081,188.82	77,520,806.39	-	-	115,283,878.42	321,905,396.30	6,480,556.00	443,669,830.72	398,385,692.00	45,284,138.72
694	Bogatan Phudsi Rural Municipality	31,073,962.60	1,870,258.30	79,261,479.91	-	-	112,205,700.81	285,590,608.70	7,082,787.57	404,879,097.08	388,577,106.23	16,351,990.85
695	Sayal Rural Municipality	30,014,645.84	2,870,658.00	71,804,698.28	-	-	104,690,002.12	249,592,552.02	11,312,789.00	365,595,343.14	330,352,274.62	35,243,068.52
696	Kamalbazar Municipality	43,011,875.29	6,092,919.41	77,561,114.08	-	-	126,665,908.78	340,414,074.66	7,580,240.00	474,660,223.44	417,853,397.80	56,806,825.64
697	Panchadewa Binayak Municipality	82,596,223.49	5,063,951.20	87,415,050.61	-	-	175,075,225.30	356,569,086.66	7,185,000.00	538,829,311.96	483,180,788.28	55,648,523.68
698	Mangalsen Municipality	59,420,735.20	10,465,603.27	98,027,897.54	-	-	167,914,236.01	434,774,884.02	13,545,000.00	616,234,120.03	574,740,678.99	41,493,441.04
699	Safebagar Municipality	96,769,061.19	(28,384,680.05)	81,564,785.23	-	-	149,949,166.37	529,846,715.28	12,724,292.64	692,520,174.29	670,141,898.06	22,378,276.23
700	Charpati Rural Municipality	25,831,334.41	(10,345,053.96)	85,085,089.55	-	-	100,571,370.00	316,491,781.10	9,567,805.00	426,630,956.10	406,967,485.19	19,663,470.91
701	Dhakaani Rural Municipality	9,968,311.26	7,206,157.85	81,308,066.56	-	-	98,482,475.67	283,012,621.27	8,838,000.00	390,333,096.94	371,666,022.68	18,665,074.26
702	Dhurmand Rural Municipality	56,710,355.90	2,481,422.10	86,385,572.50	-	-	145,577,350.50	352,316,661.38	8,666,014.00	506,560,025.88	504,832,326.82	1,727,699.06
703	Banigadi Jayagud Rural Municipality	27,619,377.64	3,654,444.72	61,037,207.32	-	-	92,311,029.68	243,276,215.99	10,887,554.31	346,474,799.98	312,428,432.57	34,046,367.41

S.N	Local Level Government	Internal Revenue				Fiscal Transfers			Total expenditure	Balance		
		Opening Balance	Internal Revenue	Divisible revenue	Public Contribution	Others	Total	Federal Government			Province Government	Total Receipts
704	Melakh Rural Municipality	56,943,564.56	(30,791,980.31)	80,182,080.93	-	-	106,333,665.18	320,913,903.43	22,512,443.00	449,760,011.61	402,422,087.40	47,337,924.21
705	Ramaroshan Rural Municipality	31,001,094.55	3,594,498.86	82,304,817.49	-	-	116,900,410.90	403,508,056.81	13,923,989.00	534,332,456.71	517,321,807.73	17,010,648.98
706	Mahakali Municipality	36,734,400.22	11,443,802.31	71,945,489.59	-	-	120,123,692.12	444,328,497.37	15,020,857.00	579,473,046.49	556,711,271.91	22,761,774.58
707	Shaillyashikhar Municipality	23,985,530.29	9,328,337.22	80,335,791.50	-	-	113,649,659.01	428,808,542.93	12,766,005.02	555,224,206.96	543,056,371.91	12,167,835.05
708	Aphimal Rural Municipality	16,475,113.06	1,846,362.06	62,176,534.58	-	-	80,498,009.70	233,235,591.08	9,058,821.00	322,792,421.78	309,380,240.08	13,412,181.70
709	Dunhu Rural Municipality	37,532,998.52	3,176,998.62	52,406,008.97	-	-	93,116,006.11	261,513,616.40	13,617,519.00	368,247,141.51	334,302,650.46	33,944,491.05
710	Nauqaad Rural Municipality	3,878,418.29	4,345,084.26	73,225,395.87	-	-	81,448,898.42	318,816,453.40	28,619,928.00	428,885,279.82	418,888,676.47	9,996,603.35
711	Marma Rural Municipality	11,739,185.00	5,727,553.74	73,316,691.14	-	-	90,783,429.88	337,308,405.69	12,051,722.00	440,143,557.57	425,530,920.73	14,612,636.84
712	Malikarjun Rural Municipality	19,563,899.82	4,816,075.00	61,914,060.65	-	-	86,294,035.47	410,300,373.84	16,719,544.00	513,313,953.31	498,958,241.45	14,355,711.86
713	Lekham Rural Municipality	51,034,867.02	2,390,820.00	59,748,157.15	-	-	113,173,844.17	331,468,079.91	12,087,394.00	456,729,318.08	419,336,527.74	37,392,790.34
714	Byas Rural Municipality	44,483,096.26	4,565,784.13	75,197,873.77	-	-	124,246,754.16	275,307,239.15	19,277,180.00	418,831,173.31	390,259,782.33	28,571,390.98
715	Dasarathchand Municipality	17,147,595.54	22,139,527.91	88,649,376.01	-	-	127,936,499.46	500,267,035.83	14,524,227.98	642,727,763.27	587,799,111.81	54,928,651.46
716	Paan Municipality	66,261,827.68	8,741,516.38	88,291,858.55	-	-	163,295,202.61	455,975,639.97	12,773,141.00	632,043,983.58	615,167,939.69	16,876,043.89
717	Purchauri Municipality	10,355,067.25	6,579,202.86	96,417,462.42	-	-	113,351,732.53	509,673,880.00	22,648,305.00	645,674,117.53	627,069,493.40	18,604,624.13
718	Melauti Municipality	57,219,782.66	4,929,666.72	76,598,749.10	-	-	138,748,198.48	363,444,919.08	18,598,949.00	520,792,066.56	470,511,101.14	50,280,965.42
719	DILASHINI Rural Municipality	50,797,441.50	(6,345,124.48)	74,580,037.47	-	-	119,032,354.49	358,084,723.89	7,217,000.00	484,334,078.38	444,416,844.49	39,917,233.89
720	Dogadakar Rural Municipality	24,454,315.83	5,133,482.75	77,752,872.74	-	-	107,340,671.32	382,471,190.45	13,804,736.50	503,616,598.27	478,824,645.68	24,791,952.59
721	Pancheshor Rural Municipality	17,664,429.21	5,498,603.13	68,849,783.13	-	-	92,012,815.47	302,759,479.19	16,547,616.00	411,319,910.66	393,845,090.61	17,474,820.05
722	Shivanath Rural Municipality	41,704,242.71	3,093,399.73	62,893,544.00	-	-	107,691,186.44	250,276,562.40	10,222,158.00	368,189,906.84	341,815,167.08	26,374,739.76
723	SIGAMS Rural Municipality	10,337,316.66	20,473,988.56	79,898,497.05	-	-	110,709,802.27	332,087,940.68	11,045,797.00	453,843,539.95	414,988,369.68	38,855,170.27
724	Sunarya Rural Municipality	26,886,232.25	2,481,104.15	68,823,375.42	-	-	98,190,711.82	337,862,714.88	11,064,266.00	447,117,692.70	439,976,951.59	7,140,741.11
725	Amargadhi Municipality	61,510,135.41	15,787,060.87	74,135,564.10	-	-	151,432,760.38	532,258,101.00	9,868,000.00	693,558,861.38	638,226,433.26	55,332,428.12
726	Paeshuram Municipality	64,884,048.84	10,305,884.91	106,026,736.65	-	-	181,216,670.40	456,799,136.21	21,310,941.00	659,326,747.61	585,666,357.27	73,660,390.34
727	Ajymeru Rural Municipality	17,754,804.87	3,630,854.80	66,842,341.55	-	-	88,228,001.22	375,179,880.20	10,840,288.00	474,248,169.42	460,371,746.05	13,876,423.37
728	Aalital Rural Municipality	13,329,510.23	4,012,771.03	79,237,594.23	-	-	96,579,875.49	286,474,581.60	17,103,694.00	400,158,151.09	384,599,480.45	15,558,670.64
729	Ganyapdhura Rural Municipality	22,323,387.75	4,883,349.48	64,444,666.07	-	-	91,651,403.30	289,798,110.36	8,095,000.00	389,544,513.66	352,571,344.43	36,973,169.23
730	Navadurga Rural Municipality	3,722,266.06	2,604,671.76	71,184,779.60	-	-	77,511,717.42	311,175,138.90	11,704,865.50	400,391,721.82	395,630,941.00	4,760,780.82
731	Bhajeshwor Rural Municipality	22,583,280.20	4,252,009.71	68,466,603.22	-	-	95,301,893.13	311,421,792.42	11,535,951.00	418,259,636.55	390,414,989.70	27,844,646.85

