

CONSOLIDATED FINANCIAL STATEMENT

(Federal, Province and Local Government)

Fiscal Year 2023/24

(Abridged English Version of Consolidated Financial Statement Submitted to the Office of The Auditor General and The Ministry of Finance on December 29, 2024)



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 2023/24 of the Government of Nepal. The Financial Comptroller General 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 public financial management of government of Nepal.

The FCGO submitted the Consolidated Financial Statements of the federal units to the Office of the Auditor General of Nepal in December 29, 2024, as required by law. This document serves as the abridge 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 Standards (NPSAS), 2022, aligned with International Public Sector Accounting Standards (IPSAS), 2017. FCGO prepared the Consolidated Financial Statement according to this accounting standard, detailing transactions across the three tiers of government, including extra-budgetary entities. The adoption and implementation of NPSAS enhances Nepal's accounting and reporting system to international standard by strengthening the credibility of our financial reporting. This publication was possible through the use of the Revenue Management Information System (RMIS), Treasury Single Account (TSA), Subnational Treasury Regulatory Application (Su-TRA), Provincial Treasury Single Account (PTSA), and Financial Management Information System (FMIS). Our team is devoted 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 policy makers in formulating policies and implementing reforms in PFM.

I extend my gratitude to all my colleagues and the entire team, especially to 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 to enhance its quality in the upcoming fiscal years.

June, 2025

Raghuram Bista

Financial Comptroller General

TABLE OF CONTENT

Foreword	I
Table of Content	III
List of Table	V
List of Figures	VI
List of Annexes	VII
Abbreviations/Acronyms	IX
Executive Summary	XI
Accounting Policy and Explanatory Notes	XIII
Unofficial Translation of Audit Opinion on CFS of Federal Consolidated Fund	XXII

SECTION-1 MACRO FISCAL SCENARIO

1. Cash Position of General Government	
1.1 Cash Position	3
2. Treasury Position of Federal , Provincial & Local Government	
2.1 Treasury Position	6
2.2 Receipt and Payment Status.....	7
3. Fiscal Statistics of Federal Government (Government of Nepal)	
3.1 Revenue and Other Income.....	8
3.2. Budget and Expenditure.....	9
3.3. Others.....	13
3.3.1. Outstanding Advances	13
3.3.2. Ministry-wise Outstanding Advances	13
3.3.3. Status of Internal Audit.....	14
3.3.4. Outstanding Payment.....	14
3.3.5. Public Debt Position	15
3.3.6. Donor-wise Debt Status	15
3.3.7. Debt Servicing	16
3.3.7.1 Principal Repayment	16
3.3.7.2 Interest Payment.....	16
3.3.7.3 Investment on Public Enterprises and Other Entities.....	17
4. Fiscal Statistics of Provincial Governments	
4.1. Revenue of Provincial Governments	19
4.2. Expenditure of Provincial Governments.....	19
4.3. Treasury Position of Provincial Governments	19
5. Fiscal Statistics of Local Governments	
5.1. Revenue of Local Governments	20
5.2. Expenditure of Local Governments.....	20
5.3. Source-wise Expenditure of Local Governments	20
6. Receipts and Payments of Extra Budgetary Entities	
6.1. Extra Budgetary Entities	21
7. Scenario of PFM Performance	
7.1. Highlights of Macroeconomic Indicators	22

7.2. Macro Level Budget Operation	23
7.3. Allocative Efficiency	28
7.4. Sources of Funds.....	28
7.5. Ratio of Expenditure with Revenue.....	29
7.6. Reimbursement	30
7.7. Outstanding & Debt Servicing Trend	31
7.8. Other Status.....	33
7.9. Revenue Utilization of Provinces and Local Governments as Percentage of GDP.....	36
7.10. Expenditure of Provinces and Local Governments as Percentage of GDP.....	36

SECTION-2 Consolidated Financial Statements

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

8.1. Consolidated Annual Report of Receipts and Payments	40
8.2. Annual Report of Receipts and Payments (Budgetary Entities).....	42
8.3. Annual Report of Receipts and Payments (Extra Budgetary Entities)	44
8.4. Budget Comparison Statement (Budgetary Entities).....	46
8.5. Annual Financial Statement of Consolidated Fund	48
8.6. Annual Report of Divisible Fund (Federal/Province/Local)	50
8.7. Consolidated Statement of COFOG-wise Expenditure.....	51
8.8. Accounting Notes	53

9. Consolidated Financial Statement of Government of Nepal

9.1. Consolidated Annual Report of Receipts and Payments	98
9.2. Annual Report of Receipts and Payments (Budgetary Entities).....	100
9.3. Annual Report of Receipts and Payments (Extra Budgetary Entities)	102
9.4. Budget Comparison Statement (Budgetary Entities).....	104
9.5. Annual Financial Statement of Federal Consolidated Fund	105
9.6. Annual Report of Federal Divisible Fund.....	107
9.7. Consolidated Statement of COFOG-wise Expenditure	108
9.8. Accounting Notes	110

10. Consolidated Financial Statement of Provincial Governments

10.1. Consolidated Annual Report of Receipts and Payments	140
10.2. Annual Report of Receipts and Payments (Budgetary Entities).....	142
10.3. Annual Report of Receipts and Payments (Extra Budgetary Entities).....	144
10.4. Budget Comparison Statement (Budgetary Entities)	146
10.5. Annual Financial Statement of Provincial Consolidated Fund	148
10.6. Provincial Annual Report of Provincial Divisible Fund	150
10.7. Consolidated Statement of COFOG-wise Expenditure.....	151
10.8. Accounting Notes	153

11. Consolidated Financial Statement of Local Governments

11.1. Consolidated Annual Report of Receipts and Payments	182
11.2. Annual Report of Receipts and Payments (Budgetary Entities).....	184
11.3. Annual Report of Receipts and Payments (Extra Budgetary Entities).....	186
11.4. Budget Comparison Statement (Budgetary Entities)	188
11.5. Annual Financial Statement of Consolidated Fund	190
11.6. Annual Report Local of Divisible Fund	192
11.7. Consolidated Statement of COFOG-wise Expenditure	193
11.8. Accounting Notes	195

12. Annexes 215

LIST OF TABLES

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

LIST OF TABLES

Table No.	Table Name	Page No.
37	Outstanding Debt and Debt Servicing ratio	31
38	Debt Servicing Composition	32
39	Ratio of Investment in PE's to Total Expenditure	33
40	Ratio of Tax Revenue	33
41	Public Expenditure Pattern by Month	34
42	Recurrent Expenditure Pattern by Month	35
43	Capital Expenditure Pattern by Month	35
44	Ratio of Provincial and Local Governments Revenue to National GDP	36
45	Ratio of Provincial and Local Government Expenditure to National GDP	36

LIST OF Figure

Figure No.	FIGURE NAME	Page No.
Figure 1	Ratio of Expenditure to GDP	23
Figure 2	Public Debt to GDP Ratio	24
Figure 3	Annual Debt Receipt to GDP Ratio	24
Figure 4	Ratio of Investment in Public Enterprises with GDP	25
Figure 5	Ratio of Actual Foreign Aid Receipt of GDP	25
Figure 6	Total Revenue Realization Scenario	26
Figure 7	Scenario of Actual Expenditure In Percentage	27
Figure 8	Ratio of Actual Expenditure to Budget	27
Figure 9	Function-wise Expenditure (Percentage on Total Expenditure)	28
Figure 10	Source- wise Expenditure	29
Figure 11	Expenditure to Revenue Ratio	30
Figure 12	Reimburshment Status of Development Partner Funded Projects	31
Figure 13	Outstanding Debt Scenario	32
Figure 14	Debt Servicing Composition	32
Figure 15	Ratio of Public Investment to Expenditure	33
Figure 16	Ratio of Tax Revenue	34

LIST OF ANNEXES

S.N.	ANNEX NAME	Page No.
1	Economic Code Wise Revenue and Miscellaneous Receipts of Federal Government - Collection	217
2	Economic Code Wise Revenue and Miscellaneous Receipts of Federal Government - Utilization	221
3	Economic Head Wise Budget and Expenditure (Recurrent, Capital, Financing)	224
4	COFOG Wise Expenditure	230
5	Ministry Wise Budget and Expenditure (Budgetary Entities)	232
6	Function Wise Gender Responsive Expenditure	234
7	Source wise Climate Change Responsive Expenditure	236
8	Function Wise Climate Change Expenditure	237
9	Sustainable Development Goals Budget and Expenditure	239
10	Economic Codewise Fiscal Transfer From Federal Government	240
11	Details of Receipts of Domestic Debt and Transfer to Federal Consolidated Fund	241
12	Doner Wise External Debt Transfer to Federal Consolidate Fund (Treasury)	242
13	Details of Divisible Revenue Collected to be Distributed by the Government of Nepal	243
14	Details of Domestic Debt, Receipts Interest Payments, Principal Repayment and Outstanding Debt	244
15	Loan and Share Investment Details	245
16	Annual Detail of External Debt	246
17	Details of External Debt, Receipts Interest Payments, Principal Repayment and Outstanding Debt (Commitment Currency)	247
18	Statement of External Loan Receipt, Principal Repayment, Outstanding Loan (Nepali Currency)	248
19	Statement of Internal Share Investment	249
20	Statement of Internal Loan Investment	250
21	Entity Wise collection of Revenue and Other receipts of Extra Budgetary Entities	251
22	Details of Grant/Subsidy Receipt by Extra Budgetary Entities	254
23	Economic Code-wise Expenditure of Extra Budgetary Entities (Recurrent)	257
24	Economic Code-wise Expenditure of Extra Budgetary Entities (Capital)	259

LIST OF ANNEXES

Annex No.	ANNEX NAME	Page No.
25	Cash & Bank Balance of Extra Budgetary Entities	261
26	Economic Code Wise Revenue and Miscellaneous Receipts of Province Government - Collection	264
27	Economic Code Wise Revenue and Miscellaneous Receipts of Province Government - Utilization	266
28	Economic Code Wise Budget & Expenditure (Recurrent, Capital & Financing)	268
29	Local level Wise Treasury Position	271

ABBREVIATIONS/ACRONYMS

ADB	-	Asian Development Bank
CCY	-	Commitment Currency
CFS	-	Consolidated Financial Statement
COA	-	Chart of Account
COFOG	-	Classification of the Functions of Government
CGAS	-	Computerized Government Accounting System
DKK	-	Danish Krone
DSF	-	Debt Sustainability Framework
DTCO	-	District Treasury Comptroller Office
EBUs	-	Extra-Budgetary Units
EEC	-	European Economic Cooperation
EFT		Electronic Fund Transfer
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
IGFAA	-	Inter-Governmental Fiscal Arrangement Act
IMF	-	International Monetary Fund
JPY	-	Japanese Yen
KRW	-	Korean Won
KUD		Kuwaiti Dinar

ABBREVIATIONS/ACRONYMS

MOF	-	Ministry of Finance
N/A	-	Not Applicable/Not Available
NDF	-	Nordic Development Fund
N.E.C.	-	Not Elsewhere Classified
NNRFC	-	National Natural Resources and Fiscal Commission
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
PTCO	-	Province Treasury Comptroller Office
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 FY 2023/24 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 Receipt (excluding fiscal transfer) of the three tiers of government for FY 2023/24 amounts to NPR 1,550,623.57 million after revenue sharing settlements. Total expenditure stands at NPR 1,640,288.51 million after eliminating all types of intergovernmental fiscal transfers (excluding EBUs).
- The treasury position of the three tiers of government for FY 2023/24 shows a deficit of NPR 116,939.64 million. This includes a federal government deficit of NPR 228,357.55 million, with provincial and local governments reporting surpluses of NPR 50,909.86 million and NPR 60,508.05 million respectively.
- In FY 2023/24, the cash position of general governments shows a positive balance of NPR 134,125.18 million, compared to NPR 151,732.50 million in FY 2022/23. Cash balances are NPR 134,123.26 million in cash and NPR 1.91 million in direct payments, which were NPR 151,731.30 million and NPR 1.20 million respectively in the previous fiscal year.
- The ratio of consolidated recurrent Expenditure, capital expenditure and financial expenditure to total consolidated expenditure for the general government after elimination are 56.06%, 27.72% and 16.20% respectively in FY 2023/24.
- In FY 2023/24, the federal government's total revenue collection (tax and other revenue) amounts to NPR 1,059,649.24 million. Out of this, NPR 123,875.00 million has been transferred to provincial and local government consolidated fund as revenue sharing.
- The federal government's total expenditure for FY 2023/24 amounts to NPR 1,393,401.58 million (79.56% of the final budget i.e. NPR 1,751,312.1 million).
- The federal government's revenue collection in percentage increased by 10.68% in FY 2023/24 compared to the previous fiscal year, achieving 74.48% of the initial revenue collection target.
- The composition of the federal government's total revenue collection for FY 2023/24 consists of 89.14% from tax and 10.86% from other revenue, which was 90.42% from tax and 9.58% from other revenue in FY 2022/23.
- Recurrent, capital and financing expenditures constitute 66.68%, 13.78% and 19.54% respectively of the federal government's total expenditure in FY 2023/24, which was 69.76%, 16.51% and 13.73% respectively in the previous fiscal year.
- Recurrent, capital and financing expenditures of the federal government amount to 82.04%, 62.09% and 87.97% respectively of the total budget allocation for recurrent, capital and financing in FY 2023/24. These figures were 83.80%, 61.68% and 84.79% respectively in FY 2022/23.
- Out of the total federal government expenditure in FY 2023/24, 89.78% is financed by domestic sources (revenue plus domestic borrowing), with 1.67% financed by foreign grants and 8.54% by foreign loans. In FY 2022/23, these figures were 90.18%, 1.65% and 8.17% respectively.
- In FY 2023/24, the federal consolidated fund reports a deficit of NPR 47,090.27 million, bringing the

cumulative deficit to NPR 228,357.65 million, which was NPR 181,267.38 million in the previous fiscal year.

- In FY 2023/24, the ratio of total federal expenditure to GDP was 24.42%, which was 26.41% in FY 2022/23. The ratio of total revenue collection to GDP was 18.57% (before revenue sharing with SNGs) in FY 2023/24, up from 15.50% in FY 2022/23.
- In FY 2023/24, total reimbursable foreign assistance receipt to the federal government accounts for 69.18% of total reimbursable assistance, comprising 64.10% in grants and 70.90% in loans.
- Domestic borrowing by the federal government is 4.10% of GDP in FY 2023/24, slightly down from 4.76% in FY 2022/23.
- The total investment of the federal government in public enterprises, including shares and loans, amounts to 14.50% of GDP upto FY 2023/24, which was 14.55% upto previous fiscal year.
- The federal government's debt-to-GDP ratio is 42.66% for FY 2023/24, down from 42.67% at the end of FY 2022/23.
- General public services and economic affairs constitute the two major sectors of government expenditure, accounting for 59.61% (42.04% for general public services and 17.57% for economic affairs) of total CoFoG wise government expenditure in FY 2023/24.
- In FY 2023/24, from government of nepal total financial equalization grants, conditional grants, complementary grants and special grants transferred from government of Nepal to provincial governments amount to NPR 76,019.92 million and to local government amount to NPR 263,396.29 million.
- In FY 2023/24, the total revenue collection of all seven provinces amounts to NPR 102,672.21 million, including revenue from internal source (tax and other revenue) and revenue sharing. Total expenditure of all seven provinces amounts to NPR 184,110.25 million, including fiscal transfers of NPR 21,209.76 million to local governments. In FY 2022/23, total revenue and expenditure were NPR 112,369.43 million and NPR 204,678.62 million respectively.
- In FY 2023/24, the total receipts of all 753 local governments amount to NPR 484,298.32 million (including opening balances, intergovernmental fiscal transfers and internal revenue). Total expenditure of all local governments amounts to NPR 423,790.27 million.
- In FY 2023/24, receipts of EBUs for federal and provincial governments amount to NPR 76,858.49 million and NPR 338.47 million respectively, while payments amount to NPR 78,784.20 million and NPR 350.03 million respectively. Closing balances of EBUs for federal and provincial governments amount to NPR 71,970.05 million and NPR 305.08 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 Article 116, 204 and 229 respectively. 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, other provincial legislations are deposited to the provincial consolidated fund. The receipts under the Local Financial Act and other prevailing legislations are deposited to the local consolidated fund. The respective Appropriation Act of each level carries out expenditure from these consolidated funds.

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, the responsibility of the Financial Comptroller General Office 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 audit and to prepare consolidated financial statement of the federal, province and local level.

The concerned Accounting Officer is legally responsible for overseeing the receipt and disbursement of federal government funds. The central-level financial accounts prepared and furnished by concerned Accounting Officer based on transactions within their legal mandate, based on district-wise consolidated financial statements prepared by the District Treasury Comptroller Offices and bank details; province-level consolidated financial statements received from Province Treasury Comptroller Offices and local-level consolidated financial statements prepared from the Subnational Treasury Regulatory Application system. 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, Su-TRA 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 levels. The consolidated financial statements of local levels are prepared based on the financial transaction details posted into Su-TRA from local levels and the details of fiscal transfer disbursement and refund of unspent balance posted into Su-TRA by DTCOs.

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

- Consolidated Annual Report of Receipts and Payments,
- Annual Report of Receipts and Payments (Budgetary Entities),
- Annual Report of Receipts and Payments (Extra Budgetary Entities),
- Budget Comparison Statement (Budgetary Entities)
- Annual Financial statement of Consolidated Fund,
- Annual Report of Divisible Fund,

- Consolidated Statement of CoFOG-wise Expenditure
- Accounting policies and explanatory notes,
- Accounting Notes,
- 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 FCGO to keep up-to-date of 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 expenditure and submit the same to respective PTCO and DTCO.

Similarly, sub-section (2) states that the Province Treasury Comptroller 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 FCGO.

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 Government shall submit the Consolidated Financial Statement prepared under sub-section (1) of section 4 of the Act to the Province Treasury Comptroller Office of the respective Province and the District Treasury Comptroller Office within month end of Ashoj. Rule 10 (2) states that the Province Treasury Comptroller Office shall submit the Consolidated Financial Statement prepared under subsection (2) of section 4 of the Act to the FCGO 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 to the Office of the Auditor General within the 15th of Poush 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 Standards (NPSAS), 2022, 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 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. This year, financial statements are consolidated within the limits of data received from ministries and central level entities. However, 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. 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 Standards, 2022. Eliminations of inter-agency transactions of federal and provincial government have been carried out following the accounting standard. However, it is acknowledged that the duplications of inter-local level transactions could not be eliminated due to insufficient information.

8. Reporting Period

This Consolidated Financial Statement covers the period from July 17, 2023, to July 15, 2024.

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 Su-TRA and TSA due to difference in modality of recording transaction i.e. Su-TRA 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 DTCOs.

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 Standards, 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 and Commitment Liabilities 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. 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 revenue. 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 revenue. 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 FY 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 governments 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 and transferred to federal divisible fund as pass through cash flow.

iii. Revenue to be Utilized by Respective Government

The utilizable revenue of 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 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. Local level expenditure is recognized when journal voucher is approved in Su-TRA. 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 reimbursement 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 system 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 transaction. Since government cheques or equivalent banking instruments are valid for 15 days, such uncashed cheques or instruments 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 as 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. Likewise, foreign exchange gain/loss regarding foreign loans 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 statements showing cash balance of three tiers of governments includes the closing balances of :

- Miscellaneous Fund Accounts (Ka-2.6) maintained at District Treasury Comptroller Offices (DTCOs),
- Miscellaneous Fund Accounts (Kha-2.6) maintained at Provincial Treasury Comptroller Offices (PTCOs)

- and Provincial Treasury Comptroller 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 Federal, 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, 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 FY 2080/81 compared to closing balance of FY 2079/80. So, while preparing this financial statement, these discrepancies are 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 FY 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 regarding 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 Su-TRA based on records received from relevant offices and projects. Direct payments from various donors shall be accounted for in Su-TRA 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 mainly through development bond and treasury bills, while external borrowings are received from multilateral and bilateral source, 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 in financing.

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 accounting.

26. Intergovernmental 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 FPFA Act, have been incorporated in related notes and annexes of this financial statement. Reasons of correction of errors are shown in note 21, but this note 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 14, 2025

Fiscal Year: 2023/24

To the Secretary,
Ministry of Finance,
Singh Darbar, Kathmandu,

Subject: Report on the Consolidated Financial Statements.

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 FY 2023/24.

In our opinion, except for the effects of the matters described in the basis for qualified opinion section of our report, the accompanying Consolidated Financial Statements of the Government of Nepal for the FY 2023/24 comprising the Consolidated Annual 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, give a true and fair view in accordance with Nepal Public Sector Accounting Standard (Cash basis) and The Financial Procedures and Fiscal Responsibility Act, 2019 and prevailing laws.

2. Basis for Qualified Opinion

2.1 Consolidated Fund

According to the Annual Financial Statement of the Federal Consolidated Fund, total receipts for the FY 2023/24, including revenue, grants, domestic and external loans and the grants and loans through direct payments, stands at NPR 1,331.86 billion whereas the total expenditure on recurrent, capital and financing amounting to NPR 1,393.40 billion resulting in a negative balance of NPR 61.53 billion. After adjusting domestic debt rollover gain and previous year cash deposited amounting to NPR 14.44 billion, the Federal Consolidated Fund balance is negative by 47.09 billion. The cumulative negative balance at the end of fiscal years stands at NPR 228.35 billion, which includes a negative balance of NPR 181.27 billion from previous year.

Balance of other funds of the Government of Nepal is NPR 140.94 billion at the end of year. Similarly, the Provincial Consolidated Fund balance is 50.90 billion and the Local Level Consolidated Fund balance is 60.50 billion at the end of year.

2.2 Accuracy of Cash Position

After adjusting surplus balance of other government funds accounts in NPR 140.94 billion, Consolidated Fund is still negative by NPR 87.41 billion. However, as per Annex 4.21 (Government Surplus) of Financial

Statements of Nepal Rastra Bank for fiscal year 2080/81 the Consolidated Fund is negative by NPR 99.49 billion making difference of NPR 12.8 billion. Financial Comptroller General Office has not prepared reconciliation statement regarding the difference in balance amount as shown in the financial statements of the Federal Consolidated Fund and the financial statements of the Nepal Rastra Bank.

2.3 Foreign Debt :

According to the Annual Report on 2080/81 the debts status of the Government of Nepal, prepared by the Public Debt Management Office Government of Nepal has received NPR 125.66 billion as foreign debt while Financial Comptroller General Office has reported NPR 113.27 billion in Consolidated Financial Statement as foreign debt received, making the difference of NPR 12.29 billion. Also, according to the annual financial statement of Financial Comptroller General Office, an expenditure of NPR 119.05 billion is made from foreign loan received.

2.4 Technical and Other Assistance :

The details of technical and other assistance submitted to the Federal Parliament along with the Budget speech mention that NPR 21.84 billion will be received as technical and other assistance for 131 project and programs of 15 Federal ministries/entities. However, expenditure made out of such assistance receipt has not been included in the Annual Statement of the concerned offices & consequently, not been audited. Similarly, such expenditure is not included in the Consolidated Financial Statement.

2.5 Divisible Funds:

Sections 6 and 7 of the Inter-Governmental Fiscal Arrangement Act, 2074 provide for revenue and royalties collected and deposited in divisible fund. This year NPR 419.64 billion was deposited in federal divisible fund and NPR 412.91 billion was distributed leaving NPR 6.72 billion as balance to be distributed. Such undistributed revenue is not included as revenue receipt in Federal Consolidated Fund.

2.6 Revenue Sharing :

Financial Comptroller General Office has distributed revenue on 2081.07.27 amounting to NPR 32.79 billion, which was collected as Value Added Tax and Excise Duty between 2081.03.16 and 2081.03.31. Out of this distributed amount, NPR 22.46 billion was included in the financial statements of Federal Consolidated Fund of the fiscal year 2080/81. Thus revenue received in next fiscal year has been reported as revenue received in current fiscal year contrary to cash basis accounting where revenues and expenditures are recognized in the period when cash is actually received or paid, not when they are earned or incurred.

2.7 Fund Balance :

In consolidated financial statements of Government of Nepal for FY 2079/80 Financial Comptroller General Office has reported closing balance of various funds and accounts amounting NPR 97.56 billion whereas Financial Statements of fiscal year 2080/81 reported opening balance of such various funds and accounts amounting NPR 107.39 billion. There is no reconciliation provided for excess carried forward amount of NPR 9.83 billion.

2.8 Receivables :

In the consolidated financial statements of the Government of Nepal, receivables of budgetary entities are reported amounting to NPR 254 billion. However, it does not include fine amounting to NPR 32.11 billion ascertained during audit of Supreme Court, NPR 181.17 billion overdue principal and interest on government investments, as revealed from records of the Public Debt Management Office and NPR 2.43 billion as revealed from records of Kumari Chowk and Central Arrears Recovery Office.

2.9 Irregularities :

Irregularities out of total amount observed from this year's audit as the federal ministries and entities from NPR 47.74 billion, NPR 18.33 billion is recoverable, NPR 1.92 billion is to be regularized, NPR 25.99 billion lacking supporting document, NPR 1.48 billion is unsettled over due advanced amount, and NPR 7 lakhs unclaimed reimbursable amount. In addition, there is revenue due amounting to NPR 472.34 billion and reimbursement receivable of foreign grant and loan amounting to NPR 6.25 billion.

We conducted our audit in accordance with the Constitution of Nepal, Audit Act, Nepal Government Auditing Standards and guidelines adopted by the Office, and other pertinent laws related to audit. We are independent of the entity that prepares the consolidated financial statements, where we have performed as per 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 Observation :

While examining this year's financial transactions, we have observed that reform is required in areas including governance, macroeconomics, public financial management, public asset management, development management, information technology management and good governance.

4. Responsibility of Management for the Financial Statements

According to Financial Procedure and Fiscal Accountability (FPFA) Act, 2019 section 50(2), the concerned Accounting Officer is responsible for maintaining or causing to maintain accounts, making or causing to make expenditures, and regularizing or causing to regularize irregularities. Additionally, as per Sub-section (3), the minister of the concerned line ministry is responsible for overseeing whether the Accounting Officer has fulfilled these responsibilities. Similarly, Section 29 of the same Act assigns Financial Comptroller General Office the responsibility of preparing the Consolidated Financial Statement of the central accounts, in addition to Federal Consolidated Fund, as including the external grants and loan assistance, investments, appropriations, revenues, deposits, and other funds for each fiscal year. The Ministry of Finance concerned accounting officer and responsible person, there are responsible for preparation of Consolidated Financial Statements in accordance with Nepal Public Sector Accounting Standards (cash basis), 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 misstatements, whether due to fraud or error..

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 Audit Act, 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

SECTION 1

MACRO FISCAL SCENARIO

1

CASH POSITION OF GENERAL GOVERNMENT

1.1 Cash Position

- In FY 2023/24, the general government's cash position showed a positive balance of NPR 134,125.17 million compared to NPR 151,732.50 million in FY 2022/23. This balance consists of NPR 134,123.26 million in cash and NPR 1.91 million in direct payments, as opposed to NPR 151,721.29 million in cash and NPR 1.20 million in direct payments 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 56.07%, 27.73%, and 16.21% respectively in FY 2023/24.
- 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 the General Governments

In Million

Economic Code	Description	Note no.	Transaction of Current Fiscal Year		
			Cash	Third Party Payments (Direct Payments)	Total
1	Receipts		1	2	3=1+2
	Revenue, Grant and other Receipts		1,223,437.44	10,239.17	1,233,676.62
11000	Tax Revenue	1.2	1,002,486.05	-	1,002,486.05
14000	Other Revenue	1.2	166,529.16	-	166,529.16
13000	Grant	1.3	15,158.08	10,239.17	25,397.25
	Other Receipts		39,264.16	-	39,264.16
15000	Irregularities, Return of Released Amount and Grant Refunds	1.2	39,264.16	-	39,264.16
	Investments and Financing Receipts		319,283.62	37,524.20	356,807.82
32156 – 59	Sale of Shares and Disinvestment	2.1	-	-	-
32147 – 49	Domestic Debt Repayments Receipts	2.2	7,968.27	-	7,968.27
32242	External Debt Repayments Receipts	2.2	-	-	-
33141 – 44	Domestic Debt Receipts	2.3	234,547.57	-	234,547.57

33241	External Debt Re- ceipts	2.4	76,767.78	37,524.20	114,291.97
A.	Total Receipts		1,542,721.06	47,763.37	1,590,484.43
2	Payments		-	-	-
2.1	Recurrent Expenses		937,805.10	5,298.26	943,103.37
21000	Compensation of Employees	3.1	336,453.68	32.17	336,485.85
22000	Use of Goods and Services	3.1	169,711.87	2,473.26	172,185.13
24000	Interests, Fees and Bank Commis- sions	3.1	83,329.02	-	83,329.02
25000	Subsidies	3.1	19,558.66	0.36	19,559.02
26000	Grants	3.1	78,896.90	734.29	79,631.19
27000	Social Securities / Benefits	3.1	235,151.42	2,009.66	237,161.09
28000	Others	3.1	14,703.55	48.52	14,752.08
31000	Capital Expenditure (Investment in Non- Financial Assets)		452,478.37	13,899.84	466,378.22
31100	Acquisition of Fixed Assets		448,879.94	13,894.14	462,774.08
31110	Buildings and Structures	3.2	52,384.93	166.11	52,551.04
31120	Machinery and Equipments	3.2	20,655.49	261.35	20,916.84
31130 – 40	Other Fixed Assets (other capital expenditure)	3.2	11,806.16	935.92	12,742.08
31150	Public constructions	3.2	352,255.61	12,519.52	364,775.13
31160	Improvement of Built Structure	3.2	2,498.80	11.25	2,510.04
31170	Assets Major Improvement Expenditure	3.2	9,278.95	-	9,278.95
31400	Non-Produced Assets (Natural Assets)		3,598.43	5.71	3,604.14
31410	Land Acquisition	3.2	3,556.04	-	3,556.04
31440	Intangible Non Produced Assets	3.2	42.40	5.71	48.10
32000	Financing		244,040.51	28,564.55	272,605.06
33145-47	Principal Repayment of Domestic Debt	4.2	182,781.73	-	182,781.73
33242	Principal Repayment of External Debt	4.2	40,722.14	-	40,722.14
32141 -43	Domestic Debt Investment	4.1	14,890.05	26,967.81	41,857.87

32151 -52	Domestic Share Investment	4.1	5,423.47	1,596.74	7,020.21
32241	External Debt Investment	4.1	-	-	-
32251	External Share Investment	4.1	223.11	-	223.11
B.	Total Payments		1,634,323.98	47,762.66	1,682,086.65
C.	Surplus/Deficit (C=A-B)		(91,602.92)	0.71	(91,602.21)
D.	Change in Balance of Deposits, Other Funds Including Emergency Fund	5	30,041.71	-	30,041.71
E.	Cash and Bank Balance of Current Year (E=C+D)		(61,561.22)	0.71	(61,560.51)
F.	Previous Year Cash and Bank Balance		151,731.30	1.20	151,732.50
G.	Foreign Exchange Gain/Loss and Other Adjustments Current Year		43,953.18	-	43,953.18
H.	Closing Cash and Bank Balance (H=E+F+G)		134,123.26	1.91	134,125.18

2

TREASURY POSITION OF FEDERAL, PROVINCIAL AND LOCAL GOVERNMENT

2.1 Treasury Position

- Up to FY 2023/24, there is a deficit of NPR 228,357.65 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 50,909.86 million in provincial treasuries and NPR 60,508.05 million in local level treasuries (See Table 2).
- In FY 2023/24, total receipts in the consolidated fund of the three tiers of government amounted to NPR 1,911,637.23 million. This total is comprised non-financing receipt (tax, other revenue, grants, previous year cash balance, and recovery) totaling NPR 1,555,849.84 million, and financing receipts (borrowing and investment refund) totaling NPR 355,787.39 million.
- Total disbursements from the consolidated fund for the same fiscal year amounted to NPR 2,001,302.08 million. These disbursements included recurrent expenditures, capital expenditures and financing disbursements totaling NPR 1,280,837.21 million, NPR 447,866.87 million, and NPR 272,598.00 million respectively. As result of these transactions, there is a negative balance of NPR 116,939.64 million up to FY 2023/24. Specifically, for FY 2022/23 alone, the negative balance was NPR 181,267.38 million.

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

In Million

Description	Government			
	Federal	Province	Local Level	Total
Receipt				
Total Revenue (Tax + Other revenue)	639,139.79	18,118.04	47,268.25	704,526.08
Cash balance, Recovery Deposit and Fiscal Transfer Refund	23,854.66	2,299.20	406.03	26,559.89
Grant (Direct payment + Commodity)	24,009.38	118.42	950.62	25,078.42
Revenue Sharing	289,908.00	75,489.46	73,274.39	438,671.85
All types of Fiscal Transfer from Federal Government		77,389.72	262,493.12	339,882.84
All types of Fiscal Transfer from Province Government	-	-	21,130.76	21,130.76
Other Transfer	-	-		-
A. Total of Non-Financing Receipt	976,911.83	173,414.84	405,523.17	1,555,849.84

B. Financing Receipt	354,953.96	702.70	130.73	355,787.39
1. Total Receipt [A+B]	1,331,865.79	174,117.54	405,653.90	1,911,637.23
Payments				
Recurrent	929,126.44	72,027.05	279,683.72	1,280,837.21
Capital	192,027.36	112,083.20	143,756.31	447,866.87
Financing	272,247.78		350.22	272,598.00
2.Total Payments	1,393,401.58	184,110.25	423,790.25	2,001,302.08
Treasury Position [1-2]	(61,535.79)	(9,992.71)	(18,136.35)	(89,664.85)
Previous Year Treasury Balance	(181,267.38)	64,418.69	78,644.40	(38,204.29)
3.Miscellaneous Adjustment	14,445.62	(3,516.12)	-	10,929.50
Treasury Position Up to This Fiscal Year	(228,357.55)	50,909.86	60,508.05	(116,939.64)

2.2 Receipts and Payments Status

- The total receipts of the general government after elimination amount to NPR 1,590,484.43 million. Similarly, the total expenditure after elimination including extra budgetary units (EBUs) of federal and provinces is NPR 1,682,086.44 million. Table 3 presents the receipts and expenditures of the federal, provincial and local governments including EBUs of federal and provinces, after eliminating receipts and intergovernmental fund transfer.

Table 3: Receipts and Payments of Three Tiers of Government

In Million

Receipt								
Tiers Of Governments	Receipt			Elimination				Receipt after Elimination
	Budgetary Units	Extra Budget-ary Units	Total Receipt	Providence	Local Level	Extra Budget-ary Units	Total	
Consolidated	1,911,637.18	77,196.96	1,988,834.14	77,389.72	283,623.89	37,336.10	398,349.71	1,590,484.43
Federal	1,331,865.69	76,858.49	1,408,724.18	-		37,239.61	37,239.61	1,371,484.57
Provinces	174,117.56	338.47	174,456.03	-	-	96.49	96.49	174,359.54
Local Level	405,653.93	-	405,653.93	-	-	-	-	405,653.93
Expenditure								
Tiers Of Governments	Expenditure			Elimination				Expenditure after Elimination
	Budgetary Units	Extra Budget-ary Units	Total Expendi-ture	Providence	Local Level	Extra Budget-ary Units	Total	
Consolidated	2,001,302.12	79,134.23	2,080,436.35	77,389.72	283,623.89	37,336.10	398,349.71	1,682,086.64
Federal	1,393,401.59	78,784.21	1,472,185.80	-	-	37,239.61	37,239.61	1,434,946.19
Provinces	184,110.26	350.03	184,460.29	-	-	96.49	96.49	184,363.80
Local Level	423,790.27	-	423,790.27	-	-	-	-	423,790.27

3.1 Revenue and Other Income

➤ In FY 2023/24, the total receipt amounts to NPR 1,083,503.89 million. This figure includes NPR 123,875.00 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 23,854.66 million. Among these, tax and other revenue collected amounts to NPR 1,059,649.24 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				
	2019/20	2020/21	2021/22	2022/23	2023/24
Total Revenue	705,498.24	824,946.40	1,066,346.52	957,348.72	1,059,649.24
1. Tax Revenue	613,390.49	761,056.63	985,417.56	865,628.37	944,572.05
A) Taxes on income, profits and capital gains	213,233.05	221,483.52	252,188.55	243,068.92	274,492.69
B) Taxes on payroll and workforce	6,508.11	6,883.57	7,806.01	8,672.43	8,643.58
C) Taxes on Property	4.31	0.43	0.26	0.29	0.10
D) Taxes on goods and services	269,747.60	353,736.73	526,719.13	462,990.52	494,203.34
E) Taxes on international trade and transactions	123,790.30	178,951.86	198,703.19	150,895.18	167,232.19
F) Other taxes	107.12	0.52	0.42	1.03	0.16
2. Other Revenue	92,107.75	63,889.77	80,928.67	91,720.34	115,077.19
A) Property income	36,884.91	28,509.08	26,003.32	47,516.03	66,990.32
B) Sales of goods and services	26,090.19	25,209.95	32,851.92	34,988.87	36,602.96
C) Penalties, fines & forfeitures	2,344.84	2,653.19	2,910.00	3,774.08	4,102.28
D) Voluntary transfers other than grants	0.52	0.60	-	0.18	0.17
E) Miscellaneous revenue	26,787.29	7,516.95	19,163.43	5,441.18	7,381.45

➤ In FY 2023/24, tax revenue of the government of nepal amounts to NPR 944,572.05 million, representing 89.14% of the total revenue collection. Other revenue totaled NPR 115,077.19 million, accounting for 10.86% of the total revenue. (See Table 5)

Table 5 : Composition of Total Revenue Collection*In Million*

Description	Fiscal Year				
	2019/20	2020/21	2021/22	2022/23	2023/24
1. Tax Revenue	86.94	92.26	92.41	90.42	89.14
A) Taxes on income, profits and capital gains	30.22	26.85	23.65	25.39	25.90
B) Taxes on payroll and workforce	0.92	0.83	0.73	0.91	0.82
C) Taxes on property	0.00	0.00	0.00	0.00	0.00
D) Taxes on goods and services	38.24	42.88	49.39	48.36	46.64
E) Taxes on international trade and transactions	17.55	21.69	18.63	15.76	15.78
F) Other taxes	0.02	0.00	0.00	0.00	0.00
2. Other Revenue	13.06	7.74	7.59	9.58	10.86
A) Property income	5.23	3.46	2.44	4.96	6.32
B) Sales of goods and services	3.70	3.06	3.08	3.65	3.45
C) Penalties, fines & forfeitures	0.33	0.32	0.27	0.39	0.39
D) Voluntary transfers other than grants	0.00	0.00	0.00	0.00	0.00
E) Miscellaneous revenue	3.80	0.91	1.80	0.57	0.70
Total	100.00	100.00	100.00	100.00	100.00

- Out of the total revenue collection, taxes on goods and services contribute 46.64%, taxes on income, profits, and capital gains contribute 25.90% and taxes on international trade and transactions contribute 15.78% for the FY 2023/24, making them the three largest sources of revenue. (See Table 5).
- In FY 2023/24, NPR 23,854.66 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 4,466.75 million, return of released amounts to NPR 1,608.83 million and grants returns to NPR 17,779.08 million.

3.2 Budget and Expenditure

- Compared to the total budget allocated for FY 2023/24 the composition of the budget is 64.17% recurrent, 17.66% capital and 17.67% financing.
- In FY 2023/24, the total federal government expenditure amounts to NPR 1,393,401.58 million, marking 1.96% decrease compared to the previous fiscal year 2022/23.
- Total recurrent, capital, and financing expenditures are NPR 929,126.44 million, NPR 192,027.36 million and NPR 272,247.78 million, respectively, in FY 2023/24. (See Table 6)

Table 6 : Actual Federal Government Expenditure*In Million*

Expenditures Head	Actual Expenditure				
	Fiscal Year				
	2019/20	2020/21	2021/22	2022/23	2023/24
Recurrent	784,148.90	846,217.30	954,316.76	991,506.73	929,126.44
Capital	189,084.70	228,836.09	216,213.08	234,624.78	192,027.36
Financing	117,901.60	121,622.56	139,470.97	195,195.44	272,247.78
Total	1,091,135.20	1,196,675.95	1,310,000.81	1,421,326.95	1,393,401.58

- In FY 2023/24, the total expenditure of the government of nepal amounted to 79.56% of the budget, which is higher compared to FY 2022/23 (i.e. 79.23). The expenditure on recurrent, capital, and financing was 82.04%, 62.09% and 87.97% of the budget, respectively. In the preceding fiscal year, these figures were 83.80%, 61.68% and 84.79%, respectively. The average actual expenditure to budget ratio over the last five fiscal years was 78.27%.
- In FY 2023/24, the expenditure composition as a percentage of total expenditure was 66.68% recurrent, 13.78% capital and 19.54% 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				
	2019/20	2020/21	2021/22	2022/23	2023/24	2019/20	2020/21	2021/22	2022/23	2023/24
Recurrent	81.93	89.35	90.07	83.80	82.04	71.86	70.71	72.85	69.76	66.68
Capital	46.34	64.69	57.60	61.68	62.09	17.33	19.12	16.50	16.51	13.78
Financing	70.24	69.96	70.48	84.79	87.97	10.81	10.16	10.65	13.73	19.54
Total	71.18	81.15	80.23	79.23	79.56	100.00	100.00	100.00	100.00	100.00

- Regarding the sources of funds, in FY 2023/24, the government's own sources covered approximately 89.78% of the total expenditure, compared to 90.18% in the preceding fiscal year.
- The remaining expenditures were financed by foreign grants, which covered 1.67% and loans, which covered 8.54% of the total expenditure. (See Table 8)

Table 8: Sources of Fund

Source	Fiscal Year					
	2019/20	2020/21	2021/22	2022/23	2023/24	
	Percentage In Total Expenditure (T.E.)				% in T.E.	Amount (in million)
Government of Nepal	87.20	82.50	87.93	90.18	89.78	1,251,054.66
Foreign Grants	2.13	3.05	2.10	1.65	1.67	23,288.79
Foreign Loan	10.67	14.45	9.98	8.17	8.54	119,058.13
Total	100.00	100.00	100.00	100.00	100.00	1,393,401.58

- In FY 2023/24, reimbursable and cash grants (foreign), which were released through the treasury, amount to NPR 10,418.08 million and NPR 2,769.91 million, respectively. (See Table 9).
- In FY 2023/24, reimbursable and cash loans (foreign), released through the treasury, amount to NPR 42,338.45 million and NPR 39,631.06 million, respectively. (See Table 9).

Table 9: Mode of Payments

Mode of Payments	Current Year		
	Recurrent	Capital	Financing
GON- Domestic	809,243.12	20,548.57	229,228.73
Domestic Loan / Grant	86,986.20	93,153.99	11,894.05
Reimbursable Grant	6,988.16	3,430.03	-
Reimbursable Loan	18,328.68	21,839.33	2,170.45
Grant in Cash	2,084.44	685.47	-
Loan In Cash	74.15	39,166.92	390.00
Direct Payments Grant	3,172.15	1,829.23	2,721.80
Direct Payments Loan	14.83	11,231.03	25,842.76
Grant in Kinds	2,234.72	142.80	-
Total	929,126.44	192,027.36	272,247.78

- In FY 2023/24, grants (including fiscal transfers to subnational governments) account for the largest share of total expenditure at 30.33%, followed by social security at 16.27%, acquisition of fixed assets at 13.54% of the total spending. (See Table 10).

Table 10: Expenditure According to the Economic Classification

In Million

Expenditure Head	Amount	Ratio to Total Expenditure
Recurrent	929,126.44	66.68
21000 Compensation of Employees	154,682.13	11.10
22000 Use of Goods and Services	39,264.04	2.82
24000 Interest, Services and Bank Commission	82,097.80	5.89
25000 Subsidies	695.98	0.05
26000 Grants	422,562.04	30.33
27000 Social Security	226,669.77	16.27
28000 Other Expenditure	3,154.66	0.23
Capital	192,027.36	13.78
31100 Acquisition of Fixed Assets	188,688.16	13.54
31400 Non-Produced Assets	3,339.20	0.24
31500 Miscellaneous Capital Expenditure	0.00	0.00
Financing	272,247.78	19.54
32000 Financing Assets	48,968.24	3.51
32100 Domestic Financing Assets	48,752.18	3.50
32200 External Financing Assets	216.06	0.02
33000 Liability	223,279.54	16.02
33100 Domestic Net Borrowing	182,557.40	13.10
33200 External Net Borrowing	40,722.14	2.92
Total	1,393,401.58	100.00

- According to classification of the functions of government (COFOG), general public services account for a large portion of expenditure, at 42.04%, while expenditure on environmental protection and recreation, culture and religion is nominal at 0.26% and 0.37% respectively. (See Table 11).

Table 11: COFOG-wise Expenditure*In Percentage*

Expenditure Sector	Fiscal Year				
	2019/20	2020/21	2021/22	2022/23	2023/24
General Public Services	47.93	53.06	44.58	42.89	42.04
Defense	4.56	4.83	4.55	4.89	5.22
Public Order and Safety	4.75	5.31	6.18	6.51	6.45
Economic Affairs	24.23	17.50	16.38	18.43	17.57
Environmental Protection	1.25	0.50	0.47	0.36	0.26
Housing and Community Amenities	3.23	3.42	2.99	3.45	2.80
Health	3.68	4.61	6.40	4.25	4.40
Recreation, Culture and Religion	0.63	0.38	0.40	0.47	0.37
Education	3.61	3.46	3.64	4.31	4.69
Social Protection	6.13	6.95	14.40	14.44	16.20
Total	100.00	100.00	100.00	100.00	100.00

- General public services, social protection and economic affairs account for a large portion of recurrent expenditure constituting 50.11%, 19.55% and 7.33% of recurrent expenditure, respectively. (See Table 12)
- In FY 2023/24, out of capital expenditure economic affairs, housing & community amenities, and health sectors accounted for 67.13%, 14.87% and 5.49% respectively. (See Table 12)

Table 12: COFOG-wise Recurrent and Capital Expenditure*In Percentage*

Expenditure Sector	Recurrent	Capital
General Public Services	50.11	2.99
Defense	5.71	2.89
Public Order and Safety	6.96	4.00
Economic Affairs	7.33	67.13
Environmental Protection	0.07	1.16
Housing and Community Amenities	0.30	14.87
Health	4.18	5.49
Recreation, Culture and Religion	0.32	0.62
Education	5.48	0.82
Social Protection	19.55	0.02
Total	100.00	100.00

3.3 Others

3.3.1 Outstanding Advances

- The total outstanding advance for FY 2023/24 amounts to NPR 18,121.28 million, consisting of NPR 10,454.96 million of matured advances and NPR 7,666.31 million of immature advances. In comparison, the total outstanding advances for FY 2022/23 were NPR 50,058.49 million. (See Table 13)

Table 13: Outstanding Advance Amount

In Million

S.N.	Particular	Fiscal Year							
		2020/21		2021/22		2022/23		2023/24	
		Amount	In %	Amount	In %	Amount	In %	Amount	In %
1	Outstanding Matured Advance	17,715.80	47.74	16,375.23	54.54	24,732.77	49.41	10,454.96	57.69
2	Outstanding Immatured Advance	19,390.54	52.26	13,649.41	45.46	25,325.73	50.59	7,666.31	42.31
Total		37,106.34	100.00	30,024.64	100.00	50,058.49	100.00	18,121.28	100.00

Source: Summary of Consolidate Internal audit Report 2023/24

3.3.2 Ministry-wise Outstanding Advances

- The below table shows the position of the outstanding advances. The top ten entities cover more than 96.68% of the total outstanding advances. (See Table 14)

Table 14: Top Ten Entities Having Highest Outstanding Advance

In Percentage

S. N	Name of Entity	Percentage
1	Ministry of Defense	44.02
2	Ministry of Physical Infrastructure and Transport	19.79
3	Ministry of Finance	8.02
4	Ministry of Urban Development	5.09
5	Ministry of Foreign Affairs	4.98
6	Ministry of Energy, Water Resources and Irrigation	4.56
7	Ministry of Health and Population	4.05
8	Ministry of Foreign Affairs	3.80
9	Ministry of Water Supply	1.47
10	Ministry of Agriculture and Livestock Development	0.91
	Total	96.68

3.3.3 Status of Internal Audit

- In FY 2023/24, internal audit conducted by DTCOs reported NPR 14,289.51 million of irregular expenditures, with total outstanding matured advances amounting to NPR 10,418.77 million. (See Table 15). According to the Financial Procedure and Fiscal Accountability Rules, 2077, outstanding immature advances are not considered irregularities and therefore are not included in this table.
- The irregularities reported for FY 2023/24 are as follows: the amount to be regularized is NPR 2,069.34 million, recoverable irregularities is NPR 1,801.41 million and outstanding matured advances amount to NPR 10,418.77 million. In comparison to FY 2022/23, these figures were NPR 4,931.35 million, NPR 376.33 million and NPR 24,732.77 million, respectively. (See in Table 15)

Table 15: Status of Total Irregularity

In Million

S. N	Particular	Fiscal Year					
		2021/22		2022/23		2023/24	
		Amount	in %	Amount	in %	Amount	in %
1	Irregulars to be Regularized	9,521.92	33.26	4,931.35	16.42	2,069.34	14.48
2	Recoverable Irregulars	1,138.81	3.98	376.33	1.25	1,801.41	12.61
3	Irregulars in Advance Payment	17,962.62	62.76	24,732.77	82.33	10,418.77	72.91
Total		28,623.35	100.00	30,040.45	100.00	14,289.51	100.00

* Internal audit Report 2023/24

3.3.4 Outstanding Payment

- At the end of FY 2023/24, total outstanding payment is NPR 15,306.96 million which was NPR. 6,368.01 million in the previous fiscal year. Top ten entities comprise 99.20% of total outstanding payment, which are present below. (See table 16)

Table 16: Entity-wise Outstanding Payment

In Million

Entity	Amount	Percentage
Ministry of Physical Infrastructure and Transport	8,719.70	56.96
Ministry of Energy, Water Resources and Irrigation	2,600.09	16.99
Ministry of Culture, Tourism and Civil Aviation	1,205.15	7.87
Ministry of Urban Development	759.45	4.96
Ministry of Water Supply	704.35	4.60
Ministry of Health and Population	537.85	3.51
Ministry of Home Affairs	313.90	2.05
Ministry of Defense	212.81	1.39
Ministry of Agriculture and Livestock Development	79.20	0.52
Ministry of Education, Science & Technology	51.00	0.34
Ministry of Youth and Sports	40.08	0.26
Others	83.36	0.54
Total	15,306.96	100.00

3.3.5 Public Debt Position

- As of FY 2023/24, the total outstanding debt amounts to NPR 2,434,099.78 million, compared to NPR 2,299,352.45 million in the previous fiscal year. This represents an increase of 5.86% in total outstanding debt compared to the previous year. Out of the total outstanding debt, domestic debt stands at NPR 1,180,901.84 million, while external debt amounts to NPR 1,253,197.94 million. The proportion of domestic and external debt is 48.51% and 51.49%, respectively. (See Table 17)

Table 17: Outstanding Public Debt

In Million

Debt	Fiscal Year				
	2019/20	2020/21	2021/22	2022/23	2023/24
Domestic	613,735.40	802,941.60	987,449.30	1,129,103.72	1,180,901.84
External	819,667.10	934,695.20	1,025,847.11	1,170,248.73	1,253,197.94
Total	1,433,402.50	1,737,636.80	2,013,296.41	2,299,352.45	2,434,099.78
Annual Increase/ Decrease (In Percentage)	36.75	21.22	15.86	14.01	5.86

3.3.6 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 International Monetary Fund (IMF), which together cover about 86.32% of the total external debt. (See Table 18).

Table 18: Donor-wise Outstanding External Debt

In Million

S.N.	Debt	Fiscal Year				
		2019/20	2020/21	2021/22	2022/23	2023/24
	Multilateral	524,692.62	822,017.97	894,463.18	1,029,763.04	1,115,087.11
1	Asian Development Bank (ADB)	272,715.27	293,838.50	315,012.20	370,050.58	406,087.92
2	European Economic Cooperation (EEC)	281.87	246.9	196.57	193.299	159.57
3	European Investment Bank (EIB)	4,072.05	4,027.3	5,596.32	6,757.25	12,100.09
4	AIIB	-	33.6	35.97	36.99	1,638.24
5	International Development Association (IDA)	386,104.28	471,173.10	509,702.87	580,306.06	612,334.27
6	International Fund for Agricultural Development (IFAD)	10,008.92	9,649.80	10,184.52	10,516.18	10,599.47
7	International Monetary Fund (IMF)	26,389.01	32,818.2	43,671.95	52,094.43	63,278.02
8	Nordic Development Fund (NDF)	2,207.76	2,143.00	1,817.42	1,942.94	1,770.46
9	OPEC Fund for International Development (OFID)	7,671.41	8,087.57	8,245.36	7,865.31	7,119.05
	Bilateral	96,690.19	112,808.95	131,383.93	140,485.67	138,110.83

1	Austria	0	0.00	0.00	0.00	0.00
2	Belgium	765.09	785.2	573.29	660.64	492.62
3	China	26,105.17	31,275.50	35,297.17	34,556.72	35,293.42
4	France	306	314.00	139.44	1,071.87	1,017.37
5	India	24,908.39	30762.5	36,358.65	39,595.95	40,497.17
6	Japan	36,616.63	41,153.21	48,892.93	53,955.01	50,889.52
7	Korea	6,335.07	6,575.10	5,972.70	5,858.47	5,010.79
8	Kuwait	968.06	1187.2	1,470.73	1,890.46	1,834.10
9	Russia	-	0.00	0.00	0.00	0.00
10	Saudi	685.78	756.24	2,679.02	2,896.55	3,075.84
	Total	621,382.81	934,826.92	1,025,847.11	1,170,248.71	1,253,197.94

3.3.7 Debt Servicing

3.3.7.1 Principal Repayment

- Nepal is regularly servicing its debt on time. In FY 2023/24, the total amount of principal repayment is NPR 223,279.54 million, compared to NPR 149,712.71 million in the previous FY 2022/23. Expenditure on principal repayment increased by 49.14% in the previous fiscal year. (See Table 19).
- In FY 2023/24, principal payment made for domestic and external debt are amounted to NPR 182,557.40 million and to NPR 40,722.14 million respectively. In comparison, these payments were NPR 115,094.40 million and NPR 34,617.96 million respectively, in the previous FY 2022/23. (See Table 19)

Table 19: Amount of Principal Repayment

In Million

Debt	Fiscal Year				
	2019/20	2020/21	2021/22	2022/23	2023/24
Domestic	33,977.00	36,901.10	47,337.80	115,094.75	182,557.40
External	23,560.40	23,268.60	29,415.80	34,617.96	40,722.14
Total	57,537.40	60,169.70	76,753.60	149,712.71	223,279.54
Annual Increase/Decrease (In Percentage)	5.86	4.57	27.56	95.06	49.14

3.3.7.2 Interest Payment

- In FY 2023/24, the total interest payment amounts to NPR 82,097.80 million, compared to NPR 72,780.08 million in the previous FY 2022/23. Expenditure on interest payment increased by 12.80% in FY 2023/24, which was 61.28% increase in the previous FY 2022/23. (See Table 20)

Table 20: Amount of Interest Payment

In Million

Description	Fiscal Year				
	2019/20	2020/21	2021/22	2022/23	2023/24
Domestic Debt	20,822.55	28,460.60	37,684.99	64,517.17	72,833.89
External Debt	5,237.73	6,173.50	7,442.00	8,262.91	9,263.91
Total	26,060.27	34,634.10	45,126.99	72,780.08	82,097.80
Annual Increase/Decrease (In Percentage)	25.81	32.90	30.30	61.28	12.80

3.3.7.3 Investment on Public Enterprises and Other Entities

- The accumulated amount of public investment at the end of FY 2023/24 is NPR 827,516.51 million, comprising loans amounting to NPR 432,325.02 million (52.24%) and shares amounting to NPR 395,191.49 million (47.76%).
- In FY 2023/24, the total loan investment increased by 8.88% to reach NPR 432,325.02 million. The sources of this loan investment consist of 36.17% from domestic sources and 63.83% from external sources.
- Up to FY 2023/24, the government of nepal (GoN) has invested in shares in 118 different entities. In this fiscal year, GoN made NPR 7,400.00 million from share investments, which is 46.43% lower than the previous fiscal year. As a result, the total share investment has reached to NPR 395,191.49 million.
- GoN has predominantly invested in Primary Shares, accounting for 97.02% of the total investment, while its shareholding in international organizations constitutes 2.98%. GoN has not invested in preference shares in FY 2023/24. (See Table 21).

Table 21: Status of Loan and Share Investment

In Million

S.N.	Particular	Up to FY 2022/23	FY 2023/24			Total
	Loan Investment		Investment	Adjustment	Principal Repayment	
1	a. Domestic Source	152,156.39	12,170.00	(3,020.00)	4,930.00	156,376.39
	b. External Source	244,908.63	29,740.00	3,630.00	2,330.00	275,948.63
	Total Loan Investment	397,065.02	41,910.00	610.00	7,260.00	432,325.02
2	Share Investment	Up to FY 2022/23	Share Investment	Adjustment	Stock Dividend	Total
	a. Primary	364,810.00	7,180.00	1,670.00	0.00	373,660.00
	b. Preference	9,789.75	0.00	0.00	0.00	9,789.75
	c. International Organization	11,521.74	220.00	0.00	0.00	11,741.74
	Total Share Investment	386,121.49	7,400.00	1,670.00	0.00	395,191.49
Grand Total		783,186.51	49,310.00	2,280.00	7,260.00	827,516.51

Source: PDMO Report 2023/24

- A significant portion of the share investment, totaling 85.01% (NPR 335,960.00 million), has been made in 10 entities, with Nepal Electricity Authority holding the highest portion of this investment. (See Table 22).

Table 22: Top ten Entities Having Higher Share Investment

In million

S.N.	Organizations	Amount
1	Nepal Electricity Authority	181,330.00
2	Nepal Civil Aviation Authority	62,740.00
3	Nepal Telecommunication	16,470.00
4	Rastriya Banijya Bank (after taking over NIDC)	15,630.00
5	Agriculture Development Bank	13,300.00
6	Hydro Electricity Investment and Development Company Limited	12,470.00

7	Nepal Oil Corporation Limited	10,940.00
8	Deposit and Credit Guarantee Corporation Pvt. Ltd.	9,000.00
9	Nepal Bank Limited	7,490.00
10	International Monetary Fund	6,590.00
	Total	335,960.00

Source: PDMO Report 2023/24

- Upto FY 2023/24, NPR 94,825.54 million has been received as principal repayments on loans. In FY 2023/24 alone, NPR 14,507.19 million is received in principal repayments from these entities. Additionally, NPR 95,182.67 million has been received as interest on loans up to FY 2023/24, with NPR 7,362.34 million received as interest in FY 2023/24. (See Table 23)

Table 23: Status of Principal and Interest Repayment

In million

S.N.	Type of Investment	Received From Investment	UP to Fiscal Year				In FY 2023/24	UP to FY 2023/24
			2019/20	2020/21	2021/22	2022/23		
1	Investment Through Domestic Loan	Principal	22,623.46	25,566.03	26,649.82	31,470.86	12,172.90	43,643.76
		Interest	28,361.50	33,828.16	39,856.61	40,187.41	355.40	40,542.81
Total			50,984.96	59,394.19	66,506.43	71,658.27	12,528.30	84,186.57
2	Investment Through External Loan	Principal	40,309.64	40,590.59	41,854.40	48,847.49	2,334.29	51,181.78
		Interest	36,090.76	39,034.34	39,242.36	47,632.92	7,006.94	54,639.86
Total			76,400.40	76,400.40	79,624.93	81,096.76	9,341.23	105,821.64
	Total Investment	Principal	62,933.10	66,156.62	68,504.22	80,318.35	14,507.19	94,825.54
		Interest	64,452.26	72,862.50	79,098.97	87,820.33	7,362.34	95,182.67
Grand Total			127,385.36	139,019.12	147,603.19	168,138.68	21,869.53	190,008.21

Source : PDMO Report 2023/24

4

FISCAL STATISTICS OF PROVINCIAL GOVERNMENTS

4.1 Revenue of Provincial Governments

- In FY 2023/24, the total revenue collection by all seven provinces amounted to NPR 102,672.21 million, excluding fiscal transfer from the federal government. This represents decrease from NPR 112,369.43 million in the preceding fiscal year, marking a decrease of 8.51%. (See Table 24)

Table 24: Total Revenue Collection (Excluding Fiscal Transfer)

In million

Province	Fiscal Year					%
	2019/20	2020/21	2021/22	2022/23	2023/24	
Koshi Province	10,706.70	12,343.16	14,059.21	14,865.83	14,541.13	(2.18)
Madhesh Province	9,831.00	11,644.49	14,975.20	15,473.14	15,368.12	0.16
Bagmati Province	21,536.70	25,902.43	32,032.44	36,287.26	30,329.15	(16.42)
Gandaki Province	7,127.90	9,675.87	11,109.06	12,152.87	9,730.32	(19.93)
Lumbini Province	9,717.30	11,335.66	14,299.75	15,877.52	15,273.15	(3.81)
Karnali Province	5,229.10	6,572.17	8,475.84	7,772.12	8,395.05	8.01
Sudurpashchim Province	6,302.80	8,121.11	9,192.44	9,940.69	9,035.27	(9.11)
Total	70,451.50	85,594.89	104,143.94	112,369.43	102,672.21	(8.51)

4.2 Expenditure of Provincial Governments

- In FY 2023/24, the total expenditure across all seven provinces amounted to NPR 184,110.26 million (excluding direct payments). This included NPR 72,027.05 million for recurrent expenditure & NPR 112,083.21 million for capital expenditure. (See Table 25)

Table 25: Total Expenditure of all Provinces

In million

Province	Recurrent Expenditure	Capital Expenditure	Financing Expenditure	Total Expenditure
Koshi Province	11,679.24	16,348.30	-	28,027.53
Madhesh Province	9,255.62	15,289.31	-	24,544.93
Bagmati Province	15,972.50	28,540.70	-	44,513.20
Gandaki Province	7,576.70	14,629.42	-	22,206.12
Lumbini Province	10,418.92	16,017.77	-	26,436.69
Karnali Province	9,175.12	10,693.09	-	19,868.21
Sudurpashchim province	7,948.95	10,564.63	-	18,513.58
Total	72,027.05	112,083.21	-	184,110.26

4.3 Treasury Position of Provincial Governments

- In FY 2023/24, the consolidated fund of all seven provinces shows a surplus balance of NPR 50,909.86 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, is amounted to NPR 237,833.53 million. Total expenditure with disbursements, including fiscal transfers to local levels, at NPR 184,110.26 million. Therefore, the consolidated treasury position of all seven provinces for the fiscal year stands at NPR 50,909.86 million. (See Table 2)

5.1 Revenue of Local Governments

- The total revenue collected by all 753 local governments amounts to NPR 199,187.04 million. This includes an opening balance of NPR 78,644.40 million, NPR 47,268.25 million from internal sources, and NPR 73,274.39 million from revenue sharing. (See Table-2)

5.2 Expenditure of Local Governments

- The total expenditure of all local governments amounts to NPR 423,790.25 million. This includes NPR 279,683.72 million for recurrent expenditure, NPR 143,756.31 million for capital expenditure, and NPR 350.22 million for financing expenditure. (See Table-2)

5.3 Source- wise Expenditure of Local Governments

- In total, local governments have expended NPR 423,790.27 million, including NPR 248,856.86 million spent from fiscal transfer of the government of nepal. Additionally, they have spent NPR 19,462.80 million from fiscal transfers received from provincial governments, and NPR 76,163.12 million and NPR 79,307.50 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		229,563.27	155,470.61
Local Governments	Internal Source	124,804.88	79,307.50
	Revenue Sharing	104,758.39	76,163.12
Federal Government		295,738.73	248,856.86
Federal Government Fiscal Transfer	Equalization Grant	87,352.90	69,219.18
	Conditional Grant-Recurrent	176,306.87	157,078.93
	Conditional Grant-Capital	16,306.36	11,923.10
	Special Grant-Recurrent	1,273.90	974.46
	Special Grant-Capital	7,453.00	4,917.58
	Complementary Grant-Capital	7,045.70	4,743.61
Province Governments		26,528.52	19,462.80
Province Government Fiscal Transfer	Equalization Grant	7,612.20	5,462.91
	Conditional Grant-Recurrent	4,611.65	3,757.71
	Conditional Grant-Capital	4,852.86	4,122.35
	Special Grant-Recurrent	1,297.80	860.71
	Special Grant-Capital	866.00	639.07
	Complementary Grant-Recurrent	489.67	321.02
	Complementary Grant-Capital	6,798.34	4,299.02
Grand Total		551,830.52	423,790.27

6.1 Extra Budgetary Entities

- In the FY 2023/24, the receipt of Extra Budgetary Units (EBUs) for the federal and provincial governments were NPR 76,858.49 and NPR 338.47, respectively. Payment amounts to NPR 78,784.20 for the federal government and NPR 350.03 for the provincial government. The closing balances of EBUs for the federal and provincial governments are NPR 71,970.05 and NPR 305.08, 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. (See Table 27)

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

In Million

S.N.	Tiers of Governments	Number of EBUs included	Receipt	Payment	Net Change (+/-)	Adjustment	Change in Balance of Deposits, Other Funds Including Emergency Fund (+/-)	Last year Balance	Closing Balance	Remarks
1	Federal	90	76,858.49	78,784.20	(1,925.71)	32,958.65	19,598.21	21,338.90	71,970.05	
2	Provinces	9	338.47	350.03	(11.56)	-	-	316.64	305.08	
3	Local	0	-	-	-	-	-	-	-	
Total		99	77,196.96	79,134.23	(1,937.27)	32,958.65	19,598.21	21,655.54	72,275.13	

7.1 Highlights of Macro Economic Indicators

- In FY 2023/24, the GDP increased to NPR 5,704,844.00 from NPR 5,381,335.00 million in FY 2022/23. Similarly, GNI and GNDI increased to NPR 5,792,275.00 and NPR 7,332,838.00 in FY 2023/24, up from NPR 5,424,268.00 and NPR 6,739,908.00 million in FY 2022/23, respectively (See Table 28)

Table No 28: Major Economic Indicators

Particulars	Fiscal Year				
	2019/20	2020/21	2021/22	2022/23	2023/24
Gross Domestic Product (GDP) in Million	3,838,704.00	4,352,550.00	4,976,588.00	5,381,335.00	5,704,844.00
Gross National Income (GNI) in Million	3,934,657.00	4,375,836.00	5,005,397.00	5,424,268.00	5,792,275.00
Gross National Disposable Income (GNDI) in Million	4,916,879.00	5,447,188.00	6,123,274.00	6,739,908.00	7,332,838.00
Final Consumption Expenditure as Percentage of GDP	94.30	93.60	93.40	93.59	92.40
Gross Domestic Saving as Percentage of GDP	5.70	6.40	6.60	6.40	7.60
Gross National Saving as Percentage of GDP	32.20	31.50	29.60	31.70	36.20
Exports of Goods and Services as Percentage of GDP	6.80	5.10	6.70	7.20	7.90
Imports of Goods and Services as percentage of GDP	34.10	37.90	42.30	36.50	33.70
Gross Fixed Capital Formation as Percentage of GDP	30.50	29.30	29.00	25.20	24.50
Resources Gap as Percentage of GDP	(0.90)	(7.70)	(12.50)	(4.10)	2.80
Workers Remittances as Percentage of GDP	22.50	22.10	20.20	22.90	23.00
Product Tax as Percentage of GDP	11.90	14.70	14.50	12.80	11.50
Total Tax as Percentage of GDP	17.90	20.00	19.80	17.60	16.70
Per Capita GDP (NRs)	135,692.00	150,495.00	170,506.00	182,683.00	191,888.00
Per Capita GNI (NRs)	137,295.00	151,300.00	171,494.00	184,140.00	194,829.00
Per Capita GNDI (NRs)	171,568.00	188,344.00	209,795.00	228,803.00	246,647.00

Source: -National Statistics Office report 2023/24

7.2 Macro Level Budget Operation

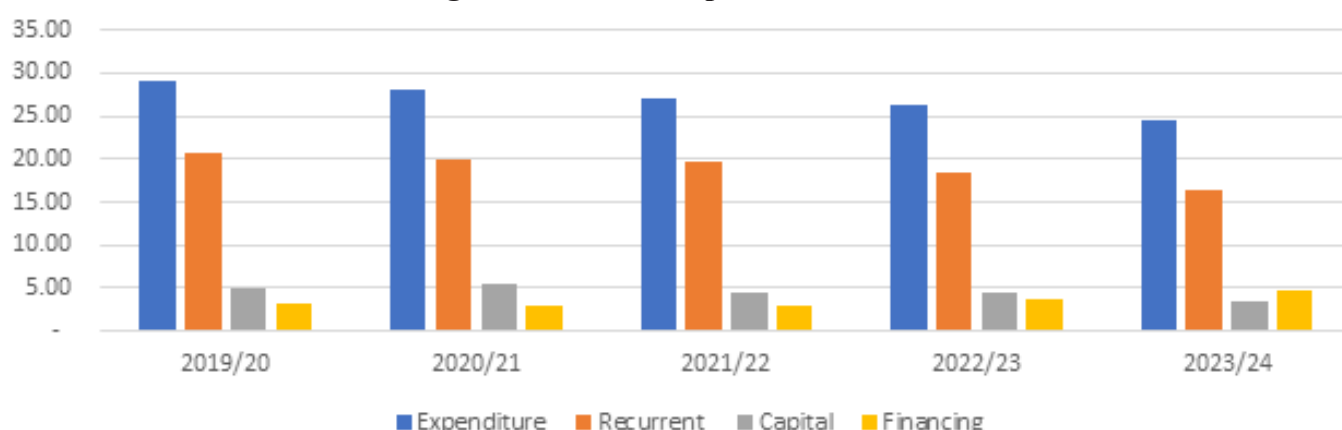
- In FY 2023/24, the ratio of total expenditure to GDP is decreased to 24.42% from 26.41% in FY 2022/23. Consequently, the ratio of recurrent expenditure to GDP is decreased to 16.29% and the ratio of capital expenditure to GDP has also decreased to 3.37%, while the ratio of financing expenditure to GDP has increased to 4.77% in FY 2023/24. (See Table 28 and Figure 1)

Table29: Ratio of Major Economic Indicators with GDP

In percentage

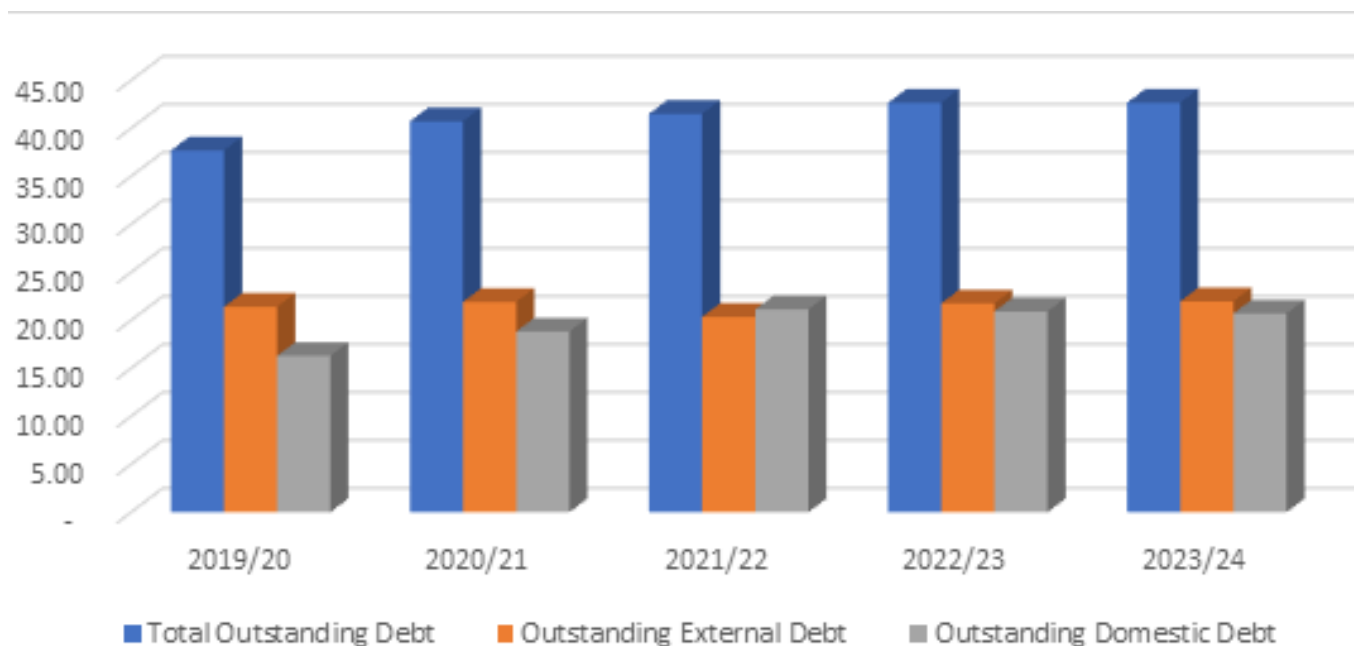
Particulars	Fiscal Year				
	2019/20	2020/21	2021/22	2022/23	2023/24
Expenditure	28.97	28.05	27.00	26.41	24.42
Recurrent	20.82	19.83	19.67	18.42	16.29
Capital	5.02	5.36	4.46	4.36	3.37
Financing	3.13	2.85	2.87	3.63	4.77
Revenue	18.73	19.34	19.34	15.50	16.29
Foreign Grant Receipt	0.49	0.86	0.50	1.59	0.42
Total Debt Received	8.27	8.31	7.52	6.98	6.31
Domestic Loan Receipt	5.17	5.25	4.78	4.76	4.11
External Loan Receipt	3.10	3.06	2.74	2.23	2.20
Total Outstanding Debt	37.69	40.73	41.50	42.66	42.67
Outstanding External Debt	21.40	21.91	20.35	21.75	21.97
Outstanding Domestic Debt	16.29	18.82	21.14	20.91	20.70
Total Debt Amortization	2.22	2.15	3.04	2.78	3.91
Re-payment of External Debt	0.77	0.86	1.67	0.64	0.71
Re-payment of Domestic Debt	1.45	1.28	1.37	2.14	3.20
Total Investment		15.73	15.19	14.55	14.51
Share Investment		8.03	7.37	7.18	6.93
Loan Investment		7.70	7.82	7.38	7.58

Figure 1: Ratio of Expenditure to GDP



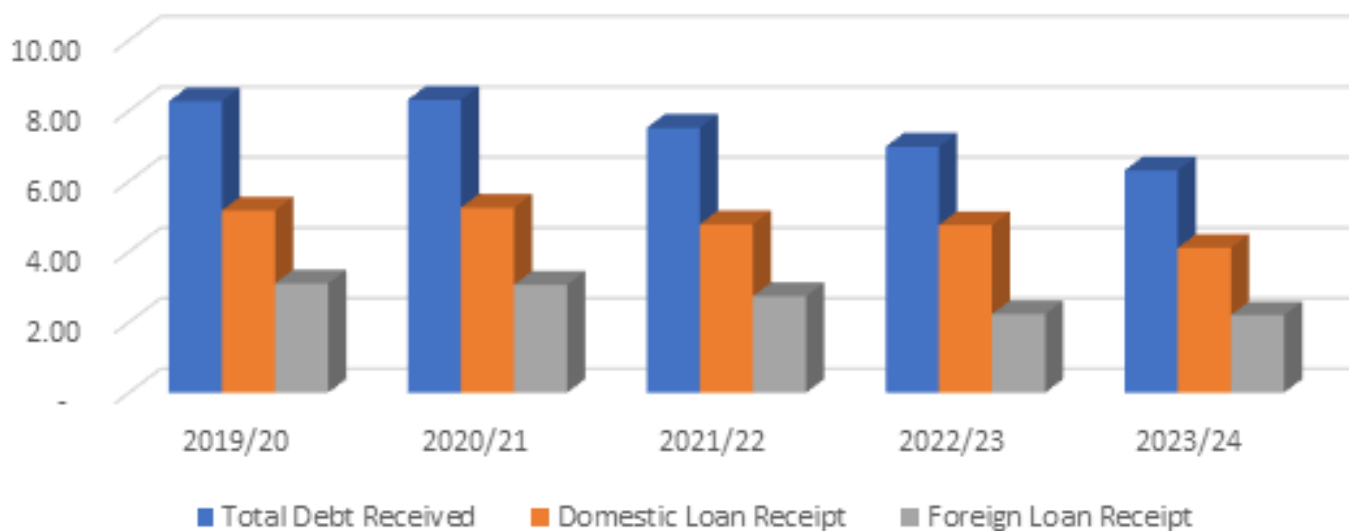
- The total outstanding debt to GDP ratio was 37.69% in the fiscal year 2019/20 which was shown below. The ratio stood at 40.73%, 41.50%, 42.66% and 42.67% in FY 2020/21 to FY 2023/24 respectively. Despite this increase, the outstanding public debt ratio to GDP remains significantly below the international average as well as the public debt remains moderate and sustainable soon after upto FY 2023/24. (See Figure 2)

Figure 2: Public Debt to GDP Ratio



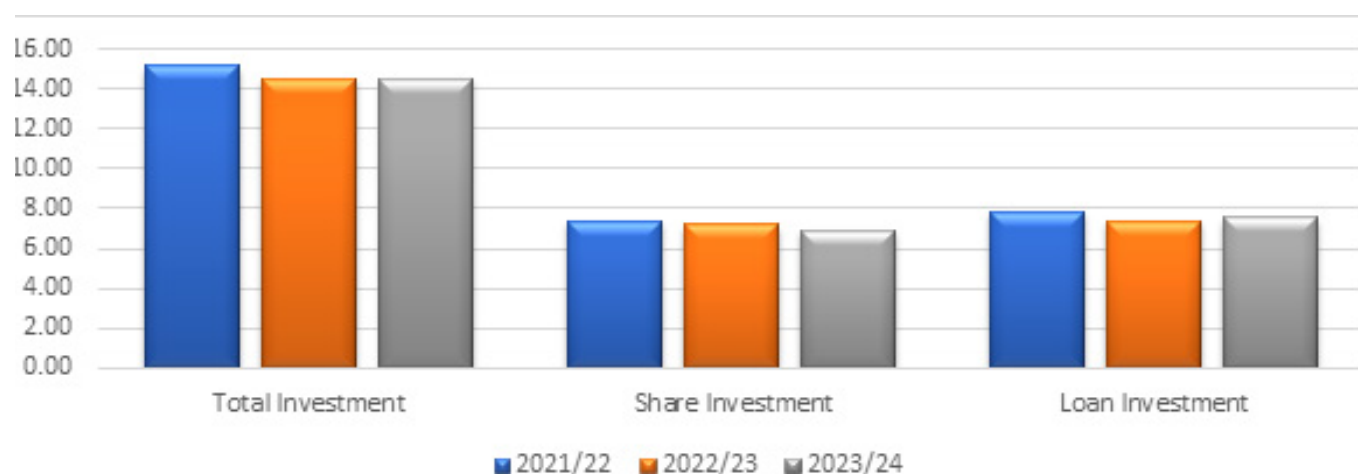
- The ratio of total debt receipts to GDP increased from 8.27% in FY 2019/20 to 8.31% in FY 2020/21, and further to 7.52% in FY 2021/22. However, it decreased by 0.55% to reach 6.98% in FY 2022/23. In FY 2023/24, it also decreased by 0.67%, and it reached to 6.31%. (See Figure 3)

Figure 3: Annual Debt Receipt to GDP Ratio



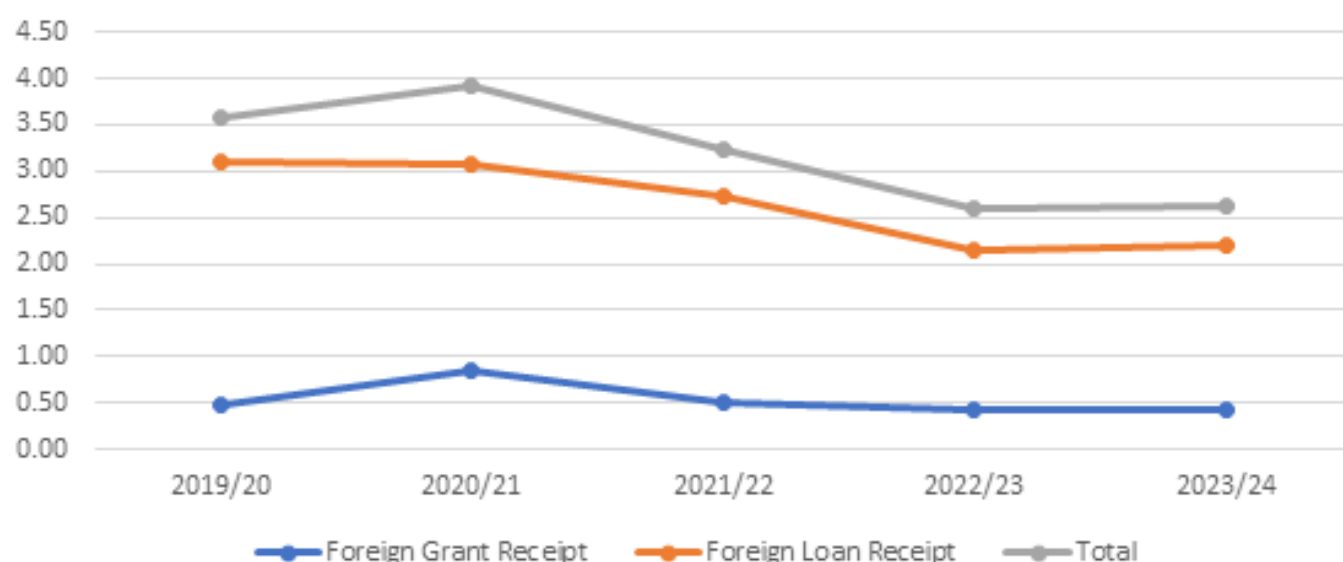
- The ratio of total investment in public enterprises to GDP is 14.51% up to FY 2023/24, comprising 6.93% from share investments and 7.58% from loan investments. (See Figure 4)

Figure 4: Ratio of Investment in Public Enterprise with GDP



- The ratio of foreign aid receipts (loan+grant) to GDP was below 4% during the FY 2019/20 to FY 2023/24. Specifically, it was 3.59% in FY 2019/20, 3.92% in FY 2020/21, 3.24% in FY 2021/22, 2.59% in FY 2022/23 and 2.62% in FY 2023/24.
- The ratio of grant receipts followed an increasing trend up to FY 2020/21, reaching 0.86%. It then decreased to 0.50% in FY 2021/22 and 0.43% in FY 2022/23, before decreasing again to 0.42% in FY 2023/24.
- The ratio of loan receipts trend showed a consistent decrease in FY 2019/20 to FY 2022/23, but it is increased in FY 2023/24 and reached to 2.20%. (See Figure 5)

Figure 5: Ratio of Actual Foreign Aid Receipt to GDP



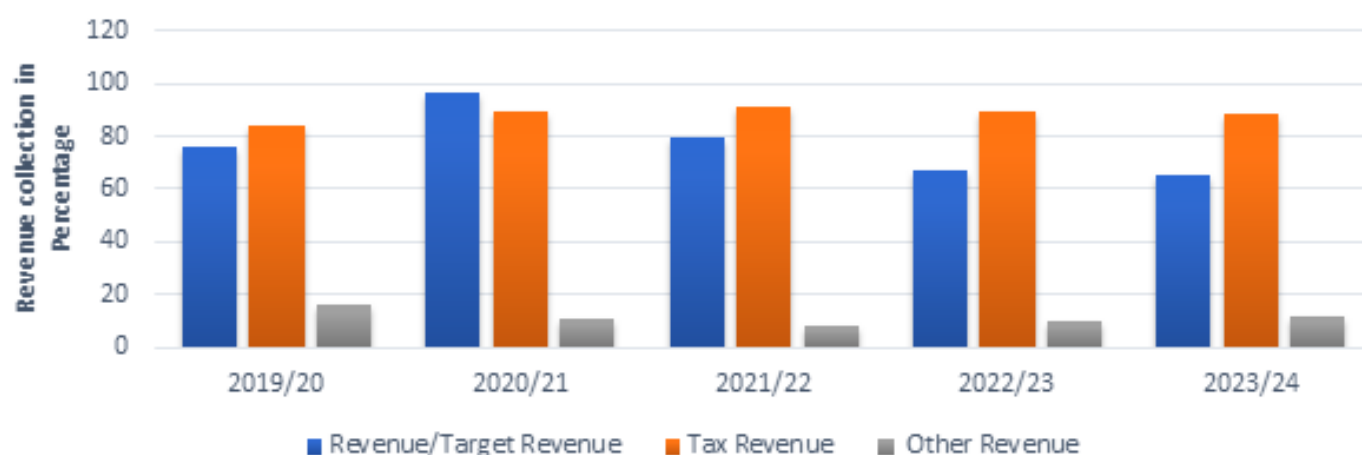
- In FY 2023/24, the actual revenue realization is 65.31% of the initial targeted revenue. Actual revenue realizations have been less than targets in every fiscal year from 2019/20 to the current year. The contribution of tax and other revenue to total revenue over the last five fiscal years is detailed in Table 30 and Figure 6

Table 30: Total Revenue Collection Scenario*In Percentage*

Description	Fiscal Year				
	2019/20	2020/21	2021/22	2022/23	2023/24
Revenue/Target Revenue	75.66	96.50	79.47	67.26	65.31
Tax Revenue	83.75	89.12	91.56	89.73	88.34
Other Revenue	16.25	10.88	8.44	10.27	11.66

* Total revenue is after revenue sharing.