S.N	Local Level Government	Internal Revenue					Fiscal Transfers				Total expenditure	Balance
		Opening Balance	Internal Revenue	Divisible revenue	Public Contribution	Others	Total	Federal Government	Province Government	Total Receipts		
732	Krishnapur Municipality	199,914,971.54	47,274,112.08	108,860,889.05	-	-	356,049,972.67	438,204,645.58	12,784,000.00	807,038,618.25	695,883,126.13	111,155,492.12
733	Punarbasi Municipality	217,637,193.56	24,492,951.68	129,575,870.13	-	-	371,706,015.37	456,530,153.18	19,086,714.00	847,322,882.55	667,122,489.05	180,200,393.50
734	Bedkhot Municipality	254,827,288.05	15,062,526.19	135,037,404.84	-	4,147,463.00	409,074,682.08	427,346,035.04	17,902,935.00	854,323,652.12	568,036,310.45	286,287,341.67
735	Belauri Municipality	65,781,870.08	18,429,286.18	108,082,693.94	-	9,992,885.00	202,286,735.20	455,365,374.73	19,882,278.00	677,534,837.93	620,840,238.56	56,694,599.37
736	Bhimdatta Municipality	200,264,511.17	146,986,372.29	243,361,636.19	10,768,786.97	-	601,381,306.62	777,921,035.07	24,960,029.00	1,404,262,370.69	1,152,182,121.94	252,080,248.75
737	Dodharachadani Municipality	75,144,065.90	11,230,313.50	92,803,191.80	-	-	179,177,571.20	339,227,770.65	14,592,421.00	532,997,162.85	488,277,299.24	44,720,463.61
738	Shuklaphat Municipality	83,407,434.57	23,173,408.79	101,866,647.10	-	700,000.00	209,147,490.46	410,689,012.00	16,700,923.00	636,537,425.46	577,358,766.61	59,178,658.85
739	Beldandi Rural Municipality	39,230,354.53	5,457,198.79	57,924,856.30	-	-	102,612,409.62	237,608,545.84	11,697,963.00	351,918,918.46	305,046,771.27	46,872,147.19
740	Lalhari Rural Municipality	65,975,574.33	(1,585,571.00)	71,360,320.55	-	-	135,750,323.88	290,313,996.65	21,587,112.00	447,651,432.53	404,943,707.68	42,707,724.85
741	Dhangadi Sub-metropolitan	416,533,874.66	284,705,518.90	356,069,620.21	-	-	1,057,309,013.77	963,035,700.10	27,572,057.00	2,047,916,770.87	1,647,079,916.17	400,836,854.70
742	Godawari Municipality	283,137,017.15	99,221,801.40	187,468,874.12	-	-	569,827,692.67	650,915,073.40	17,204,089.00	1,237,946,855.07	1,078,199,670.91	159,747,184.16
743	Gaunganga Municipality	121,276,878.30	20,903,423.75	138,552,146.88	-	-	280,732,448.93	414,172,354.04	13,019,000.00	707,923,802.97	627,593,402.96	80,330,400.01
744	Ghodaghodi Municipality	282,673,294.72	25,560,435.69	148,810,881.18	-	-	457,044,611.59	586,978,923.98	29,947,003.00	1,073,970,538.57	882,358,889.61	191,611,648.96
745	Tikapur Municipality	293,649,355.31	64,897,898.08	192,657,890.36	-	-	551,205,143.75	509,785,366.37	31,786,318.00	1,092,776,828.12	915,502,653.36	177,274,174.76
746	Bhajari Municipality	228,156,454.85	11,960,589.78	108,767,196.04	-	-	348,884,240.67	389,123,066.40	11,866,000.00	749,873,307.07	608,555,450.34	141,317,856.73
747	Lamikchua Municipality	154,437,646.99	(4,298,312.52)	168,304,368.04	-	-	318,443,702.51	719,789,504.24	17,585,996.00	1,055,819,202.75	944,937,102.59	110,882,100.16
748	Kailari Rural Municipality	41,162,873.75	5,292,051.49	111,690,660.11	-	-	158,145,585.35	429,853,051.58	14,807,874.00	602,806,510.93	585,869,766.45	16,936,744.48
749	Chure Rural Municipality	55,520,962.48	3,000,000.00	87,844,718.64	-	-	146,365,681.12	301,589,487.14	7,630,000.00	455,585,168.26	427,871,352.94	27,713,815.32
750	Janaki Rural Municipality	5,060,090.31	18,772,937.24	104,810,052.92	-	-	128,643,080.47	401,053,164.08	17,476,958.11	547,173,202.66	492,523,846.55	54,649,356.11
751	Joshi Rural Municipality	2,225,545.45	52,473,939.63	72,504,574.52	-	-	127,204,059.60	312,786,900.79	12,547,559.00	452,538,519.39	403,222,301.32	49,316,218.07
752	Bardgoria Rural Municipality	188,162,281.68	(10,820,668.75)	87,129,298.53	-	-	264,470,911.46	310,717,850.94	8,918,000.00	584,106,762.40	487,224,272.78	96,882,489.62
753	Mohanyal Rural Municipality	32,793,535.33	7,616,394.89	106,496,877.68	-	-	146,906,807.90	319,712,307.98	6,960,000.00	473,579,115.88	430,678,663.37	42,900,452.51
	Total	102,325,820,738.57	25,735,630,330.92	83,051,460,027.89	953,311,376.65	1,163,096,991.16	213,229,319,465.19	293,546,648,090.23	25,686,162,672.22	532,462,130,227.64	453,817,729,787.82	78,644,400,439.82

नेपालका महालेखापरीक्षक



अनामनगर, काठमाडौं, नेपाल
पोष्ट बक्स नं: १३३२८

पत्र संख्या : २०८०।८१

च.नं. : ११९

मिति: २०८१।०२।१३



विषय: सङ्घीय सञ्चित कोषको एकीकृत वित्तीय विवरण उपर राय ।

श्री सचिव,
अर्थ मन्त्रालय,
सिंहदरबार, काठमाडौं।

१. **कैफियत सहितको राय-** हामीले नेपाल सरकारको आर्थिक वर्ष २०७९।८० को प्राप्ति तथा भुक्तानीको एकीकृत एवं वार्षिक प्रतिवेदन, बजेटको तुलनात्मक विवरण, सङ्घीय सञ्चित कोषको वार्षिक आर्थिक विवरण, त्यससँग सम्बन्धित लेखानीति तथा टिप्पणीहरूको लेखापरीक्षण गरेका छौं।

हाम्रो रायमा, यस प्रतिवेदनको कैफियत सहितको राय व्यक्त गर्ने आधार खण्डमा उल्लेख भएका विषयले पार्ने असर बाहेक पेश भएको २०८० आषाढ ३१ मा समाप्त भएको आर्थिक वर्ष २०७९।८० को नेपाल सरकारको प्राप्ति तथा भुक्तानीको एकीकृत वित्तीय विवरण, बजेटको तुलनात्मक विवरण, सङ्घीय सञ्चित कोषको वार्षिक आर्थिक विवरण र त्यससँग सम्बन्धित लेखा नीति तथा टिप्पणीहरू समावेश भएको एकीकृत वित्तीय विवरणले नेपाल सार्वजनिक क्षेत्र लेखामान (नगदमा आधारित) र आर्थिक कार्यविधि तथा वित्तीय उत्तरदायित्व ऐन, २०७६ तथा प्रचलित कानून बमोजिम सारभूतरूपमा सही तथा यथार्थ अवस्था चित्रण गर्दछ।