Note: 1. the ratio of revenue to target revenue is calculated based on Initial targeted revenue.

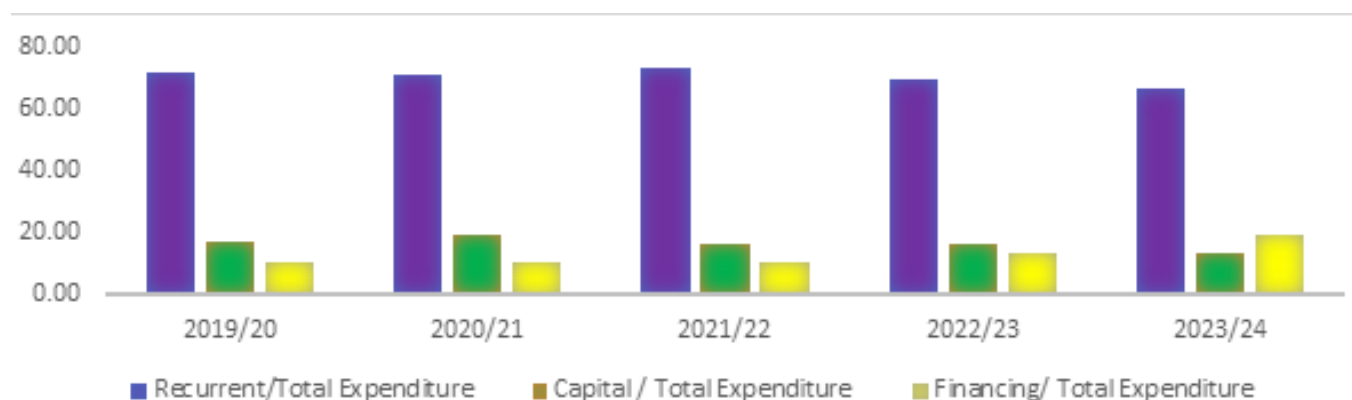
Figure 6: Total Revenue Realization Scenario

- In FY 2023/24, the ratio of recurrent expenditure to total expenditure is 66.68%, showing a decreasing trend. Conversely, the ratio of capital expenditure had been increasing from FY 2019/20 to FY 2020/21, then it decreased in FY 2021/22 but it is also increased in FY 2022/23 and reaching 16.51%, then it is decreased in FY 2023/24 and reaching 13.78%,.
- Financing expenditure showed a decreasing trend until FY 2020/21 from FY 2019/20 to, but it afterwards has an increasing trend up to FY 2023/24. (See Table 31 and Figure 7)

Table 31: Scenario of Recurrent, Capital and Financing Expenditure*In Percentage*

Particulars	Fiscal Year				
	2019/20	2020/21	2021/22	2022/23	2023/24
Recurrent/Total Expenditure	71.87	70.71	72.85	69.76	66.68
Capital / Total Expenditure	17.33	19.12	16.50	16.51	13.78
Financing/ Total Expenditure	10.81	10.16	10.65	13.73	19.54

Figure 7: Scenario of Actual Expenditure In Percentage



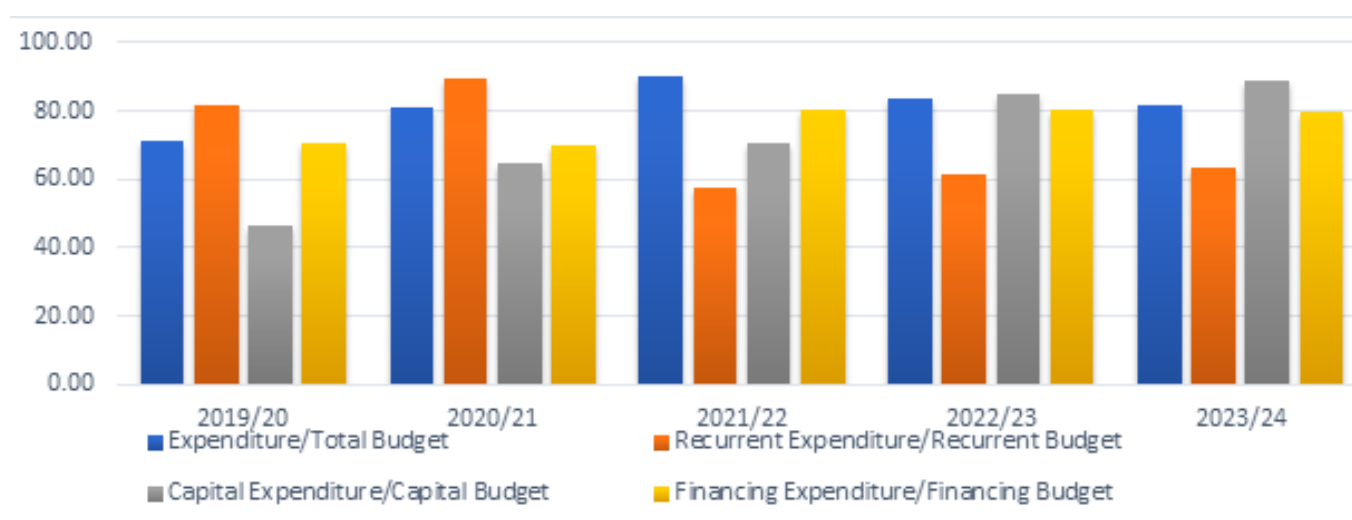
- In FY 2023/24, the total actual expenditure compared to the budget is recorded at 79.56%, marking a decrease of 0.67% from FY 2022/23. (See Table 32 and Figure 8).

Table 32: Ratio of Actual Expenditure to Budget

In Percentage

Particulars	Fiscal Year				
	2019/20	2020/21	2021/22	2022/23	2023/24
Recurrent Expenditure/Recurrent Budget	71.18	81.15	90.07	83.80	81.37
Capital Expenditure/Capital Budget	81.93	89.35	57.60	61.68	63.57
Financing Expenditure/Financing Budget	46.34	64.69	70.48	84.79	88.55
Expenditure/Total Budget	70.24	69.96	80.23	80.23	79.56

Figure 8: Ratio of Actual Expenditure to Budget



7.3 Allocative Efficiency

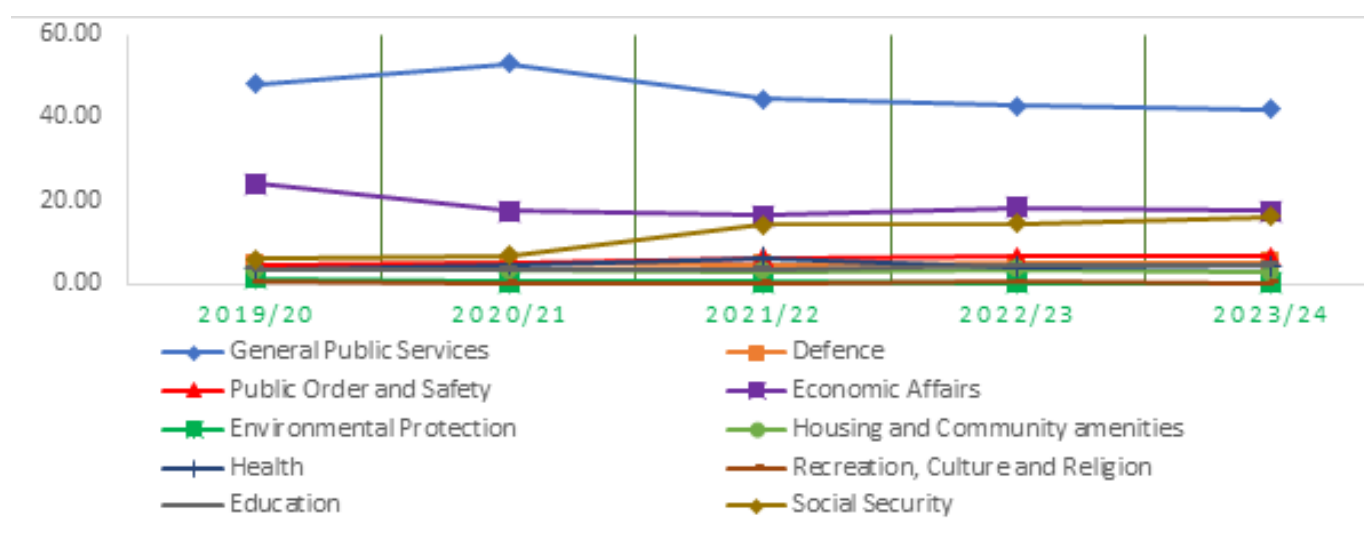
- Under the government of nepal's adoption of the COFOG classification as prescribed by the IMF's GFS manual, general public services and economic affairs have consistently accounted for more than half of total expenditures since FY 2019/20. Conversely, the least expenditure has been recorded in the 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				
	2019/20	2020/21	2021/22	2022/23	2023/24
General Public Services	47.93	53.06	44.58	42.89	42.04
Defence	4.56	4.83	4.55	4.89	5.22
Public Order and Safety	4.75	5.31	6.18	6.51	6.45
Economic Affairs	24.23	17.50	16.38	18.43	17.57
Environmental Protection	1.25	0.50	0.47	0.36	0.26
Housing and Community Amenities	3.23	3.42	2.99	3.45	2.80
Health	3.68	4.61	6.40	4.25	4.40
Recreation, Culture and Religion	0.63	0.38	0.40	0.47	0.37
Education	3.61	3.46	3.64	4.31	4.69
Social Security	6.13	6.95	14.40	14.44	16.20
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 domestic sources to total expenditure during FY 2019/20 to FY 2023/24 is 87.51%.
- In FY 2019/20, the contribution was 87.20%. It decreased to 82.5% in FY 2020/21, then increased to 87.93% in FY 2021/22, then it also increased to 90.18% in FY 2022/23 but it is decreased to 89.78% in FY 2023/24.
- In FY 2023/24, the contribution of foreign grants to total expenditure is increased to 1.67%, up from

1.65% in FY 2022/23.

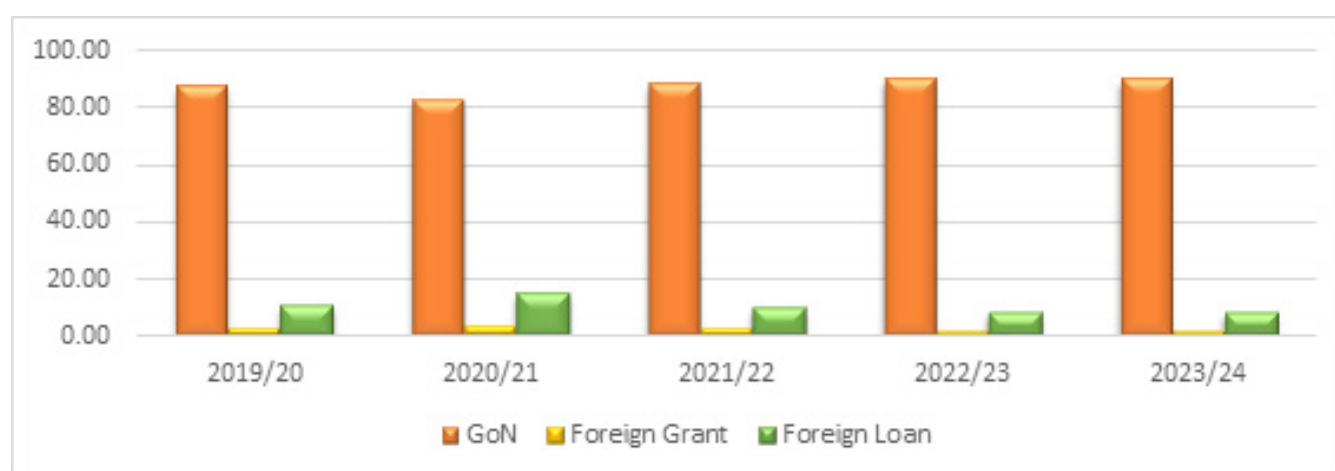
- The contribution of foreign loans to expenditure showed an increasing trend up to FY 2020/21, peaking at 14.45%. However, it decreased in the two fiscal years 2021/22 and 2022/23, then again it is increased in FY 2023/24. (See Table 34 and Figure 10)

Table 33: Source-wise Expenditure

Percentage on Total Expenditure

Particulars	Fiscal Year				
	2019/20	2020/21	2021/22	2022/23	2023/24
GoN	87.20	82.50	87.93	90.18	89.78
Foreign Grant	2.13	3.05	2.10	1.65	1.67
External Loan	10.68	14.45	9.98	8.17	8.54

Figure 10: Source- wise Expenditure



7.5 Ratio of Expenditure with Revenue

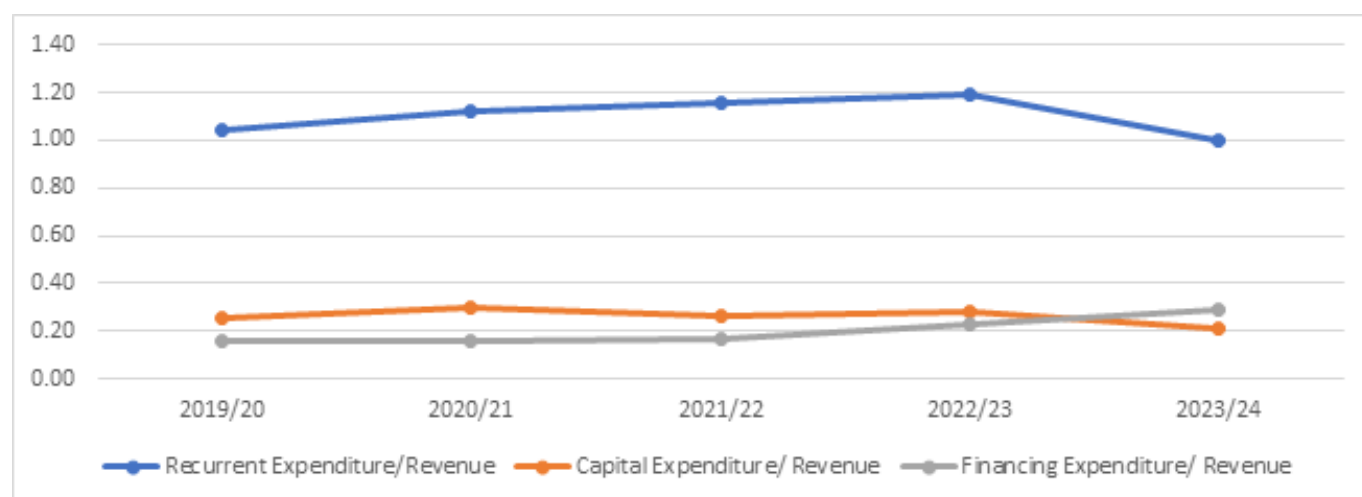
- The ratio of recurrent expenditure to revenue is decreased to 1 in FY 2023/24, from 1.19 in FY 2022/23.
- The ratio of capital expenditure to revenue is decreased to 0.21 in FY 2023/24 from 0.28 in FY 2022/23, continuing a fluctuating trend observed over the last five fiscal years.
- The ratio of financing expenditure to revenue ranged from 0.16 to 0.29 between FY 2019/20 to FY 2023/24 (See Table 35 and Figure 11)

Table 35: Ratio of Expenditure with Revenue

In Percentage

Particulars	Fiscal Year				
	2019/20	2020/21	2021/22	2022/23	2023/24
Recurrent Expenditure/Revenue	1.04	1.12	1.16	1.19	1.00
Capital Expenditure/ Revenue	0.25	0.30	0.26	0.28	0.21
Financing Expenditure/ Revenue	0.16	0.16	0.17	0.23	0.29

Figure 11: Expenditure to Revenue Ratio



7.6 Reimbursement

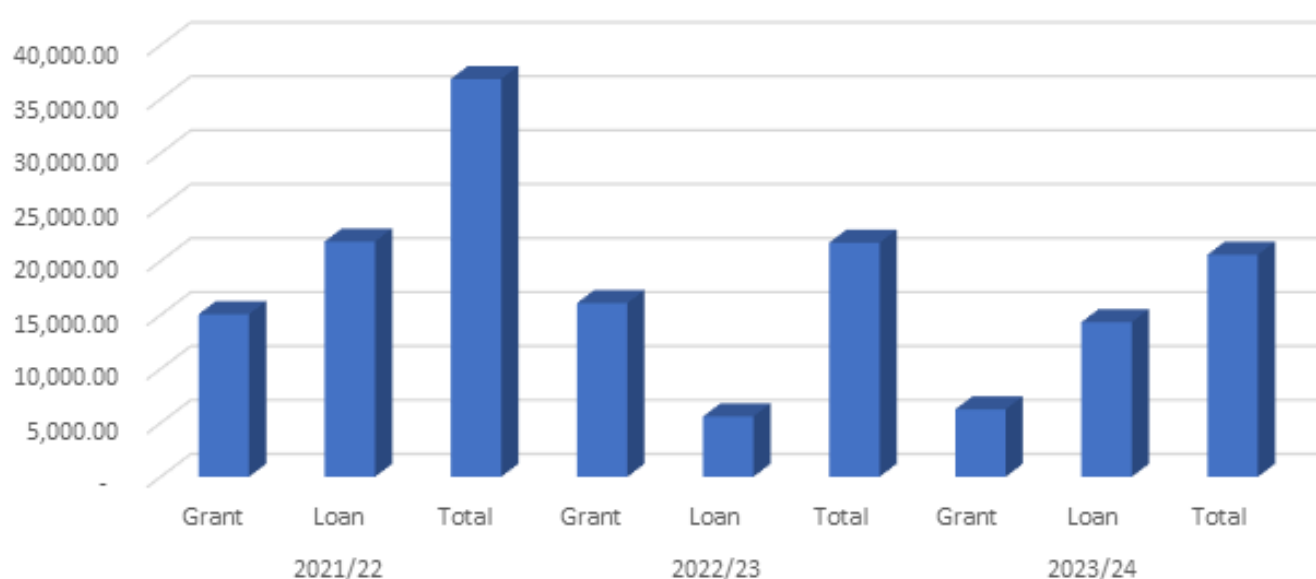
- In development partner-funded projects, the total reimbursable amount is NPR 68,966.24 million in FY 2023/24 and NPR 93,882.95 million in FY 2022/23, indicating a decrease of 26.54%. In FY 2023/24, 69.18% of the total reimbursable amount is realized, compared to 76.61% in FY 2022/23. This result shows low reimbursable performance in FY 2023/24 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								
	2021/22			2022/23			2023/24		
	Grant	Loan	Total	Grant	Loan	Total	Grant	Loan	Total
Opening Balance (Last year's outstanding)	11,569.82	12,369.06	23,938.88	15,060.61	21,804.88	36,865.49	7,487.77	11,310.89	18,798.66
Reimbursable expenditures	14,524.82	48,012.75	62,537.57	14,301.60	42,715.86	57,017.46	9,928.72	40,238.86	50,167.58
Total Reimbursable amount (A)	26,094.64	60,381.81	86,476.45	29,362.21	64,520.74	93,882.95	17,416.49	51,549.75	68,966.24
Receipts (reimbursement) (B)	11,395.20	53,254.72	64,649.92	13,936.05	57,987.89	71,923.94	11,165.43	36,551.75	47,717.18
Adjustment	361.17	14,677.79	15,038.96	668.29	(939.42)	(271.13)	-	(667.67)	(667.67)
Net Outstanding	15,060.61	21,804.88	36,865.49	16,094.45	5,593.43	21,687.88	6251.06	14330.33	20581.39

Figure 12: Reimbursement Status of Development Partner Funded Projects



7.7 Outstanding & Debt Servicing Trend

- The percentage of outstanding external debt to total outstanding debt has shown a decreasing trend from FY 2019/20 to FY 2022/23, but it is increased in FY 2023/24. It has been experienced a slight increase of 0.51% in FY 2022/23 to FY 2023/24 then it reaches to 51.49%. Conversely, the percentage of outstanding domestic debt to total outstanding debt has been increasing, rising to 49.05% in FY 2021/22 from 43.22% in FY 2019/20. This trend changes in FY 2022/23 and FY 2023/24, the percentage are 49.02% and 48.51% respectively. (See Table 37 and Figure 13)

Table 37: Outstanding Debt & Debts Servicing Ratio

In Percentage

Debt Ratio	Fiscal Year				
	2019/20	2020/21	2021/22	2022/23	2023/24
Outstanding External Debt/Total Debt Outstanding	56.78	53.79	50.95	50.98	51.49
Outstanding Domestic Debt/Total Debt Outstanding	43.22	46.21	49.05	49.02	48.51
Disbursement of External Debt/Total Disbursed Debt	37.41	36.88	36.47	31.89	34.90
Domestic Borrowing/Total Disbursed Debt	62.59	63.12	63.53	68.11	65.10
Re-payment of External Debt/Total Debt Repayment	40.95	38.67	38.32	23.12	18.24
Re-payment of Domestic Debt/Total Debt Repayment	59.05	61.33	61.68	76.88	81.76
Domestic Debt Servicing/Total Debt Servicing	79.90	82.18	81.28	80.73	83.63
External Debt Servicing/Total Debt Servicing	20.10	17.82	18.72	19.27	16.37

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 has been decreased to 16.40% in FY 2023/24 from 19.27% in the previous fiscal year. Conversely, the share of domestic debt servicing has been increased to 83.60% in FY 2023/24 from 80.73% 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
2019/20	79.90	20.10
2020/21	82.18	17.82
2021/22	81.28	18.72
2022/23	80.73	19.27
2023/24	83.60	16.40

Figure 14: Debt Servicing Composition



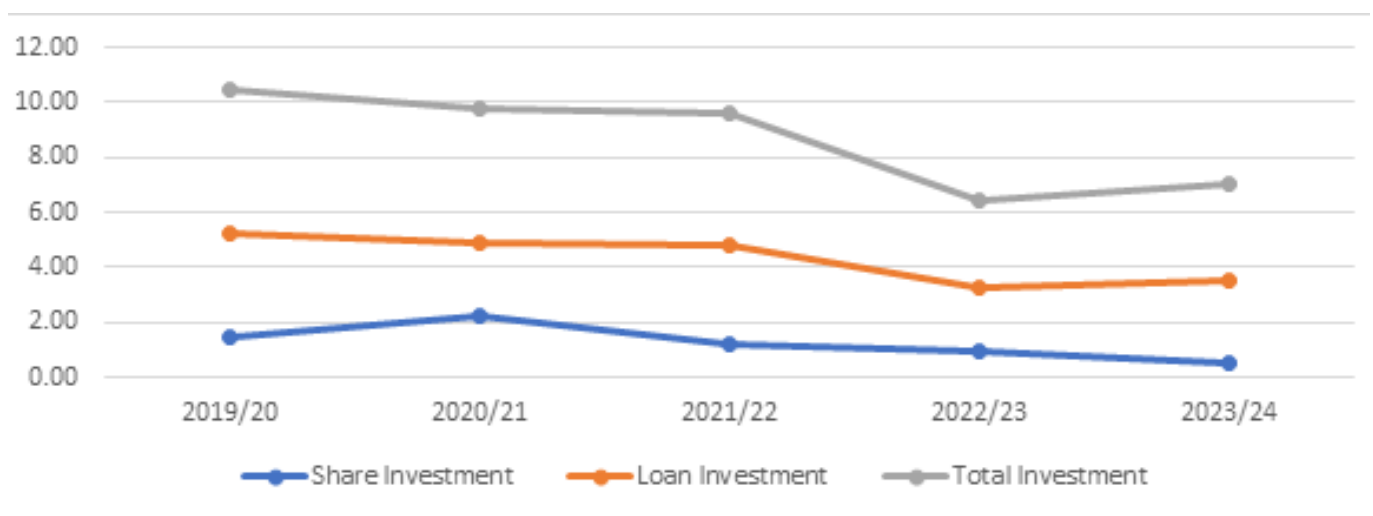
- On average, the ratio of investment in public enterprises and other public entities to total expenditure over the previous five fiscal years is 4.33%. In FY 2023/24, this ratio is increased to 3.54%, marking an incline of 0.31% compared to the previous fiscal year. (See Table 39 and Figure 15)

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

In Percentage

Description	Fiscal Year				
	2019/20	2020/21	2021/22	2022/23	2023/24
Share Investment	1.44	2.25	1.19	0.97	0.53
Loan Investment	3.78	2.63	3.61	2.26	3.01
Total Investment	5.22	4.88	4.80	3.23	3.54

Figure 15: Ratio of Public Investment to Expenditure



7.8 Other Status

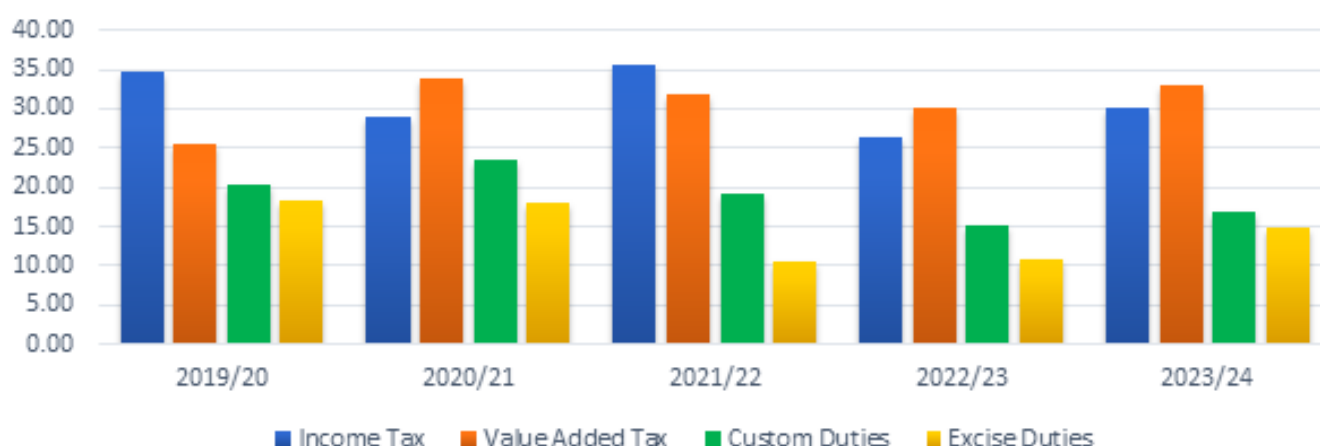
- Value added tax (VAT), income tax, customs duties, and excise duties constitute the major portions of tax revenue. In FY 2023/24, value added tax has contributed the highest share to tax revenue collection at 32.86%, higher from 30.14% in previous FY 2022/23. Income tax has contributed 29.98% in FY 2023/24, customs duties also contributed 16.90% and excise duties at 14.79% in FY 2023/24. (See Table 40 and Figure 16)

Table 40: Ratio of Tax Revenue

In Percentage

Tax Revenue	Fiscal Year				
	2019/20	2020/21	2021/22	2022/23	2023/24
Income Tax	34.76	29.10	35.61	26.47	29.98
Value Added Tax	25.57	33.79	31.93	30.14	32.86
Custom Duties	20.18	23.51	19.07	15.04	16.90
Excise Duties	18.41	18.11	10.48	10.95	14.79

Figure 16: Ratio of Tax 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 2023/24, 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	Fiscal Year				
	2019/20	2020/21	2021/22	2022/23	2023/24
Jul/Aug (Shrawan)	0.39	0.17	0.80	1.57	2.51
Aug/Sep (Bhadra)	5.05	5.56	6.06	7.89	6.34
Sep/Oct (Ashwin)	10.87	11.06	11.05	10.12	12.73
Oct/Nov (Kartik)	4.40	5.68	4.05	5.12	3.94
Nov/Dec (Marg)	6.66	4.96	7.59	5.91	6.99
Dec/Jan (Paush)	10.02	7.30	9.13	9.93	8.20
Jan/Feb (Magh)	7.02	7.04	6.44	6.42	8.57
Feb/Mar (Falgun)	11.37	5.97	6.43	7.85	8.25
Mar/Apr (Chaitra)	5.92	9.96	9.08	11.52	7.73
Apr/May (Baisakh)	7.86	11.23	8.75	7.36	10.59
May/June (Jestha)	11.21	7.69	9.69	9.02	8.94
Jun/Jul (Asadh)	19.21	23.37	20.93	17.28	15.21

- The recurrent expenditure is recorded at 1.31% in the first month and 11.42% in the last month of the FY 2023/24. (See Table 42)

Table 42: Recurrent Expenditure Pattern by Month

In percentage

Month	Fiscal Year				
	2019/20	2020/21	2021/22	2022/23	2023/24
Jul/Aug (Shrawan)	0.46	0.20	1.01	0.57	1.31
Aug/Sep (Bhadra)	6.39	7.27	5.13	10.40	7.33
Sep/Oct (Ashwin)	13.15	14.09	13.42	11.60	15.44
Oct/Nov (Kartik)	5.12	5.61	4.93	5.81	5.11
Nov/Dec (Marg)	6.38	5.98	8.78	7.33	9.55
Dec/Jan (Poush)	8.00	7.30	9.33	10.17	8.32
Jan/Feb (Magh)	7.16	7.62	7.26	7.70	7.72
Feb/Mar (Falgun)	10.85	5.81	6.58	7.80	7.87
Mar/Apr (Chaitra)	5.69	8.41	9.12	9.88	6.66
Apr/May (Baisakh)	9.79	12.19	9.57	8.07	11.69
May/June (Jesth)	12.55	8.32	10.25	9.14	7.58
June/July (Asadh)	14.49	17.19	14.62	11.52	11.42

* 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 increase in FY 2020/21, and then it is decreased again in FY 2021/22 and FY 2023/24. Capital expenditure in the last month of the fiscal year is accounted for 29.69%, which is the highest compared to other preceding months. The expenditure in the last three months collectively constitutes about 49.29% of the total capital expenditure. (See Table 43)

Table 43: Capital Expenditure Pattern by Month

In percentage

Month	Fiscal Year				
	2019/20	2020/21	2021/22	2022/23	2023/24
Jul/Aug (Shrawan)	0.32	0.06	0.43	0.63	0.43
Aug/Sep (Bhadra)	2.40	1.58	0.77	1.87	3.60
Sep/Oct (Ashwin)	7.00	4.94	5.68	5.89	9.29
Oct/Nov (Kartik)	3.42	6.29	2.73	2.82	2.29
Nov/Dec (Marg)	6.76	2.84	3.52	3.28	3.22
Dec/Jan (Poush)	12.23	6.50	10.36	8.30	7.15
Jan/Feb (Magh)	7.47	5.33	4.62	5.44	7.12
Feb/Mar (Falgun)	10.35	7.37	7.56	7.65	9.18
Mar/Apr (Chaitra)	4.62	11.34	12.32	9.79	8.42
Apr/May (Baisakh)	4.79	8.76	6.70	7.84	7.55
May/June (Jesth)	6.31	7.52	9.11	11.63	12.05
June/July (Asadh)	34.33	37.47	36.19	34.86	29.69

7.9 Revenue Utilization of Provinces and Local Governments as Percentage of National GDP

- In FY 2023/24, revenue from provinces amounts to 1.64% of GDP, while revenue contribution from local government is 2.11% of GDP. Together, the revenue from sub-national governments as a percentage of GDP is 3.75%, reflecting a decrease from the previous year. (See Table 44)

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

In percentage

SNG	Total revenue* to national GDP				
	Fiscal Year				
	2019/20	2020/21	2021/22	2022/23	2023/24
Koshi Province	0.28	0.29	0.28	0.28	0.23
Madhesh Province	0.26	0.27	0.31	0.29	0.25
Bagmati Province	0.57	0.61	0.66	0.67	0.45
Gandaki Province	0.19	0.23	0.23	0.23	0.19
Lumbini Province	0.26	0.27	0.29	0.30	0.24
Karnali Province	0.14	0.15	0.17	0.14	0.14
Sudurpashchim Province	0.17	0.19	0.19	0.18	0.15
Total of Provinces	1.87	2.01	2.13	2.09	1.64
Local Governments (753)	3.60	4.30	4.41	2.03	2.11
Grand Total	5.47	6.30	6.54	4.12	3.75

* total revenue includes internal source and revenue sharing

7.10 Expenditure of Provinces and Local Governments as Percentage to National GDP

- In FY 2023/24, the total expenditure of sub-national governments amounts to 10.65% of GDP, with provinces accounting for 3.23% and local governments for 7.42%. (See Table 45)

Table 45 : Ratio of Provincial and Local Government Expenditure to National GDP

In percentage

SNGs	Total expenditure to national GDP				
	Fiscal Year				
	2019/20	2020/21	2021/22	2022/23	2023/24
Koshi Province	0.61	0.66	0.62	0.57	0.49
Madhesh Province	0.43	0.53	0.46	0.50	0.43
Bagmati Province	0.60	0.83	0.78	0.87	0.78
Gandaki Province	0.40	0.60	0.45	0.44	0.39
Lumbini Province	0.49	0.75	0.62	0.56	0.46
Karnali Province	0.29	0.52	0.50	0.41	0.35
Far-western Province	0.41	0.54	0.43	0.45	0.32
Total of provinces	3.23	4.43	3.86	3.80	3.23
Local Governments (753)	8.84	9.18	8.74	8.43	7.42
Grand Total	12.08	13.60	12.61	12.24	10.65

SECTION 2

CONSOLIDATED FINANCIAL STATEMENTS



Government of Nepal
Ministry of Finance
Financial Comptroller General Office

**Consolidated Financial Statement of
Federal Government, Provincial Governments and
Local Governments**

Fiscal year : 2023/24

Components of Statement

- 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. Annual Report of Divisible Fund (Federal/Province/Local)**
- 7. Consolidated Statement of CoFOG-wise Expenditure**
- 8. Accounting Notes**
- 9. Annex**

June, 2025

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Consolidated Annual Report of Receipts and Payments
Fiscal Year : 2023/24

In Rs.

S.N. Economic Code	Particulars	Note no.	Current Year Transaction			Previous Year Transaction		
			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		1,223,437,444,853.44	10,239,170,498.79	1,233,676,615,352.23	1,188,407,496,725.43	15,434,433,968.26	1,203,841,930,693.69
11000	Tax revenue	1.2	1,002,486,045,811.17	-	1,002,486,045,811.17	919,548,008,372.27	-	919,548,008,372.27
14000	Other revenue	1.2	166,529,159,473.52	-	166,529,159,473.52	136,939,902,797.84	-	136,939,902,797.84
13000	Grant	1.3	15,158,080,153.81	10,239,170,498.79	25,397,250,652.60	48,078,001,028.71	15,434,433,968.26	63,512,434,996.97
	Other Receipts		39,264,159,414.94	-	39,264,159,414.94	83,841,584,526.61	-	83,841,584,526.61
15000	Irregularities, return of released amount and grant refunds	1.2	39,264,159,414.94	-	39,264,159,414.94	83,841,584,526.61	-	83,841,584,526.61
	Investments and Financing Receipts		319,283,617,881.39	37,524,199,373.69	356,807,817,255.08	350,295,384,925.70	35,318,092,522.24	385,613,477,447.94
32156 - 59	Sale of shares and disinvestment	2.1	-	-	-	-	-	-
32147 - 49	Domestic debt Repayments receipts	2.2	7,968,273,869.00	-	7,968,273,869.00	11,929,410,436.50	-	11,929,410,436.50
32242	External debt repayments receipts	2.2	-	-	-	-	-	-
33141 - 44	Domestic debt receipts	2.3	234,547,568,614.05	-	234,547,568,614.05	248,974,830,712.83	-	248,974,830,712.83
33241	External debt receipts	2.4	76,767,775,398.34	37,524,199,373.69	114,291,974,772.03	89,391,143,776.37	35,318,092,522.24	124,709,236,298.61
A.	Total Receipts		1,542,721,062,734.83	47,763,369,872.48	1,590,484,432,607.31	1,538,702,881,651.13	50,752,526,490.50	1,589,455,408,141.63
2	Payments							-
2.1	Recurrent Expenses		937,805,104,103.52	5,298,262,838.98	943,103,366,942.50	1,003,472,968,841.32	4,658,445,939.38	1,008,131,414,780.70
21000	Compensation of employees	3.1	336,453,679,487.33	32,168,381.74	336,485,847,869.07	338,164,521,204.38	278,313,258.10	338,442,834,462.48
22000	Use of goods and services	3.1	169,711,873,443.51	2,473,260,815.89	172,185,134,259.40	186,451,162,480.65	2,213,807,248.14	188,664,969,728.79
24000	Interests, fees and bank commissions	3.1	83,329,017,300.49	-	83,329,017,300.49	73,865,901,793.39	112,573,030.10	73,978,474,823.49
25000	Subsidies	3.1	19,558,656,740.06	358,583.00	19,559,015,323.06	24,461,725,819.23	371,000.00	24,462,096,819.23
26000	Grants	3.1	78,896,899,372.31	734,290,375.80	79,631,189,748.11	127,003,897,501.43	501,303,616.80	127,505,201,118.23
27000	Social securities / benefits	3.1	235,151,424,909.89	2,009,661,113.10	237,161,086,022.99	228,038,412,369.79	1,501,906,742.00	229,540,319,111.79
28000	Others	3.1	14,703,552,849.93	48,523,569.45	14,752,076,419.38	25,487,347,672.45	50,171,044.24	25,537,518,716.69
31000	Capital Expenditure (Investment in Non-Financial Assets)		452,478,374,156.60	13,899,844,010.79	466,378,218,167.39	525,363,779,003.18	18,482,474,909.26	543,846,253,912.44

31100	Acquisition of Fixed Assets		448,879,940,424.95	13,894,138,025.50	462,774,078,450.45	519,561,536,916.88	18,482,474,909.26	538,044,011,826.14
31110	Buildings and structures	3.2	52,384,934,071.51	166,105,559.80	52,551,039,631.31	76,369,359,547.62	191,515,029.97	76,560,874,577.59
31120	Machinery and equipments	3.2	20,655,490,216.83	261,346,064.88	20,916,836,281.71	26,955,363,938.62	99,245,935.81	27,054,609,874.43
31130 - 40	Other fixed assets (other capital expenditure)	3.2	11,806,159,107.20	935,922,781.37	12,742,081,888.57	28,761,523,382.04	1,622,029,392.22	30,383,552,774.26
31150	Public constructions	3.2	352,255,612,943.27	12,519,517,876.45	364,775,130,819.72	372,711,568,259.94	16,568,729,757.26	389,280,298,017.20
31160	Improvement of built structure	3.2	2,498,795,023.67	11,245,743.00	2,510,040,766.67	2,774,019,650.20	-	2,774,019,650.20
31170	Assets major improvement expenditure	3.2	9,278,949,062.47	-	9,278,949,062.47	11,989,702,138.46	954,794.00	11,990,656,932.46
31400	Non Produced Assets (Natural Assets)		3,598,433,731.65	5,705,985.29	3,604,139,716.94	5,802,242,086.30		5,802,242,086.30
31410	Land acquisition	3.2	3,556,035,311.19	-	3,556,035,311.19	5,725,016,193.10	-	5,725,016,193.10
31440	Intangible non produced assets	3.2	42,398,420.46	5,705,985.29	48,104,405.75	77,225,893.20	-	77,225,893.20
32000	Financing		244,040,506,630.07	28,564,553,790.46	272,605,060,420.53	169,841,015,069.79	27,611,535,914.86	197,452,550,984.65
33145-47	Principal repayments of domestic borrowing	4.2	182,781,727,811.01	-	182,781,727,811.01	116,499,564,025.84	-	116,499,564,025.84
33242	Principal repayments of external debt	4.2	40,722,142,825.06	-	40,722,142,825.06	34,617,955,563.95	-	34,617,955,563.95
32141 -43	Domestic debt investment	4.1	14,890,054,000.00	26,967,813,975.59	41,857,867,975.59	6,562,501,873.00	26,337,347,269.02	32,899,849,142.02
32151 -52	Domestic share investment	4.1	5,423,474,594.00	1,596,739,814.87	7,020,214,408.87	11,947,996,007.00	1,274,188,645.84	13,222,184,652.84
32241	External debt investment	4.1	-	-	-	-	-	-
32251	External share investment	4.1	223,107,400.00	-	223,107,400.00	212,997,600.00	-	212,997,600.00
B.	Total Payments		1,634,323,984,890.19	47,762,660,640.23	1,682,086,645,530.42	1,698,677,762,914.29	50,752,456,763.50	1,749,430,219,677.79
C.	Surplus/Deficit (C=A-B)		(91,602,922,155.36)	709,232.25	(91,602,212,923.11)	(159,974,881,263.16)	69,727.00	(159,974,811,536.16)
D.	Change in Balance of Deposits, Other Funds Including Emergency Fund	5	30,041,707,007.35	-	30,041,707,007.35	21,127,405,142.25		(138,847,406,393.91)
E.	Cash and Bank Balance of Current Year (surplus/deficit) (E=C+D)		(61,561,215,148.00)	709,232.25	(61,560,505,915.75)	(138,847,476,120.91)	69,727.00	(138,847,406,393.91)
F.	Previous Year Cash and Bank Balance		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
G.	Foreign Exchange Gain/Loss and Other Adjustments Current Year		43,953,182,564.42	-	43,953,182,564.42	-	-	-
H.	Closing Cash and Bank Balance (H=E+F+G)		134,123,264,616.43	1,911,891.25	134,125,176,507.68	151,731,297,200.02	1,202,659.00	151,732,499,859.02

Note: Grant provided to non-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 : 2023/24

In Rs.

S.N/ Economic Code	Particulars	Note no.	Current Year Transaction			Previous Year Transaction		
			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		1,184,617,166,405.68	10,652,660,687.15	1,195,269,827,092.83	1,115,480,228,653.30	6,889,372,142.92	1,122,369,600,796.22
11000	Tax revenue	1.2	1,002,486,045,811.17		1,002,486,045,811.17	919,548,008,372.27		919,548,008,372.27
14000	Other revenue	1.2	140,711,905,514.98		140,711,905,514.98	115,393,218,973.82		115,393,218,973.82
13000	Grant	1.3	14,859,315,062.70	10,652,660,687.15	25,511,975,749.85	22,830,108,227.91	6,889,372,142.92	29,719,480,370.83
	Other Receipts		26,559,900,016.83	-	26,559,900,016.83	57,708,893,079.30	-	57,708,893,079.30
15000	Irregularities, return of released amount and grant refunds	1.2	26,559,900,016.83		26,559,900,016.83	57,708,893,079.30		57,708,893,079.30
	Investments and Financ- ing Receipts		318,698,656,502.24	37,088,615,809.46	355,787,272,311.70	348,633,765,975.70	35,318,092,522.24	383,951,858,497.94
32156 - 59	Sale of shares and disin- vestment	2.1	-		-	-		-
32147 - 49	Domestic debt Repay- ments receipts	2.2	7,968,273,869.00		7,968,273,869.00	11,929,410,436.50		11,929,410,436.50
32242	External debt repayments receipts	2.2	-		-	-		-
33141 - 44	Domestic debt receipts	2.3	234,547,568,614.05		234,547,568,614.05	248,974,830,712.83		248,974,830,712.83
33241	External debt receipts	2.4	76,182,814,019.19	37,088,615,809.46	113,271,429,828.65	87,729,524,826.37	35,318,092,522.24	123,047,617,348.61
A.	Total Receipts		1,503,315,822,907.92	47,741,276,496.61	1,551,057,099,404.53	1,464,113,994,629.00	42,207,464,665.16	1,506,321,459,294.16
2	Payments							
2.1	Recurrent Expenses		914,525,339,469.13	5,731,800,654.31	920,257,140,123.44	944,209,304,768.53	4,247,084,954.04	948,456,389,722.57
21000	Compensation of employ- ees	3.1	307,514,598,813.05	32,168,381.74	307,546,767,194.79	307,547,569,925.53	2,651,280.00	307,550,221,205.53
22000	Use of goods and services	3.1	160,275,825,433.72	2,473,260,815.89	162,749,086,249.61	176,924,896,361.17	2,204,603,571.04	179,129,499,932.21
24000	Interests, fees and bank commissions	3.1	82,250,735,208.87	-	82,250,735,208.87	73,192,851,290.16	-	73,192,851,290.16
25000	Subsidies	3.1	19,514,276,790.06	358,583.00	19,514,635,373.06	19,186,866,367.28	-	19,186,866,367.28
26000	Grants	3.1	101,625,180,471.94	1,167,828,191.13	102,793,008,663.07	126,072,353,545.99	501,303,616.80	126,573,657,162.79
27000	Social securities / benefits	3.1	232,934,218,229.83	2,009,661,113.10	234,943,879,342.93	226,877,744,989.16	1,501,906,742.00	228,379,651,731.16
28000	Others	3.1	10,410,504,521.66	48,523,569.45	10,459,028,091.11	14,407,022,289.24	36,619,744.20	14,443,642,033.44
31000	Capital Expenditure (In- vestment in Non-Financial Assets)		434,422,674,245.71	13,444,212,819.59	447,866,887,065.30	517,098,252,648.51	10,348,774,069.26	527,447,026,717.77

31100	Acquisition of Fixed Assets		430,825,956,984.06	13,438,506,834.30	444,264,463,818.36	511,300,437,370.41	10,348,774,069.26	521,649,211,439.67
31110	Buildings and structures	3.2	51,216,526,851.17	166,105,559.80	51,382,632,410.97	75,793,903,521.41	157,491,009.97	75,951,394,531.38
31120	Machinery and equipments	3.2	18,511,158,166.90	261,346,064.88	18,772,504,231.78	23,294,679,550.60	92,544,095.81	23,387,223,646.41
31130 - 40	Other fixed assets (other capital expenditure)	3.2	10,771,697,741.93	866,538,652.03	11,638,236,393.96	25,944,105,352.74	1,620,363,302.22	27,564,468,654.96
31150	Public constructions	3.2	338,656,321,657.89	12,133,270,814.59	350,789,592,472.48	371,766,239,302.00	8,477,420,867.26	380,243,660,169.26
31160	Improvement of built structure	3.2	2,457,445,508.81	11,245,743.00	2,468,691,251.81	2,554,621,468.20	-	2,554,621,468.20
31170	Assets major improvement expenditure	3.2	9,212,807,057.36	-	9,212,807,057.36	11,946,888,175.46	954,794.00	11,947,842,969.46
31400	Non Produced Assets (Natural Assets)		3,596,717,261.65	5,705,985.29	3,602,423,246.94	5,797,815,278.10	-	5,797,815,278.10
31410	Land acquisition	3.2	3,556,035,311.19	-	3,556,035,311.19	5,725,016,193.10	-	5,725,016,193.10
31440	Intangible non produced assets	3.2	40,681,950.46	5,705,985.29	46,387,935.75	72,799,085.00	-	72,799,085.00
32000	Financing		244,033,458,630.07	28,564,553,790.46	272,598,012,420.53	168,613,885,131.89	27,611,535,914.86	196,225,421,046.75
33145-47	Principal repayments of domestic borrowing	4.2	182,781,727,811.01	-	182,781,727,811.01	115,272,434,087.94	-	115,272,434,087.94
33242	Principal repayments of external debt	4.2	40,722,142,825.06	-	40,722,142,825.06	34,617,955,563.95	-	34,617,955,563.95
32141 -43	Domestic debt investment	4.1	14,890,054,000.00	26,967,813,975.59	41,857,867,975.59	6,562,501,873.00	26,337,347,269.02	32,899,849,142.02
32151 -52	Domestic share investment	4.1	5,423,474,594.00	1,596,739,814.87	7,020,214,408.87	11,947,996,007.00	1,274,188,645.84	13,222,184,652.84
32241	External debt investment	4.1	-	-	-	-	-	-
32251	External share investment	4.1	216,059,400.00	-	-	212,997,600.00	-	212,997,600.00
B.	Total Payments		1,592,981,472,344.91	47,740,567,264.36	1,640,722,039,609.27	1,629,921,442,548.93	42,207,394,938.16	1,672,128,837,487.09
C.	Surplus/Deficit (C=A-B)		(89,665,649,436.99)	709,232.25	(89,664,940,204.74)	(165,807,447,919.93)	69,727.00	(165,807,378,192.93)
D.	Change in Balance of Deposits, Other Funds Including Emergency Fund	5	10,443,494,713.10	-	10,443,494,713.10	17,407,341,188.47		17,407,341,188.47
E.	Cash and Bank Balance of Current Year (surplus/deficit) (E=C+D)		(79,222,154,723.88)	709,232.25	(79,221,445,491.63)	(148,400,106,731.46)	69,727.00	(148,400,037,004.46)
F.	Previous Year Cash and Bank Balance		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
G.	Foreign Exchange Gain/Loss and Other Adjustments Current Year	19	10,929,492,477.55		10,929,492,477.55			-
H.	Closing Cash and Bank Balance (H=E+F+G)		61,848,132,622.70	1,911,891.25	61,850,044,513.95	130,140,794,869.04	1,202,659.00	130,141,997,528.04

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Annual Report of Receipts and Payments (Extra Budgetary Entities)
Fiscal Year : 2023/24

In Rs.

S.N/ Eco- nomic Code	Particulars	Note no.	Current Year Transaction			Previous Year Transaction		
			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		76,156,368,224.49	20,047,626.97	76,176,415,851.46	72,927,268,072.13	8,545,061,825.34	81,472,329,897.47
11000	Tax revenue	1.1	-	-	-	-	-	-
14000	Other revenue	1.1	25,817,253,958.54	-	25,817,253,958.54	21,546,683,824.02	-	21,546,683,824.02
13000	Grant	1.3	37,634,854,867.84	20,047,626.97	37,654,902,494.81	25,247,892,800.80	8,545,061,825.34	33,792,954,626.14
	Other Receipts		12,704,259,398.11	-	12,704,259,398.11	26,132,691,447.31	-	26,132,691,447.31
15000	Irregularities, return of re- leased amount and grant refunds	1.1	12,704,259,398.11	-	12,704,259,398.11	26,132,691,447.31	-	26,132,691,447.31
	Investments and Financing Receipts		584,961,379.15	435,583,564.23	1,020,544,943.38	1,661,618,950.00	-	1,661,618,950.00
32156 - 59	Sale of shares and disinvest- ment	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	584,961,379.15	435,583,564.23	1,020,544,943.38	1,661,618,950.00	-	1,661,618,950.00
A.	Total Receipts		76,741,329,603.64	455,631,191.20	77,196,960,794.84	74,588,887,022.13	8,545,061,825.34	83,133,948,847.47
2	Payments							
2.1	Recurrent Expenses		60,615,854,411.12	-	60,615,854,411.12	59,263,664,072.79	411,360,985.34	59,675,025,058.13
21000	Compensation of employees	3.1	28,939,080,674.28	-	28,939,080,674.28	30,616,951,278.85	275,661,978.10	30,892,613,256.95
22000	Use of goods and services	3.1	9,436,048,009.79	-	9,436,048,009.79	9,526,266,119.48	9,203,677.10	9,535,469,796.58
24000	Interests, fees and bank com- missions	3.1	1,078,282,091.62	-	1,078,282,091.62	673,050,503.23	112,573,030.10	785,623,533.33
25000	Subsidies	3.1	44,379,950.00	-	44,379,950.00	5,274,859,451.95	371,000.00	5,275,230,451.95
26000	Grants	3.1	14,607,808,677.10	-	14,607,808,677.10	931,543,955.44	-	931,543,955.44
27000	Social securities / benefits	3.1	2,217,206,680.06	-	2,217,206,680.06	1,160,667,380.63	-	1,160,667,380.63

28000	Others	3.1	4,293,048,328.27			-	4,293,048,328.27	11,080,325,383.21	13,551,300.04	11,093,876,683.25
31000	Capital Expenditure (Investment in Non-Financial Assets)		18,055,699,910.89		455,631,191.20		18,511,331,102.09	8,265,526,354.67	8,133,700,840.00	16,399,227,194.67
31100	Acquisition of Fixed Assets		18,053,983,440.89		455,631,191.20		18,509,614,632.09	8,261,099,546.47	8,133,700,840.00	16,394,800,386.47
31110	Buildings and structures	3.2	1,168,407,220.34		-		1,168,407,220.34	575,456,026.21	34,024,020.00	609,480,046.21
31120	Machinery and equipments	3.2	2,144,332,049.93		-		2,144,332,049.93	3,660,684,388.02	6,701,840.00	3,667,386,228.02
31130 - 40	Other fixed assets (other capital expenditure)	3.2	1,034,461,365.27		69,384,129.34		1,103,845,494.61	2,817,418,029.30	1,666,090.00	2,819,084,119.30
31150	Public constructions	3.2	13,599,291,285.38		386,247,061.86		13,985,538,347.24	945,328,957.94	8,091,308,890.00	9,036,637,847.94
31160	Improvement of built structure	3.2	41,349,514.86		-		41,349,514.86	219,398,182.00	-	-
31170	Assets major improvement expenditure	3.2	66,142,005.11		-		66,142,005.11	42,813,963.00	-	42,813,963.00
31400	Non Produced Assets (Natural Assets)	3.2	1,716,470.00		-		1,716,470.00	4,426,808.20	-	4,426,808.20
31410	Land acquisition	3.2	-		-		-	-	-	-
31440	Intangible non produced assets	-	1,716,470.00		-		1,716,470.00	4,426,808.20	-	4,426,808.20
32000	Financing		7,048,000.00		-		7,048,000.00	1,227,129,937.90	-	1,227,129,937.90
33145-47	Principal repayments of domestic borrowing	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	7,048,000.00		-		7,048,000.00	-	-	-
B.	Total Payments		78,678,602,322.01		455,631,191.20		79,134,233,513.21	68,756,320,365.36	8,545,061,825.34	77,301,382,190.70
C.	Surplus/Deficit (C=A-B)		(1,937,272,718.37)		-		(1,937,272,718.37)	5,832,566,656.77	-	5,832,566,656.77
D.	Change in Balance of Deposits, Other Funds Including Emergency Fund	5.0	19,598,212,294.25				19,598,212,294.25	3,720,063,953.78		3,720,063,953.78
E.	Cash and Bank Balance of Current Year (surplus/deficit) (E=C+D)		17,660,939,575.88				17,660,939,575.88	9,552,630,610.55		9,552,630,610.55
F.	Previous Year Cash and Bank Balance		21,590,502,330.98		-		21,590,502,330.98	12,037,871,720.43		12,037,871,720.43
G.	Foreign Exchange Gain/Loss and Other Adjustments Current Year		33,023,690,086.87				33,023,690,086.87			-
H.	Closing Cash and Bank Balance (H=E+F+G)		72,275,131,993.73		-		72,275,131,993.73	21,590,502,330.98	-	21,590,502,330.98

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Budget Comparison Statement (Budgetary Entities)
Fiscal Year : 2023/24

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)		1,834,797,185,860.58	85,624,548,000.00	1,555,849,908,694.69	2,012,696,080,688.72	1,797,207,928,688.72	1,530,064,076,021.77
2	Revenue and other receipts (3+4+5)		1,400,921,479,895.22	-	1,169,757,851,342.98	1,525,821,712,702.81	1,321,932,199,702.81	1,092,650,120,425.39
3	Tax	1.2	1,254,178,009,385.07	-	1,002,486,045,811.17	1,352,870,318,956.58	1,124,476,118,956.58	919,548,008,372.27
4	Other revenue	1.2	145,202,439,326.24	-	140,711,905,514.98	150,695,967,130.25	135,514,749,130.25	115,393,218,973.82
5	Miscellaneous receipts	1.2	1,541,031,183.91	-	26,559,900,016.83	22,255,426,615.98	61,941,331,615.98	57,708,893,079.30
6	Revenue shared to province and other level of governments	1.4	-	-	-	-	-	-
7	Revenue transferable to consolidated fund (2-6)		1,400,921,479,895.22	-	1,169,757,851,342.98	1,525,821,712,702.81	1,321,932,199,702.81	1,092,650,120,425.39
8	Grant	1.3	433,875,705,965.36	85,624,548,000.00	386,092,057,351.71	486,874,367,985.91	475,275,728,985.91	437,413,955,596.38
9	Expenditure (10+11)		2,057,942,893,662.13	2,272,149,607,590.82	1,728,704,108,790.60	2,421,836,423,430.82	2,448,441,088,480.72	1,883,597,891,665.89
10	Recurrent expenses		1,594,390,442,662.13	1,584,310,870,295.13	1,280,837,221,725.30	1,628,107,593,619.88	1,636,622,253,355.76	1,356,150,864,948.12
	Compensation of employees	3.1	351,216,648,710.20	348,788,626,565.20	307,546,767,194.79	354,087,577,012.34	359,266,211,427.59	307,550,221,205.53
	Use of goods and services	3.1	224,178,028,804.27	226,440,351,150.27	162,749,086,249.61	232,753,276,370.72	245,863,916,461.38	179,129,499,932.21
	Interests, service charges and bank commissions	3.1	105,592,000,000.00	104,411,934,139.00	82,250,735,208.87	54,562,249,200.00	77,842,823,000.00	73,192,851,290.16
	Subsidies	3.1	23,933,014,000.16	23,503,114,000.16	19,514,635,373.06	21,307,517,269.76	22,293,914,488.10	19,186,866,367.28
	Grants	3.1	570,224,345,828.74	568,754,184,883.74	463,373,090,264.93	626,816,956,296.02	621,985,540,473.19	534,268,132,388.34
	Social securities	3.1	269,504,099,632.57	279,990,929,592.57	234,943,879,342.93	264,144,770,832.14	271,271,973,465.17	228,379,651,731.16
	Other expenses	3.1	49,742,305,686.19	32,421,729,964.19	10,459,028,091.11	74,435,246,638.90	38,097,874,040.33	14,443,642,033.44

11	Capital Expenditure		463,552,451,000.00	687,838,737,295.69	447,866,887,065.30	793,728,829,810.94	811,818,835,124.96	527,447,026,717.77
	Capital expenditure	3.2	463,552,451,000.00	687,838,737,295.69	447,866,887,065.30	793,728,829,810.94	811,818,835,124.96	527,447,026,717.77
12	Budget Surplus (-)/Deficit (+) (1-9)		(223,145,707,801.55)	(2,186,525,059,590.82)	(172,854,200,095.91)	(409,140,342,742.10)	(651,233,159,792.00)	(353,533,815,644.12)
13	Transaction in Financing Assets and Liabilities (14+19+22-25)		94,704,500,000.00	(188,469,414,256.26)	(83,189,259,891.17)	(264,465,765,288.04)	(253,890,216,011.65)	(187,726,437,451.19)
14	Domestic Financial Assets (15+16+17-18)		81,928,700,000.00	82,521,972,000.00	40,909,808,515.46	100,054,768,711.96	84,539,325,223.00	34,192,623,358.36
15	Loan investment in public corporations	4.1	67,596,300,000.00	71,978,199,000.00	41,757,867,975.59	74,359,800,000.00	69,359,800,000.00	32,066,537,739.02
16	Loan investments in other institutions	4.1	-	-	100,000,000.00	2,383,824,000.00	2,374,092,223.00	833,311,403.00
17	Share investment in corporations	4.1	14,332,400,000.00	10,543,773,000.00	7,020,214,408.87	23,311,144,711.96	12,805,433,000.00	13,222,184,652.84
18	loan investment repayments receipts	2.2	-	-	7,968,273,869.00	-	-	11,929,410,436.50
19	External Financial Assets (20+21)		350,000,000.00	350,000,000.00	216,059,400.00	350,000,000.00	210,000,000.00	212,997,600.00
20	External debt investment	4.1	-	-	-	-	-	-
21	External share investment	4.1	350,000,000.00	350,000,000.00	216,059,400.00	350,000,000.00	210,000,000.00	212,997,600.00
22	Domestic Liability (23+24)		182,557,400,000.00	(73,144,586,256.26)	(51,765,840,803.04)	(165,126,934,000.00)	(138,895,941,234.65)	(133,702,396,624.89)
23	Loan receipts from other institutions (Deduct)	2.3	-	(256,000,000,000.00)	(234,547,568,614.05)	(256,000,000,000.00)	(256,000,000,000.00)	(248,974,830,712.83)
24	Principal repayments of bonds	4.2	182,557,400,000.00	182,855,413,743.74	182,781,727,811.01	90,873,066,000.00	117,104,058,765.35	115,272,434,087.94
25	External Financial Liability (26+27)		(170,131,600,000.00)	(198,196,800,000.00)	(72,549,287,003.59)	(199,743,600,000.00)	(199,743,600,000.00)	(88,429,661,784.66)
26	External debt receipts (Deduct)	2.4	(212,749,100,000.00)	(242,261,100,000.00)	(113,271,429,828.65)	(242,261,100,000.00)	(242,261,100,000.00)	(123,047,617,348.61)
27	Principal repayments of external debt	4.2	42,617,500,000.00	44,064,300,000.00	40,722,142,825.06	42,517,500,000.00	42,517,500,000.00	34,617,955,563.95
28	Budget Surplus(-)/Deficit (+) (12-13)				(89,664,940,204.74)			(165,807,378,192.93)

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Annual Financial statement of Consolidated Fund
Fiscal Year : 2023/24

In Rs.

Particulars	Note No.	Current Year Transaction			Previous Year Transaction		
		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		1,545,197,248,007.54	10,652,660,687.15	1,555,849,908,694.69	1,523,174,208,878.85	6,889,867,142.92	1,530,064,076,021.77
1.1 Revenue		1,143,197,951,326.15	-	1,143,197,951,326.15	1,034,941,227,346.09	-	1,034,941,227,346.09
A. Tax	1.2	1,002,486,045,811.17	-	1,002,486,045,811.17	919,548,008,372.27	-	919,548,008,372.27
B. Other revenue	1.2	140,711,905,514.98	-	140,711,905,514.98	115,393,218,973.82	-	115,393,218,973.82
1.2 Grant		375,439,396,664.56	10,652,660,687.15	386,092,057,351.71	430,524,088,453.46	6,889,867,142.92	437,413,955,596.38
A. Bilateral external grant	1.3	1,360,052,051.44	3,767,111,031.26	5,127,163,082.70	1,578,485,062.00	2,014,275,787.88	3,592,760,849.88
B. Multilateral external grant	1.3	12,579,022,146.35	6,452,011,840.56	19,031,033,986.91	14,647,878,336.69	4,875,591,355.04	19,523,469,691.73
C. Inter government fiscal transfer	1.3	361,500,322,466.77	433,537,815.33	361,933,860,282.10	414,297,725,054.77	-	414,297,725,054.77
1.3 Irregularities and other receipts	1.2	26,559,900,016.83	-	26,559,900,016.83	57,708,893,079.30	-	57,708,893,079.30
2. Receipts from Financing Transactions		318,698,656,502.24	37,088,615,809.46	355,787,272,311.70	348,633,765,975.70	35,318,092,522.24	383,951,858,497.94
2.1 Receipts of Loan Investment Repayments		7,968,273,869.00	-	7,968,273,869.00	11,929,410,436.50	-	11,929,410,436.50
A. Receipts of domestic debt investment repayments	2.2	7,968,273,869.00	-	7,968,273,869.00	11,929,410,436.50	-	11,929,410,436.50
B. Receipts of external debt investment repayments	2.2	-	-	-	-	-	-
2.2 Sale of share		-	-	-	-	-	-
A. Sale of domestic share	2.1	-	-	-	-	-	-
B. Sale of external share	2.1	-	-	-	-	-	-
2.3 External debt Receipts		76,182,814,019.19	37,088,615,809.46	113,271,429,828.65	87,729,524,826.37	35,318,092,522.24	123,047,617,348.61
A.Multilateral	2.4	-	-	-	-	-	-

B. Bilateral	2.4	-	-	-	-	-	-	-	-
C. Other		-	-	-	-	-	-	-	-
2.4 Domestic Loan		234,547,568,614.05	-	-	234,547,568,614.05	248,974,830,712.83	-	248,974,830,712.83	-
A. National saving bond	2.3	-	-	-	-	-	-	-	-
B. Citizen saving bond	2.3	369,800,000.00	-	-	369,800,000.00	2,361,300,000.00	-	2,361,300,000.00	-
C. Development bond	2.3	179,000,000,000.00	-	-	179,000,000,000.00	100,000,000,000.00	-	100,000,000,000.00	-
D. Foreign employment bond	2.3	51,620,000.00	-	-	51,620,000.00	26,400,000.00	-	26,400,000.00	-
E. Special bond	2.3	-	-	-	-	-	-	-	-
F. Treasury bill based on interest	2.3	-	-	-	-	146,350,579,141.78	-	146,350,579,141.78	-
G. Treasury bill based in discount coupon	2.3	55,000,000,000.00	-	-	55,000,000,000.00	-	-	-	-
H. Other	2.3	126,148,614.05	-	-	126,148,614.05	236,551,571.05	-	236,551,571.05	-
3. Gross Receipts of Current Year		1,863,895,904,509.78	47,741,276,496.61	1,911,637,181,006.39	1,871,807,974,854.55	42,207,959,665.16	42,207,959,665.16	1,914,015,934,519.71	1,914,015,934,519.71
4. Payments		1,953,561,553,946.77	47,740,567,264.36	2,001,302,121,211.13	2,037,615,422,774.48	42,207,889,938.16	42,207,889,938.16	2,079,823,312,712.64	2,079,823,312,712.64
4.1 Expenditures Chargeable on Federal Consolidated Fund		305,705,296,358.31	-	-	305,705,296,358.31	223,128,001,674.14	-	223,128,001,674.14	-
A. Current expenses	3.3	82,425,753,533.25	-	-	82,425,753,533.25	73,415,296,110.19	-	73,415,296,110.19	-
B. Financing expenditure	3.3	223,279,542,825.06	-	-	223,279,542,825.06	149,712,705,563.95	-	149,712,705,563.95	-
4.2 Expenditure Under a Federal Appropriation Act		1,647,856,257,588.46	47,740,567,264.36	1,695,596,824,852.82	1,814,487,421,100.34	42,207,889,938.16	-	1,856,695,311,038.50	-
A. Recurrent expense	3.4	1,192,679,667,537.74	5,731,800,654.31	1,198,411,468,192.05	1,278,487,988,884.89	4,247,579,954.04	-	1,282,735,568,838.93	-
B. Capital expenditure	3.4	434,422,674,245.71	13,444,212,819.59	447,866,887,065.30	517,098,252,647.51	10,348,774,069.26	-	527,447,026,716.77	-
C. Financing expenditure	3.4	20,753,915,805.01	28,564,553,790.46	49,318,469,595.47	18,901,179,567.94	27,611,535,914.86	-	46,512,715,482.80	-
5. Foreign Exchange Gain/Loss and Other Adjustment	19	(10,929,492,477.55)		(10,929,492,477.55)					
6. Total Payments of Current Year		1,942,632,061,469.22	47,740,567,264.36	1,990,372,628,733.58	2,037,615,422,774.48	42,207,889,938.16	42,207,889,938.16	2,079,823,312,712.64	2,079,823,312,712.64
7. Current Year Change in Consolidated Fund		(78,736,156,959.44)	709,232.25	(78,735,447,727.19)	(165,807,447,919.93)	69,727.00	69,727.00	(165,807,378,192.93)	(165,807,378,192.93)
8. Opening Balance		(38,205,493,060.38)	1,202,659.00	(38,204,290,401.38)	127,601,954,859.55	1,132,932.00	1,132,932.00	127,603,087,791.55	127,603,087,791.55
9. Closing Balance		(116,941,650,019.81)	1,911,891.25	(116,939,738,128.56)	(38,205,493,060.38)	1,202,659.00	1,202,659.00	(38,204,290,401.38)	(38,204,290,401.38)

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Annual Report of Divisible Fund (Federal/Province/Local)
Fiscal Year : 2023/24

In Ru.

S.N.	Economic Code	Particulars	Current Year Transaction						Previous Year Transaction						Amount yet to Share
			Collected Amount			Shared Amount			Collected Amount			Shared Amount			
			Federal Govt.	Province Govt.	Local Level	Total	Federal Govt.	Province Govt.	Local Level	Total	Federal Govt.	Province Govt.	Local Level	Total	
1	33310	Value added tax	310,371,844,879.36	-	-	310,371,844,879.36	217,260,239,415.55	46,555,776,731.90	46,555,776,731.90	310,371,844,879.36	286,598,238,983.56	-	-	286,598,238,983.56	-
2	33330	Divisible excise duty	102,544,871,944.79	-	-	102,544,871,944.79	71,781,410,361.35	15,381,730,791.72	15,381,730,791.72	102,544,871,944.79	104,096,231,594.70	-	-	104,096,231,594.70	-
3	33340	Divisible tax, registration and other administrative service charge	-	20,796,700,334.09	231,667,577.14	21,028,367,911.23	94,216,189.51	12,317,609,693.77	8,279,416,527.81	20,691,242,411.09	19,605,118,640.50	2,299,265.73	11,774,547,223.78	19,690,002,016.57	132,048,718.71
4	33360	Divisible natural resource royalty	6,726,430,102.70	490,588,774.68	5,129,596,726.82	12,346,615,604.20	769,745,987.02	1,227,709,883.23	3,038,716,789.55	5,086,172,659.80	6,078,054,707.66	204,304,166.68	1,033,985,425.49	4,555,466,986.54	6,723,949,108.33
5	33390	Other divisible revenue	-	679,973.00	168,006,749.97	168,686,722.97	2,241,790.68	6,651,083.60	18,754,418.65	27,727,502.93	247,617,707.91	1,628,678.31	44,687,419.30	206,568,437.76	41,049,270.15
Grand Total			419,643,146,926.85	21,287,969,081.77	5,529,271,053.93	446,460,387,062.55	289,908,005,654.11	75,489,488,184.22	73,274,395,259.63	438,671,859,097.97	421,852,555,116.32	71,457,390,655.16	69,803,755,848.17	414,955,508,019.13	6,897,047,097.19

More details mentioned in Note No.1.4.