२. **कैफियत सहितको राय व्यक्त गर्ने आधार**

२.१. **सञ्चितकोष मौज्जात -** आर्थिक वर्ष २०७९।८० मा सङ्घीय सञ्चितकोषको वार्षिक आर्थिक विवरण अनुसार राजस्व, अनुदान, आन्तरिक तथा बाह्य ऋण र सोझै भुक्तानी हुने अनुदान र ऋणसमेत कुल प्राप्ति रु.१२ खर्ब ९३ अर्ब ९७ करोड १० लाखमध्ये चालु, पुँजीगत र वित्तीय व्यवस्थासमेतमा कुल भुक्तानी रु.१४ खर्ब २१ अर्ब ३२ करोड ७० लाख भई रु.१ खर्ब २७ अर्ब ३५ करोड ६० लाख ऋणात्मक मौज्जात रहेको छ। गत वर्षान्तमा ऋणात्मक मौज्जात रु.५३ अर्ब ९१ करोड १४ लाखमा यो वर्षको ऋणात्मक मौज्जात थप गर्दा २०८० आषाढ मसान्तमा रु.१ खर्ब ८१ अर्ब २६ करोड ७४ लाख मौज्जात ऋणात्मक रहेको छ।

त्यस्तै प्राप्ति र भुक्तानीको एकीकृत वार्षिक प्रतिवेदन अनुसार धरौटी र अन्य विविध कोष खाता एवं बैदेशिक सहायता खाता, ऋण, अनुदानको विशेष खातामा रहेको बजेटरी निकायको नगद तथा बैङ्क मौज्जात रु.४६ अर्ब ८९ करोड ४२ लाख ऋणात्मक रहेको छ। नगदमा आधारित लेखा प्रणालीमा यसरी नगद तथा बैङ्क मौज्जात ऋणात्मक हुनुको कारण यकिन गरेको छैन।

२.२. **ऋण -** यो वर्ष आन्तरिक ऋण प्राप्तितर्फ सार्वजनिक ऋण व्यवस्थापन कार्यालयको अभिलेख अनुसार रु.२ खर्ब ५५ अर्ब ९९ करोड ७७ लाख रहे तापनि सङ्घीय सञ्चितकोषको वार्षिक आर्थिक विवरणमा

फोन नम्बर: ५९९९६३ फ्याक्स: ४२६८३०९ इमेल: oagnep@ntc.net.np/info@oag.gov.np वेब: www.oag.gov.np

रु.२ खर्ब ४८ अर्ब ७३ करोड ८३ लाख देखिएकोले रु.७ अर्ब २५ करोड ९४ लाख फरक परेको छ। नेपाल राष्ट्र बैङ्कलाई भुक्तानी गरेको ब्याज तथा कमिसन बापत भुक्तानी गरेको रकम सञ्चित कोषमा लेखाङ्कन नभएको कारण फरक देखिएको छ।

सार्वजनिक ऋण व्यवस्थापन कार्यालयबाट पस भएको यस वर्ष नेपाल सरकारको ऋण दायित्वको वार्षिक प्रतिवेदन अनुसार रु.१ खर्ब १९ अर्ब ८६ करोड वैदेशिक ऋण प्राप्ति भएकोमा महालेखा नियन्त्रक कार्यालयले रु.१ खर्ब २३ अर्ब ४ करोड ७६ लाख उल्लेख गरेको हुँदा वैदेशिक ऋणमा दुई प्रतिवेदनबीच रु.३ अर्ब १८ करोड ७६ लाख फरक परेको छ। यसरी ऋण प्राप्तिमा फरक पर्नाको कारण खुलाएको छैन।

२.३. **लगानी** - सार्वजनिक ऋण व्यवस्थापन कार्यालयको विवरण अनुसार नेपाल नागरिक उड्डयन प्राधिकरणले पोखरा अन्तर्राष्ट्रिय विमानस्थल निर्माणको लागि चाइना एक्जिम बैङ्कसँग गरेको सम्झौता अनुसार रु. १ अर्ब ३७ करोड ८७ लाख चिनियाँ मुद्रा ऋण प्राप्त गरेकोमा यस आर्थिक वर्षमा रु.२ करोड १० लाख साँवा फिर्ता गरी २०८० आषाढ मसान्तमा रु.१९ अर्ब ३० करोड ४३ लाख ऋण बाँकी रहेको छ। सो कार्यालयले लगानीको हिसाबमा उक्त रकम समावेश गरे पनि एकीकृत वित्तीय विवरण अन्तर्गत कुल वैदेशिक ऋणमा समावेश गरेको छैन।

२.४. **अनुदान फिर्ता** - सङ्घीय सरकारबाट स्थानीय तहहरूलाई यो वर्ष समपुरक, सशर्त र विशेष अनुदान बापत रु.२ खर्ब १८ अर्ब ९७ करोड ८४ लाख निकासी भएकोमा वर्षान्तसम्म रु.१ खर्ब ९६ अर्ब ३३ करोड ४७ लाख खर्च भई रु.२२ अर्ब ६४ करोड ३७ लाख बाँकी रहेको छ। उक्त रकम २०८० आषाढ मसान्तभित्रै फिर्ता गर्नुपर्नेमा सो अवधिमा रु.१४ अर्ब २४ करोड ४१ लाख र वर्षान्त पश्चात् लेखापरीक्षण अवधिसम्म रु.८ अर्ब ५७ करोड ८८ लाख फिर्ता भएको छ। दुई स्थानीय तहहरूले रु.९ करोड ३३ लाख लेखापरीक्षण अवधिसम्म सङ्घीय सञ्चित कोषमा फिर्ता गरेका छैनन्।

२.५. **राजस्व बाँडफाँट** - अन्तरसरकारी वित्त व्यवस्थापन ऐन, २०७४ अनुसार मूल्य अभिवृद्धि कर तथा आन्तरिक अन्तःशुल्कको १५ प्रतिशत प्रदेश र १५ प्रतिशत स्थानीय सञ्चितकोषमा जम्मा हुने गरी मासिक रूपमा उपलब्ध गराउने व्यवस्था छ। विभाज्य कोषको वित्तीय विवरणमा बाँडफाँट हुने रकम शून्य देखाई २०८० आषाढ मसान्तमा हिसाब मिलान गरे तापनि २०८० आषाढ २० पश्चात् उठेको मूल्य अभिवृद्धि कर र अन्तःशुल्क रु.३१ अर्ब ८३ करोड ५४ लाख ५७ हजार संघ, प्रदेश र स्थानीय तहहरूलाई २०८०।९।४ मा बाँडफाँट गरेको छ। आर्थिक वर्ष समाप्ति पश्चात् बाँडफाँट गरे तापनि सङ्घीय सञ्चित कोषमा सोलाई आषाढ मसान्तमा नै लेखाङ्कन गरेको छ। प्रदेश र स्थानीय तहको राजस्व समयमै ती सञ्चित कोषमा जम्मा नभएकोले वर्षान्तमा ती सञ्चित कोषमा रु.९ अर्ब ५५ करोड ६ लाख राजस्व न्यून भएको छ।

२.६. **बेरुजु** - यस वर्षको लेखापरीक्षणबाट सङ्घीय मन्त्रालय र निकायतर्फ रु. ४६ अर्ब ५३ करोड ६२ लाख बेरुजु रहेको छ। सो मध्ये असुल गर्नुपर्ने रु. १५ अर्ब ५१ करोड ४५ लाख, नियमित गर्नुपर्ने रु. २८ अर्ब ९२ करोड ४५ लाख र पेशकी रु. २ अर्ब ९ करोड ७२ लाख बेरुजु देखिएको छ।

हाम्रो लेखापरीक्षण कार्य नेपालको संविधान, लेखापरीक्षण ऐन, २०७५ तथा महालेखापरीक्षकको कार्यालयले अवलम्बन गरेको नेपाल सरकारी लेखापरीक्षण मान, मार्गदर्शन तथा लेखापरीक्षणसँग सम्बन्धित अन्य प्रचलित कानून बमोजिम गरिएको छ। वित्तीय विवरण तयार गर्ने नेपाल सरकारसँग हामी स्वतन्त्र छौं। त्यसका लागि संवैधानिक तथा कानुनी प्रावधान र स्वीकृत आचारसंहिता अनुसार



हामीले लेखापरीक्षण सम्पन्न गरेका छौं। लेखापरीक्षणको क्रममा प्राप्त गरेका प्रमाणहरू हाम्रो राय व्यक्त गर्ने आधारका लागि पर्याप्त र उपयुक्त छन् भन्ने कुरामा हामी विश्वस्त छौं।

३. **अन्य व्यहोरा** - यो वर्षको वित्तीय कारोबार मूल्याङ्कन गर्दा शासकीय प्रबन्ध, समग्र अर्थतन्त्र, सार्वजनिक वित्तीय व्यवस्थापन, सार्वजनिक प्रशासन, विकास प्रशासन, सूचना प्रविधि व्यवस्थापन र सुशासन लगायतका विषयमा सुधार गर्नुपर्ने देखिएको छ।
४. **वित्तीय विवरण उपर व्यवस्थापनको जिम्मेवारी** - नेपाल सार्वजनिक क्षेत्र लेखामान (नगदमा आधारित) बमोजिम आर्थिक कारोबारको सही र यथार्थ अवस्था चित्रण हुने गरी नेपाल सरकारको एकीकृत वित्तीय विवरण तयार गर्ने तथा जालसाजी वा त्रुटिका कारणबाट वित्तीय विवरण सारभूतरूपमा गलत आँकडा रहित बन्ने गरी आवश्यक आन्तरिक नियन्त्रण प्रणाली लागू गर्ने जिम्मेवारी महालेखानियन्त्रक कार्यालयमा रहेको छ। वित्तीय प्रतिवेदन तयारी गर्ने प्रक्रियाको अनुगमनका लागि अर्थ मन्त्रालय जिम्मेवार रहेको छ।
५. **वित्तीय विवरणको लेखापरीक्षण उपर लेखापरीक्षकको जिम्मेवारी** - वित्तीय प्रतिवेदन समग्रमा जालसाजी वा त्रुटिको कारण सारभूत रूपमा गलत आँकडा रहित रहेको छ भनी यथोचित आश्वस्तता प्राप्त गरी रायसहितको लेखापरीक्षण प्रतिवेदन जारी गर्नु लेखापरीक्षणको उद्देश्य हो। लेखापरीक्षणमा यथोचित आश्वस्तताले उच्चस्तरको आश्वस्ततासम्म प्रदान गरेको हुन्छ। नेपालको संविधान, लेखापरीक्षण ऐन, २०७५ तथा महालेखापरीक्षकको कार्यालयले अवलम्बन गरेको नेपाल सरकारी लेखापरीक्षण मान, मार्गदर्शन तथा लेखापरीक्षणसँग सम्बन्धित अन्य प्रचलित कानून बमोजिम लेखापरीक्षण कार्य सम्पादन गरिएको छ। यसरी लेखापरीक्षण गरेको अवस्थामा समेत आन्तरिक नियन्त्रण र वित्तीय प्रतिवेदनको प्रकृति, लेखापरीक्षणका विधि तथा लेखापरीक्षण सम्पन्न गर्न लागेको समय जस्ता लेखापरीक्षणका अन्तर्निहित सीमाहरूका कारण वित्तीय विवरण वा आर्थिक कारोबारमा भएका सबै प्रकारका जालसाजी वा त्रुटि पत्ता लाग्न सक्ने निश्चितता हुँदैन। वित्तीय विवरणका उपयोगकर्ताले सामान्यतया गर्ने आर्थिक निर्णयमा फरक पार्ने अवस्था देखिएका जालसाजी वा त्रुटिका एक वा समग्र सूचनालाई सारभूत रूपमा गलत आँकडा मानिएको छ।



(तोयम राया)

महालेखापरीक्षक



पत्र संख्या:-
च. नं.:-

नेपाल सरकार
अर्थ मन्त्रालय



सिंहदरवार, काठमाडौं
नेपाल ।

उत्तरदायित्वको स्पष्टीकरण

आर्थिक कार्यविधि तथा वित्तीय उत्तरदायित्व ऐन, २०७६ को दफा ३ बमोजिम सञ्चालित सङ्घीय सञ्चित कोषको अतिरिक्त बैदेशिक अनुदान र ऋण सहायता तथा लगानीको लेखा र बजेट तथा गैर बजेटरी निकायको विनियोजन, राजश्व, धरौटी तथा अन्य कोषहरू सहितको विवरणहरूलाई समेटी ऐनको दफा २९ को उपदफा (१) एवम् आर्थिक कार्यविधि तथा वित्तीय उत्तरदायित्व नियमावली, २०७७ को नियम ७५ को उपनियम (४) बमोजिम आर्थिक वर्ष २०७९।८० को केन्द्रीय लेखाको एकीकृत वित्तीय विवरण तयार गरिएको छ।

आर्थिक कार्यविधि तथा वित्तीय उत्तरदायित्व नियमावली, २०७७ को नियम ५६ को उपनियम (१) बमोजिम नेपाल सरकारले अपनाएको नगदमा आधारित दोहोरो लेखा प्रणाली अनुसार राखिएको लेखाको ऐनको दफा २५ को उपदफा (४) बमोजिम महालेखापरीक्षाबाट स्वीकृत गरिएको लेखा ढाँचा र ऐनको दफा ५ को उपदफा (२) बमोजिम नेपाल सरकारले स्वीकृत गरेको नेपाल सार्वजनिक क्षेत्र लेखामान, २०७९ को मानदण्डमा आधारित भई यो वित्तीय विवरण तयार गरिएको छ। यो विवरणले नेपाल सरकारका निकायहरूको आर्थिक वर्ष २०७९।८० को अन्त्यको वित्तीय स्थिति र कारोवारहरूलाई प्रतिबिम्बित गरेको छ। उपर्युक्त वित्तीय विवरण कानुनी प्रावधान सम्मत रहनुका साथै पूर्ण र विश्वसनीय छन्।

(हरिप्रसाद मैनाली)

महालेखा नियन्त्रक

महालेखा नियन्त्रक कार्यालय

मिति: २०८१।०२।०४

यी आर्थिक विवरण तथा सूचनाहरू आर्थिक कार्यविधि तथा वित्तीय उत्तरदायित्व ऐन, २०७६, आर्थिक कार्यविधि तथा वित्तीय उत्तरदायित्व नियमावली, २०७७, नेपाल सरकार (कार्यविभाजन) नियमावली, २०७४ र नेपाल सरकार (कार्यसम्पादन) नियमावली, २०६४ को प्रावधान सम्मत रहेका छन्।

(मधु कुमार मरासिनी)

सचिव

अर्थ मन्त्रालय

मिति: २०८१।०२।०४

टेलिफोन नं.:- बजेट म. ४२११८०१, प्रशासन म. ४२११७४८, ४२११३००, राजस्व व्य.म. ४२११८६७, अ.आ.स.स.म. ४२११८३७
आ.नि.वि.म. ४२११८२६, योजना, अनुमान तथा मू.म. ४२००५३७, कानून तथा फैसला का.म. ४२११८१३, वि.शे.व्य. तथा सं.स.म. ४२११९९३, वि.सं.स.म. ४२११३१६
क्याबल नं. ४२११६५४, ४२११३४८ (बजेट म.), ४२११६५४, (अ.आ.स.स.म.)
ईमेल : admindivision@mof.gov.np, वेब साईट: www.mof.gov.np



प्राति र भुक्तानीको वार्षिक प्रतिवेदन (व्यवस्थापकीय)