More details mentioned in Note No.1.4

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Consolidated Statement of CoFOG-wise Expenditure
Fiscal Year : 2023/24

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	611,905,399,743.01	78,680,376,086.98	398,349,709,193.92	292,236,066,636.07	683,752,624,140.86	76,074,252,252.80	308,030,223,673.88	451,796,652,719.78
01.1 Executive and legislative bodies, financial and fiscal affairs and external affairs	23,585,449,624.09	-	-	23,585,449,624.09	24,957,520,539.99	-	-	24,957,520,539.99
01.2 Foreign economic aid	50,601,554.52	-	-	50,601,554.52	66,962,683.20	-	-	66,962,683.20
01.3 General services	43,024,329,099.73	-	-	43,024,329,099.73	40,747,164,431.73	-	-	40,747,164,431.73
01.4 Basic services	104,499,462,748.55	-	-	104,499,462,748.55	114,190,792,854.76	-	-	114,190,792,854.76
01.5 R&D General public services	1,301,983,247.28	-	-	1,301,983,247.28	1,971,081,178.66	-	-	1,971,081,178.66
01.6 General public services n.e.c.	4,806,239,572.07	78,680,376,086.98	37,336,089,776.73	46,150,525,882.32	12,117,173,595.03	76,074,252,252.80	-	88,191,425,847.83
01.7 Public debt transactions	72,875,601,941.95	-	-	72,875,601,941.95	64,672,548,546.46	-	-	64,672,548,546.46
01.8 Transfers of a general character between different levels of government	361,761,731,954.82	-	361,013,619,417.19	748,112,537.63	425,029,380,311.03	-	308,030,223,673.88	116,999,156,637.15
02 Defense	58,613,192,449.59	-	-	58,613,192,449.59	60,013,756,722.01	-	-	60,013,756,722.01
02.1 Military defense	57,318,183,202.10	-	-	57,318,183,202.10	59,232,593,961.94	-	-	59,232,593,961.94
02.2 Civil defense	1,261,785,108.38	-	-	1,261,785,108.38	772,787,495.07	-	-	772,787,495.07
02.5 Defense n.e.c	33,224,139.11	-	-	33,224,139.11	8,375,265.00	-	-	8,375,265.00
03 Public Order and Safety	75,385,982,700.18	-	-	75,385,982,700.18	82,919,952,444.96	-	-	82,919,952,444.96
03.1 Police services	55,920,386,091.70	-	-	55,920,386,091.70	63,284,740,130.65	-	-	63,284,740,130.65
03.2 Fire protection services	140,021,490.82	-	-	140,021,490.82	176,275,689.97	-	-	176,275,689.97
03.3 Law courts	8,775,119,438.60	-	-	8,775,119,438.60	8,738,947,490.41	-	-	8,738,947,490.41
03.4 Prisons	2,733,407,817.21	-	-	2,733,407,817.21	2,384,733,260.08	-	-	2,384,733,260.08
03.5 R&D Public order and safety	2,128,805,027.53	-	-	2,128,805,027.53	2,463,053,608.40	-	-	2,463,053,608.40
03.6 Public order and safety n.e.c	5,688,242,834.32	-	-	5,688,242,834.32	5,872,202,265.45	-	-	5,872,202,265.45
04 Economic Affairs	365,972,736,152.39	-	-	365,972,736,152.39	407,834,108,979.59	-	-	407,834,108,979.59
04.1 General economic, commercial, and labor affairs	3,501,300,204.94	-	-	3,501,300,204.94	4,869,421,341.12	-	-	4,869,421,341.12
04.2 Agriculture, forestry, fishing, and hunting	119,141,301,849.96	-	-	119,141,301,849.96	135,626,227,577.70	-	-	135,626,227,577.70
04.3 Fuel and energy	4,996,240,767.37	-	-	4,996,240,767.37	7,137,629,120.90	-	-	7,137,629,120.90
04.4 Mining, manufacturing and construction	103,733,252,229.07	-	-	103,733,252,229.07	122,102,354,001.68	-	-	122,102,354,001.68
04.5 Transport	112,904,620,969.72	-	-	112,904,620,969.72	112,847,095,618.20	-	-	112,847,095,618.20
04.6 Communication	5,239,457,274.91	-	-	5,239,457,274.91	6,909,678,082.68	-	-	6,909,678,082.68
04.7 Other industries	5,953,279,342.88	-	-	5,953,279,342.88	8,025,818,248.88	-	-	8,025,818,248.88
04.8 R&D Economic affairs	3,246,287,629.17	-	-	3,246,287,629.17	2,908,218,822.27	-	-	2,908,218,822.27
04.9 Economic affairs n.e.c.	7,256,995,884.37	-	-	7,256,995,884.37	7,407,666,166.16	-	-	7,407,666,166.16
5 Environmental Protection	11,618,200,496.76	-	-	11,618,200,496.76	14,637,345,649.75	-	-	14,637,345,649.75
05.1 Waste management	2,565,712,640.82	-	-	2,565,712,640.82	-	-	-	-

05.2 Waste water management	965,193,615.84	-	-	965,193,615.84	3,773,359,529.42	-	-	3,773,359,529.42
05.3 Pollution abatement	3,316,544,157.99	-	-	3,316,544,157.99	2,599,778,127.78	-	-	2,599,778,127.78
05.4 Protection of bio-diversity and landscape	307,995,723.48	-	-	307,995,723.48	2,266,979,328.88	-	-	2,266,979,328.88
05.6 Environment protection n.e.c.	4,462,754,358.63	-	-	4,462,754,358.63	5,127,205,748.80	-	-	5,127,205,748.80
06 Housing and Community Amenities	98,148,065,936.62	-	-	98,148,065,936.62	118,941,230,352.75	-	-	118,941,230,352.75
06.1 Housing development	44,078,818,963.13	-	-	44,078,818,963.13	57,761,007,454.17	-	-	57,761,007,454.17
06.2 Community development	3,338,602,228.57	-	-	3,338,602,228.57	2,160,753,946.49	-	-	2,160,753,946.49
06.3 Water supply	27,038,599,272.94	-	-	27,038,599,272.94	35,290,160,490.03	-	-	35,290,160,490.03
06.6 Housing and community amenities n.e.c.	23,692,045,471.98	-	-	23,692,045,471.98	30,512,198,731.57	-	-	30,512,198,731.57
07 Health	98,388,758,358.03	-	-	98,388,758,358.03	100,576,136,145.92	-	-	100,576,136,145.92
07.1 Medical products, appliances, and equipment	2,697,405,990.51	-	-	2,697,405,990.51	4,205,798,859.80	-	-	4,205,798,859.80
07.2 Outpatient services	12,508,125,015.17	-	-	12,508,125,015.17	11,867,902,887.60	-	-	11,867,902,887.60
07.3 Hospital services	34,720,019,988.61	-	-	34,720,019,988.61	33,683,678,459.15	-	-	33,683,678,459.15
07.4 Public health services	36,453,140,952.88	-	-	36,453,140,952.88	43,248,987,414.23	-	-	43,248,987,414.23
07.5 R&D Health	5,581,111,786.12	-	-	5,581,111,786.12	4,110,187,706.59	-	-	4,110,187,706.59
07.6 Health n.e.c.	6,428,954,624.74	-	-	6,428,954,624.74	5,996,734,053.35	-	-	5,996,734,053.35
08 Recreation, Culture, and Religion	14,443,781,957.45	-	-	14,443,781,957.45	17,744,265,328.55	-	-	17,744,265,328.55
08.1 Recreational and sporting services	3,004,633,103.08	-	-	3,004,633,103.08	3,640,410,164.00	-	-	3,640,410,164.00
08.2 Cultural services	2,200,222,489.86	-	-	2,200,222,489.86	9,296,748,531.03	-	-	9,296,748,531.03
08.3 Broadcasting and publishing services	1,110,542,210.36	-	-	1,110,542,210.36	426,440,078.54	-	-	426,440,078.54
08.4 Religious and other community services	5,054,856,701.61	-	-	5,054,856,701.61		-	-	
08.5 R & Recreation, culture, and religion	2,159,514,212.55	-	-	2,159,514,212.55	3,819,788,942.58	-	-	3,819,788,942.58
08.6 Recreation, culture, and religion n.e.c.	914,013,239.99	-	-	914,013,239.99		-	-	
09 Education	198,569,058,216.78	-	-	198,569,058,216.78	203,985,404,863.80	-	-	203,985,404,863.80
09.1 Pre-Primary and primary education	55,981,543,242.52	-	-	55,981,543,242.52	56,630,365,716.41	-	-	56,630,365,716.41
09.2 Secondary education	19,979,045,387.45	-	-	19,979,045,387.45		-	-	
09.4 Tertiary education	141,492,421.08	-	-	141,492,421.08		-	-	
09.5 Education not definable by level	7,022,632,972.00	-	-	7,022,632,972.00	54,328,160,177.99	-	-	54,328,160,177.99
09.6 Subsidiary services to education	75,561,886,257.50	-	-	75,561,886,257.50	54,328,160,177.99	-	-	54,328,160,177.99
09.7 R&D Education	1,480,032,518.10	-	-	1,480,032,518.10	31,101,567,673.95	-	-	31,101,567,673.95
09.8 Education n.e.c.	38,402,425,418.13	-	-	38,402,425,418.13	40,791,991,022.64	-	-	40,791,991,022.64
10 Social Security/ Protection	195,658,932,779.79	-	-	195,658,932,779.79	187,401,755,907.62	-	-	187,401,755,907.62
10.1 Sickness and disability	303,604,346.75	-	-	303,604,346.75		-	-	
10.2 Old age	266,500,346.45	-	-	266,500,346.45		-	-	
10.4 Family and children	54,285,258.10	-	-	54,285,258.10	-	-	-	-
10.5 Unemployment	541,558,904.50	-	-	541,558,904.50	1,753,246,309.12	-	-	1,753,246,309.12
10.7 Social exclusion n.e.c.	939,471,112.01	-	-	939,471,112.01	1,170,680,129.06	-	-	1,170,680,129.06
10.8 R&D Social protection	3,604,303,732.15	-	-	3,604,303,732.15	3,665,159,223.55	-	-	3,665,159,223.55
10.9 Social protection n.e.c.	189,949,209,079.83	-	-	189,949,209,079.83	180,282,193,753.21	-	-	180,282,193,753.21
Grand Total	1,728,704,108,790.60	78,680,376,086.98	398,349,709,193.92	1,409,034,775,683.66	1,877,806,580,535.81	76,074,252,252.80	308,030,223,673.88	1,645,850,609,114.73

More details Mentioned in Note No.16

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Accounting Notes
Fiscal Year : 2023/24

S.N.	Note Number and Contents of Notes	S.N.	Note Number and Contents of Notes
1	Note 1: Revenue, grants and other receipts	25	Note 7: Reimbursable loan and grant (Budgetary entities)
2	Note 1.1: Targets and actual receipts of revenue and other receipts:	26	Note 7.1: Reimbursable loan
3	Note 1.2: Statements of estimates and actual receipts of revenue and other receipts utilized by federal government	27	Note 7.2: Reimbursable grants
4	Note 1.3: Statement of receipts of grant and assistance	28	Note 8: Off budget third party payments
5	Note 1.4: Divisible fund	29	Note 9: Receivable foreign aid
6	Note 2: Investment and financial receipts	30	Note 10: Debt liability
7	Note 2.1: Sale of share and disinvestment	31	Note 11: Inventories and assets
8	Note 2.2: Repayments receipts of domestic and external debt investments	32	Note 12: Statement of advance payments
9	Note 2.3: Receipts from domestic borrowings	33	Note 13: Expenditure arrears
10	Note 2.4: Receipts of external debt	34	Note 14: Commitments details
11	Note 3: Recurrent and capital expenditure	35	Note 15: Accounts receivables
12	Note 3.1: Recurrent expenditure	36	Note 16: Function wise expenditure (COFOG)
13	Note 3.2: Capital expenditure	37	Note 17: Irregulars expenditure indicated by internal audit
14	Note 3.3: The expenditures chargeable on federal consolidated fund (Non-votable)	38	Note 18: Eliminations
15	Note 3.4: Expenditure under a federal appropriation act (Votable)	39	Note 18.1: Eliminations on receipts
16	Note 3.5: Expenditure by mode of payments	40	Note 18.2: Eliminations on payments
17	Note 3.6: Fiscal transfer (Budgetary entities)	41	Note 19: Foreign exchange gain/loss
18	Note 4: Financing	42	Note 20: Contingent liability (Budgetary entities)
19	Note 4.1: Loan investments and share investments	43	Note 21: Post-report corrections of errors
20	Note 4.2: Principal repayments	44	Note 22: Guarantee
21	Note 5: Statement of receipts, payments and balances of other funds	45	Note 23: Tax expenditure/waiver
22	Note 6: Cash and bank balance	46	Note 24: Social security/protection
23	Note 6.1: Funds flow of government funds	47	Note 25: Subsequent event after the end of fiscal year/ accounting period
24	Note 6.2: Cash and bank balance		

Note 1: Revenue, Grants and Other Receipts

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

The details of the revenue collected by the federal units are as follows :

Economic Code	Particulars	Initial Estimate	Revised Estimate	Actual Receipts		Initial Estimate	Revised Estimate	Actual Receipts	
11000	Tax	854,211,869,385.07	854,211,869,385.07	1,026,172,651,818.29	-	967,487,318,956.58	1,246,871,604,956.58	625,385,128,410.31	-
	Federal	734,099,400,000.00	734,099,400,000.00	944,572,048,479.93		767,846,100,000.00	1,049,658,700,000.00	474,933,909,279.03	-
	Province	-	-	71,693,940,333.81	-	80,078,258,000.00	77,649,944,000.00	60,872,359,242.16	-
	Local	120,112,469,385.07	120,112,469,385.07	9,906,663,004.55	-	119,562,960,956.58	119,562,960,956.58	89,578,859,889.12	-
14000	Other Revenue	141,709,039,326.24	141,709,039,326.24	145,993,042,753.49	25,817,253,958.54	146,351,767,130.25	135,514,749,130.25	115,893,464,313.10	21,546,683,824.02
	Federal	110,075,300,000.00	110,075,300,000.00	114,331,700,016.92	25,575,275,224.83	103,427,000,000.00	94,122,900,000.00	85,639,513,355.57	21,368,461,169.06
	Province	-	-	11,025,354,644.60	241,978,733.71	16,196,519,000.00	14,663,601,000.00	10,961,006,261.30	178,222,654.96
	Local	31,633,739,326.24	31,633,739,326.24	20,635,988,091.97	-	26,728,248,130.25	26,728,248,130.25	19,292,944,696.23	-
15000	Irregulars, Disbursement Refunds and Grant Refunds	1,541,031,183.91	5,367,665,301.71	26,559,900,016.83	12,704,259,398.11	22,255,426,615.98	61,941,331,615.98	57,708,893,079.30	26,132,691,447.31
	Federal	-	-	23,854,660,747.16	12,704,259,398.11	-	36,058,500,000.00	53,302,521,234.04	26,132,691,447.31
	Province	-	-	2,299,206,713.01	-	21,722,068,000.00	25,349,473,000.00	4,142,108,866.60	-
	Local	1,541,031,183.91	5,367,665,301.71	406,032,556.66	-	533,358,615.98	533,358,615.98	264,262,978.66	-
33000	Divisible Revenue	578,367,000,000.00	-	27,579,517,721.39	-	549,265,356,666.33	16,480,941,999.33	416,945,139,751.37	-
	Federal	578,367,000,000.00	-	745,490,526.46	-	531,873,900,000.00	-	396,775,303,184.70	-
	Province	-	-	21,304,756,141.00	-	17,391,456,666.33	16,480,941,999.33	20,169,836,566.67	-
	Local	-	-	5,529,271,053.93	-	-	-	-	-
	Total	1,575,828,939,895.22	1,001,288,574,013.02	1,226,305,112,310.00	38,521,513,356.65	1,685,359,869,369.14	1,460,808,627,702.14	1,215,932,625,554.08	47,679,375,271.33
	Federal	1,422,541,700,000.00	844,174,700,000.00	1,083,503,899,770.47	38,279,534,622.94	1,403,147,000,000.00	1,179,840,100,000.00	1,010,651,247,053.34	47,501,152,616.37
	Province	-	-	106,323,257,832.42	241,978,733.71	135,388,301,666.33	134,143,959,999.33	96,145,310,936.73	178,222,654.96
	Local	153,287,239,895.22	157,113,874,013.02	36,477,954,707.11	-	146,824,567,702.81	146,824,567,702.81	109,136,067,564.01	-

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

Economic Code	Particulars	Current Year			Previous Year		
		Initial Estimate	Revised Estimate	Actual Receipts	Initial Estimate	Revised Estimate	Actual Receipts
11000	Tax Revenue	1,254,178,009,385.07	-	1,002,486,045,811.17	1,352,870,318,956.58	1,124,476,118,956.58	919,548,008,372.27
	Federal	1,134,065,540,000.00	-	820,697,033,432.69	1,132,346,700,000.00	909,818,600,000.00	748,420,038,683.81
	Province	-	-	81,882,350,923.94	100,960,658,000.00	95,094,558,000.00	81,549,109,799.34
	Local	120,112,469,385.07	-	99,906,661,454.55	119,562,960,956.58	119,562,960,956.58	89,578,859,889.12
14000	Other Revenue	145,202,439,326.24	-	140,711,905,514.98	150,695,967,130.25	135,514,749,130.25	115,393,218,973.82
	Federal	113,568,700,000.00	-	108,350,760,440.68	107,771,200,000.00	94,122,900,000.00	85,639,513,355.57
	Province	-	-	11,725,156,982.33	16,196,519,000.00	14,663,601,000.00	10,460,760,922.02
	Local	31,633,739,326.24	-	20,635,988,091.97	26,728,248,130.25	26,728,248,130.25	19,292,944,696.23
15000	Irregulars, Disbursement Refunds and Grant Refunds	1,541,031,183.91	-	26,559,900,016.83	22,255,426,615.98	61,941,331,615.98	57,708,893,079.30
	Federal	-	-	23,854,660,747.16	-	36,058,500,000.00	53,302,521,234.04
	Province	-	-	2,299,206,713.01	21,722,068,000.00	25,349,473,000.00	4,142,108,866.60
	Local	1,541,031,183.91	-	406,032,556.66	533,358,615.98	533,358,615.98	264,262,978.66
	Total	1,400,921,479,895.22	-	1,169,757,851,342.98	1,525,821,712,702.81	1,321,932,199,702.81	1,092,650,120,425.39
	Federal	1,247,634,240,000.00	-	952,902,454,620.53	1,240,117,900,000.00	1,040,000,000,000.00	887,362,073,273.42
	Province	-	-	95,906,714,619.28	138,879,245,000.00	135,107,632,000.00	96,151,979,587.96
	Local	153,287,239,895.22	-	120,948,682,103.18	146,824,567,702.81	146,824,567,702.81	109,136,067,564.01

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 :

Economic Code	Particulars	Current Year						Previous Year					
		Budgetary Entities Estimate			Budgetary Entities Actual Receipts			Budgetary Entities Estimate			Budgetary Entities Actual Receipts		
		Initial Estimate	Revised Estimate	Cash	Cash	Direct Payments	Extra Budgetary Entities	Initial Estimate	Revised Estimate	Cash	Direct Payments	Extra Budgetary Entities	Direct Payments
13100	Bilateral Grant	174,460,000.00	-	1,360,052,051.44	3,767,111,031.26	-	298,765,091.11	311,477,150.00	311,477,150.00	1,578,485,062.00	2,014,275,787.88	306,990,007.00	-
	Federal			1,360,052,051.44	3,663,413,172.38		298,765,091.11	-	-	1,577,641,812.00	1,954,640,455.88	306,990,007.00	-
	Province	150,460,000.00	-	-	103,697,858.88	-	-	256,760,000.00	256,760,000.00	-	37,820,930.00	-	-
	Local	24,000,000.00						54,717,150.00	54,717,150.00	843,250.00	21,814,402.00		
13200	Foreign Grant	60,764,334.21	-	12,579,022,146.35	6,452,011,840.56	-	20,047,626.97	161,055,681.00	117,708,681.00	14,647,878,336.69	4,875,591,355.04	-	8,545,061,825.34
	Federal			12,548,646,052.14	6,437,284,616.56		20,047,626.97	-	-	14,622,168,356.08	4,854,452,025.04	-	8,545,061,825.34
	Province				14,727,224.00	-	-	43,347,000.00	-	-	9,002,400.00	-	-
	Local	60,764,334.21		30,376,094.21				117,708,681.00	117,708,681.00	25,709,980.61	12,136,930.00		
13300	Inter Governmental Fiscal Transfer	429,847,258,502.00	85,624,548,000.00	360,580,081,601.86	433,537,815.33	-	-	486,401,835,154.91	474,846,543,154.91	412,898,428,566.28	-	-	-
	Province	107,585,490,000.00	85,624,548,000.00	77,389,724,458.69				130,202,750,000.00	118,647,458,000.00	93,598,693,533.83	-		
	Local	322,261,768,502.00		283,190,357,143.17	433,537,815.33			356,199,085,154.91	356,199,085,154.91	319,299,735,032.45	-		
13400	Other Internal Grant	3,793,223,129.15	-	920,240,864.91	-	-	37,336,089,776.73	-	-	1,399,296,488.49	-	24,940,902,793.80	-
	Federal						37,239,599,776.73					24,925,902,793.80	-
	Province						96,490,000.00	-	-	-	-	15,000,000.00	-
	Local	3,793,223,129.15		920,240,864.91				-	-	1,399,296,488.49	-	-	-
13000	Total Grant and Subsidies	433,875,705,965.36	85,624,548,000.00	375,439,396,664.56	10,652,660,687.15		37,634,854,867.84	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
	Federal	-	-	13,908,698,103.58	10,100,697,788.94		37,538,364,867.84	-	-	16,199,810,168.08	6,809,092,480.92	25,232,892,800.80	8,545,061,825.34
	Province	107,735,950,000.00	85,624,548,000.00	77,389,724,458.69	118,425,082.88	-	96,490,000.00	130,502,857,000.00	118,904,218,000.00	93,598,693,533.83	46,823,330.00	15,000,000.00	-
	Local	326,139,755,965.36	-	284,140,974,102.29	433,537,815.33	-	-	356,371,510,985.91	356,371,510,985.91	320,725,584,751.55	33,951,332.00	-	-

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 :

Economic Code	Particulars	Current Year					Previous Year			
		Collected Amount	Shared Amount			Amount yet to Share/Divide	Collected Amount			Amount yet to Share/Divide
			Federal	Province	Local		Federal	Province	Local	
33310	Value Added Tax	310,371,844,879.36	217,260,291,415.55	46,555,776,731.90	46,555,776,731.90	-	286,598,238,983.56	200,618,767,288.43	42,989,735,847.57	-
	Federal	310,371,844,879.36	217,260,291,415.55	46,555,776,731.90	46,555,776,731.90	-	286,598,238,983.56	200,618,767,288.43	42,989,735,847.57	-
33330	Divisible Excise Duty	102,544,871,944.79	71,781,410,361.35	15,381,730,791.72	15,381,730,791.72	-	104,096,231,594.70	72,867,362,116.65	15,614,434,739.03	-
	Federal	102,544,871,944.79	71,781,410,361.35	15,381,730,791.72	15,381,730,791.72	-	104,096,231,594.70	72,867,362,116.65	15,614,434,739.03	-
33340	Divisible Tax, Registration Fees and Other Administrative Service Charges	21,028,367,911.23	94,216,189.51	12,317,609,693.77	8,279,416,527.81	337,125,500.14	19,831,050,735.28	2,299,265.73	11,774,547,223.78	132,048,718.71
	Province	20,796,700,334.09	92,611,286.49	12,244,820,675.98	8,163,213,783.62	296,054,588.00	19,605,118,640.50	-	11,697,374,960.70	109,493,708.60
	Local	231,667,577.14	1,604,903.02	72,789,017.79	116,202,744.19	41,070,912.14	225,932,094.78	77,172,263.08	123,905,555.86	22,555,010.11
33360	Divisible Natural Resource Royalty	12,346,615,604.20	769,745,987.02	1,227,709,883.23	3,038,716,789.55	7,310,442,944.40	11,079,416,094.87	204,304,166.68	3,117,177,394.37	6,723,949,108.33
	Federal	6,726,430,102.70	-	-	-	6,726,430,102.70	6,078,054,707.66	-	-	6,078,054,707.66
	Province	490,588,774.68	490,588,774.68	-	-	-	-	-	-	-
	Local	5,129,596,726.82	279,157,212.34	1,227,709,883.23	3,038,716,789.55	584,012,841.70	5,001,361,387.21	204,304,166.68	1,033,985,425.49	645,894,400.67
33390	Other Divisible Revenue	168,686,722.97	2,341,700.68	6,631,083.60	18,754,418.65	140,959,520.04	247,617,707.91	1,628,678.31	44,687,419.30	41,049,270.15
	Federal	-	-	-	-	-	2,777,898.78	-	-	2,777,898.78
	Province	679,973.00	-	-	-	679,973.00	10,000.00	-	10,000.00	-
	Local	168,006,749.97	2,341,700.68	6,631,083.60	18,754,418.65	140,279,547.04	244,829,809.13	1,628,678.31	44,677,419.30	38,271,371.37
	Total	446,460,387,062.55	289,908,005,654.11	75,489,458,184.22	73,274,395,259.63	7,788,527,964.58	421,852,555,116.32	273,694,361,515.80	71,457,390,655.16	6,897,047,097.19
	Federal	419,643,146,926.85	289,041,701,776.90	61,937,507,523.62	61,937,507,523.62	6,726,430,102.70	396,775,303,184.70	273,486,129,405.08	58,604,170,586.59	6,080,832,606.44
	Province	21,287,969,081.77	583,200,061.17	12,244,820,675.98	8,163,213,783.62	296,734,561.00	19,605,128,640.50	-	11,697,384,960.70	109,493,708.60
	Local	5,529,271,053.93	283,103,816.04	1,307,129,984.62	3,173,673,952.39	765,363,300.88	5,472,123,291.12	208,232,110.72	3,401,335,290.38	706,720,782.15

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.

Economic Code	Particulars	Current Year				Previous Year			
		Initial Estimate	Revised Estimate	Actual Receipts	Extra Budgetary Entities	Initial Estimate	Revised Estimate	Actual Receipts	Extra Budgetary Entities
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.

Economic Code	Particulars	Current Year				Previous Year			
		Budgetary Entities			Extra Bud- getary 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	-	-	7,968,273,869.00	-	-	11,929,410,436.50	-	
32147	Repayments Receipts of Inter Governmental Loan Investments	-	-	702,700,000.00	-	-	-	-	
	Federal	-	-	-	-	-	-	-	
	Province	-	-	702,700,000.00	-	-	-	-	
	Local	-	-	-	-	-	-	-	
32148	Repayments Receipts of Loan Investments on Corporations	-	-	7,260,989,738.00	-	-	11,814,136,166.04	-	
	Federal	-	-	7,260,989,738.00	-	-	11,814,136,166.04	-	
	Province	-	-	-	-	-	-	-	
	Local	-	-	-	-	-	-	-	
32149	Repayments Receipts of Loan Investments on Other Institution	-	-	4,584,131.00	-	-	115,274,270.46	-	
	Federal	-	-	-	-	-	-	-	
	Province	-	-	-	-	-	111,120,000.00	-	
	Local	-	-	4,584,131.00	-	-	4,154,270.46	-	
32242	Repayments Receipts of foreign Loan Investments	-	-	-	-	-	-	-	
	Federal	-	-	-	-	-	-	-	
	Province	-	-	-	-	-	-	-	
	Total Repayment receipts of Domestic and External Loan Investments	-	-	7,968,273,869.00	-	-	11,929,410,436.50	-	
	Federal	-	-	7,260,989,738.00	-	-	11,814,136,166.04	-	
	Province	-	-	702,700,000.00	-	-	111,120,000.00	-	
	Local	-	-	4,584,131.00	-	-	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 2080 and 2079, domestic debts have been raised within the ceilings of NPR 240 billion and NPR 256 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.

Economic code	Particulars	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	-	-	234,421,420,000.00	-	-	-	256,000,000,000.00	-	-	248,738,279,141.78	-	-	-
	Federal	240,000,000,000.00	-	234,421,420,000.00	-	-	-	256,000,000,000.00	-	-	248,738,279,141.78	-	-	-
	National saving bond	-	-	-	-	-	-	-	-	-	-	-	-	-
	Citizen saving bond	-	-	369,800,000.00	-	-	-	5,000,000,000.00	-	-	2,361,300,000.00	-	-	-
	Development bond	-	-	179,000,000,000.00	-	-	-	100,000,000,000.00	-	-	100,000,000,000.00	-	-	-
	Foreign employment bond	-	-	51,620,000.00	-	-	-	1,000,000,000.00	-	-	26,400,000.00	-	-	-
	Special loan	-	-	-	-	-	-	-	-	-	-	-	-	-
	Treasury bill based on interest	-	-	-	-	-	-	150,000,000,000.00	-	-	146,350,579,141.78	-	-	-
	Treasury bill based in discount coupon	-	-	55,000,000,000.00	-	-	-	-	-	-	-	-	-	-
	Other	-	-	-	-	-	-	-	-	-	-	-	-	-
33142	Receipts of Loan From Other Governments	-	-	-	-	-	-	-	-	-	-	-	-	-
	Federal	-	-	-	-	-	-	-	-	-	-	-	-	-
	Province	-	-	-	-	-	-	-	-	-	-	-	-	-
	Local	-	-	-	-	-	-	-	-	-	-	-	-	-
33143	Loan Receipts From Other Institutions	-	-	126,148,614.05	-	-	-	1,264,361,752.00	1,264,361,752.00	236,551,571.05	-	-	-	-
	Federal	-	-	-	-	-	-	-	-	-	-	-	-	-
	Province	-	-	-	-	-	-	-	-	-	-	-	-	-
	Local	-	-	126,148,614.05	-	-	-	1,264,361,752.00	1,264,361,752.00	236,551,571.05	-	-	-	-
33144	Overdraft	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	240,000,000,000.00	-	234,547,568,614.05	-	-	-	257,264,361,752.00	1,264,361,752.00	248,974,830,712.83	-	-	-	-
	Federal	240,000,000,000.00	-	234,421,420,000.00	-	-	-	256,000,000,000.00	-	248,738,279,141.78	-	-	-	-
	Province	-	-	-	-	-	-	-	-	-	-	-	-	-
	Local	-	-	126,148,614.05	-	-	-	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.

Particulars	Current Year					Previous Year				
	Budgetary Entities Actual Receipts			Extra Budgetary Entities		Budgetary Entities Actual Receipts			Extra Budgetary Entities	
	Cash And Reimbursement	Direct Payments	Total	Cash And Reimbursement	Direct Payments	Total	Cash And Reimbursement	Direct Payments	Total	Total
Initial estimate	212,749,100,000.00	-	212,749,100,000.00	-	-	-	242,261,100,000.00	-	242,261,100,000.00	-
Revised estimate	212,749,100,000.00	-	212,749,100,000.00	-	-	-	-	-	-	-
Foreign debt receipts (Actual)	76,182,814,019.19	37,088,615,809.46	113,271,429,828.65	584,961,379.15	435,583,564.23	1,020,544,943.38	87,729,524,826.37	35,318,092,522.24	123,047,617,348.61	1,661,618,950.00
Multilateral debt	-	-	-	-	-	-	-	-	-	-
Bilateral loans	-	-	-	-	-	-	-	-	-	-
Total	76,182,814,019.19	37,088,615,809.46	113,271,429,828.65	584,961,379.15	435,583,564.23	1,020,544,943.38	87,729,524,826.37	35,318,092,522.24	123,047,617,348.61	1,661,618,950.00

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 Expenditure

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.

Economic code	Particulars	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	351,216,648,710.20	348,788,626,565.20	307,514,598,813.05	32,168,381.74	354,087,577,012.34	359,266,211,427.59	307,547,569,925.53	2,651,280.00
	Federal	174,521,500,000.00	171,823,666,480.00	154,681,797,130.35	336,820.00	193,876,700,000.00	187,093,656,057.00	157,799,285,657.59	451,280.00
	Province	20,797,997,908.00	21,067,809,283.00	14,275,930,657.00	-	20,699,637,101.00	20,755,730,873.00	14,096,065,261.14	-
	Local	155,897,150,802.20	155,897,150,802.20	138,556,871,025.70	31,831,561.74	139,511,239,911.34	151,416,824,497.59	135,652,219,006.80	2,200,000.00
22000	Use of Goods and Services	224,178,028,804.27	226,440,351,150.27	160,275,825,433.72	2,473,260,815.89	232,753,276,370.72	245,863,916,461.38	176,924,896,361.17	2,204,603,571.04
	Federal	54,722,600,000.00	57,488,537,063.00	37,043,010,176.87	2,221,030,912.44	58,257,900,000.00	68,645,499,120.00	48,250,145,516.78	2,140,485,266.04
	Province	43,594,470,092.00	43,090,855,375.00	26,827,784,544.52	118,425,082.88	47,719,648,295.00	43,897,320,671.00	28,545,531,665.79	46,823,330.00
	Local	125,860,958,712.27	125,860,958,712.27	96,405,030,712.33	133,804,820.57	126,775,728,075.72	133,321,096,670.38	100,129,219,178.60	17,294,975.00
24000	Interests, Service Charges and Bank Commissions	105,592,000,000.00	104,411,934,139.00	82,250,735,208.87	-	54,562,249,200.00	77,842,823,000.00	73,192,851,290.16	-

	Federal	105,385,800,000.00	103,939,000,000.00	82,097,795,282.40	-	54,145,000,000.00	77,427,686,000.00	73,029,571,515.87	-
	Province	206,200,000.00	206,200,000.00		-	172,456,000.00	172,456,000.00	-	-
	Local		266,734,139.00	152,939,926.47	-	244,793,200.00	242,681,000.00	163,279,774.29	-
25000	Subsidies	23,933,014,000.16	23,503,114,000.16	19,514,276,790.06	358,583.00	21,307,517,269.76	22,293,914,488.10	19,186,866,367.28	-
	Federal	963,800,000.00	958,800,000.00	695,984,112.45	-	975,500,000.00	976,553,400.00	935,430,062.51	-
	Province	1,274,140,000.00	849,240,000.00	443,441,664.02	-	1,155,516,000.00	1,194,671,898.00	772,249,919.09	-
	Local	21,695,074,000.16	21,695,074,000.16	18,374,851,013.59	358,583.00	19,176,501,269.76	20,122,689,190.10	17,479,186,385.68	-
26000	Grants	570,224,345,828.74	568,754,184,883.74	462,205,262,073.80	1,167,828,191.13	626,816,956,296.02	621,985,540,473.19	533,766,333,771.54	501,798,616.80
	Federal	518,387,600,000.00	516,134,324,186.00	421,419,102,758.89	1,142,946,357.79	574,245,400,000.00	565,278,250,152.00	486,678,009,901.19	501,798,616.80
	Province	35,404,217,000.00	36,187,331,869.00	26,306,891,554.42	-	36,823,467,000.00	39,657,827,963.00	32,100,045,961.95	-
	Local	16,432,528,828.74	16,432,528,828.74	14,479,267,760.49	24,881,833.34	15,748,089,296.02	17,049,462,358.19	14,988,277,908.40	-
27000	Social Securities	269,504,099,632.57	279,990,929,592.57	232,934,218,229.83	2,009,661,113.10	264,144,770,832.14	271,271,973,465.17	226,877,744,989.16	1,501,906,742.00
	Federal	258,791,900,000.00	268,995,882,741.00	224,660,910,881.46	2,008,865,048.60	253,036,000,000.00	258,792,207,760.00	217,437,620,403.48	1,501,906,742.00
	Province	2,394,733,000.00	2,677,580,219.00	2,091,561,575.68	-	2,136,916,000.00	2,890,153,280.00	2,411,210,649.80	-
	Local	8,317,466,632.57	8,317,466,632.57	6,181,745,772.69	796,064.50	8,971,854,832.14	9,589,612,425.17	7,028,913,935.88	-
28000	Other Expenses	49,742,305,686.19	32,421,729,964.19	10,410,504,521.66	48,523,569.45	74,435,246,638.90	38,097,874,040.33	14,407,022,289.24	36,619,744.20
	Federal	29,010,900,000.00	13,217,041,024.00	3,106,139,538.65	48,523,569.45	48,698,600,000.00	15,771,145,137.00	3,195,401,305.16	36,619,744.20
	Province	13,862,823,000.00	12,336,106,254.00	1,963,015,865.53	-	15,277,830,000.00	11,133,737,242.00	1,926,061,790.07	-
	Local	6,868,582,686.19	6,868,582,686.19	5,341,349,117.48	-	10,458,816,638.90	11,192,991,661.33	9,285,559,194.01	-
	Total	1,594,390,442,662.13	1,584,310,870,295.13	1,275,105,421,070.99	5,731,800,654.31	1,628,107,593,619.88	1,636,622,253,355.76	1,351,903,284,994.08	4,247,579,954.04
	Federal	1,141,784,100,000.00	1,132,557,251,494.00	923,704,739,881.07	5,421,702,708.28	1,183,235,100,000.00	1,173,984,997,626.00	987,325,464,362.58	4,181,261,649.04
	Province	117,534,581,000.00	116,415,123,000.00	71,908,625,861.17	118,425,082.88	123,985,470,396.00	119,701,897,927.00	79,851,165,247.84	46,823,330.00
	Local	335,071,761,662.13	335,338,495,801.13	279,492,055,328.75	191,672,863.15	320,887,023,223.88	342,935,357,802.76	284,726,655,383.66	19,494,975.00

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.

Economic Code	Particulars	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	-	-	28,939,080,674.28	-	-	-	30,616,951,278.85	275,661,978.10
	Federal	-	-	28,868,351,309.41	-	-	-	30,581,516,035.32	275,661,978.10
	Province	-	-	70,729,364.87	-	-	-	35,435,243.53	-
	Local	-	-	-	-	-	-	-	-
22000	Use of Goods and Services	-	-	9,436,048,009.79	-	-	-	9,526,266,119.48	9,203,677.10
	Federal	-	-	9,319,192,923.10	-	-	-	9,478,425,330.48	9,203,677.10
	Province	-	-	116,855,086.69	-	-	-	47,840,789.00	-
	Local	-	-	-	-	-	-	-	-
24000	Interests, Service Charges and Bank Commissions	-	-	1,078,282,091.62	-	-	-	673,050,503.23	112,573,030.10
	Federal	-	-	1,078,282,091.62	-	-	-	673,049,523.23	112,573,030.10
	Province	-	-	-	-	-	-	980.00	-
	Local	-	-	-	-	-	-	-	-
25000	Subsidies	-	-	44,379,950.00	-	-	-	5,274,859,451.95	371,000.00
	Federal	-	-	44,379,950.00	-	-	-	5,274,859,451.95	371,000.00

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.

Economic code	Particulars	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	434,514,901,000.00	659,285,920,723.89	430,825,956,984.06	13,438,506,834.30	752,637,523,772.57	791,320,066,095.82	511,300,437,370.41	10,348,774,069.26
31110	Buildings and Structures	53,200,512,000.00	83,989,791,007.03	51,216,526,851.17	166,105,559.80	103,356,531,178.21	114,452,552,879.90	75,793,903,521.41	157,491,009.97
	Federal	39,104,200,000.00	43,280,921,993.00	24,049,421,848.03	159,593,676.80	52,268,400,000.00	57,241,804,302.00	38,479,329,665.16	143,104,379.97
	Province	14,096,312,000.00	13,965,752,242.00	9,483,056,199.12	-	19,276,392,000.00	19,137,860,637.00	11,900,578,868.61	-
	Local		26,743,116,772.03	17,684,048,804.02	6,511,883.00	31,811,739,178.21	38,072,887,940.90	25,413,994,987.64	14,386,630.00
31120	Transport and Machinery Equipments	19,253,168,000.00	30,915,345,002.24	18,511,158,166.90	261,346,064.88	35,561,160,339.40	34,777,970,407.82	23,294,679,550.60	92,544,095.81
	Federal	14,540,200,000.00	15,136,872,445.00	8,916,025,161.55	261,091,374.88	19,046,900,000.00	16,152,767,527.00	10,752,115,109.69	92,544,095.81
	Province	4,712,968,000.00	5,118,942,999.00	3,055,145,592.07	-	5,668,935,000.00	6,097,390,849.00	4,403,632,179.03	-
	Local		10,659,529,558.24	6,539,987,413.28	254,690.00	10,845,325,339.40	12,527,812,031.82	8,138,932,261.88	-
31130	Other Capital Expenditure	18,101,085,000.00	19,689,645,466.78	8,288,415,569.64	866,538,652.03	25,572,249,945.84	24,610,762,310.66	10,119,836,231.47	1,620,363,302.22
	Federal	16,817,200,000.00	14,052,662,208.00	4,926,884,113.76	866,538,652.03	19,494,000,000.00	17,816,967,206.00	5,962,448,975.94	1,620,363,302.22
	Province	1,283,885,000.00	1,022,140,000.00	391,532,768.27	-	937,473,000.00	858,006,750.00	346,038,607.11	-
	Local		4,614,843,258.78	2,969,998,687.61	-	5,140,776,945.84	5,935,788,354.66	3,811,348,648.42	-
31140	Security Equipments	2,334,000,000.00	2,781,032,465.00	2,483,282,172.29	-	2,783,052,634.18	2,799,033,395.49	15,824,269,121.27	-
	Federal	2,217,500,000.00	2,417,798,000.00	2,241,383,297.05	-	2,462,500,000.00	2,476,374,668.00	2,207,982,803.15	-
	Province	116,500,000.00	106,500,000.00	67,966,882.76	-	57,300,000.00	36,400,000.00	13,412,849,036.42	-
	Local		256,734,465.00	173,931,992.48	-	263,252,634.18	286,258,727.49	203,437,281.70	-
31150	Public Constructions/Utilities	330,301,501,000.00	505,913,235,883.98	338,656,321,657.89	12,133,270,814.59	564,119,709,551.02	591,930,220,472.09	371,766,239,302.00	8,477,420,867.26
	Federal	205,107,700,000.00	208,879,508,515.00	131,822,489,064.73	11,910,127,410.66	248,735,500,000.00	256,619,020,279.00	157,481,202,869.41	8,477,420,867.26
	Province	125,193,801,000.00	128,562,401,046.00	93,858,027,305.66	-	138,144,782,000.00	142,408,084,721.00	87,966,409,317.12	-
	Local		168,471,326,322.98	112,975,805,287.50	223,143,403.93	177,239,427,551.02	192,903,115,472.09	126,318,627,115.47	-
31160	Improvement Of Constructed Infrastructure	2,216,218,000.00	3,545,666,583.08	2,457,445,508.81	11,245,743.00	3,357,365,719.08	3,692,029,118.43	2,554,621,468.20	-

	Federal	907,500,000.00	1,045,161,112.00	893,554,177.98	-	1,010,100,000.00	1,015,996,174.00	712,412,663.39	-
	Province	1,308,718,000.00	1,280,164,000.00	677,613,037.12	-	878,262,000.00	990,904,449.00	656,353,393.42	-
	Local		1,220,341,471.08	886,278,293.71	11,245,743.00	1,469,003,719.08	1,685,128,495.43	1,185,855,411.39	-
31170	Capital Improvement Expenditure	9,108,417,000.00	12,451,204,315.78	9,212,807,057.36	-	17,887,454,404.84	19,057,497,511.43	11,946,888,175.46	954,794.00
	Federal	3,327,200,000.00	3,457,190,514.00	2,641,054,154.46	-	5,115,400,000.00	5,180,466,709.00	3,124,430,260.59	954,794.00
	Province	5,781,217,000.00	5,989,068,696.00	4,486,406,368.00	-	8,179,421,000.00	8,843,644,547.00	5,461,593,151.26	-
	Local		3,004,945,105.78	2,085,346,534.90	-	4,592,633,404.84	5,033,386,255.43	3,360,864,763.61	-
31200	Inventories	-	35,035,002.66	23,476,123.72	-	47,133,267.50	54,523,267.50	46,031,726.00	-
	Federal	-	-	-	-	-	-	-	-
	Province	-	-	-	-	-	-	-	-
	Local	-	35,035,002.66	23,476,123.72	-	47,133,267.50	54,523,267.50	46,031,726.00	-
31300	Valuables	-	9,210,000.00	7,889,375.00	-	14,380,000.00	8,366,360.00	6,749,984.00	-
	Federal	-	-	-	-	-	-	-	-
	Province	-	-	-	-	-	-	-	-
	Local	-	9,210,000.00	7,889,375.00	-	14,380,000.00	8,366,360.00	6,749,984.00	-
31400	Natural Assets Expenditure	12,583,350,000.00	10,911,376,785.98	3,561,766,349.19	5,705,985.29	19,593,827,425.00	13,634,223,915.00	5,745,033,568.10	-
31410	Land Acquisition	12,560,250,000.00	10,880,656,043.98	3,556,035,311.19	-	19,566,327,425.00	13,598,911,778.00	5,725,016,193.10	-
	Federal	12,338,200,000.00	10,218,076,000.00	3,333,494,263.31	-	18,962,400,000.00	12,890,254,099.00	5,560,322,280.99	-
	Province	222,050,000.00	176,350,000.00	63,460,943.15	-	75,000,000.00	103,950,240.00	33,187,241.00	-
	Local		486,230,043.98	159,080,104.73	-	528,927,425.00	604,707,439.00	131,506,671.11	-
31440	Intangible Assets Acquisition	23,100,000.00	30,720,742.00	5,731,038.00	5,705,985.29	27,500,000.00	35,312,137.00	20,017,375.00	-
	Federal	23,100,000.00	23,100,000.00		5,705,985.29	25,000,000.00	21,000,000.00	10,146,496.00	-
	Province	-	-	-	-	-	-	-	-
	Local		7,620,742.00	5,731,038.00	-	2,500,000.00	14,312,137.00	9,870,879.00	-
31500	Capital Contingencies	16,454,200,000.00	17,597,194,783.16	3,585,413.74	-	21,435,965,345.87	6,801,655,486.64	-	-
31510	Capital Contingencies	16,454,200,000.00	17,597,194,783.16	3,585,413.74	-	21,435,965,345.87	6,801,655,486.64	-	-
	Federal	7,691,600,000.00	10,749,885,719.00	-	-	13,264,300,000.00	942,478,410.00	-	-
	Province	8,762,600,000.00	6,376,190,017.00	-	-	6,393,100,000.00	5,417,995,276.00	-	-
	Local		471,119,047.16	3,585,413.74		1,778,565,345.87	441,181,800.64	-	-
	Total	463,552,451,000.00	687,838,737,295.69	434,422,674,245.71	13,444,212,819.59	793,728,829,810.94	811,818,835,124.96	517,098,252,648.51	10,348,774,069.26
	Federal	302,074,400,000.00	309,261,176,506.00	178,824,306,080.87	13,203,057,099.66	380,384,500,000.00	370,357,129,374.00	224,290,391,124.32	10,334,387,439.26
	Province	161,478,051,000.00	162,597,509,000.00	112,083,209,096.15	-	179,610,665,000.00	183,894,237,469.00	124,180,641,793.97	-
	Local	-	215,980,051,789.69	143,515,159,068.69	241,155,719.93	233,733,664,810.94	257,567,468,281.96	168,627,219,730.22	14,386,630.00

3.2.2: 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.

Economic code	Particulars	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	-	-	18,053,983,440.89	455,631,191.20	-	-	8,261,099,546.47	8,133,700,840.00
31110	Buildings and Structures	-	-	1,168,407,220.34	-	-	-	575,456,026.21	34,024,020.00
	Federal	-	-	1,168,407,220.34	-	-	-	575,456,026.21	34,024,020.00
	Province	-	-	-	-	-	-	-	-
	Local	-	-	-	-	-	-	-	-
31120	Transport and Machinery Equipments	-	-	2,144,332,049.93	-	-	-	3,660,684,388.02	6,701,840.00
	Federal	-	-	2,144,332,049.93	-	-	-	3,660,684,388.02	6,701,840.00
	Province	-	-	-	-	-	-	-	-
	Local	-	-	-	-	-	-	-	-
31130	Other Capital Expenditure	-	-	1,015,066,259.27	69,384,129.34	-	-	2,817,320,849.30	1,666,090.00
	Federal	-	-	1,001,564,096.27	69,384,129.34	-	-	2,791,225,604.05	1,666,090.00
	Province	-	-	13,502,163.00	-	-	-	26,095,245.25	-
	Local	-	-	-	-	-	-	-	-
31140	Security Equipments	-	-	19,395,106.00	-	-	-	97,180.00	-
	Federal	-	-	19,395,106.00	-	-	-	97,180.00	-
	Province	-	-	-	-	-	-	-	-
	Local	-	-	-	-	-	-	-	-
31150	Public Constructions/Utilities	-	-	13,599,291,285.38	386,247,061.86	-	-	945,328,957.94	8,091,308,890.00
	Federal	-	-	13,599,291,285.38	386,247,061.86	-	-	945,328,957.94	8,091,308,890.00
	Province	-	-	-	-	-	-	-	-
	Local	-	-	-	-	-	-	-	-
31160	Improvement Of Constructed Infrastructure	-	-	41,349,514.86	-	-	-	219,398,182.00	-

	Federal	-	-	-	41,349,514.86	-	-	-	-	219,398,182.00	-	-
	Province	-	-	-	-	-	-	-	-	-	-	-
	Local	-	-	-	-	-	-	-	-	-	-	-
31170	Capital Improvement Expenditure	-	-	-	66,142,005.11	-	-	-	-	42,813,963.00	-	-
	Federal	-	-	-	66,142,005.11	-	-	-	-	42,813,963.00	-	-
	Province	-	-	-	-	-	-	-	-	-	-	-
	Local	-	-	-	-	-	-	-	-	-	-	-
31200	Inventories	-	-	-	-	-	-	-	-	-	-	-
	Federal	-	-	-	-	-	-	-	-	-	-	-
	Province	-	-	-	-	-	-	-	-	-	-	-
	Local	-	-	-	-	-	-	-	-	-	-	-
31300	Valuables	-	-	-	-	-	-	-	-	-	-	-
	Federal	-	-	-	-	-	-	-	-	-	-	-
	Province	-	-	-	-	-	-	-	-	-	-	-
	Local	-	-	-	-	-	-	-	-	-	-	-
31400	Natural Assets Expenditure	-	-	-	1,716,470.00	-	-	-	-	4,426,808.20	-	-
31410	Land Acquisition	-	-	-	-	-	-	-	-	-	-	-
	Federal	-	-	-	-	-	-	-	-	-	-	-
	Province	-	-	-	-	-	-	-	-	-	-	-
	Local	-	-	-	-	-	-	-	-	-	-	-
31440	Intangible Assets Acquisition	-	-	-	1,716,470.00	-	-	-	-	4,426,808.20	-	-
	Federal	-	-	-	1,716,470.00	-	-	-	-	4,426,808.20	-	-
	Province	-	-	-	-	-	-	-	-	-	-	-
	Local	-	-	-	-	-	-	-	-	-	-	-
31500	Capital Contingencies	-	-	-	-	-	-	-	-	-	-	-
31510	Capital Contingencies	-	-	-	-	-	-	-	-	-	-	-
	Federal	-	-	-	-	-	-	-	-	-	-	-
	Province	-	-	-	-	-	-	-	-	-	-	-
	Local	-	-	-	-	-	-	-	-	-	-	-
	Total	-	-	-	18,055,699,910.89	455,631,191.20	-	-	-	8,265,526,354.67	8,133,700,840.00	-
	Federal	-	-	-	18,042,197,747.89	455,631,191.20	-	-	-	8,239,431,109.42	8,133,700,840.00	-
	Province	-	-	-	-	-	-	-	-	26,095,245.25	-	-
	Local	-	-	-	-	-	-	-	-	-	-	-

Note 3.3: The Expenditures Chargeable on Federal 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 not 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 here with.

Particulars	Current Year		Previous Year	
	Cash	Direct Payments	Cash	Direct Payments
Recurrent Expenditure	82,425,753,533.25	-	73,415,296,110.19	-
Federal	82,352,050,568.95	-	73,350,007,178.57	-
Province	73,702,964.30	-	65,288,931.62	-
Capital Expenditure	-	-	-	-
Federal	-	-	-	-
Province	-	-	-	-
Financing	223,279,542,825.06	-	149,712,705,563.95	-
Federal	223,279,542,825.06	-	149,712,705,563.95	-
Province	-	-	-	-
Total	305,705,296,358.31	-	223,128,001,674.14	-
Federal	305,631,593,394.01	-	223,062,712,742.52	-
Province	73,702,964.30	-	65,288,931.62	-

Note 3.4: Expenditure Under Appropriation Act (Votable)

According to Articles 118 of the 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.

Particulars	Current Year		Previous Year	
	Cash	Direct Payments	Cash	Direct Payments
Recurrent Expenditure	1,192,679,667,537.74	5,731,800,654.31	1,278,487,988,884.89	4,247,579,954.04
Federal	841,352,689,312.12	5,421,702,708.28	913,975,457,184.01	4,181,261,649.04
Province	71,834,922,896.87	118,425,082.88	79,785,876,317.22	46,823,330.00
Local	279,492,055,328.75	191,672,863.15	284,726,655,383.66	19,494,975.00
Capital Expenditure	434,422,674,245.71	13,444,212,819.59	517,098,252,647.51	10,348,774,069.26
Federal	178,824,306,080.87	13,203,057,099.66	224,290,391,124.32	10,334,387,439.26
Province	112,083,209,096.15	-	124,180,641,792.97	-
Local	143,515,159,068.69	241,155,719.93	168,627,219,730.22	14,386,630.00
Financing	20,753,915,805.01	28,564,553,790.46	18,901,179,567.94	27,611,535,914.86
Federal	20,403,686,400.00	28,564,553,790.46	17,871,206,499.00	27,611,535,914.86
Province	-	-	600,000,000.00	-
Local	350,229,405.01	-	429,973,068.94	-
Total	1,647,856,257,588.46	47,740,567,264.36	1,814,487,421,100.34	42,207,889,938.16
Federal	1,040,580,681,792.99	47,189,313,598.40	1,156,137,054,807.33	42,127,185,003.16
Province	183,918,131,993.02	118,425,082.88	204,566,518,110.19	46,823,330.00
Local	423,357,443,802.45	432,828,583.08	453,783,848,182.82	33,881,605.00

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- Domestic	922,657,195,858.46	134,507,290,989.48	229,530,406,053.31	1,115,254,127,237.19	278,803,371,716.83	166,127,079,204.38
Federal	809,243,119,501.12	20,548,566,742.77	229,228,734,733.06	950,390,688,213.16	166,187,281,721.99	165,179,710,602.95
Province	12,531,349,693.70	59,787,575,392.50	-	64,170,921,045.81	55,690,294,151.81	600,000,000.00
Local	100,882,726,663.64	54,171,148,854.21	301,671,320.25	100,692,517,978.22	56,925,795,843.03	347,368,601.43
Domestic Loan / Grant	147,165,354,810.84	160,261,137,776.63	11,894,049,400.00	16,106,573,020.62	71,606,577,788.77	-
Federal	86,986,196,719.56	93,153,993,028.47	11,894,049,400.00	-	-	-
Province	59,370,225,131.47	52,295,633,703.65	-	15,700,465,061.00	71,581,861,831.77	-
Local	808,932,959.81	14,811,511,044.51	-	406,107,959.62	24,715,957.00	-
Reimbursable Grant	10,782,649,842.28	3,682,175,013.78	-	14,298,586,741.92	5,719,908,983.03	-
Federal	6,988,157,771.94	3,430,031,221.43	-	9,167,973,866.26	5,133,628,019.64	-
Province	2,916,036.00	-	-	1,216,349,905.75	155,789,753.93	-
Local	3,791,576,034.34	252,143,792.35	-	3,914,262,969.91	430,491,209.46	-
Reimbursable Loan	27,515,521,500.68	25,581,956,317.89	2,170,445,092.00	30,911,442,132.29	22,519,990,169.30	2,404,201,460.00
Federal	18,328,675,334.16	21,839,333,750.77	2,170,445,092.00	20,721,540,317.14	19,590,124,890.68	2,404,201,460.00
Province	4,135,000.00	-	-	35,265,577.80	186,332,907.70	-
Local	9,182,711,166.52	3,742,622,567.12	-	10,154,636,237.35	2,743,532,370.92	-
Grant in Cash	166,907,240,871.99	71,100,300,918.29	48,558,084.76	170,683,835,276.66	89,072,698,079.66	82,604,471.51
Federal	2,084,439,237.55	685,465,387.79	-	1,865,657,742.84	405,888,063.95	-
Province		-	-	378,407,596.86	8,614,102.00	-

Local	164,822,801,634.44	70,414,835,530.50	48,558,084.76	168,439,769,936.96	88,658,195,913.71	82,604,471.51
Loan In Cash	77,458,186.74	39,289,813,229.64	390,000,000.00	6,296,665,758.78	52,817,956,867.16	-
Federal	74,151,316.74	39,166,915,949.64	390,000,000.00	5,179,604,223.18	32,973,468,428.06	-
Province		-	-	-	-	-
Local	3,306,870.00	122,897,280.00	-	1,117,061,535.60	19,844,488,439.10	-
Direct Payments Grant	3,482,246,150.93	2,070,385,143.34	2,721,796,244.87	2,455,363,703.86	1,260,916,920.80	1,398,893,175.85
Federal	3,172,148,204.90	1,829,229,423.41	2,721,796,244.87	2,389,045,398.86	1,246,530,290.80	1,398,893,175.85
Province	118,425,082.88	-	-	46,823,330.00	-	-
Local	191,672,863.15	241,155,719.93	-	19,494,975.00	14,386,630.00	-
Direct Payments Loan	14,832,095.62	11,231,026,168.25	25,842,757,545.59	19,891,402.77	9,087,857,148.46	26,212,642,739.01
Federal	14,832,095.62	11,231,026,168.25	25,842,757,545.59	17,592,634.77	9,087,857,148.46	26,212,642,739.01
Province		-	-	-	-	-
Local		-	-	2,298,768.00	-	-
Grant in Kinds	2,234,722,407.76	142,801,508.00	-	1,774,623,615.41	-	-
Federal	2,234,722,407.76	142,801,508.00	-	1,774,623,615.41	-	-
Province	-	-	-	-	-	-
Local		-	-	-	-	-
Total	1,280,837,221,725.30	447,866,887,065.30	272,598,012,420.53	1,357,801,108,889.50	530,889,277,674.01	196,225,421,050.75
Federal	929,126,442,589.35	192,027,363,180.53	272,247,783,015.52	991,506,726,011.62	234,624,778,563.58	195,195,447,977.81
Province	72,027,050,944.05	112,083,209,096.15	-	81,548,232,517.22	127,622,892,747.21	600,000,000.00
Local	279,683,728,191.90	143,756,314,788.62	350,229,405.01	284,746,150,360.66	168,641,606,363.22	429,973,072.94

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.

Economic Code	Particulars	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		105,066,800,000.00	105,193,043,000.00	76,019,923,790.91	-	129,460,600,000.00	118,151,238,572.00	99,663,756,551.67	495,000.00
26331	Equalization Grants	58,667,500,000.00	58,667,500,000.00	43,478,481,920.00	-	61,432,100,000.00	61,432,100,000.00	53,753,087,500.00	-
26332	Conditional Grants	13,852,800,000.00	14,017,243,000.00	8,398,871,398.51	-	15,723,000,000.00	17,111,890,055.00	14,819,546,468.67	495,000.00
26333	Special Grants	1,065,000,000.00	1,065,000,000.00	816,759,646.77	-	765,000,000.00	765,000,000.00	453,784,619.00	-
26334	Complementary Grant	6,221,600,000.00	6,221,600,000.00	5,474,141,119.98	-	6,296,000,000.00	6,296,000,000.00	4,837,491,270.00	-
26336	Conditional Grants-Capital	21,867,000,000.00	21,828,800,000.00	15,139,128,883.16	-	41,445,200,000.00	28,746,948,517.00	22,938,914,503.00	-
26337	Special Grants-Capital	3,392,900,000.00	3,392,900,000.00	2,712,540,822.49	-	3,799,300,000.00	3,799,300,000.00	2,860,932,191.00	-
26338	Complementary Grant-Capital	-	-	-	-	-	-	-	-
26339	Other Grants	-	-	-	-	-	-	-	-
Local Level		321,196,906,000.00	322,264,894,116.00	284,606,050,367.13	-	320,722,507,000.00	353,390,851,110.00	324,090,521,976.52	-
26331	Equalization Grants	94,962,339,000.00	94,962,339,000.00	88,273,890,306.29	-	104,631,300,000.00	107,875,300,000.00	100,007,929,714.09	-
	Federal	87,352,900,000.00	87,352,900,000.00	81,225,874,227.74	-	100,231,300,000.00	100,231,300,000.00	92,698,371,539.09	-
	Province	7,609,439,000.00	7,609,439,000.00	7,048,016,078.55	-	4,400,000,000.00	7,644,000,000.00	7,309,558,175.00	-
26332	Conditional Grants	179,339,983,000.00	181,350,216,116.00	163,428,904,009.81	-	169,468,308,000.00	189,489,298,263.00	179,531,101,793.81	-
	Federal	174,458,900,000.00	176,314,991,397.00	159,226,498,865.99	-	162,162,800,000.00	180,502,062,000.00	168,643,262,354.90	-
	Province	4,881,083,000.00	5,035,224,719.00	4,202,405,143.82	-	7,305,508,000.00	8,987,236,263.00	10,887,839,438.91	-
26333	Special Grants	3,508,200,000.00	3,330,200,000.00	2,375,340,755.17	-	3,656,732,000.00	4,919,232,000.00	3,494,655,205.04	-
	Federal	1,273,900,000.00	1,273,900,000.00	999,364,622.30	-	1,562,400,000.00	1,562,400,000.00	1,012,367,103.09	-
	Province	2,234,300,000.00	2,056,300,000.00	1,375,976,132.87	-	2,094,332,000.00	3,356,832,000.00	2,482,288,101.95	-

26334	Complementary Grant	14,384,011,000.00	14,384,011,000.00	9,546,393,887.51	-	13,824,067,000.00	14,989,067,000.00	11,002,312,100.97	-
	Federal	7,045,700,000.00	7,045,700,000.00	4,853,965,746.39	-	7,273,000,000.00	7,273,000,000.00	5,287,543,243.29	-
	Province	7,338,311,000.00	7,338,311,000.00	4,692,428,141.12	-	6,551,067,000.00	7,716,067,000.00	5,714,768,857.68	-
26336	Conditional Grants- Capital	21,370,373,000.00	20,606,128,000.00	15,822,102,018.03	-	21,563,500,000.00	28,539,353,847.00	24,236,963,656.33	-
	Federal	17,435,800,000.00	16,224,755,000.00	12,074,158,552.22	-	21,563,500,000.00	28,539,353,847.00	24,236,963,656.33	-
	Province	3,934,573,000.00	4,381,373,000.00	3,747,943,465.81	-	-	-	-	-
26337	Special Grants- Capital	7,632,000,000.00	7,632,000,000.00	5,159,419,390.32	-	7,578,600,000.00	7,578,600,000.00	5,817,559,506.28	-
	Federal	7,453,000,000.00	7,453,000,000.00	5,016,427,696.90	-	7,578,600,000.00	7,578,600,000.00	5,817,559,506.28	-
	Province	179,000,000.00	179,000,000.00	142,991,693.42	-	-	-	-	-
26338	Complementary Grant -Capital	-	-	-	-	-	-	-	-
	Federal	-	-	-	-	-	-	-	-
	Province	-	-	-	-	-	-	-	-
26339	Other Grants	-	-	-	-	-	-	-	-
	Federal	-	-	-	-	-	-	-	-
	Province	-	-	-	-	-	-	-	-
Total		426,263,706,000.00	427,457,937,116.00	360,625,974,158.04	-	450,183,107,000.00	471,542,089,682.00	423,754,278,528.19	495,000.00
Federal		400,087,000,000.00	400,858,289,397.00	339,416,213,502.45	-	429,832,200,000.00	443,837,954,419.00	397,359,823,954.65	495,000.00
Province		26,176,706,000.00	26,599,647,719.00	21,209,760,655.59	-	20,350,907,000.00	27,704,135,263.00	26,394,454,573.54	-

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.

Economic Code	Particulars	Current Year				Previous Year			
		Budgetary Entities Budget		Budgetary Entities Actual		Budgetary Entities Budget		Budgetary Entities Actual	
		Initial Budget	Final Budget	Cash	Direct Payments	Initial Budget	Final Budget	Cash	Direct Payments
32141-43	Inter Loan Investments	67,596,300,000.00	71,978,199,000.00	14,890,054,000.00	26,967,813,975.59	76,743,624,000.00	71,733,892,223.00	6,562,501,873.00	26,337,347,269.02
32141	Inter Government Loan Investments	-	-	50,000,000.00	-	306,024,000.00	305,892,223.00	213,311,403.00	-
	Federal	-	-	-	-	-	-	-	-
	Province	-	-	-	-	-	-	-	-
	Local	-	-	50,000,000.00	-	306,024,000.00	305,892,223.00	213,311,403.00	-
32142	Loan Investments in Public Institutions	67,596,300,000.00	71,978,199,000.00	14,790,054,000.00	26,967,813,975.59	74,359,800,000.00	69,359,800,000.00	5,729,190,470.00	26,337,347,269.02
	Federal	67,596,300,000.00	71,978,199,000.00	14,790,054,000.00	26,967,813,975.59	74,271,500,000.00	69,271,500,000.00	5,729,190,470.00	26,337,347,269.02
	Province	-	-	-	-	30,000,000.00	30,000,000.00	-	-
	Local	-	-	-	-	58,300,000.00	58,300,000.00	-	-
32143	Loan Investments in Other Institutions	-	-	50,000,000.00	-	2,077,800,000.00	2,068,200,000.00	620,000,000.00	-
	Federal	-	-	-	-	-	-	-	-
	Province	-	-	-	-	2,030,000,000.00	2,030,000,000.00	600,000,000.00	-
	Local	-	-	50,000,000.00	-	47,800,000.00	38,200,000.00	20,000,000.00	-
32241	Foreign Loan Investments	-	-	-	-	-	-	-	-
	Federal	-	-	-	-	-	-	-	-
32151-52	Internal Share Investments	14,332,400,000.00	10,543,773,000.00	5,423,474,594.00	1,596,739,814.87	23,311,144,711.96	12,805,433,000.00	11,947,996,007.00	1,274,188,645.84
32151	Share Investments In Corporations	14,332,400,000.00	10,543,773,000.00	5,405,073,000.00	1,596,739,814.87	22,747,370,000.00	12,265,700,000.00	11,929,496,007.00	1,274,188,645.84
	Federal	14,332,400,000.00	10,543,773,000.00	5,397,573,000.00	1,596,739,814.87	22,486,400,000.00	12,019,600,000.00	11,929,018,429.00	1,274,188,645.84
	Province	-	-	-	-	240,000,000.00	240,000,000.00	-	-
	Local	-	-	7,500,000.00	-	20,970,000.00	6,100,000.00	477,578.00	-
32152	Share Investments In Other Institutions	-	-	18,401,594.00	-	563,774,711.96	539,733,000.00	18,500,000.00	-
	Federal	-	-	-	-	-	-	-	-
	Province	-	-	-	-	500,000,000.00	500,000,000.00	-	-
	Local	-	-	18,401,594.00	-	63,774,711.96	39,733,000.00	18,500,000.00	-
32251	Foreign Share Investments	350,000,000.00	350,000,000.00	216,059,400.00	-	350,000,000.00	210,000,000.00	212,997,600.00	-
	Federal	350,000,000.00	350,000,000.00	216,059,400.00	-	350,000,000.00	210,000,000.00	212,997,600.00	-
	Total	82,278,700,000.00	82,871,972,000.00	20,529,587,994.00	28,564,553,790.46	100,404,768,711.96	84,749,325,223.00	18,723,495,480.00	27,611,535,914.86
	Federal	82,278,700,000.00	82,871,972,000.00	20,403,686,400.00	28,564,553,790.46	97,107,900,000.00	81,501,100,000.00	17,871,206,499.00	27,611,535,914.86
	Province	-	-	-	-	2,800,000,000.00	2,800,000,000.00	600,000,000.00	-
	Local	-	-	125,901,594.00	-	496,868,711.96	448,225,223.00	252,288,981.00	-

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.

Economic Code	Particulars	Current Year						Previous Year					
		Budgetary Entities Budget			Budgetary Entities Actual			Budgetary Entities Budget			Budgetary Entities Actual		
		Initial Budget	Final Budget	Cash	Direct Payments	Cash	Direct Payments	Initial Budget	Final Budget	Cash	Direct Payments	Cash	Direct Payments
33145-48	Principal Repayments of Domestic Loan	182,557,400,000.00	182,855,413,743.74	182,781,727,811.01	-	-	-	90,873,066,000.00	117,104,058,765.35	115,272,434,087.94	-	1,227,129,937.90	-
33145	Principal Repayments of Bonds	182,557,400,000.00	182,662,022,000.00	182,605,286,084.77	-	-	-	90,592,300,000.00	116,800,000,000.00	115,094,750,000.00	-	-	-
	Federal	182,557,400,000.00	182,557,400,000.00	182,557,400,000.00	-	-	-	90,592,300,000.00	116,800,000,000.00	115,094,750,000.00	-	-	-
	Province	-	-	-	-	-	-	-	-	-	-	-	-
	Local	-	104,622,000.00	47,886,084.77	-	-	-	-	-	-	-	-	-
33146	Principal Repayments of Inter Governments Loan	-	-	-	-	-	-	-	-	-	-	1,227,129,937.90	-
	Federal	-	-	-	-	-	-	-	-	-	-	1,227,129,937.90	-
	Province	-	-	-	-	-	-	-	-	-	-	-	-
	Local	-	-	-	-	-	-	-	-	-	-	-	-
33147	Principal Repayments of Loans From Other Institutions	-	182,841,743.74	167,495,323.17	-	-	-	280,766,000.00	304,058,765.35	177,684,087.94	-	-	-
	Federal	-	-	-	-	-	-	-	-	-	-	-	-
	Province	-	-	-	-	-	-	-	-	-	-	-	-
	Local	-	182,841,743.74	167,495,323.17	-	-	-	280,766,000.00	304,058,765.35	177,684,087.94	-	-	-
33148	Repayments of Overdraft	-	10,550,000.00	8,946,403.07	-	-	-	-	-	-	-	-	-
	Federal	-	-	-	-	-	-	-	-	-	-	-	-
	Province	-	-	-	-	-	-	-	-	-	-	-	-
	Local	-	10,550,000.00	8,946,403.07	-	-	-	-	-	-	-	-	-
33242	Repayments of Foreign Loan	42,617,500,000.00	44,064,300,000.00	40,722,142,825.06	-	-	-	42,517,500,000.00	42,517,500,000.00	34,617,955,563.95	-	-	-
	Federal	42,617,500,000.00	44,064,300,000.00	40,722,142,825.06	-	-	-	42,517,500,000.00	42,517,500,000.00	34,617,955,563.95	-	-	-
	Total	225,174,900,000.00	226,919,713,743.74	223,503,870,636.07	-	-	-	133,390,566,000.00	159,621,558,765.35	149,890,389,651.89	-	1,227,129,937.90	-
	Federal	225,174,900,000.00	226,621,700,000.00	223,279,542,825.06	-	-	-	133,109,800,000.00	159,317,500,000.00	149,712,705,563.95	-	1,227,129,937.90	-
	Province	-	-	-	-	-	-	-	-	-	-	-	-
	Local	-	298,013,743.74	224,327,811.01	-	-	-	280,766,000.00	304,058,765.35	177,684,087.94	-	-	-

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.

S.N.	Funds Name	Current Year				Previous Year			
		Opening Balance	Receipts	Payments	Balance	Opening Balance	Receipts	Payments	Balance
	Federal	107,397,721,910.13	917,106,209,888.42	921,758,411,683.32	102,745,520,115.23	109,672,382,053.54	775,474,226,743.92	785,603,245,185.46	97,566,143,570.00
KA-2.3	Deposits	51,269,689,833.27	29,083,838,566.90	22,835,447,221.03	57,518,081,179.14	47,437,115,127.27	26,341,757,560.62	22,509,796,267.62	51,269,076,420.27
KA-2.6	Miscellaneous fund	28,367,483,072.39	47,700,124,369.78	52,512,499,211.15	23,555,108,231.02	27,448,458,748.78	48,581,334,628.19	47,662,310,304.58	28,367,483,072.39
KA-2.7	Operational funds and other funds of government entities	2,351,945,192.22	19,320,436,118.16	18,924,705,225.77	2,747,676,084.61	2,213,312,455.74	13,745,550,724.80	13,754,602,112.88	2,204,261,067.66
KA-2.8	V.A.T. fund account	0.30	3,560,985,591.00	3,537,155,927.00	23,829,664.30	0.30	4,758,935,070.00	4,758,935,070.00	0.30
KA-2.9	Custom fund account	643,861,448.12	249,924,409,173.74	249,388,932,295.35	1,179,338,326.51	534,839,817.88	158,561,782,138.65	158,468,893,414.13	627,728,542.40
KA-2.10	Other account-corporation committee, council, board	3,824,110,885.54	26,793,293,249.79	29,244,825,203.10	1,372,578,932.23	7,754,669,135.08	4,484,343,504.71	8,411,808,834.61	3,827,203,805.18
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	15,631,479,674.20	537,252,006,984.03	539,890,908,065.46	12,992,578,592.77	22,088,463,380.90	513,983,654,358.18	529,991,275,132.64	6,080,842,606.44
KA-5.1	Prime minister relief fund account	3,101,219,105.50	378,109,635.02	2,000,000,000.00	1,479,328,740.52	-	2,981,615,356.77	-	2,981,615,356.77
KA-5.1.1	Corona virus infection prevention control and treatment fund account	228,212,656.59	-	-	228,212,656.59	215,803,345.59	12,409,311.00	-	228,212,656.59
KA-5.2	Natural disaster rescue and relief fund account	1,977,220,042.00	3,093,006,200.00	3,423,938,534.46	1,646,287,707.54	1,977,220,042.00	2,022,844,091.00	45,624,049.00	1,977,220,042.00
	Province	17,450,141,152.63	21,319,091,933.55	19,685,989,793.77	19,083,243,292.02	16,293,168,071.80	15,696,004,002.86	14,318,951,994.23	17,670,220,080.43
KHA-2.3	Deposits	11,881,909,493.38	5,636,462,815.81	4,558,778,504.61	12,959,593,804.58	10,780,537,823.19	5,078,137,811.65	3,743,301,631.83	12,115,374,003.01
KHA-2.6	Miscellaneous fund	4,395,076,599.62	6,861,543,123.25	6,605,493,248.47	4,651,126,474.40	4,289,525,833.98	5,071,663,363.66	4,950,617,550.60	4,410,571,647.04
KHA-2.7	Operational funds and other funds of government entities	-	46,051,787.06	-	46,051,787.06	-	-	-	-
KHA-3.1	Emergency fund accounts	35,000,000.00	10,000,000.00	-	45,000,000.00	25,000,000.00	10,000,000.00	-	35,000,000.00
KHA-4.1	Province divisible fund accounts	109,493,706.00	7,467,079,883.39	7,279,839,028.00	296,734,561.00	105,843,061.00	3,902,659,800.00	3,899,009,152.40	109,493,708.60
KHA-4.2	Local level divisible fund accounts	-	1,139,054,515.20	1,139,054,515.20	-	-	1,559,603,659.40	1,559,603,659.40	-
	Corona virus infection prevention control fund account	28,463,705.63	84,960,440.69	4,497.49	113,419,648.83	92,063,705.63	-	63,600,000.00	28,463,705.63
	Chief minister relief fund account	197,648.00	-	-	197,648.00	197,648.00	-	-	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	73,939,368.15	102,820,000.00	971,119,368.15
	Local Level	15,596,151,151.65	17,686,674,264.66	15,123,221,435.91	18,159,603,980.40	13,204,176,179.88	15,303,626,555.30	12,911,651,583.53	15,596,151,151.65
GA-2.7	Miscellaneous fund	2,651,096,678.93	6,341,983,425.43	6,044,682,674.29	2,948,397,430.07	2,358,814,543.84	6,248,577,651.10	5,956,290,516.01	2,651,096,678.93
GA-3.1	Deposits	8,599,365,790.84	4,810,864,061.66	3,381,368,349.89	10,028,861,502.61	6,550,000,943.52	5,302,953,984.08	3,253,589,136.76	8,599,365,790.84
GA-5.1	Local level miscellaneous fund account	2,663,273,983.27	2,610,711,824.08	2,258,256,101.92	3,015,729,705.43	2,375,007,238.88	2,597,666,005.61	2,309,399,261.22	2,663,273,983.27
GA-7.1	Local level emergency fund accounts	155,520,319.21	161,556,057.59	154,516,653.18	162,559,723.62	146,387,553.56	162,195,608.41	153,062,842.76	155,520,319.21
GA-7.2	Local level disaster management fund account	1,526,894,379.40	3,761,558,895.90	3,284,397,656.63	2,004,055,618.67	1,773,965,900.08	992,238,306.10	1,239,309,826.78	1,526,894,379.40
	Grand Total	140,444,014,214.41	956,111,976,086.63	956,567,622,913.00	139,988,367,387.65	139,169,726,305.22	806,473,857,302.08	812,833,848,763.22	130,832,514,802.08

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.

Funds Name	Current Year				Previous Year			
	Opening Balance	Receipts	Payments	Balance	Opening Balance	Receipts	Payments	Balance
Various Funds	44,738,378,206.69	82,899,389,041.33	63,301,176,747.08	64,336,590,500.94	12,037,871,720.43	6,160,651,920.55	2,429,233,625.02	15,769,290,015.96
Federal	44,738,378,206.69	82,899,389,041.33	63,301,176,747.08	64,336,590,500.94	11,797,625,253.94	5,967,429,265.59	2,247,365,311.81	15,517,689,207.72
Province					240,246,466.49	193,222,654.96	181,868,313.21	251,600,808.24
Local	-	-	-	-	-	-	-	-
Total	44,738,378,206.69	82,899,389,041.33	63,301,176,747.08	64,336,590,500.94	12,037,871,720.43	6,160,651,920.55	2,429,233,625.02	15,769,290,015.96

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

S.N.	Funds Name	Current Year						Previous Year					
		Federal			Province			Federal			Province		
		Previous Year Balance	Change in Cash Position	Balance Amount	Previous Year Balance	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	(101,267,386,492.68)	(47,090,270,366.25)	228,357,656,858.93	64,418,095,651.64	(9,985,015,117.11)	50,809,863,909.34	50,809,863,909.34	(127,355,943,974.16)	64,418,695,651.64	79,188,709,571.66	102,325,820,738.57	78,644,400,439.82
2	Special Account (Loan)	(181,267,386,492.68)	(47,090,270,366.25)	228,357,656,858.93	64,418,095,651.64	(9,985,015,117.11)	50,809,863,909.34	50,809,863,909.34	(127,355,943,974.16)	64,418,695,651.64	79,188,709,571.66	102,325,820,738.57	78,644,400,439.82
3	Special Account (Grant)	(1,061,766,447.50)	(1,061,766,447.50)	2,592,726,574.10	12,115,574,003.01	819,836,140.62	12,935,210,143.63	12,935,210,143.63	(561,362,128.17)	3,654,493,021.60	-	-	-
4	Deposits	52,409,570,452.29	51,115,419,972.04	57,524,990,424.33	12,115,574,003.01	819,836,140.62	12,935,210,143.63	12,935,210,143.63	4,912,102,331.45	52,409,570,452.29	10,780,537,823.19	1,334,636,179.82	6,550,000,943.52
5	Miscellaneous Account	29,409,214,964.55	(5,894,733,537.72)	23,514,481,426.83	4,410,571,647.04	144,699,930.11	4,555,271,577.15	2,948,397,430.07	(561,492,345.62)	29,409,214,964.55	4,389,525,833.98	3,358,814,543.94	3,651,096,678.93
6	Operational Funds and Other Funds of Government Entities	1,732,982,086.21	1,732,982,086.21	3,954,644,667.58	46,051,287.06	46,051,287.06	46,051,287.06	3,013,729,705.43	42,601,593.93	2,221,662,561.37	-	2,375,007,338.88	2,663,273,983.27
7	VAT Fund Account	0.30	23,829,664.00	23,829,664.30	-	-	-	-	(5,322,380.18)	0.30	-	-	-
8	Custom Fund Account	624,013,314.10	540,444,086.53	1,184,457,400.63	-	-	-	536,500,466.32	87,432,847.78	624,013,314.10	-	-	-
9	Other Account-Corporation Committee Council Board	3,842,938,983.12	(2,467,095,314.49)	1,375,843,668.23	-	-	-	7,489,148,871.10	(3,646,209,887.98)	3,842,938,983.12	-	-	-
10	Emergency Fund Accounts	2,500,000.00	-	2,500,000.00	35,000,000.00	10,000,000.00	45,000,000.00	162,559,773.62	-	2,500,000.00	25,000,000.00	10,000,000.00	155,520,319.21
11	Drivable Fund Accounts	15,631,479,674.20	(2,638,900,081.43)	12,992,578,592.77	109,493,706.00	454,206,618.40	563,700,324.40	765,363,300.88	(6,456,983,706.70)	15,631,479,674.20	105,843,061.00	3,450,645.00	706,720,782.15
12	Prime Minister Relief Fund Account	2,981,615,356.77	(61,637,796.04)	2,919,977,560.73	-	-	-	2,981,615,356.77	2,981,615,356.77	2,981,615,356.77	-	-	-

13	Natural Disaster Rescue And Relief Fund Account	1,977,220,042.00	(329,082,334.05)	1,648,137,707.95	-	-	-	-	-	1,977,220,042.00	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	2,28,212,656.59	-	2,28,212,656.59	28,463,705.63	84,955,943.20	113,419,648.83	477,161,239.27	2,004,055,618.67	12,409,331.00	228,212,656.59	92,063,705.63	(63,600,000.00)	28,463,705.63	1,773,965,900.08	1,556,894,179.40
18	Foreign Aid Receipt Account	8,335,523,590.79	14,978,225,792.55	23,333,748,323.34	-	-	-	-	-	4,618,394,596.70	8,335,523,590.79	-	-	-	-	-
19	Chief Minister Relief Fund Account	-	-	-	197,648.00	-	-	-	-	-	-	197,648.00	-	197,648.00	-	-
20	Internal Revenue Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Self Employment Development Fund	-	-	-	971,119,368.15	(312,152,150.77)	658,962,217.38	-	-	-	-	1,000,000,000.00	(28,889,631.85)	971,119,368.15	-	-
		134,373,195,917.78	6,573,806,097.88	140,947,002,015.67	17,670,220,077.83	1,267,593,268.62	18,917,813,346.45	2,622,095,346.60	18,924,967,281.28	13,675,193,361.03	134,373,195,917.78	16,293,168,071.80	1,377,052,006.03	17,670,220,077.83	13,941,776,112.39	2,355,095,821.41
	Total	(46,894,190,574.90)	(40,516,464,268.37)	(87,410,654,843.26)	82,088,915,729.47	(8,737,421,848.49)	69,827,677,255.79	(15,514,290,273.08)	79,433,022,101.42	(113,680,750,613.13)	(46,894,190,574.90)	95,481,877,643.46	1,377,052,006.03	82,088,915,729.47	116,273,596,850.96	2,355,095,821.41

6.1.1: 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.