आवधिक वर्ष: २०७१/०८०

रकमा रु. ८

क्र.सं./आवधिक वर्ष/वर्ग	विवरण	दिप्कमी नं.	प्राति आय/अर्थ स्रोत			प्राति व्यय/अर्थ प्रवाह		
			काय	वेचो पर भुक्तानी (सोढे भुक्तानी)	जम्मा	काय	वेचो पर भुक्तानी (सोढे भुक्तानी)	जम्मा
१	प्राति		१	२	३=१+२	४	५	६=४-५
१०००	राजस्व, अनुदान र अन्य प्राति		९०३,९६१,६८३,४४१.५०	६,८०९,००२,४८०.८२	९१०,७७०,६८५,९२२.३२	१,००२,२९६,४७४,०४६.९४	८,६३३,६९३,६५०.७६	१,०१०,९३२,३०७,६७७.७०
१०१०	कर र राजस्व	१	७४०,४२०,०३८,६९३.६१	-	७४०,४२०,०३८,६९३.६१	८५९,१२५,४१३,५७२.४३	-	८५९,१२५,४१३,५७२.४३
१०२०	अन्य राजस्व	१	९५,६३९,५४४,७४७.८९	-	९५,६३९,५४४,७४७.८९	७९,१६१,०८१,६९०.६२	-	७९,१६१,०८१,६९०.६२
१०३०	अनुदान	१३	१०,१००,९०२,९९९.९०	६,८०९,००२,४८०.९२	१६,९०९,९०५,४८०.८२	१५,९६५,००१,८४०.०८	६,६३३,६९३,६५०.७६	१०,३३०,९०३,६३९.७४
१०४०	अन्य प्राति		५३,३०२,६२१,२३४.०४	-	५३,३०२,६२१,२३४.०४	४८,९०४,६६६,९३४.६१	-	४८,९०४,६६६,९३४.६१
१०५०	वेलासु, शिकार/मिता र अनुदान फिर्ता	१	५३,३०२,६२१,२३४.०४	-	५३,३०२,६२१,२३४.०४	४८,९०४,६६६,९३४.६१	-	४८,९०४,६६६,९३४.६१
१०६०	सामग्री तथा वित्तीय प्राति		३४६,२८१,९४०,१३४.१९	३५,३१८,००२,६२२.२४	३८१,६००,०३२,७५६.४३	३१०,४६४,३३६,६९०.०६	३९,०१६,६१७,४७४.५४	३४१,६००,०३२,७५६.४३
१०७०	सार्वजनिक तथा वित्तीय प्राति	२,१	-	-	-	-	-	-
१०८०	आन्तरिक ऋण जमा/मिता प्राति	२,२	११,६१४,१३०,१६६.६४	-	११,६१४,१३०,१६६.६४	२,९३०,४०३,१७९.७५	-	२,९३०,४०३,१७९.७५
१०९०	वैदेशिक ऋण जमा/मिता प्राति	२,२	-	-	-	-	-	-
११००	आन्तरिक ऋण प्राति	२,२	२४६,७३९,२७९,१४१.७८	-	२४६,७३९,२७९,१४१.७८	२१९,६२०,४१७,३८०.८८	-	२६,११८,८६१,७६०.९०
१११०	वैदेशिक ऋण प्राति	२,२	८७,७२०,६२१,६२२.३७	३५,३१८,००२,६२२.२४	१२३,०३८,६२४,२४४.६१	९६,३४३,६१९,०२९.४३	३९,०१६,६१७,४७४.५४	८७,३२५,००७,७६९.९१
११२०	कुल जम्मा प्राति		१,२५१,६४३,६२४,५७६.६९	४२,१२७,१९५,००३.१६	१,२९३,७७०,८१९,५७९.८५	१,३२१,७६८,६१०,६३७.००	४७,६५०,५११,१२५.३०	१,३०६,११८,१०५,५११.५५
२	भुक्तानी							
२०१	प्राति खर्च		९०७,३२५,६६४,३९२.६६	४,७८१,२६१,६६९.०४	९१२,१०६,९२६,०६१.७०	९३७,६०३,९६६,३१०.४३	१६,६३३,७७५,२१०.६६	९५३,७३७,६९१,५२१.०९
२०२	सार्वजनिक/सुविधा खर्च	३,१	१५७,७९९,२६५,६६६.६९	४६१,२६०.००	१५८,२६०,५२६.६९	१३७,७७०,४१९,२६५.६९	५१,०००.००	१३७,७१९,४६८,२६५.६९
२०३	सावधानता तथा संरक्षण खर्च	३,१	४८,२५०,१४६,६६६.६६	२,१४०,६६६.००	५०,३९०,८१२.६६	४६,१४१,३११,६६६.६६	१,७५०,२३१,६६६.६६	४८,६४१,५८०,६६६.६६
२०४	सावधानता, सेवा सुदृढ तथा वैदेशिक सन्निधान	३,१	७३,०२९,६६६,६६६.६६	-	७३,०२९,६६६,६६६.६६	४५,२२६,६६६,६६६.६६	-	२७,८०३,०००,०००.००
२०५	सावधानता खर्च	३,१	९३५,४३०,६६६.६६	-	९३५,४३०,६६६.६६	१,६६६,६६६,६६६.६६	-	१,६६६,६६६,६६६.६६
२०६	अनुदान खर्च	३,१	४६६,६६६,६६६,६६६.६६	५०१,७९६,६६६.६६	४६८,४६३,३६३,३३३.३३	४९१,६६६,६६६,६६६.६६	१,६६६,६६६,६६६.६६	४६६,६६६,६६६,६६६.६६
२०७	सार्वजनिक सुधार खर्च	३,१	२१७,४३७,६६६,६६६.६६	१,५०१,६६६,६६६.६६	२१८,९३९,३३३,३३३.३३	२१६,६६६,६६६,६६६.६६	१३,३७२,६६६,६६६.६६	२०५,६६६,६६६,६६६.६६
२०८	अन्य	३,१	३,१६६,६६६,६६६.६६	३६,६६६,६६६.६६	३,२०३,३३३,३३३.३३	३,०३६,६६६,६६६.६६	१९,६६६,६६६,६६६.६६	३,०१६,६६६,६६६.६६
२०९	वैदेशिक खर्च	३,१	२३४,२९०,३३३,३३३.३३	१०,३३३,३३३,३३३.३३	२४४,६२३,६६६,६६६.६६	२०६,६६६,६६६,६६६.६६	९,९४४,६६६,६६६.६६	२३४,६६६,६६६,६६६.६६