Governments Level	Current Year			Previous Year		
	Previous Year Balance	Change in Cash Position	Balance Amount	Previous Year Balance	Change in Cash Position	Balance Amount
Federal	21,655,537,771.60	50,619,594,222.13	72,275,131,993.73	12,037,871,720.43	9,552,630,610.55	21,590,502,330.98
Province	21,338,901,522.74	50,631,152,308.63	71,970,053,831.37	11,797,625,253.94	9,541,276,268.80	21,338,901,522.74
Local	316,636,248.86	(11,558,086.50)	305,078,162.36	240,246,466.49	11,354,341.75	251,600,808.24
	-	-	-	-	-	-
Total	21,655,537,771.60	50,619,594,222.13	72,275,131,993.73	12,037,871,720.43	9,552,630,610.55	21,590,502,330.98

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

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	21,588,923.43	66,843,169.29	88,432,092.72	27,825,109.43		60,606,983.29	9,569,317.43	21,588,923.00	31,158,240.43	9,569,317.00	-	21,588,923.43
Ministry of Energy, Water Resource and Irrigation	1,079,031,895.59	2,719,409,348.74	3,798,441,244.33	2,986,377,430.26	55,751,101.85	867,814,915.92	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
Ministry of Agriculture and Livestock Development	1,660,959,460.49	2,156,638,776.31	3,817,598,236.80	2,316,334,576.80		1,501,263,660.00	1,077,138,655.24	2,649,571,150.58	3,726,709,805.82	2,069,184,737.13	3,434,391.80	1,660,959,460.49
Ministry of Water Supply	569,108,715.03	1,004,871,822.78	1,573,980,537.81	1,381,813,940.57		192,166,597.24	617,412,259.05	1,601,733,026.39	2,219,145,285.44	1,679,555,881.27	29,519,310.86	569,108,715.03
Ministry of Home Affairs	(1,696,809,413.49)	35,566,129.00	(1,661,243,284.49)	2,238,167,483.09		(3,899,410,767.58)	820,240,445.78	715,451,383.14	1,535,691,828.92	3,232,501,242.41	-	(1,696,809,413.49)
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	9,911,286.00	11,115,901.00	21,027,187.00	32,044,077.12		(11,016,890.12)	(56,557,993.92)	7,137,342.00	(49,420,651.92)	-	59,331,937.92	9,911,286.00
Ministry of Physical Infrastructure and Transport	1,063,437,439.74	11,732,301,768.56	12,795,739,208.30	9,763,896,968.82		3,031,842,239.48	1,039,257,794.38	6,671,295,466.26	7,710,553,260.64	6,687,950,721.57	40,834,900.67	1,063,437,439.74
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	1,358,696,367.61	1,544,820,397.81	2,903,516,765.42	5,138,930,784.78	(12,259,651.53)	(2,247,673,670.89)	243,781,375.34	1,994,864,490.22	2,238,645,865.56	736,321,216.33	-	1,502,334,649.23
Ministry of Education,Science and Technology	(12,138,286,333.69)	1,727,976,493.88	(10,410,309,739.81)	7,069,718,564.97	(711,161,456.44)	(18,191,189,761.22)	(2,511,218,243.58)	5,690,003,699.38	3,178,818,755.80	15,820,307,211.53	243,894,519.81	(12,397,593,935.92)
Ministry of Federal Affairs and General Administration	838,608,635.28		838,608,635.28			838,608,635.28	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
Ministry of Health and Population	(4,658,633,174.58)	3,450,620,894.92	(1,208,012,279.66)	956,621,124.31		(2,164,633,403.97)	(133,778,393.33)	3,407,534,687.18	3,274,256,293.85	13,645,004,611.73	5,712,115,143.30	(4,658,633,174.58)
Ministry of Labour Employment and Social Security	1,112,836,683.07	49,421,249.00	1,162,257,932.07	2,492,755,068.81		(1,330,497,136.74)	1,991,653,152.28	58,026,938.00	2,049,680,090.28	936,843,407.21	-	1,112,836,683.07
National Reconstruction Authority	(8,413,059,736.34)		(8,413,059,736.34)			(8,413,059,736.34)	(5,896,184,490.62)	-	(5,896,184,490.62)	2,257,567,543.49	-	(8,153,752,034.11)
Ministry of Finance-Financing Affairs	11,787,339,910.23	2,170,445,092.00	13,957,785,002.23	2,147,261,623.85		11,810,523,778.38	13,855,319,474.22	2,404,201,460.00	16,259,520,934.22	3,255,835,885.25	(1,216,345,138.74)	11,787,339,910.23
Province Level	4,539,710,507.52	652,286,456.99	5,191,996,964.51			5,191,996,964.51	3,555,096,007.52	984,614,500.00	4,539,710,507.52	-	-	4,539,710,507.52
Local Level	14,273,354,088.25	12,916,541,564.04	27,189,895,652.29			27,189,895,652.29	4,742,509,571.69	14,080,364,188.23	18,822,873,759.92	4,54		

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	14,891,320.00		14,891,320.00	14,891,320.00		-	8,258,818.50	21,778,038.96	30,036,857.46	15,145,537.46		-	14,891,320.00
Ministry of Finance	52,541,184.03	6,765,900.00	59,307,084.03	49,644,282.84		9,662,801.19	135,872,144.65	244,693,681.68	380,565,826.33	328,024,045.38	3.08	52,541,184.03	
Ministry of Industry, Commerce and Supply	374,787,463.32	352,521,472.96	727,308,936.28	559,166,198.34		168,142,737.94	194,579,915.56	451,230,202.06	645,810,117.62	271,022,654.30	-	374,787,463.32	
Ministry of Energy, Water Resource and Irrigation	179,897,161.59	414,091,692.01	593,988,853.60	326,556,952.31		267,431,901.29	21,263,683.02	327,287,454.47	348,551,137.49	168,706,022.70	52,046.80	179,897,161.59	
Ministry of Agriculture and Livestock Development	(295,996,101.83)	482,498,189.55	186,502,087.72	650,068,054.48		(463,565,966.76)	(276,175,641.17)	715,403,717.63	439,228,076.46	738,956,441.32	3,732,263.03	(295,996,101.83)	
Ministry of Water Supply	(8,032,438.74)	212,396,212.10	204,363,773.36	183,698,288.55		20,665,484.81	(217,278,027.12)	219,315,246.29	2,037,219.17	164,973,325.57	154,903,667.66	(8,032,438.74)	
Ministry of Home Affairs	346,533,018.15	1,603,822,108.57	1,950,355,126.72	1,492,453,136.32		457,901,990.40	654,360,159.58	860,628,914.15	1,514,989,073.73	1,168,456,055.58	-	346,533,018.15	
Ministry of Culture, Tourism and Civil Aviation	18,650,696.37		18,650,696.37			18,650,696.37	20,149,751.50	-	20,149,751.50	1,499,055.13	-	18,650,696.37	
Ministry of Forest and Environment	(404,699,518.71)	53,932,812.55	(350,766,706.16)	693,649,434.75		(1,044,416,140.91)	(135,109,148.91)	261,188,002.88	126,078,853.97	541,014,919.09	10,236,546.41	(404,699,518.71)	
Ministry of Land Reform, Cooperation and Poverty Alleviation	48,463,277.51		48,463,277.51			48,463,277.51	10,393,079.16	-	10,393,079.16	-	38,070,198.35	48,463,277.51	
Ministry of Physical Infrastructure and Transport	358,330,980.91		358,330,980.91			358,330,980.91	358,330,980.91	-	358,330,980.91	-	-	358,330,980.91	
Ministry of Women, Children and Senior Citizens	11,652,582.41	56,293,485.51	67,946,067.92	29,967,261.11		37,978,806.81	10,321,797.21	1,330,785.00	11,652,582.21	-	0.20	11,652,582.41	
Ministry of Urban Development	1,405,877,947.85	1,022,882,100.86	2,428,760,048.71	1,132,002,707.72		1,296,757,340.99	173,154,987.54	1,454,450,703.35	1,627,605,690.89	329,037,909.45	107,310,166.41	1,405,877,947.85	
Ministry of Peace and Reconstruction	-	-	-	-		-	(142,116.50)	-	(142,116.50)	-	142,116.50	-	
Ministry of Education, Science and Technology	(3,290,780,844.15)	331,824,363.65	(2,958,956,480.50)	1,478,054,847.78		(4,437,011,328.28)	4,458,887,947.27	1,389,626,232.60	5,848,514,470.87	3,475,426,176.52	(5,663,869,138.50)	(3,290,780,844.15)	
Ministry of Federal Affairs and General Administration	(229,555,128.95)	194,082,471.52	(35,472,657.43)	1,274,224,475.36		(1,309,697,132.79)	(352,134,236.22)	401,258,680.98	49,124,444.76	495,144,338.92	216,464,765.21	(229,555,128.95)	
Ministry of Health and Population	(1,343,513,727.82)	364,054,645.92	(979,459,081.90)	692,472,768.32		(1,671,931,850.22)	281,626,022.06	1,092,262,119.80	1,373,888,141.86	2,274,604,019.68	7,202,150.00	(1,343,513,727.82)	
Ministry of Labour Employment and Social Security	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	-	
National Reconstruction Authority	(1,503,574,946.31)		(1,503,574,946.31)			(1,503,574,946.31)	457,140,166.01	-	457,140,166.01	1,960,715,112.32	-	(1,503,574,946.31)	
Ministry of Finance- Financing Affairs	601,983,088.59		601,983,088.59			601,983,088.59	474,375,874.96	-	474,375,874.96	-	127,607,213.63	601,983,088.59	
Province Level	5,850,713,943.11	799,018,951.35	6,649,732,894.46	2,588,583,279.12		6,649,732,894.46	4,956,756,892.76	2,187,645,403.00	7,144,402,295.76	1,241,910,712.65	(51,777,640.00)	5,850,713,943.11	
Local Level	5,587,898,262.05	4,034,533,195.69	9,622,431,457.74			7,033,848,178.62	4,116,855,204.69	4,673,502,412.05	8,790,357,616.74	311,415,914.22	(2,891,043,440.47)	5,587,898,262.05	
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	7,487,771,170.08	9,928,717,602.24	17,416,488,772.32	11,165,433,007.00	-	6,251,055,765.32	15,060,618,009.16	14,301,601,885.90	29,362,219,895.06	13,936,052,840.29	(7,938,395,884.69)	7,487,771,170.08	

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.

Particulars	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.

Particulars	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.

Particulars	Current Year		Previous Year	
	Budgetary Entities	Extra Budgetary Entites	Budgetary Entities	Extra Budgetary Entites
Domestic Loan	1,180,901,837,497.91	-	1,129,103,717,497.91	49,428,753,509.00
Federal	1,180,901,837,497.91	-	1,129,103,717,497.91	49,428,753,509.00
Province	-	-	-	-
Local	-	-	-	-
Foreign Loan	1,253,197,937,628.56	-	1,170,248,729,761.21	19,971,280,809.00
Bilateral	1,115,087,107,736.80	-	1,029,763,049,925.85	-
Federal	1,115,087,107,736.80	-	1,029,763,049,925.85	-
Multilateral	138,110,829,891.76	-	140,485,679,835.36	19,971,280,809.00
Federal	138,110,829,891.76	-	140,485,679,835.36	19,971,280,809.00
Total	2,434,099,775,126.47	-	2,299,352,447,259.12	69,400,034,318.00
Federal	2,434,099,775,126.47	-	2,299,352,447,259.12	69,400,034,318.00
Province	-	-	-	-
Local	-	-	-	-

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

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 here with

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
Federal	9,868,345,486.35	82,793,651,037.74	3,935,511,014.95	25,272,337.04	384,334,234.95	1,287,056.37	97,008,401,167.40
Province	1,918,028,730.14	27,349,672,527.30	2,061,167,333.11	1,188,302.20	44,609,075.31	-	31,374,665,968.06
Local	1,100,468,527.09	36,417,510,001.15	4,870,268,855.45	23,332,326.58	45,771,372.12	507,707.00	42,457,858,789.39
Total	12,886,842,743.58	146,560,833,566.19	10,866,947,203.51	49,792,965.82	474,714,682.38	1,794,763.37	170,840,925,924.85

Note 11.1: 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
Federal	2,601,037,474.33	7,169,698,900.19	1,285,891,964.72	153,984,268.83	8,742,105,620.88	44,291,976.91	19,997,010,205.86
Province	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-
Total	2,601,037,474.33	7,169,698,900.19	1,285,891,964.72	153,984,268.83	8,742,105,620.88	44,291,976.91	19,997,010,205.86

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 here with.

Particulars	Current Year		Previous Year	
	Budgetary Entities	Extra Budgetary Entities	Budgetary Entities	Extra Budgetary Entities
Unmatured	23,522,026,972.53	-	40,274,168,146.00	-
Federal	7,666,314,893.00	-	25,325,727,294.19	-
Province	4,812,327,843.64	-	4,586,143,294.10	-

Local		11,043,384,235.89	-	10,362,297,557.71	-
Matured		15,358,387,547.83	2,349,576,827.26	33,042,353,848.92	1,708,237,243.53
Federal		10,454,961,812.00	2,349,576,827.26	24,732,765,582.40	1,708,237,243.53
Province		576,064,636.48	-	3,906,228,866.17	-
Local		4,327,361,099.35	-	4,403,359,400.35	-
Total		38,880,414,520.36	2,349,576,827.26	73,316,521,994.92	1,708,237,243.53
Federal		18,121,276,705.00	2,349,576,827.26	50,058,492,876.59	1,708,237,243.53
Province		5,388,392,480.12	-	8,492,372,160.27	-
Local		15,370,745,335.24	-	14,765,656,958.06	-

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:

Economic Code	Particulars	Federal			Province			Local		
		Current Year	Extra Budgetary Entities	Budgetary Entities	Current Year	Extra Budgetary Entities	Budgetary Entities	Current Year	Extra Budgetary Entities	Budgetary Entities
	Recurrent Expenses	2,054,137,340.29	10,941,814,231.23	1,013,616,266.01	252,351,789.44	-	18,517,655.90	286,573,018.25	-	30,647,270.08
21000	Compensation of employees	99,979,691.36	63,541,722.50	92,290,064.56	6,757,061.16	-	2,721,820.20	20,870,817.40	-	6,887,426.60
22000	Use of goods and services	124,905,043.92	512,655,289.98	65,303,657.01	149,629,315.71	-	15,125,453.70	237,878,425.01	-	21,954,578.48
24000	Interests, service charges and bank commissions	-	-	-	-	-	-	-	-	-
25000	Subsidies	-	-	-	60,032,927.64	-	-	3,066,441.40	-	820,000.00
26000	Grants	1,453,219,885.56	-	732,158,192.51	24,848,383.93	-	-	308,649.80	-	18,700.00
27000	Social securities	373,509,891.45	10,327,268,817.48	120,145,457.43	9,452,809.00	-	508,212.00	20,904,567.28	-	897,065.00
28000	Other expenses	2,522,828.00	38,348,401.27	3,718,894.50	731,292.00	-	162,170.00	3,544,117.36	-	69,500.00
31000	Capital expenditure	13,252,840,605.50	668,537,920.80	5,354,393,880.79	2,439,958,519.93	90,516,204.71	1,500,816,832.50	442,224,185.53	-	89,505,958.57
31100	Acquisition of Fixed Assets	13,251,711,421.50	562,564,449.36	5,351,093,880.79	-	90,516,204.71	1,500,816,832.50	-	-	89,505,958.57
31110	Buildings and structures	534,508,011.76	324,011,588.60	497,874,240.44	-	28,010,967.58	26,484,510.00	-	-	89,505,958.57
31120	Transport and machinery equipments	7,977,862.00	136,837,779.84	57,683,285.25	-	59,943,761.13	788,390.00	-	-	-
31130	Other capital expenditure	32,027,583.35	15,415,080.92	23,008,667.01	-	2,561,476.00	-	-	-	-
31140	Security equipments	-	-	-	-	-	-	-	-	-
31150	Public constructions/utilities	12,639,709,512.58	86,300,000.00	4,741,464,437.31	-	-	1,450,436,512.78	-	-	-
31660	Improvement of constructed infrastructure	6,354,368.50	-	-	-	-	-	-	-	-
31170	Capital improvement expenditure	31,134,083.31	-	31,063,250.78	-	-	23,107,419.72	-	-	-

31400	Natural Assets Expenditure	1,129,184.00	105,973,471.44	3,300,000.00	-	-	-	-	-	-
31410	Land acquisition	1,129,184.00	-	3,300,000.00	-	-	-	-	-	-
31440	Intangible assets acquisition	-	105,973,471.44	-	-	-	-	-	-	-
	Total	15,306,977,945.79	11,610,352,152.03	6,368,010,146.80	90,516,204.71	2,692,310,309.37	-	1,519,334,488.40	-	728,797,203.78
										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.

	Ministry/Entities	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	Budgetary Entities
	Various Ministry/Entities Total	855,570,026,202.68	-	-	-	68,906,799,959.10	-	-	-	-	-
	Total	855,570,026,202.68	-	-	-	68,906,799,959.10	-	-	-	-	-

Note 15: Accounts Receivables

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

Economic Code	Particulars	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	Budgetary Entities
11000	Tax	254,030,000,000.00	-	-	-	-	-	-	-	-	-
14000	Other revenue	-	192,390,394.34	-	3,540,743,390.52	-	-	-	-	-	-
15000	Irregulars and other receipts	-	296,459,146.00	-	44,536,189.50	-	-	-	-	-	-
	Total	254,030,000,000.00	488,849,540.34	-	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.

Function/Activities	Current Year													Amount after Elimination	
	Budgetary Entities				Extra Budgetary Entities				Grand Total	Double Accounted Amount					
	Federal	Province	Local	Total	Federal	Province	Local	Total		Province	Local	Extra Budgetary Entities	Total		
01 General Public Services	471,293,021,230.00	36,933,669,653.33	103,678,708,859.68	611,905,399,743.01	78,680,376,086.98	-	-	-	78,680,376,086.98	690,585,775,829.99	77,389,724,458.69	283,623,894,958.50	37,336,089,776.73	398,349,709,193.92	292,236,066,636.07
01.1 Executive and legislative bodies, financial and fiscal affairs and external affairs	18,252,785,066.08	3,795,273,264.57	1,536,930,293.44	23,585,449,624.09	-	-	-	-	-	23,585,449,624.09	-	-	-	-	23,585,449,624.09
01.2 Foreign economic aid	50,601,554.52	-	-	50,601,554.52	-	-	-	-	-	50,601,554.52	-	-	-	-	50,601,554.52
01.3 General services	35,308,472,093.95	7,312,921,353.76	402,935,652.02	43,024,329,099.73	-	-	-	-	-	43,024,329,099.73	-	-	-	-	43,024,329,099.73
01.4 Basic services	644,834,855.68	2,115,794,978.65	101,738,842,914.22	104,499,462,748.55	-	-	-	-	-	104,499,462,748.55	-	-	-	-	104,499,462,748.55
01.5 R&D General public services	770,695,308.16	531,287,939.12	-	1,301,983,247.28	-	-	-	-	-	1,301,983,247.28	-	-	-	-	1,301,983,247.28
01.6 General public services n.e.c.	2,959,805,320.83	1,846,434,251.24	-	4,806,239,572.07	78,680,376,086.98	-	-	-	78,680,376,086.98	83,486,615,659.05	-	-	37,336,089,776.73	37,336,089,776.73	46,150,525,882.32
01.7 Public debt transactions	72,875,601,941.95	-	-	72,875,601,941.95	-	-	-	-	-	72,875,601,941.95	-	-	-	-	72,875,601,941.95
01.8 Transfers of a general character between different levels of government	340,430,235,088.83	21,331,496,865.99	-	361,761,731,954.82	-	-	-	-	-	361,761,731,954.82	77,389,724,458.69	283,623,894,958.50	-	361,013,619,417.19	748,112,537.63
02 Defense	58,576,994,814.20	36,097,635.39	100,000.00	58,613,192,449.59	-	-	-	-	-	58,613,192,449.59	-	-	-	-	58,613,192,449.59
02.1 Military defense	57,318,183,202.10	-	-	57,318,183,202.10	-	-	-	-	-	57,318,183,202.10	-	-	-	-	57,318,183,202.10
02.2 Civil defense	1,225,687,472.99	36,097,635.39	-	1,261,785,108.38	-	-	-	-	-	1,261,785,108.38	-	-	-	-	1,261,785,108.38
02.5 Defense n.e.c	33,124,139.11	-	100,000.00	33,224,139.11	-	-	-	-	-	33,224,139.11	-	-	-	-	33,224,139.11
03 Public Order and Safety	72,336,122,159.65	2,209,563,041.55	840,297,498.98	75,385,982,700.18	-	-	-	-	-	75,385,982,700.18	-	-	-	-	75,385,982,700.18
03.1 Police services	55,920,386,091.70	-	-	55,920,386,091.70	-	-	-	-	-	55,920,386,091.70	-	-	-	-	55,920,386,091.70
03.2 Fire protection services	15,594,468.44	-	124,427,022.38	140,021,490.82	-	-	-	-	-	140,021,490.82	-	-	-	-	140,021,490.82
03.3 Law courts	8,345,549,351.65	69,251,947.64	360,318,139.31	8,775,119,438.60	-	-	-	-	-	8,775,119,438.60	-	-	-	-	8,775,119,438.60
03.4 Prisons	2,733,407,817.21	-	-	2,733,407,817.21	-	-	-	-	-	2,733,407,817.21	-	-	-	-	2,733,407,817.21
03.5 R&D Public order and safety	40,000,000.00	1,733,252,690.24	355,552,337.29	2,128,805,027.53	-	-	-	-	-	2,128,805,027.53	-	-	-	-	2,128,805,027.53
03.6 Public order and safety n.e.c	5,281,184,430.65	407,058,403.67	-	5,688,242,834.32	-	-	-	-	-	5,688,242,834.32	-	-	-	-	5,688,242,834.32
04 Economic Affairs	196,966,315,740.14	83,008,853,730.10	85,997,566,682.15	365,972,736,152.39	-	-	-	-	-	365,972,736,152.39	-	-	-	-	365,972,736,152.39
04.1 General economic, commercial, and labor affairs	2,523,798,768.81	977,501,436.13	-	3,501,300,204.94	-	-	-	-	-	3,501,300,204.94	-	-	-	-	3,501,300,204.94
04.2 Agriculture, forestry, fishing, and hunting	73,331,212,775.39	28,242,531,767.40	17,567,557,307.17	119,141,301,849.96	-	-	-	-	-	119,141,301,849.96	-	-	-	-	119,141,301,849.96
04.3 Fuel and energy	2,235,158,291.38	93,063,507.00	2,668,018,968.99	4,996,240,767.37	-	-	-	-	-	4,996,240,767.37	-	-	-	-	4,996,240,767.37
04.4 Mining, manufacturing and construction	101,467,902,535.63	2,264,411,061.44	938,632.00	103,733,252,229.07	-	-	-	-	-	103,733,252,229.07	-	-	-	-	103,733,252,229.07
04.5 Transport	3,821,969,796.46	49,285,145,413.18	59,797,505,760.08	112,904,620,969.72	-	-	-	-	-	112,904,620,969.72	-	-	-	-	112,904,620,969.72
04.6 Communication	4,801,182,995.44	68,999,988.10	369,274,291.37	5,239,457,274.91	-	-	-	-	-	5,239,457,274.91	-	-	-	-	5,239,457,274.91
04.7 Other industries	2,818,884,691.79	1,294,899,238.25	1,839,495,392.84	5,953,279,342.88	-	-	-	-	-	5,953,279,342.88	-	-	-	-	5,953,279,342.88
04.8 R&D Economic affairs	1,871,505,282.94	657,840,820.36	716,941,525.87	3,246,287,629.17	-	-	-	-	-	3,246,287,629.17	-	-	-	-	3,246,287,629.17
04.9 Economic affairs n.e.c.	4,094,700,602.30	124,460,478.24	3,037,834,803.83	7,256,995,884.37	-	-	-	-	-	7,256,995,884.37	-	-	-	-	7,256,995,884.37
Environmental Protection	2,906,300,139.88	3,475,212,826.27	5,236,687,530.61	11,618,200,496.76	-	-	-	-	-	9,052,487,855.94	-	-	-	-	11,618,200,496.76

05.1 Waste management	-	2,565,712,640.82	2,565,712,640.82	-	-	-	2,565,712,640.82	-	-	-	2,565,712,640.82	-	-	-	-	-	-	2,565,712,640.82
05.2 Waste water management	624,135,492.59	36,606,821.00	304,451,302.25	965,193,615.84	-	-	965,193,615.84	-	-	-	965,193,615.84	-	-	-	-	-	-	965,193,615.84
05.3 Pollution abatement	741,038,071.41	1,823,706,305.50	751,799,781.08	3,316,544,157.99	-	-	3,316,544,157.99	-	-	-	3,316,544,157.99	-	-	-	-	-	-	3,316,544,157.99
05.4 Protection of bio-diversity and landscape	131,650,106.70	176,345,616.78	-	307,995,723.48	-	-	307,995,723.48	-	-	-	307,995,723.48	-	-	-	-	-	-	307,995,723.48
05.6 Environment protection n.e.c.	1,409,476,469.18	1,438,554,082.99	1,614,723,806.46	4,462,754,358.63	-	-	4,462,754,358.63	-	-	-	4,462,754,358.63	-	-	-	-	-	-	4,462,754,358.63
06 Housing and Community Amenities	31,388,458,962.40	28,232,430,184.24	38,527,176,789.98	98,148,065,936.62	-	-	98,148,065,936.62	-	-	-	98,148,065,936.62	-	-	-	-	-	-	98,148,065,936.62
06.1 Housing development	20,004,437,787.59	4,770,886,508.17	19,303,494,667.37	44,078,818,963.13	-	-	44,078,818,963.13	-	-	-	44,078,818,963.13	-	-	-	-	-	-	44,078,818,963.13
06.2 Community development	739,479,467.01	2,599,122,761.56	-	3,338,602,228.57	-	-	3,338,602,228.57	-	-	-	3,338,602,228.57	-	-	-	-	-	-	3,338,602,228.57
06.3 Water supply	8,238,900,803.27	14,305,570,210.17	4,494,128,239.50	27,038,599,272.94	-	-	27,038,599,272.94	-	-	-	27,038,599,272.94	-	-	-	-	-	-	27,038,599,272.94
06.6 Housing and community amenities n.e.c.	2,405,640,904.53	6,556,689,704.34	14,729,553,863.11	23,692,045,471.98	-	-	23,692,045,471.98	-	-	-	23,692,045,471.98	-	-	-	-	-	-	23,692,045,471.98
07 Health	49,368,825,641.67	18,100,323,693.39	30,919,609,022.97	98,388,758,358.03	-	-	98,388,758,358.03	-	-	-	98,388,758,358.03	-	-	-	-	-	-	98,388,758,358.03
07.1 Medical products, appliances, and equipment	184,615,586.72	324,407,248.15	2,188,383,155.64	2,697,405,990.51	-	-	2,697,405,990.51	-	-	-	2,697,405,990.51	-	-	-	-	-	-	2,697,405,990.51
07.2 Outpatient services	4,124,591,870.23	779,982,920.06	7,603,590,224.88	12,908,125,015.17	-	-	12,908,125,015.17	-	-	-	12,908,125,015.17	-	-	-	-	-	-	12,908,125,015.17
07.3 Hospital services	22,879,583,051.95	6,289,033,089.71	5,551,403,846.95	34,720,019,988.61	-	-	34,720,019,988.61	-	-	-	34,720,019,988.61	-	-	-	-	-	-	34,720,019,988.61
07.4 Public health services	17,848,539,460.01	7,331,717,921.93	11,272,883,570.94	36,453,140,952.88	-	-	36,453,140,952.88	-	-	-	36,453,140,952.88	-	-	-	-	-	-	36,453,140,952.88
07.5 R&D Health	3,983,713,954.26	1,277,855,029.97	319,542,801.89	5,581,111,786.12	-	-	5,581,111,786.12	-	-	-	5,581,111,786.12	-	-	-	-	-	-	5,581,111,786.12
07.6 Health n.e.c.	347,781,718.50	2,097,327,483.57	3,983,845,422.67	6,428,954,624.74	-	-	6,428,954,624.74	-	-	-	6,428,954,624.74	-	-	-	-	-	-	6,428,954,624.74
08 Recreation, Culture, and Religion	4,117,579,771.64	2,771,639,236.31	7,554,562,949.50	14,443,781,957.45	-	-	14,443,781,957.45	-	-	-	14,443,781,957.45	-	-	-	-	-	-	14,443,781,957.45
08.1 Recreational and sporting services	1,621,844,576.14	1,382,788,526.94	-	3,004,633,103.08	-	-	3,004,633,103.08	-	-	-	3,004,633,103.08	-	-	-	-	-	-	3,004,633,103.08
08.2 Cultural services	21,661,116,199.77	34,106,290.09	-	2,200,222,489.86	-	-	2,200,222,489.86	-	-	-	2,200,222,489.86	-	-	-	-	-	-	2,200,222,489.86
08.3 Broadcasting and publishing services	281,035,094.82	829,807,115.54	-	1,110,542,210.36	-	-	1,110,542,210.36	-	-	-	1,110,542,210.36	-	-	-	-	-	-	1,110,542,210.36
08.4 Religious and other community services	-	-	5,054,856,701.61	5,054,856,701.61	-	-	5,054,856,701.61	-	-	-	5,054,856,701.61	-	-	-	-	-	-	5,054,856,701.61
08.5 R & Recreation, culture, and religion	48,583,900.91	525,237,303.74	1,585,693,007.90	2,159,514,212.55	-	-	2,159,514,212.55	-	-	-	2,159,514,212.55	-	-	-	-	-	-	2,159,514,212.55
08.6 Recreation, culture, and religion n.e.c.	-	-	914,013,239.99	914,013,239.99	-	-	914,013,239.99	-	-	-	914,013,239.99	-	-	-	-	-	-	914,013,239.99
09 Education	52,533,154,513.00	7,212,791,909.82	138,823,111,793.96	198,569,058,216.78	-	-	198,569,058,216.78	-	-	-	198,569,058,216.78	-	-	-	-	-	-	198,569,058,216.78
09.1 Pre-Primary and primary education	606,029,475.74	-	55,375,513,766.78	55,981,543,242.52	-	-	55,981,543,242.52	-	-	-	55,981,543,242.52	-	-	-	-	-	-	55,981,543,242.52
09.2 Secondary education	-	-	19,979,045,387.45	19,979,045,387.45	-	-	19,979,045,387.45	-	-	-	19,979,045,387.45	-	-	-	-	-	-	19,979,045,387.45
09.4 Tertiary education	-	141,492,421.08	-	141,492,421.08	-	-	141,492,421.08	-	-	-	141,492,421.08	-	-	-	-	-	-	141,492,421.08
09.5 Education not definable by level	1,408,711,434.95	3,458,197,879.54	2,155,723,657.51	7,022,632,972.00	-	-	7,022,632,972.00	-	-	-	7,022,632,972.00	-	-	-	-	-	-	7,022,632,972.00
09.6 Subsidiary services to education	49,411,942,798.73	1,831,200,574.86	24,318,742,883.91	75,561,886,257.50	-	-	75,561,886,257.50	-	-	-	75,561,886,257.50	-	-	-	-	-	-	75,561,886,257.50
09.7 R&D Education	830,804,651.61	649,227,866.49	-	1,480,032,518.10	-	-	1,480,032,518.10	-	-	-	1,480,032,518.10	-	-	-	-	-	-	1,480,032,518.10
09.8 Education n.e.c.	275,666,151.97	1,132,673,167.85	36,994,086,098.31	38,402,425,418.13	-	-	38,402,425,418.13	-	-	-	38,402,425,418.13	-	-	-	-	-	-	38,402,425,418.13
10 Social Security/Protection	181,667,032,797.30	2,129,678,129.80	11,862,221,852.69	195,658,932,779.79	-	-	195,658,932,779.79	-	-	-	195,658,932,779.79	-	-	-	-	-	-	195,658,932,779.79
10.1 Sickness and disability	-	-	303,604,346.75	303,604,346.75	-	-	303,604,346.75	-	-	-	303,604,346.75	-	-	-	-	-	-	303,604,346.75
10.2 Old age	-	-	266,500,346.45	266,500,346.45	-	-	266,500,346.45	-	-	-	266,500,346.45	-	-	-	-	-	-	266,500,346.45
10.4 Family and children	1,326,824.00	-	52,958,434.10	54,285,258.10	-	-	54,285,258.10	-	-	-	54,285,258.10	-	-	-	-	-	-	54,285,258.10
10.5 Unemployment	17,744,175.00	52,381,4729.50	-	541,558,904.50	-	-	541,558,904.50	-	-	-	541,558,904.50	-	-	-	-	-	-	541,558,904.50
10.7 Social exclusion n.e.c.	64,039,365.19	26,358,896.67	849,072,850.15	939,471,112.01	-	-	939,471,112.01	-	-	-	939,471,112.01	-	-	-	-	-	-	939,471,112.01
10.8 R&D Social protection	8,371,831.95	8,648,937.00	3,587,282,963.20	3,604,303,732.15	-	-	3,604,303,732.15	-	-	-	3,604,303,732.15	-	-	-	-	-	-	3,604,303,732.15
10.9 Social protection n.e.c.	181,575,550,601.16	1,570,855,566.63	6,802,802,912.04	189,949,209,079.83	-	-	189,949,209,079.83	-	-	-	189,949,209,079.83	-	-	-	-	-	-	189,949,209,079.83
Total	1,121,153,805,769.88	184,110,260,040.20	423,440,042,980.52	78,680,376,086.98	-	-	78,680,376,086.98	-	-	-	78,680,376,086.98	-	-	-	-	-	-	77,389,724,458.69
																		37,336,089,776.73
																		398,349,709,193.92
																		1,409,034,775,683.66

Functions	Previous Year												
	Budgetary Entities			Extra Budgetary Entities			Grand Total		Double Accounted Amount				Amount after Elimination
	Federal	Province	Local	Federal	Province	Local	Total	Total	Province	Local	Extra Budgetary Entities	Total	
01 General Public Services	525,885,062,664.29	45,072,513,512.37	112,995,047,964.20	683,752,624,140.86	75,892,383,939.59	181,868,313.21	76,074,352,252.80	759,826,876,393.66	(6,071,362,111.70)	314,101,585,785.58	-	308,030,223,673.88	451,796,652,719.78
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	0.00	0.00	-	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	359,035,186.99	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	1,111,164,648,543.37	114,190,292,854.76	-	-	-	114,190,292,854.76	-	-	-	-	114,190,292,854.76
01.5 R&D General public services	804,358,925.82	1,166,722,252.84	-	1,971,081,178.66	-	-	-	1,971,081,178.66	-	-	-	-	1,971,081,178.66
01.6 General public services n.e.c.	10,280,116,358.97	1,837,057,256.06	-	12,117,173,595.03	75,892,383,939.59	181,868,313.21	76,074,352,252.80	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	398,352,037,122.65	26,077,343,188.38	-	424,029,380,311.03	-	-	-	425,029,380,311.03	(6,071,362,111.70)	314,101,585,785.58	-	308,030,223,673.88	116,999,156,637.15
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 defense	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	-	-	15,683,836.25	-	-	-	15,683,836.25	-	-	-	-	15,683,836.25
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 R&D Public order and safety	40,375,000.00	2,201,291,266.34	221,387,242.06	42,803,569.40	-	-	-	42,803,569.40	-	-	-	-	42,803,569.40
03.6 Public order and safety n.e.c.	5,690,380,284.05	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	44,390,145,936.70	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	588,491,388.33	6,909,678,082.68	-	-	-	6,909,678,082.68	-	-	-	-	6,909,678,082.68
04.7 Other industries	2,768,425,195.33	1,619,036,593.32	3,638,356,460.23	8,025,818,248.88	-	-	-	8,025,818,248.88	-	-	-	-	8,025,818,248.88
04.8 R&D Economic affairs	1,719,507,273.61	477,123,507.19	711,588,041.47	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	5,453,940,981.86	14,637,345,649.75	-	-	-	14,637,345,649.75	-	-	-	-	14,637,345,649.75
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 R&D 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	10,033,270,848.75	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	1,307,325,098.82	-	2,160,753,946.49	-	-	-	2,160,753,946.49	-	-	-	-	2,160,753,946.49
06.3 Water supply	15,837,186,587.41	14,347,886,552.53	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

Note 17: Irregulars 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 here with.

Particulars	Current Year		Previous Year	
	Budgetary Entities	Extra Budgetary Entites	Budgetary Entities	Extra Budgetary Entites
Irregulars to be Regularised	3,008,791,999.80	915,277,089.00	5,640,764,148.12	10,464,030,128.11
Federal	2,069,339,942.00	915,277,089.00	4,931,351,353.13	10,464,030,128.11
Province	779,655,633.00	-	709,412,794.99	-
Local	159,796,424.80	-	-	-
Recoverable Irregulars	1,942,545,292.50	312,271,977.90	501,773,647.89	524,256,559.49
Federal	1,801,407,657.00	312,271,977.90	376,333,624.24	524,256,559.49
Province	121,658,575.00	-	125,440,023.65	-
Local	19,479,060.50	-	-	-
Irregulars in Advance Payments	11,213,250,505.54	772,458,832.62	28,013,925,651.93	1,708,237,243.53
Federal	10,418,765,762.00	772,458,832.62	24,732,765,582.40	1,708,237,243.53
Province	670,600,628.60	-	3,281,160,069.53	-
Local	123,884,114.94	-	-	-
Grand Total	16,164,587,797.84	2,000,007,899.52	34,156,463,447.94	12,696,523,931.13
Federal	14,289,513,361.00	2,000,007,899.52	30,040,450,559.77	12,696,523,931.13
Province	1,571,914,836.60	-	4,116,012,888.17	-
Local	303,159,600.24	-	-	-

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.

Economic code	Particulars	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	375,439,396,664.56	37,654,854,867.84	413,074,251,532.40	77,389,724,458.69	283,190,357,143.17	37,336,089,776.73	15,136,080,153.81	430,524,088,453.46	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
	Federal	13,908,698,103.58	37,538,364,867.84	51,447,062,971.42	-	-	37,336,089,776.73	14,207,463,194.69	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
	Province	77,389,724,458.69	96,490,000.00	77,486,214,458.69	-	-	96,490,000.00	950,616,959.12	93,598,69,533,83	15,000,000.00	93,613,693,533.83	93,592,394,439.97	314,101,585,785.58	15,000,000.00	6,299,093,86
	Local	284,140,974,102.29	-	284,140,974,102.29	-	283,190,357,143.17	-	-	320,725,384,751.55	-	320,725,384,751.55	-	-	-	6,623,998,965.97
13000	Direct Payments Grant	10,652,660,687.15	20,047,626.97	10,672,708,314.12	-	433,537,815.33	-	10,239,170,498.79	6,889,867,142.92	-	6,889,867,142.92	495,000.00	-	-	6,889,372,142.92
	Federal	10,100,697,788.94	20,047,626.97	10,120,745,415.91	-	-	-	10,120,745,415.91	6,809,092,480.92	-	6,809,092,480.92	-	-	-	6,809,092,480.92
	Province	118,425,082.88	-	118,425,082.88	-	-	-	118,425,082.88	46,823,330.00	-	46,823,330.00	495,000.00	-	-	46,328,330.00
	Local	433,537,815.33	-	433,537,815.33	-	433,537,815.33	-	-	33,951,332.00	-	33,951,332.00	-	-	-	33,951,332.00
	Total	386,092,057,351.71	37,654,902,494.81	423,746,959,846.52	77,389,724,458.69	283,623,894,958.50	37,336,089,776.73	25,397,250,652.60	437,413,955,506.38	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
	Federal	24,009,395,892.52	37,558,412,494.81	61,567,808,387.33	-	-	37,329,599,776.73	24,328,208,610.60	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
	Province	77,508,149,541.57	96,490,000.00	77,604,639,541.57	77,389,724,458.69	-	96,490,000.00	118,425,082.88	93,645,516,863.93	15,000,000.00	93,660,516,863.83	93,592,889,439.97	-	15,000,000.00	52,627,423.86
	Local	284,574,511,917.62	-	284,574,511,917.62	-	283,623,894,958.50	-	950,616,959.12	320,759,536,083.55	-	320,759,536,083.55	-	314,101,585,785.58	-	6,657,950,297.97

Economic code	Particulars	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
33241	Foreign Loan Receipt	76,182,814,019.19	584,961,379.15	76,767,775,398.34	-	-	584,961,379.15	76,182,814,019.19	-	-	-	-	-	-	-
	Federal	76,182,814,019.19	584,961,379.15	76,767,775,398.34	-	-	584,961,379.15	76,182,814,019.19	-	-	-	-	-	-	-
	Province	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Local	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33241	Foreign Loan Receipt (Direct Payment)	37,088,615,809.46	435,583,564.23	37,524,199,373.69	-	-	435,583,564.23	37,088,615,809.46	-	-	-	-	-	-	-
	Federal	37,088,615,809.46	435,583,564.23	37,524,199,373.69	-	-	435,583,564.23	37,088,615,809.46	-	-	-	-	-	-	-
	Province	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Local	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	113,271,429,828.65	1,020,544,943.38	114,291,974,772.03	-	-	1,020,544,943.38	113,271,429,828.65	-	-	-	-	-	-	-
	Federal	113,271,429,828.65	1,020,544,943.38	114,291,974,772.03	-	-	1,020,544,943.38	113,271,429,828.65	-	-	-	-	-	-	-
	Province	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Local	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Note 18.2: Eliminations on Receipts

Economic code	Particulars	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
26000	Grant/Subsidy in cash	462,205,262,073.80	14,607,808,677.10	476,813,070,750.90	77,389,724,458.69	283,190,357,143.17	37,336,089,776.73	78,896,899,372.31	518,778,055,863.14	93,154,955.44	519,709,599,818.58
	Federal	421,419,102,758.89	14,518,921,058.35	435,938,023,817.24	77,389,724,458.69	283,190,357,143.17	37,239,599,776.73	38,118,342,438.65	486,678,009,901.19	927,192,066.14	487,605,201,967.33
	Province	26,306,891,554.42	88,887,618.75	26,395,779,173.17	-	-	-	26,299,289,173.17	32,100,045,961.95	4,351,889.30	32,104,397,851.25
	Local	14,479,267,760.49	-	14,479,267,760.49	-	-	-	14,479,267,760.49	-	-	-
26000	Direct Payments Grant/Subsidy	1,167,828,191.13	-	1,167,828,191.13	-	433,537,815.33	-	734,290,375.80	501,798,616.80	-	501,798,616.80
	Federal	1,142,946,357.79	-	1,142,946,357.79	-	433,537,815.33	-	709,408,542.46	501,798,616.80	-	501,798,616.80
	Province	-	-	-	-	-	-	-	-	-	-
	Local	24,881,833.34	-	24,881,833.34	-	-	-	24,881,833.34	-	-	-
Total		463,373,090,264.93	14,607,808,677.10	477,980,898,942.03	77,389,724,458.69	283,623,894,958.50	37,336,089,776.73	79,631,189,748.11	519,279,854,479.94	93,154,955.44	520,211,398,435.38
	Federal	422,562,049,116.68	14,518,921,058.35	437,080,970,175.03	77,389,724,458.69	283,623,894,958.50	37,239,599,776.73	38,827,750,981.11	487,179,808,517.99	927,192,066.14	488,107,000,584.13
	Province	26,306,891,554.42	88,887,618.75	26,395,779,173.17	-	-	-	26,299,289,173.17	32,100,045,961.95	4,351,889.30	32,104,397,851.25
	Local	14,504,149,593.83	-	14,504,149,593.83	-	-	-	14,504,149,593.83	-	-	-

Economic code	Particulars	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
32141-43	Domestic loan Investment	14,890,054,000.00	-	14,890,054,000.00	-	-	584,961,379.15	14,305,092,620.85	-	-	-
	Federal	14,890,054,000.00	-	14,890,054,000.00	-	-	584,961,379.15	14,305,092,620.85	-	-	-
	Province	-	-	-	-	-	-	-	-	-	-
32141-43	Domestic loan Investment (Direct Payment)	26,967,813,975.59	-	26,967,813,975.59	-	-	435,583,564.23	26,532,230,411.36	-	-	-
	Federal	26,967,813,975.59	-	26,967,813,975.59	-	-	435,583,564.23	26,532,230,411.36	-	-	-
	Province	-	-	-	-	-	-	-	-	-	-
Total		41,857,867,975.59	-	41,857,867,975.59	-	-	1,020,544,943.38	40,837,323,032.21	-	-	-
	Federal	41,857,867,975.59	-	41,857,867,975.59	-	-	1,020,544,943.38	40,837,323,032.21	-	-	-
	Province	-	-	-	-	-	-	-	-	-	-
Local		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-

Note 19: Foreign Exchange Gain/Loss

Note 19.1: Budgetary Entity

The rollover gain from internal debt and the royalty distribution amount from the previous fiscal year are as per the details provided in the annex.