२१०	वैदेशिक खर्च	३,१	२१८,७९९,३३३,३३३.३३	१०,३३३,३३३,३३३.३३	२२९,१३२,६६६,६६६.६६	१९६,६६६,६६६,६६६.६६	९,९४४,६६६,६६६.६६	२१९,१३२,६६६,६६६.६६
२११	भवन तथा संरक्षण	३,२	३८,४७९,३३३,६६६.६६	१४३,१०४,३३३.३३	३९,६२३,६६६,०००.००	३७,१००,७७७,६६६.६६	१६३,७०७,३३३.३३	३९,२६०,०००,०००.००
२१२	समाजिक विकास तथा वैदेशिक सन्निधान	३,२	१०,७५२,११६,६६६.६६	९२,६६६,६६६.६६	१०३,४१८,६६६,३३३.३३	११,६६६,६६६,६६६.६६	१४४,६६६,६६६.६६	१०,६६६,६६६,६६६.६६
२१३	वैदेशिक खर्च	३,२	६,१७०,६६६,६६६.६६	१,६६६,६६६,६६६.६६	७,८३७,३३३,३३३.३३	७,६६६,६६६,६६६.६६	१६६,६६६,६६६.६६	७,६६६,६६६,६६६.६६
२१४	सार्वजनिक निर्माण	३,२	१६७,६६६,६६६,६६६.६६	९,६६६,६६६,६६६.६६	१७७,३३३,३३३,३३३.३३	१६६,६६६,६६६,६६६.६६	८,६६६,६६६,६६६.६६	१६९,०००,०००,०००.००
२१५	वैदेशिक खर्च	३,२	३,६६६,६६६,६६६.६६	६६६,६६६,६६६.६६	४,३३३,३३३,३३३.३३	४,३३३,३३३,३३३.३३	६६६,६६६,६६६.६६	४,३३३,३३३,३३३.३३
२१६	प्राथमिक स्वास्थ्य खर्च	३,२	५,६६६,६६६,६६६.६६	-	५,६६६,६६६,६६६.६६	५,६६६,६६६,६६६.६६	-	५,६६६,६६६,६६६.६६
२१७	उच्च शिक्षा प्राति	३,२	५,६६६,६६६,६६६.६६	-	५,६६६,६६६,६६६.६६	५,६६६,६६६,६६६.६६	-	५,६६६,६६६,६६६.६६
२१८	अध्ययन प्राति खर्च (International)	३,२	१०,६६६,६६६.६६	-	१०,६६६,६६६.६६	१०,६६६,६६६.६६	-	१०,६६६,६६६.६६
२१९	वैदेशिक खर्च	३,२	१६७,६६६,६६६,६६६.६६	२७,६६६,६६६,६६६.६६	१९५,३३३,३३३,३३३.३३	१६६,६६६,६६६,६६६.६६	२१,६६६,६६६,६६६.६६	१७४,६६६,६६६,६६६.६६
२२०	आन्तरिक ऋण/सोढा भुक्तानी	३,२	१६,६६६,६६६,६६६.६६	-	१६,६६६,६६६,६६६.६६	४७,३३३,३३३,३३३.३३	-	४७,३३३,३३३,३३३.३३
२२१	वैदेशिक ऋण/सोढा भुक्तानी	३,२	३४,६६६,६६६,६६६.६६	-	३४,६६६,६६६,६६६.६६	२०,६६६,६६६,६६६.६६	-	३४,६६६,६६६,६६६.६६
२२२	आन्तरिक ऋण/सोढा भुक्तानी	३,२	५,६६६,६६६,६६६.६६	-	५,६६६,६६६,६६६.६६	५,६६६,६६६,६६६.६६	-	५,६६६,६६६,६६६.६६
२२३	वैदेशिक ऋण/सोढा भुक्तानी	३,२	१६,६६६,६६६,६६६.६६	-	१६,६६६,६६६,६६६.६६	१६,६६६,६६६,६६६.६६	-	१६,६६६,६६६,६६६.६६
२२४	वैदेशिक ऋण/सोढा भुक्तानी	३,२	१६,६६६,६६६,६६६.६६	-	१६,६६६,६६६,६६६.६६	१६,६६६,६६६,६६६.६६	-	१६,६६६,६६६,६६६.६६
२२५	वैदेशिक ऋण/सोढा भुक्तानी	३,२	२१२,६६६,६६६.६६	-	२१२,६६६,६६६.६६	१६६,६६६,६६६.६६	-	४६,०००,०००,०००.००
२२६	कुल जम्मा भुक्तानी		१,३७९,१९९,६६६,६६६.६६	४२,१२७,१९५,००३.१६	१,४२१,३२४,८६१,६६९.८२	१,२६६,६६६,६६६,६६६.६६	४७,६५०,५११,१२५.३०	१,३१३,६६६,६६६,६६६.६६
२२७	भवन/समाजिक (ग = क-ख)		(१२७,३३३,३३३,३३३.३३)	-	(१२७,३३३,३३३,३३३.३३)	५८,६६६,६६६,६६६.६६	-	५८,६६६,६६६,६६६.६६
२२८	वैदेशिक खर्च/सोढा भुक्तानी	४	१३,६६६,६६६,६६६.६६	-	१३,६६६,६६६,६६६.६६	१२,६६६,६६६,६६६.६६	-	१,०००,०००,०००.००
२२९	वैदेशिक खर्च/सोढा भुक्तानी	४	१३,६६६,६६६,६६६.६६	-	१३,६६६,६६६,६६६.६६	१२,६६६,६६६,६६६.६६	-	१,०००,०००,०००.००
२३०	वैदेशिक खर्च/सोढा भुक्तानी	४	(१३,६६६,६६६,६६६.६६)	-	(१३,६६६,६६६,६६६.६६)	१२,६६६,६६६,६६६.६६	-	१,०००,०००,०००.००
२३१	वैदेशिक खर्च/सोढा भुक्तानी	४	६०,७७७,६६६,६६६.६६	-	६०,७७७,६६६,६६६.६६	(११,६६६,६६६,६६६.६६)	-	(६९,१११,३३३,३३३.३३)
२३२	वैदेशिक खर्च/सोढा भुक्तानी	४	६०,७७७,६६६,६६६.६६	-	६०,७७७,६६६,६६६.६६	(११,६६६,६६६,६६६.६६)	-	(६९,१११,३३३,३३३.३३)
२३३	वैदेशिक खर्च/सोढा भुक्तानी	४	६०,७७७,६६६,६६६.६६	-	६०,७७७,६६६,६६६.६६	(११,६६६,६६६,६६६.६६)	-	(६९,१११,३३३,३३३.३३)
२३४	वैदेशिक खर्च/सोढा भुक्तानी	४	(४६,६६६,६६६,६६६.६६)	-	(४६,६६६,६६६,६६६.६६)	६०,७७७,६६६,६६६.६६	-	६०,७७७,६६६,६६६.६६

महालेखा नियन्त्रकको कार्यालय
व्यय: २०८०/०१/१३

महालेखा नियन्त्रकको कार्यालय
व्यय: २०८०/०१/१३

नेपाल सरकार
उर्ध्व मन्त्रालय
महालेखा नियन्त्रक कार्यालय



राष्ट्रिय सञ्चित कोषको वार्षिक आर्थिक विवरण

आर्थिक वर्ष: २०७१/७२

पृष्ठ नं. ३

विवरण	टिप्पणी नं.	बाह्य आधारीको बराबर			आन्तरिक बराबर		
		रुपैया	रुपैयाको तुलना (सोपान)	रुपैया	रुपैयाको तुलना (सोपान)	रुपैया	रुपैयाको तुलना (सोपान)
१	२	३	४	५=३+४	६	७	८=६+७
१. राजस्व, अनुदान र अन्य प्राप्ति		९०३,५०१,६३३,४४१.५०	०,८०९,६९२,६६३.९२	९१०,३११,३२६,१०५.४२	१,००२,२९८,४७४,०४६.९४	६,६३३,९०३,६५०.७८	१,०१०,०३२,३६७,६९७.७०
१.१. राजस्व		६५४,०५९,५३२,०५९.३८	-	६५४,०५९,५३२,०५९.३८	६९८,२७६,४०५,२६३.०६	-	६९८,२७६,४०५,२६३.०६
क. कर	१.२	७४८,४२०,०३६,६९३.६१	-	७४८,४२०,०३६,६९३.६१	८५९,१२५,४१३,५७२.४३	-	८५९,१२५,४१३,५७२.४३
ख. अन्य राजस्व	१.२	६६,६३९,५१३,३६५.७७	-	६६,६३९,५१३,३६५.७७	७९,१५१,०९१,६९०.६२	-	७९,१५१,०९१,६९०.६२
१.२. अनुदान		१६,१९९,८१०,१६८.०८	६,८०९,००२,४००.९२	२३,००८,८१२,५६९.००	१५,६१६,००१,६४०.९६	६,६३३,९०३,६५०.७८	२२,२५१,९०५,२९१.७४
ग. विदेशी वैदेशिक अनुदान	१.३	१,५७७,५४१,६१२.००	१,९५४,६४०,४६६.६८	३,५३२,१८२,०७८.६८	८८४,६५४,३६९.३९	२,६६९,३७३,४१९.०६	३,५९४,०२७,६०८.०६
घ. वृत्तव्य वैदेशिक अनुदान	१.३	१४,६०२,१६८,३६६.०८	४,६५४,४६२,०२६.०४	१९,२५६,६३०,३९२.१२	१४,६३०,४३७,४६०.६८	५,९६७,५२०,२३१.११	२०,६९७,९५७,६९१.८९
१.३. अन्य राजस्व	१.३	५३,३०२,६२१,२३४.०४	-	५३,३०२,६२१,२३४.०४	४८,६०४,८८०,९३४.८१	-	४८,६०४,८८०,९३४.८१
२. वित्तीय व्यवस्थापन प्राप्ति		३४८,२४१,९४०,१३४.१९	३६,३१६,०६२,६२२.२४	३८४,५५७,९९९,७५६.४३	३१०,४६४,३९६,६००.६६	३९,०१६,६१७,४७४.५४	३४९,४८१,०१४,०७५.२०
२.१. कर्मचारी किराँती		११,८१४,१३६,१०६.०४	-	११,८१४,१३६,१०६.०४	२,९३६,४६३,१७९.७५	-	२,९३६,४६३,१७९.७५
क. आन्तरिक कर्मचारी किराँती	२.२	११,८१४,१३६,१०६.०४	-	११,८१४,१३६,१०६.०४	२,९३६,४६३,१७९.७५	-	२,९३६,४६३,१७९.७५
ख. वैदेशिक कर्मचारी किराँती	२.२	-	-	-	-	-	-
२.२. श्रेयशुल्क		-	-	-	-	-	-
क. आन्तरिक श्रेयशुल्क	२.३	-	-	-	-	-	-
ख. वैदेशिक श्रेयशुल्क	२.३	-	-	-	-	-	-
२.३. वैदेशिक श्रेयशुल्क प्राप्ति		८७,७२९,६२४,८२६.९७	३५,३१६,०६२,६२२.२४	१२३,०४६,६८७,४४९.२१	९६,०२६,४३६,०२९.४३	३९,०१६,६१७,४७४.५४	१३५,०४३,०५३,५०३.९७
क. वृत्तव्य	२.४	-	-	-	-	-	-
ख. किराँती	२.४	-	-	-	-	-	-
ग. अन्य	२.४	-	-	-	-	-	-
२.४. आन्तरिक ऋण		२४६,७३६,२७९,१४१.७८	-	२४६,७३६,२७९,१४१.७८	२१९,६००,४१७,३६०.६६	-	२१९,६००,४१७,३६०.६६
क. राष्ट्रिय ऋण	२.५	-	-	-	-	-	-
ख. नगरिय ऋण	२.५	२,३६१,३००,०००.००	-	२,३६१,३००,०००.००	२,८२९,७७०,०००.००	-	२,८२९,७७०,०००.००
ग. विदेशी ऋण	२.५	१००,०००,०००,०००.००	-	१००,०००,०००,०००.००	१२४,५००,०००,०००.००	-	१२४,५००,०००,०००.००
घ. वैदेशिक ऋण	२.५	२०,४००,०००.००	-	२०,४००,०००.००	५६,६८०,०००.००	-	५६,६८०,०००.००
ङ. वित्तिय ऋण	२.६	-	-	-	-	-	-
च. व्याजमा आधारित टुन्डरी किराँती	२.६	१४६,३५०,०७९,१४१.७८	-	१४६,३५०,०७९,१४१.७८	१,३३२,४२४,६६४.७५	-	१,३३२,४२४,६६४.७५
छ. ऋणमा आधारित टुन्डरी किराँती	२.६	-	-	-	९०,९०१,५४२,५१६.१३	-	९०,९०१,५४२,५१६.१३
ज. अन्य	२.६	-	-	-	-	-	-
३. बचत वर्षको तुलना प्राप्ति (१+२)		१,२५१,६४३,६३३,५७५.६९	४२,१२७,७५५,०८६.१६	१,२९३,७७१,३८८,६६१.८५	१,३२१,७६४,८१०,६३७.०९	४७,६६०,६१७,१२६.३०	१,३६९,४३१,३२७,७६३.३९
४. मुल्यांकन		१,३७९,१९०,७६७,६४३.६६	४२,१२७,७५५,०८६.१६	१,४२१,३१८,५२२,७२९.८२	१,२६२,३५०,३०६,४०३.६६	४७,६६०,६१७,१२६.३०	१,३१०,०१०,९२३,५३०.१६
५. सञ्चित कोषको वार्षिक व्यवस्थापनको तुलनात्मक तुलना		२२३,०६२,७१२,७४२.६२	-	२२३,०६२,७१२,७४२.६२	१२२,२४६,७१३,८७०.११	-	१२२,२४६,७१३,८७०.११
क. बाह्य तुलना	३.३	७३,३५०,००७,१७८.६७	-	७३,३५०,००७,१७८.६७	४६,४९२,०६९,३४०.२१	-	४६,४९२,०६९,३४०.२१
ख. आन्तरिक तुलना	३.३	१४९,७१२,७०५,६६३.९५	-	१४९,७१२,७०५,६६३.९५	७६,७५४,६४६,५२९.९०	-	७६,७५४,६४६,५२९.९०
६. वित्तिय व्यवस्थापनको तुलना		१,१५६,१२७,०५४,८०७.३३	४२,१२७,७५५,०८६.१६	१,१९८,२५४,८०९,८९३.४९	१,१४०,१०४,६९२,९३३.६६	४७,६६०,६१७,१२६.३०	१,१८७,७६५,३१०,०६०.६६
क. बाह्य तुलना	३.४	९१३,०७६,४६७,१६४.०१	४,१८१,२६१,६४९.०४	९१७,२५७,७२८,८१३.०५	८६२,१९१,९२६,९७०.२२	१६,६३३,७५०,२६६.६६	९०८,८३०,६७७,१३९.८८
ख. आन्तरिक तुलना	३.४	२२४,२९०,३९१,६४८.३२	१०,३९४,३८७,४३६.२६	२३४,६८४,७७९,०८४.५८	२०६,२६६,६१८,०२२.३६	३०,९२६,८६६,८६०.६४	२६५,१९३,४८४,८८३.००
ग. वैदेशिक तुलना	३.४	१७,८७१,२०६,४६९.००	२७,६११,६३६,९१६.६८	४५,४८२,८४३,३८६.६८	४१,६४४,०४०,७०१.००	२१,६७३,२७२,६४३.०२	६३,३१७,३१३,३४४.०२
७. विवरण र बाह्य अन्य व्यवस्थापन		-	-	-	१,३८९,६६३,७७९.६१	-	१,३८९,६६३,७७९.६१
८. बचत वर्षको तुलना प्राप्ति (३+४)		१,३७९,१९०,७६७,६४३.६६	४२,१२७,७५५,०८६.१६	१,४२१,३१८,५२२,७२९.८२	१,२६२,३५०,३०६,४०३.६६	४७,६६०,६१७,१२६.३०	१,३१०,०१०,९२३,५३०.१६
९. बचत वर्षको तुलना प्राप्ति (३+५)		(१२७,३६६,९४३,९७४.१६)	-	(१२७,३६६,९४३,९७४.१६)	५६,९५१,६४६,३६९.६६	-	५६,९५१,६४६,३६९.६६
१०. आर्थिक वर्षको तुलनात्मक तुलना		(५३,९११,४४२,६१६.६६)	-	(५३,९११,४४२,६१६.६६)	(१११,९६३,२८२,९१२.१६)	-	(१११,९६३,२८२,९१२.१६)
११. आर्थिक वर्षको तुलनात्मक तुलना (१+६)		(१८१,२०७,३६०,४९२.६४)	-	(१८१,२०७,३६०,४९२.६४)	(५३,९११,४४२,६१६.६६)	-	(५३,९११,४४२,६१६.६६)

उपपर पन्नेको हामी:
नाम: [Signature]
पद: [Signature]
मिति: [Signature]

[Signature]

महालेखा नियन्त्रकको हामी:
नाम: [Signature]
पद: [Signature]
मिति: २०८०/०९/१३

महालेखा नियन्त्रकको हामी:
नाम: तीरथ राय
पद: महालेखा नियन्त्रक
मिति: २०८०/०९/१३



नेपाल सरकारको प्राप्ति र वृत्तानीको एकिकृत वार्षिक प्रतिवेदन (संगेद) २०८१/८२

महालेखा नियन्त्रक कार्यालय
संशोधन, काठमाडौं

आर्थिक वर्ष: २०८१/८२

पृष्ठ सं. ३

क्र.सं./आर्थिक वर्ष	विवरण	विभागीय संकेत	माथु मा.सं.को बरोबर			गत आर्थिक वर्षको बरोबर		
			नगद	सोपान प्राप्त भुक्तानी (सोपान भुक्तानी)	जम्मा	नगद	सोपान प्राप्त भुक्तानी (सोपान भुक्तानी)	जम्मा
१	२	३	४	५	६	७	८	
	राजस्व, अनुदान र अन्य प्राप्ति		951,370,026,064.87	8,809,092,480.92	956,179,118,545.79	1,002,298,474,046.04	8,633,893,650.76	1,010,932,367,697.70
११०००	राजस्व	१	748,420,036,883.81	-	748,420,036,883.81	859,125,413,572.43	-	859,125,413,572.43
११०००	अन्य राजस्व	१	107,007,974,524.63	-	107,007,974,524.63	79,153,081,890.82	-	79,153,081,890.82
१३०००	अनुदान	१.३	16,506,800,175.08	8,809,092,480.92	23,315,092,056.00	15,515,001,949.08	8,633,893,650.76	24,148,985,499.84
	अन्य प्राप्ति		79,436,212,681.35	-	79,436,212,681.35	48,504,886,934.81	-	48,504,886,934.81
१५०००	पैसा, षेका, षेकाको विनाश र अनुदान विनाश	१	79,436,212,681.35	-	79,436,212,681.35	48,504,886,934.81	-	48,504,886,934.81
२२१५०-१५	समाप्ति तथा वितीय प्राप्ति	२.१	349,943,559,084.19	35,218,092,522.24	385,201,851,606.43	319,484,336,590.06	39,016,617,474.54	358,500,954,064.60
२२१५०-१५	आन्तरिक ऋण लगानी विनाश	२.२	11,814,136,165.04	-	11,814,136,165.04	2,938,483,179.75	-	2,938,483,179.75
३२२५२	वैदेशिक ऋण लगानी विनाश	३.२	-	-	-	-	-	-
३३५५१-१३	आन्तरिक ऋण प्राप्ति	२.३	248,738,279,141.78	-	248,738,279,141.78	219,020,417,380.88	-	219,020,417,380.88
३३५५१	वैदेशिक ऋण प्राप्ति	३.३	89,391,143,776.37	35,318,092,522.24	124,709,235,298.61	86,825,436,029.43	39,016,617,474.54	135,942,053,503.97
क	कुल प्राप्ति		1,301,313,585,149.06	42,127,185,003.16	1,343,440,770,152.22	1,321,782,610,637.00	47,850,511,125.30	1,369,433,321,762.30
२	भुक्तानी							
२.१	माथु खर्च		1,021,507,452,573.01	4,592,622,694.38	1,026,100,075,267.99	937,683,986,310.43	16,632,775,210.60	954,316,761,521.09
२.१००	वित्तिय प्राप्ति र सुविधा खर्च	३.१	188,380,801,602.01	276,119,258.10	188,556,914,851.01	137,770,419,265.68	51,000.00	137,770,470,265.68
२.२००	मालसामान तथा सेवाको खर्च	३.२	57,728,570,847.26	2,149,688,043.14	59,878,259,790.40	46,141,311,803.64	1,789,231,242.93	47,930,543,046.27
२.३००	आय, सेवा, शुल्क तथा वैदक करिमा	३.३	73,702,621,059.10	112,573,030.10	73,815,194,089.20	45,225,933,161.77	-	45,225,933,161.77
२.४००	सहजता खर्च	३.४	6,210,289,514.46	371,000.00	6,210,660,514.46	1,556,469,515.18	-	1,556,469,515.18
२.५००	जग्गा खर्च	३.५	462,679,259,173.93	501,708,516.80	463,181,097,790.33	491,027,019,800.84	1,496,178,901.34	463,423,198,702.18
२.६००	सामाजिक सुरक्षा खर्च	३.६	218,599,297,784.11	1,801,996,742.00	220,401,294,526.11	212,023,865,810.79	13,327,799,008.27	223,351,664,999.06
२.७००	अन्य	३.७	14,207,692,522.24	50,171,044.24	14,257,863,566.48	3,039,945,802.53	19,614,378.42	3,059,611,270.95
२.८००	पूँजीगत खर्च	३.८	232,529,822,233.74	18,468,088,279.28	250,997,910,513.00	206,268,618,922.96	9,844,463,271.62	210,213,082,193.98
२.९००	विदेश सम्पत्ति प्राप्ति खर्च	३.९	226,954,926,548.85	18,468,088,279.28	245,423,014,828.13	192,466,570,563.31	9,844,463,271.62	202,411,033,034.93
३.१००	भवन तथा संरचना	३.१	39,064,785,891.37	177,128,890.97	39,241,914,091.34	37,100,753,816.41	189,707,327.40	37,284,461,143.81
३.११०	समाप्ति सामान तथा संरचनाको खर्च	३.१.१	14,412,759,497.71	99,245,935.81	14,512,005,433.52	11,677,372,824.00	144,754,502.05	12,622,137,426.05
३.११०-३०	अन्य पूँजीगत खर्च	३.१.२	10,901,754,563.14	1,622,029,392.22	12,523,783,955.36	7,569,053,934.57	921,154,120.67	8,490,208,055.24
३.११०-३१	सामाजिक विभाजन	३.१.३	158,426,531,827.33	16,808,720,767.28	174,995,251,584.61	132,486,840,087.18	8,694,837,221.50	141,181,678,088.68
३.११०-३२	पूँजीगत सुधार खर्च	३.१.४	4,099,055,069.98	94,794.00	4,100,000,822.98	3,432,549,121.15	-	3,432,549,121.15
३.११०-३३	प्रमुखीक सम्पत्ति खर्च	३.१.५	5,574,895,585.19	-	5,574,895,585.19	13,802,048,356.05	-	13,802,048,356.05
३.११०-३४	अन्य प्राप्ति	३.१.६	5,660,322,280.99	-	5,660,322,280.99	13,768,031,203.05	-	13,768,031,203.05
३.११०-३५	अन्य सम्पत्ति प्राप्ति खर्च (Intangible)	३.१.७	14,373,304.20	-	14,373,304.20	14,017,156.00	-	14,017,156.00
३.२००	वित्तीय व्यवस्था	३.२	168,841,042,000.85	27,811,535,914.88	196,652,577,915.71	116,297,791,230.96	21,073,272,043.02	139,470,973,873.92
३.२१०-३०	आन्तरिक ऋणको सोपान भुक्तानी	३.२.१	116,321,879,937.90	-	116,321,879,937.90	47,337,795,000.00	-	47,337,795,000.00
३.२१०-३१	बाह्य ऋणको सोपान भुक्तानी	३.२.२	34,017,955,583.95	-	34,017,955,583.95	29,415,859,529.90	-	29,415,859,529.90
३.२१०-३२	आन्तरिक ऋण लगानी	३.२.३	5,729,190,470.00	26,337,347,299.02	32,066,537,739.02	27,630,502,020.00	19,669,514,484.37	47,300,418,504.37
३.२१०-३३	आन्तरिक ऋण लगानी	३.२.४	11,929,010,429.00	1,274,188,646.84	13,203,207,074.84	13,818,043,081.00	1,403,358,158.65	15,221,401,239.65
३.२१०-३४	बाह्य ऋण लगानी	३.२.५	-	-	-	-	-	-
३.२१०-३५	बाह्य ऋण लगानी	३.२.६	212,987,600.00	-	212,987,600.00	188,501,800.00	-	188,501,800.00
क	कुल जम्मा भुक्तानी		1,422,848,316,808.20	50,672,246,828.50	1,473,520,563,636.70	1,262,350,306,463.68	47,850,511,125.30	1,310,200,817,588.99
घ	वृत्त (म = क-ख)		(121,534,731,659.14)	(8,545,061,825.34)	(130,079,793,484.48)	59,432,504,173.31	-	59,432,504,173.31
च	समाप्तका अन्य कोषको सन्तुलनको बरोबर (द = घ)	५	17,395,257,314.81	-	17,395,257,314.81	120,896,002,556.75	-	120,896,002,556.75
ज	दत्त आ.व.को नामद तथा वैदक भौचकार (बचत/भुक्तानी) (ख = ग+घ)		(104,139,474,344.33)	(8,545,061,825.34)	(112,684,536,169.67)	180,130,506,739.06	-	180,130,506,739.06
ग	गत आ.व.को नामद तथा वैदक भौचकार		78,884,185,292.01	-	78,884,185,292.01	(111,963,282,912.18)	-	(111,963,282,912.18)
घ	वित्तीय मा.सं.बाट तथा अन्य सन्तुलन		-	-	-	(1,380,663,779.81)	-	(1,380,663,779.81)
ग	आ.व. अन्तको वित्तीय नामद तथा वैदक भौचकार (ज = क+घ+च)		(25,555,289,052.32)	(8,545,061,825.34)	(34,100,350,877.66)	78,884,185,292.01	-	78,884,185,292.01

नोट: गैरसंगत विवरणलाई प्रकाश गरिएको अनुदान प्राप्त गरेको बराबर - वृत्तको प्राप्ति र भुक्तानीमा व्यवस्था गरेको छ।

महालेखा नियन्त्रकको सही:
नाम:
पद:
मिति:

महालेखा नियन्त्रकको सही:
नाम:
पद:
मिति: २०८१/०९/१३

महालेखा नियन्त्रकको सही:
नाम:
पद:
मिति: २०८१/१०/२१

Appendix – I

Team members involved in preparing this report:

S.N.	Name	Designation	Division/Section
1	Mr. Than Prasad Pangyani	Joint FCG	Treasury Management & Information Technology Division, FCGO
2	Mr. Gokul Banstola	Deputy FCG	Financial Reporting and Publication Section, FCGO
3	Mr. Rudra Bahadur Karki	Under Secretary (Finance)	Ministry of Industry, Commerce and Supplies
4	Mr. Dilaram Giri	Under Secretary	Public Debt Management Office
5	Mr. Hiranya Prasad Parajuli	Deputy FCG	Budget Execution and Reimbursement Section, FCGO
6	Mr. Mun Kumar KC	Deputy FCG	Intergovernmental Fiscal Coordination Section, FCGO
7	Mr. Ram Chandra Sharma	Deputy FCG	Treasury Management and System Development Section
8	Mr. Man Bahadur Magar	Deputy FCG	Public Assets and Liabilities Management Section, FCGO
9	Ms. Rejina Koirala	Deputy FCG	Internal Audit Section, FCGO
10	Mr. Pradeep Raj Kharel	Accounts Officer	Budget Execution and Reimbursement Section, FCGO
11	Mr. Chitra Bahadur KC	Accounts Officer	Public Expenditure and Financial Accountability Secretariat
12	Mr. Dilip Kumar Maharjan	Accounts Officer	Financial Reporting and Publication Section, FCGO
13	Mr. Basantaraj Poudel	Accounts Officer	Public Debt Management Office
14	Mr. Sujan Prasai	Accounts Officer	Financial Reporting and Publication Section, FCGO
15	Mr. Ramesh Prasad Bhandari	Accountant	Financial Reporting and Publication Section, FCGO
16	Mr. Chiranjibi Pande	Accountant	Financial Reporting and Publication Section, FCGO
1	Mr. Ramesh Prasad Siwakoti	PFM Expert	Financial Comptroller General Office