Adjustment Issue	Current Year			Previous Year		
	Receipt	Payment	Total	Receipt	Payment	Total
Adjustment of the rollover profit from internal debt and the royalty distribution amount from the previous fiscal year on behalf of the federal government.	(14,445,628,339.46)	-	(14,445,628,339.46)	-	-	-
Since the adjustment has been made under the province, the opening balance difference has been adjusted accordingly.	(7,680,762.24)	-	(7,680,762.24)	-	-	-

Due to the return of the amount to the Federal Consolidated Fund following the provincial report, the opening balance difference in the consolidated fund has been adjusted accordingly.	3,523,816,624.15	-	3,523,816,624.15	-	-
Total	(10,929,492,477.55)	-	(10,929,492,477.55)	-	-

Note 19.2: Extra-Budgetary Entity

As there is a difference in the opening balances of cash and bank accounts compared to last year due to entries made by non-budgetary bodies, ministries, and central agencies, the details have been provided in the annex accordingly.

Adjustment Issue	Current Year			Previous Year		
	Receipt	Payment	Total	Receipt	Payment	Total
Difference in the opening balance of cash and bank holdings on the federal government	32,958,654,646.25	-	32,958,654,646.25	-	-	-
Difference in the opening balance of cash and bank holdings on the provincial government	65,035,440.62	-	65,035,440.62	-	-	-
Local	-	-	-	-	-	-
Total	33,023,690,086.87	-	33,023,690,086.87	-	-	-

Note 20: Contingent Liability (Budgetary Entity)

Information not received.

Economic code	Particulars	Current Year			Previous Year		
		Federal	Province	Local	Federal	Province	Local
34211	Contingent Liability Amount	-	-	-	-	-	-

Note 21: Corrections of Errors

Details regarding the corrections of errors made after the submission of the Federal Consolidated Report on October 31, 2024, are as follows:

S.N.	Post Report Changes	Reason for Changes
1	Variance in treasury fund balance.	Non allocation of distributable royalty.
2	Decrease in utilizable revenue of federation.	
3	Variance in receipt, expenditure and investment of federal government.	Electricity Authority reduced the direct payment expenses due to double accounting
4	Variance in expenses of federations in term of mode of payment.	Expenditure booked in budgetary support in accounted in another source of fund.
5	Rise in Balance of various funds.	Entry of fund like Ka 2.7 made not reported previously.
6	Variance in economic Code-wise expenditure of federation.	Expenses incurred in Economic Code 28911 has been adjusted.
7	Variation in annexs concering internal audit.	Figure of Irregularities mistakenly reported by DTCO Rautahat has been replaced with actual figure.
8	Variance in data of extra budgetary entity.	Additional budgetary entity of Ministry of Agriculture included.

Note 22: Guarantee

Particulars		Current Year	Upto Previous Year	Upto Current Year
Federal	Nepal Airlines Corporation (Widebody Acquisition) Lending Entity Employee Provident fund	-	12,000,000,000.00	12,000,000,000.00
	Nepal Airlines Corporation (Widebody Acquisition) Lending Entity Citizen Investment Trust	-	12,000,000,000.00	12,000,000,000.00
	Nepal Airlines Corporation (Narrowbody Aircraft Acquisition) Lending Entity Employee Provident fund	-	10,000,000,000.00	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 : 2023/24

Components of Statement

- 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, 2025

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Consolidated Annual Report of Receipts and Payments
Fiscal Year : 2023/24

In Rs.

S.N/ Economic Code	Particulars	Note no.	Current Year Transaction			Previous Year Transaction		
			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		1,005,389,452,438.16	10,120,745,415.91	1,015,510,197,854.07	976,295,928,858.67	15,354,154,306.26	991,650,083,164.93
11000	Tax revenue	1.2	820,697,033,432.69	-	820,697,033,432.69	748,420,038,683.81	-	748,420,038,683.81
14000	Other revenue	1.2	133,926,035,665.51	-	133,926,035,665.51	107,007,974,524.63	-	107,007,974,524.63
13000	Grant	1.3	14,207,463,194.69	10,120,745,415.91	24,328,208,610.60	41,432,702,968.88	15,354,154,306.26	56,786,857,275.14
	Other Receipts		36,558,920,145.27	-	36,558,920,145.27	79,435,212,681.35	-	79,435,212,681.35
15000	Irregularities, return of released amount and grant refunds	1.2	36,558,920,145.27	-	36,558,920,145.27	79,435,212,681.35	-	79,435,212,681.35
	Investments and Financ- ing Receipts		317,865,223,757.19	37,088,615,809.46	354,953,839,566.65	349,943,559,084.19	35,318,092,522.24	385,261,651,606.43
32156 - 59	Sale of shares and disin- vestment	2.1	-	-	-	-	-	-
32147 - 49	Domestic debt Repay- ments receipts	2.2	7,260,989,738.00	-	7,260,989,738.00	11,814,136,166.04	-	11,814,136,166.04
32242	External debt repayments receipts	2.2	-	-	-	-	-	-
33141 - 44	Domestic debt receipts	2.3	234,421,420,000.00	-	234,421,420,000.00	248,738,279,141.78	-	248,738,279,141.78
33241	External debt receipts	2.4	76,182,814,019.19	37,088,615,809.46	113,271,429,828.65	89,391,143,776.37	35,318,092,522.24	124,709,236,298.61
A.	Total Receipts		1,323,254,676,195.34	47,209,361,225.37	1,370,464,037,420.72	1,326,239,487,942.86	50,672,246,828.50	1,376,911,734,771.36
2	Payments							
2.1	Recurrent Expenses		946,744,469,858.25	5,421,702,708.28	952,166,172,566.53	1,046,433,355,367.41	4,592,622,634.38	1,051,025,978,001.79
21000	Compensation of em- ployees	3.1	183,550,148,439.76	336,820.00	183,550,485,259.76	188,380,801,692.91	276,113,258.10	188,656,914,951.01
22000	Use of goods and services	3.1	46,362,203,099.97	2,221,030,912.44	48,583,234,012.41	57,728,570,847.26	2,149,688,943.14	59,878,259,790.40
24000	Interests, fees and bank commissions	3.1	83,176,077,374.02	-	83,176,077,374.02	73,702,621,039.10	112,573,030.10	73,815,194,069.20
25000	Subsidies	3.1	740,364,062.45	-	740,364,062.45	6,210,289,514.46	371,000.00	6,210,660,514.46
26000	Grants	3.1	398,698,424,040.51	1,142,946,357.79	399,841,370,398.30	487,605,201,967.33	501,798,616.80	488,107,000,584.13
27000	Social securities / benefits	3.1	226,847,544,692.62	2,008,865,048.60	228,856,409,741.22	218,598,287,784.11	1,501,906,742.00	220,100,194,526.11
28000	Others	3.1	7,369,708,148.92	48,523,569.45	7,418,231,718.37	14,207,582,522.24	50,171,044.24	14,257,753,566.48
31000	Capital Expenditure (Investment in Non-Fi- nancial Assets)		196,866,503,828.76	13,658,688,290.86	210,525,192,119.62	232,529,822,233.74	18,468,088,279.26	250,997,910,513.00

31100	Acquisition of Fixed Assets		193,531,293,095.45	13,652,982,305.57	207,184,275,401.02	226,954,926,648.55	18,468,088,279.26	245,423,014,927.81
31110	Buildings and structures	3.2	25,217,829,068.37	159,593,676.80	25,377,422,745.17	39,054,785,691.37	177,128,399.97	39,231,914,091.34
31120	Machinery and equipments	3.2	11,060,357,211.48	261,091,374.88	11,321,448,586.36	14,412,799,497.71	99,245,935.81	14,512,045,433.52
31130 - 40	Other fixed assets (other capital expenditure)	3.2	8,189,226,613.08	935,922,781.37	9,125,149,394.45	10,961,754,563.14	1,622,029,392.22	12,583,783,955.36
31150	Public constructions	3.2	145,421,780,350.11	12,296,374,472.52	157,718,154,822.63	158,426,531,827.35	16,568,729,757.26	174,995,261,584.61
31160	Improvement of built structure	3.2	934,903,692.84	-	934,903,692.84	931,810,845.39	-	931,810,845.39
31170	Assets major improvement expenditure	3.2	2,707,196,159.57	-	2,707,196,159.57	3,167,244,223.59	954,794.00	3,168,199,017.59
31400	Non Produced Assets (Natural Assets)		3,335,210,733.31	5,705,985.29	3,340,916,718.60	5,574,895,585.19		5,574,895,585.19
31410	Land acquisition	3.2	3,333,494,263.31	-	3,333,494,263.31	5,560,322,280.99	-	5,560,322,280.99
31440	Intangible non produced assets	3.2	1,716,470.00	5,705,985.29	7,422,455.29	14,573,304.20	-	14,573,304.20
32000	Financing		243,105,315,845.91	28,128,970,226.23	271,234,286,072.14	168,811,042,000.85	27,611,535,914.86	196,422,577,915.71
33145-47	Principal repayments of domestic borrowing	4.2	182,557,400,000.00	-	182,557,400,000.00	116,321,879,937.90	-	116,321,879,937.90
33242	Principal repayments of external debt	4.2	40,722,142,825.06	-	40,722,142,825.06	34,617,955,563.95	-	34,617,955,563.95
32141 -43	Domestic debt investment	4.1	14,205,092,620.85	26,532,230,411.36	40,737,323,032.21	5,729,190,470.00	26,337,347,269.02	32,066,537,739.02
32151 -52	Domestic share investment	4.1	5,404,621,000.00	1,596,739,814.87	7,001,360,814.87	11,929,018,429.00	1,274,188,645.84	13,203,207,074.84
32241	External debt investment	4.1	-	-	-	-	-	-
32251	External share investment	4.1	216,059,400.00	-	216,059,400.00	212,997,600.00	-	212,997,600.00
B.	Total Payments		1,386,716,289,532.92	47,209,361,225.37	1,433,925,650,758.29	1,447,774,219,602.00	50,672,246,828.50	1,498,446,466,430.50
C.	Surplus/Deficit (C=A-B)		(63,461,613,337.57)	-	(63,461,613,337.57)	(121,534,731,659.14)	-	(121,534,731,659.14)
D.	Change in Balance of Deposits, Other Funds Including Emergency Fund	5	26,172,018,392.13	-	26,172,018,392.13	17,395,257,314.81		(104,139,474,344.33)
E.	Cash and Bank Balance of Current Year (surplus/deficit) (E=C+D)		(37,289,594,945.44)	-	(37,289,594,945.44)	(104,139,474,344.33)	-	(104,139,474,344.33)
F.	Previous Year Cash and Bank Balance		(25,555,289,052.32)	-	(25,555,289,052.32)	78,584,185,292.01	-	78,584,185,292.01
G.	Foreign Exchange Gain/Loss and Other Adjustments Current Year	19	47,404,282,985.71	-	47,404,282,985.71	-	-	-
H.	Closing Cash and Bank Balance (H=E+F+G)		(15,440,601,011.89)	-	(15,440,601,011.89)	(25,555,289,052.32)	-	(25,555,289,052.32)

Note: Grant provided to non-budgetary entities has been deduced 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 : 2023/24

In Rs.

S.N/ Economic Code	Particulars	Note no.	Current Year Transaction			Previous Year Transaction		
			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		966,811,152,724.11	10,100,697,788.94	976,911,850,513.05	903,561,883,441.50	6,809,092,480.92	910,370,975,922.42
11000	Tax revenue	1.2	820,697,033,432.69		820,697,033,432.69	748,420,038,683.81		748,420,038,683.81
14000	Other revenue	1.2	108,350,760,440.68		108,350,760,440.68	85,639,513,355.57		85,639,513,355.57
13000	Grant	1.3	13,908,698,103.58	10,100,697,788.94	24,009,395,892.52	16,199,810,168.08	6,809,092,480.92	23,008,902,649.00
	Other Receipts		23,854,660,747.16	-	23,854,660,747.16	53,302,521,234.04	-	53,302,521,234.04
15000	Irregularities, return of released amount and grant refunds	1.2	23,854,660,747.16		23,854,660,747.16	53,302,521,234.04		53,302,521,234.04
	Investments and Financing Receipts		317,865,223,757.19	37,088,615,809.46	354,953,839,566.65	348,281,940,134.19	35,318,092,522.24	383,600,032,656.43
32156 - 59	Sale of shares and disinvest- ment	2.1	-		-	-		-
32147 - 49	Domestic debt Repayments receipts	2.2	7,260,989,738.00		7,260,989,738.00	11,814,136,166.04		11,814,136,166.04
32242	External debt repayments receipts	2.2	-		-	-		-
33141 - 44	Domestic debt receipts	2.3	234,421,420,000.00		234,421,420,000.00	248,738,279,141.78		248,738,279,141.78
33241	External debt receipts	2.4	76,182,814,019.19	37,088,615,809.46	113,271,429,828.65	87,729,524,826.37	35,318,092,522.24	123,047,617,348.61
A.	Total Receipts		1,284,676,376,481.30	47,189,313,598.40	1,331,865,690,079.70	1,251,843,823,575.69	42,127,185,003.16	1,293,971,008,578.85
2	Payments							
2.1	Recurrent Expenses		923,704,739,881.07	5,421,702,708.28	929,126,442,589.35	987,325,464,362.58	4,181,261,649.04	991,506,726,011.62
21000	Compensation of employees	3.1	154,681,797,130.35	336,820.00	154,682,133,950.35	157,799,285,657.59	451,280.00	157,799,736,937.59
22000	Use of goods and services	3.1	37,043,010,176.87	2,221,030,912.44	39,264,041,089.31	48,250,145,516.78	2,140,485,266.04	50,390,630,782.82
24000	Interests, fees and bank com- missions	3.1	82,097,795,282.40	-	82,097,795,282.40	73,029,571,515.87	-	73,029,571,515.87
25000	Subsidies	3.1	695,984,112.45	-	695,984,112.45	935,430,062.51	-	935,430,062.51
26000	Grants	3.1	421,419,102,758.89	1,142,946,357.79	422,562,049,116.68	486,678,009,901.19	501,798,616.80	487,179,808,517.99
27000	Social securities / benefits	3.1	224,660,910,881.46	2,008,865,048.60	226,669,775,930.06	217,437,620,403.48	1,501,906,742.00	218,939,527,145.48
28000	Others	3.1	3,106,139,538.65	48,523,569.45	3,154,663,108.10	3,195,401,305.16	36,619,744.20	3,232,021,049.36

31000	Capital Expenditure (Investment in Non-Financial Assets)		178,824,306,080.87	13,203,057,099.66	192,027,363,180.53	224,290,391,124.32	10,334,387,439.26	234,624,778,563.58
31100	Acquisition of Fixed Assets							
31110	Buildings and structures	3.2	175,490,811,817.56	13,197,351,114.37	188,688,162,931.93	218,719,922,347.33	10,334,387,439.26	229,054,309,786.59
31120	Machinery and equipments	3.2	24,049,421,848.03	159,593,676.80	24,209,015,524.83	38,479,329,665.16	143,104,379.97	38,622,434,045.13
31130 - 40	Other fixed assets (other capital expenditure)	3.2	8,916,025,161.55	261,091,374.88	9,177,116,536.43	10,752,115,109.69	92,544,095.81	10,844,659,205.50
31150	Public constructions	3.2	7,168,267,410.81	866,538,652.03	8,034,806,062.84	8,170,431,779.09	1,620,363,302.22	9,790,795,081.31
31160	Improvement of built structure	3.2	131,822,489,064.73	11,910,127,410.66	143,732,616,475.39	157,481,202,869.41	8,477,420,867.26	165,958,623,736.67
31170	Assets major improvement expenditure	3.2	893,554,177.98	-	893,554,177.98	712,412,663.39	-	712,412,663.39
31400	Non Produced Assets (Natural Assets)	3.2	2,641,054,154.46	-	2,641,054,154.46	3,124,430,260.59	954,794.00	3,125,385,054.59
31410	Land acquisition	3.2	3,333,494,263.31	-	3,333,494,263.31	5,570,468,776.99	-	5,570,468,776.99
31440	Intangible non produced assets	3.2	-	5,705,985.29	5,705,985.29	5,560,322,280.99	-	5,560,322,280.99
32000	Financing		243,683,229,225.06	28,564,553,790.46	272,247,783,015.52	167,583,912,062.95	27,611,535,914.86	195,195,447,977.81
33145-47	Principal repayments of domestic borrowing	4.2	182,557,400,000.00	-	182,557,400,000.00	115,094,750,000.00	-	115,094,750,000.00
33242	Principal repayments of external debt	4.2	40,722,142,825.06	-	40,722,142,825.06	34,617,955,563.95	-	34,617,955,563.95
32141 -43	Domestic debt investment	4.1	14,790,054,000.00	26,967,813,975.59	41,757,867,975.59	5,729,190,470.00	26,337,347,269.02	32,066,537,739.02
32151 -52	Domestic share investment	4.1	5,397,573,000.00	1,596,739,814.87	6,994,312,814.87	11,929,018,429.00	1,274,188,645.84	13,203,207,074.84
32241	External debt investment	4.1	-	-	-	-	-	-
32251	External share investment	4.1	216,059,400.00	-	216,059,400.00	212,997,600.00	-	212,997,600.00
B.	Total Payments		1,346,212,275,187.00	47,189,313,598.40	1,393,401,588,785.40	1,379,199,767,549.85	42,127,185,003.16	1,421,326,952,553.01
C.	Surplus/Deficit (C=A-B)		(61,535,898,705.70)	-	(61,535,898,705.70)	(127,355,943,974.16)	-	(127,355,943,974.16)
D.	Change in Balance of Deposits, Other Funds Including Emergency Fund	5.0	6,573,806,097.88	-	6,573,806,097.88	13,675,193,361.03		13,675,193,361.03
E.	Cash and Bank Balance of Current Year (surplus/deficit) (E=C+D)		(54,962,092,607.82)	-	(54,962,092,607.82)	(113,680,750,613.13)	-	(113,680,750,613.13)
F.	Previous Year Cash and Bank Balance		(46,894,190,575.06)	-	(46,894,190,575.06)	66,786,560,038.07		66,786,560,038.07
G.	Foreign Exchange Gain/Loss and Other Adjustments Current Year	19.1	14,445,628,339.46		14,445,628,339.46			-
H.	Closing Cash and Bank Balance (H=E+F+G)		(87,410,654,843.26)	-	(87,410,654,843.26)	(46,894,190,575.06)	-	(46,894,190,575.06)

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Annual Report of Receipts and Payments (Extra Budgetary Entities)
Fiscal Year : 2023/24

In Rs.

S.N/ Eco- nomic Code	Particulars	Note no.	Current Year Transaction			Previous Year Transaction		
			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 Re- ceipts		75,817,899,490.78	20,047,626.97	75,837,947,117.75	72,734,045,417.17	8,545,061,825.34	81,279,107,242.51
11000	Tax revenue	1.1	-	-	-	-	-	-
14000	Other revenue	1.1	25,575,275,224.83	-	25,575,275,224.83	21,368,461,169.06	-	21,368,461,169.06
13000	Grant	1.3	37,538,364,867.84	20,047,626.97	37,558,412,494.81	25,232,892,800.80	8,545,061,825.34	33,777,954,626.14
	Other Receipts		12,704,259,398.11	-	12,704,259,398.11	26,132,691,447.31	-	26,132,691,447.31
15000	Irregularities, return of released amount and grant refunds	1.1	12,704,259,398.11	-	12,704,259,398.11	26,132,691,447.31	-	26,132,691,447.31
	Investments and Financing Re- ceipts		584,961,379.15	435,583,564.23	1,020,544,943.38	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	584,961,379.15	435,583,564.23	1,020,544,943.38	1,661,618,950.00	-	1,661,618,950.00
A.	Total Receipts		76,402,860,869.93	455,631,191.20	76,858,492,061.13	74,395,664,367.17	8,545,061,825.34	82,940,726,192.51
2	Payments							
2.1	Recurrent Expenses		60,279,329,753.91	-	60,279,329,753.91	59,107,891,004.83	411,360,985.34	59,519,251,990.17
21000	Compensation of employees	3.1	28,868,351,309.41	-	28,868,351,309.41	30,581,516,035.32	275,661,978.10	30,857,178,013.42
22000	Use of goods and services	3.1	9,319,192,923.10	-	9,319,192,923.10	9,478,425,330.48	9,203,677.10	9,487,629,007.58
24000	Interests, fees and bank commis- sions	3.1	1,078,282,091.62	-	1,078,282,091.62	673,049,523.23	112,573,030.10	785,622,553.33
25000	Subsidies	3.1	44,379,950.00	-	44,379,950.00	5,274,859,451.95	371,000.00	5,275,230,451.95
26000	Grants	3.1	14,518,921,058.35	-	14,518,921,058.35	927,192,066.14	-	927,192,066.14
27000	Social securities / benefits	3.1	2,186,633,811.16	-	2,186,633,811.16	1,160,667,380.63	-	1,160,667,380.63
28000	Others	3.1	4,263,568,610.27	-	4,263,568,610.27	11,012,181,217.08	13,551,300.04	11,025,732,517.12

31000	Capital Expenditure (Investment in Non-Financial Assets)		18,042,197,747.89	455,631,191.20	18,497,828,939.09	8,239,431,109.42	8,133,700,840.00	16,373,131,949.42
31100	Acquisition of Fixed Assets		18,040,481,277.89	455,631,191.20	18,496,112,469.09	8,235,004,301.22	8,133,700,840.00	16,368,705,141.22
31110	Buildings and structures	3.2	1,168,407,220.34	-	1,168,407,220.34	575,456,026.21	34,024,020.00	609,480,046.21
31120	Machinery and equipments	3.2	2,144,332,049.93	-	2,144,332,049.93	3,660,684,388.02	6,701,840.00	3,667,386,228.02
31130 - 40	Other fixed assets (other capital expenditure)	3.2	1,020,959,202.27	69,384,129.34	1,090,343,331.61	2,791,322,784.05	1,666,090.00	2,792,988,874.05
31150	Public constructions	3.2	13,599,291,285.38	386,247,061.86	13,985,538,347.24	945,328,957.94	8,091,308,890.00	9,036,637,847.94
31160	Improvement of built structure	3.2	41,349,514.86	-	-	219,398,182.00	-	-
31170	Assets major improvement expenditure	3.2	66,142,005.11	-	66,142,005.11	42,813,963.00	-	42,813,963.00
31400	Non Produced Assets (Natural Assets)	3.2	1,716,470.00	-	1,716,470.00	4,426,808.20	-	4,426,808.20
31410	Land acquisition	3.2	-	-	-	-	-	-
31440	Intangible non produced assets	-	1,716,470.00	-	1,716,470.00	4,426,808.20	-	4,426,808.20
32000	Financing		7,048,000.00	-	7,048,000.00	1,227,129,937.90	-	1,227,129,937.90
33145-47	Principal repayments of domestic borrowing	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	7,048,000.00	-	7,048,000.00	-	-	-
32241	External debt investment	4.1	-	-	-	-	-	-
32251	External share investment	4.1	-	-	-	-	-	-
B.	Total Payments		78,328,575,501.80	455,631,191.20	78,784,206,693.00	68,574,452,052.15	8,545,061,825.34	77,119,513,877.49
C.	Surplus/Deficit (C=A-B)		(1,925,714,631.87)	-	(1,925,714,631.87)	5,821,212,315.02	-	5,821,212,315.02
D.	Change in Balance of Deposits, Other Funds Including Emergency Fund	5.0	19,598,212,294.25		19,598,212,294.25	3,720,063,953.78		3,720,063,953.78
E.	Cash and Bank Balance of Current Year (surplus/deficit) (E=C+D)		17,672,497,662.38		17,672,497,662.38	9,541,276,268.80		9,541,276,268.80
F.	Previous Year Cash and Bank Balance		21,338,901,522.74	-	21,338,901,522.74	11,797,625,253.94		11,797,625,253.94
G.	Foreign Exchange Gain/Loss and Other Adjustments Current Year	19.2	32,958,654,646.25		32,958,654,646.25			-
H.	Closing Cash and Bank Balance (H=E+F+G)		71,970,053,831.37	-	71,970,053,831.37	21,338,901,522.74	-	21,338,901,522.74

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Budget Comparison Statement (Budgetary Entities)
Fiscal Year : 2023/24

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)		1,247,634,240,000.00	-	976,911,850,513.05	1,240,117,900,000.00	1,040,000,000,000.00	910,370,975,922.42
2	Revenue and other receipts (3+4+5)		1,247,634,240,000.00	-	1,083,503,899,770.47	1,240,117,900,000.00	1,040,000,000,000.00	887,362,073,273.42
3	Tax	1.2	1,134,065,540,000.00	-	944,572,048,479.93	1,132,346,700,000.00	909,818,600,000.00	748,420,038,683.81
4	Other revenue	1.2	113,568,700,000.00	-	115,077,190,543.38	107,771,200,000.00	94,122,900,000.00	85,639,513,355.57
5	Miscellaneous receipts	1.2	-	-	23,854,660,747.16	-	36,058,500,000.00	53,302,521,234.04
6	Revenue shared to province and other level of governments	1.4	-	-	130,601,445,149.94	-	-	-
7	Revenue transferable to consolidated fund (2-6)		1,247,634,240,000.00	-	952,902,454,620.53	1,240,117,900,000.00	1,040,000,000,000.00	887,362,073,273.42
8	Grant	1.3	-	-	24,009,395,892.52	-	-	23,008,902,649.00
9	Expenditure (10+11)		1,443,858,500,000.00	1,441,818,428,000.00	1,121,153,805,769.88	1,563,619,600,000.00	1,544,342,127,000.00	1,226,131,504,575.20
10	Recurrent expenses		1,141,784,100,000.00	1,132,557,251,494.00	929,126,442,589.35	1,183,235,100,000.00	1,173,984,997,626.00	991,506,726,011.62
	Compensation of employees	3.1	174,521,500,000.00	171,823,666,480.00	154,682,133,950.35	193,876,700,000.00	187,093,656,057.00	157,799,736,937.59
	Use of goods and services	3.1	54,722,600,000.00	57,488,537,063.00	39,264,041,089.31	58,257,900,000.00	68,645,499,120.00	50,390,630,782.82
	Interests, service charges and bank commissions	3.1	105,385,800,000.00	103,939,000,000.00	82,097,795,282.40	54,145,000,000.00	77,427,686,000.00	73,029,571,515.87
	Subsidies	3.1	963,800,000.00	958,800,000.00	695,984,112.45	975,500,000.00	976,553,400.00	935,430,062.51
	Grants	3.1	518,387,600,000.00	516,134,324,186.00	422,562,049,116.68	574,245,400,000.00	565,278,250,152.00	487,179,808,517.99
	Social securities	3.1	258,791,900,000.00	268,995,882,741.00	226,669,775,930.06	253,036,000,000.00	258,792,207,760.00	218,939,527,145.48
	Other expenses	3.1	29,010,900,000.00	13,217,041,024.00	3,154,663,108.10	48,698,600,000.00	15,771,145,137.00	3,232,021,049.36
11	Capital Expenditure		302,074,400,000.00	309,261,176,506.00	192,027,363,180.53	380,384,500,000.00	370,357,129,374.00	234,624,778,563.58
	Capital expenditure	3.2	302,074,400,000.00	309,261,176,506.00	192,027,363,180.53	380,384,500,000.00	370,357,129,374.00	234,624,778,563.58
12	Budget Surplus (-)/Deficit (+) (1-9)		(196,224,260,000.00)	(1,441,818,428,000.00)	(144,241,955,256.83)	(323,501,700,000.00)	(504,342,127,000.00)	(315,760,528,652.78)
13	Transaction in Financing Assets and Liabilities (14+19+22-25)		(145,295,500,000.00)	309,493,672,000.00	(82,706,056,551.13)	(268,043,400,000.00)	(42,270,100,000.00)	(188,404,584,678.62)
14	Domestic Financial Assets (15+16+17-18)		81,928,700,000.00	82,521,972,000.00	41,491,191,052.46	96,757,900,000.00	81,291,100,000.00	33,455,608,647.82
15	Loan investment in public corporations	4.1	67,596,300,000.00	71,978,199,000.00	41,757,867,975.59	74,271,500,000.00	69,271,500,000.00	32,066,537,739.02
16	Loan investments in other institutions	4.1	-	-	-	-	-	-
17	Share investment in corporations	4.1	14,332,400,000.00	10,543,773,000.00	6,994,312,814.87	22,486,400,000.00	12,019,600,000.00	13,203,207,074.84
18	loan investment repayments receipts	2.2	-	-	7,260,989,738.00	-	-	11,814,136,166.04
19	External Financial Assets (20+21)		350,000,000.00	350,000,000.00	216,059,400.00	350,000,000.00	210,000,000.00	212,997,600.00
20	External debt investment	4.1	-	-	-	-	-	-
21	External share investment	4.1	350,000,000.00	350,000,000.00	216,059,400.00	350,000,000.00	210,000,000.00	212,997,600.00
22	Domestic Liability (23+24)		(57,442,600,000.00)	182,557,400,000.00	(51,864,020,000.00)	(165,407,700,000.00)	116,800,000,000.00	(133,643,529,141.78)
23	Loan receipts from other institutions (Deduct)	2.3	(240,000,000,000.00)		(234,421,420,000.00)	(256,000,000,000.00)	-	(248,738,279,141.78)
24	Principal repayments of bonds	4.2	182,557,400,000.00	182,557,400,000.00	182,557,400,000.00	90,592,300,000.00	116,800,000,000.00	115,094,750,000.00
25	External Financial Liability (26+27)		(170,131,600,000.00)	44,064,300,000.00	(72,549,287,003.59)	(199,743,600,000.00)	(240,571,200,000.00)	(88,429,661,784.66)
26	External debt receipts (Deduct)	2.4	(212,749,100,000.00)		(113,271,429,828.65)	(242,261,100,000.00)	(283,088,700,000.00)	(123,047,617,348.61)
27	Principal repayments of external debt	4.2	42,617,500,000.00	44,064,300,000.00	40,722,142,825.06	42,517,500,000.00	42,517,500,000.00	34,617,955,563.95
28	Budget Surplus(-)/Deficit (+) (12-13)				(61,535,898,705.70)			(127,355,943,974.16)

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Annual Financial statement of Federal Consolidated Fund
Fiscal Year : 2023/24

In Rs.

Particulars	Note No.	Current Year Transaction			Previous Year Transaction		
		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		966,811,152,724.11	10,100,697,788.94	976,911,850,513.05	903,561,883,441.50	6,809,092,480.92	910,370,975,922.42
1.1 Revenue		929,047,793,873.37	-	929,047,793,873.37	834,059,552,039.38	-	834,059,552,039.38
A. Tax	1.2	820,697,033,432.69		820,697,033,432.69	748,420,038,683.81		748,420,038,683.81
B. Other revenue	1.2	108,350,760,440.68		108,350,760,440.68	85,639,513,355.57		85,639,513,355.57
1.2 Grant		13,908,698,103.58	10,100,697,788.94	24,009,395,892.52	16,199,810,168.08	6,809,092,480.92	23,008,902,649.00
A. Bilateral external grant	1.3	1,360,052,051.44	3,663,413,172.38	5,023,465,223.82	1,577,641,812.00	1,954,640,455.88	3,532,282,267.88
B. Multilateral external grant	1.3	12,548,646,052.14	6,437,284,616.56	18,985,930,668.70	14,622,168,356.08	4,854,452,025.04	19,476,620,381.12
C. Inter government fiscal transfer	1.3	-	-	-	-	-	-
1.3 Irregularities and other receipts	1.2	23,854,660,747.16		23,854,660,747.16	53,302,521,234.04		53,302,521,234.04
2. Receipts from Financing Transactions		317,865,223,757.19	37,088,615,809.46	354,953,839,566.65	348,281,940,134.19	35,318,092,522.24	383,600,032,656.43
2.1 Receipts of Loan Investment Repayments		7,260,989,738.00	-	7,260,989,738.00	11,814,136,166.04	-	11,814,136,166.04
A. Receipts of domestic debt investment repayments	2.2	7,260,989,738.00		7,260,989,738.00	11,814,136,166.04		11,814,136,166.04
B. Receipts of external debt investment repayments	2.2	-		-	-		-
2.2 Sale of share		-	-	-	-	-	-
A. Sale of domestic share	2.1	-		-	-		-
B. Sale of external share	2.1	-		-	-		-
2.3 External debt Receipts		76,182,814,019.19	37,088,615,809.46	113,271,429,828.65	87,729,524,826.37	35,318,092,522.24	123,047,617,348.61

A. Multilateral	2.4	-	-	-	-	-	-	-	-
B. Bilateral	2.4	-	-	-	-	-	-	-	-
C. Other									-
2.4 Domestic Loan		234,421,420,000.00	-	234,421,420,000.00	248,738,279,141.78	-	-	248,738,279,141.78	-
A. National saving bond	2.3	-	-	-	-	-	-	-	-
B. Citizen saving bond	2.3	369,800,000.00		369,800,000.00	2,361,300,000.00			2,361,300,000.00	
C. Development bond	2.3	179,000,000,000.00		179,000,000,000.00	100,000,000,000.00			100,000,000,000.00	
D. Foreign employment bond	2.3	51,620,000.00		51,620,000.00	26,400,000.00			26,400,000.00	
E. Special bond	2.3	-	-	-	-	-	-	-	-
F. Treasury bill based on interest	2.3	-	-	-	146,350,579,141.78			146,350,579,141.78	
G. Treasury bill based in discount coupon	2.3	55,000,000,000.00		55,000,000,000.00	-			-	
H. Other	2.3	-	-	-	-	-	-	-	-
3. Gross Receipts of Current Year		1,284,676,376,481.30	47,189,313,598.40	1,331,865,690,079.70	1,251,843,823,575.69	42,127,185,003.16	42,127,185,003.16	1,293,971,008,578.85	
4. Payments		1,346,212,275,187.00	47,189,313,598.40	1,393,401,588,785.40	1,379,199,767,549.85	42,127,185,003.16	42,127,185,003.16	1,421,326,952,553.01	
4.1 Expenditures Chargeable on Federal Consolidated Fund		305,631,593,394.01	-	305,631,593,394.01	223,062,712,742.52	-	-	223,062,712,742.52	
A. Current expenses	3.3	82,352,050,568.95	-	82,352,050,568.95	73,350,007,178.57	-	-	73,350,007,178.57	
B. Financing expenditure	3.3	223,279,542,825.06	-	223,279,542,825.06	149,712,705,563.95	-	-	149,712,705,563.95	
4.2 Expenditure Under a Federal Appropriation Act		1,040,580,681,792.99	47,189,313,598.40	1,087,769,995,391.39	1,156,137,054,807.33	42,127,185,003.16	42,127,185,003.16	1,198,264,239,810.49	
A. Recurrent expense	3.4	841,352,689,312.12	5,421,702,708.28	846,774,392,020.40	913,975,457,184.01	4,181,261,649.04	4,181,261,649.04	918,156,718,833.05	
B. Capital expenditure	3.4	178,824,306,080.87	13,203,057,099.66	192,027,363,180.53	224,290,391,124.32	10,334,387,439.26	10,334,387,439.26	234,624,778,563.58	
C. Financing expenditure	3.4	20,403,686,400.00	28,564,553,790.46	48,968,240,190.46	17,871,206,499.00	27,611,535,914.86	27,611,535,914.86	45,482,742,413.86	
5. Foreign Exchange Gain/Loss and Other Adjustment	19	14,445,628,339.46		14,445,628,339.46				-	
6. Total Payments of Current Year		1,331,766,646,847.54	47,189,313,598.40	1,378,955,960,445.94	1,379,199,767,549.85	42,127,185,003.16	42,127,185,003.16	1,421,326,952,553.01	
7. Current Year Change in Consolidated Fund		(47,090,270,366.24)	-	(47,090,270,366.24)	(127,355,943,974.16)	-	-	(127,355,943,974.16)	
8. Opening Balance		(181,267,386,492.68)	-	(181,267,386,492.68)	(53,911,442,518.68)			(53,911,442,518.68)	
9. Closing Balance		(228,357,656,858.92)	-	(228,357,656,858.92)	(181,267,386,492.84)	-	-	(181,267,386,492.84)	

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Annual Report of Federal Divisible Fund
Fiscal Year : 2023/24

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	
1	33310	Value added tax	310,371,844,879.36	-	-	310,371,844,879.36	217,260,291,415.55	46,555,776,731.90	46,555,776,731.90	-	286,598,238,983.56	286,598,238,983.56	-		
2	33320	Divisible excise duty	102,544,871,944.79	-	-	102,544,871,944.79	71,781,410,361.35	15,381,730,791.72	15,381,730,791.72	-	104,096,231,594.70	104,096,231,594.70	-		
3	33360	Divisible natural resource royalty	6,726,430,102.70	-	-	-	-	-	-	-	6,078,054,707.66	-	6,078,054,707.66		
4	33390	Other divisible revenue	-	-	-	-	-	-	-	-	2,777,898.78	-	2,777,898.78		
Total			419,643,146,926.85	-	-	419,643,146,926.85	289,041,701,776.90	61,937,507,523.62	61,937,507,523.62	-	396,020,872,045.43	754,431,139.27	390,694,470,578.26		
Grand Total			419,643,146,926.85	-	-	419,643,146,926.85	289,041,701,776.90	61,937,507,523.62	61,937,507,523.62	-	396,020,872,045.43	754,431,139.27	390,694,470,578.26		

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Consolidated Statement of CoFOG-wise Expenditure
Fiscal Year : 2023/24

In Rs.

Function/Activities	Current Year				Previous Year			
	Budgetary Entities	Extra Budgetary Entities	Double Account- ed 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	471,293,021,230.00	78,680,376,086.98	37,239,599,776.73	512,733,797,540.25	525,885,062,664.29	75,892,383,939.59	23,315,892,656.00	578,461,553,947.88
01.1 Executive and legislative bodies, financial and fiscal affairs and external affairs	18,252,785,066.08	-	-	18,252,785,066.08	16,643,811,630.93	-	-	16,643,811,630.93
01.2 Foreign economic aid	50,601,554.52	-	-	50,601,554.52	66,962,683.20	-	-	66,962,683.20
01.3 General services	35,308,472,093.95	-	-	35,308,472,093.95	34,403,929,903.65	-	-	34,403,929,903.65
01.4 Basic services	644,824,855.68	-	-	644,824,855.68	661,297,492.61	-	-	661,297,492.61
01.5 R&D General public services	770,695,308.16	-	-	770,695,308.16	804,358,925.82	-	-	804,358,925.82
01.6 General public services n.e.c.	2,959,805,320.83	78,680,376,086.98	37,239,599,776.73	44,400,581,631.08	10,280,116,358.97	75,892,383,939.59	23,315,892,656.00	62,856,607,642.56
01.7 Public debt transactions	72,875,601,941.95	-	-	72,875,601,941.95	64,672,548,546.46	-	-	64,672,548,546.46
01.8 Transfers of a general character between different levels of government	340,430,235,088.83	-	-	340,430,235,088.83	398,352,037,122.65	-	-	398,352,037,122.65
02 Defense	58,576,994,814.20	-	-	58,576,994,814.20	60,013,756,722.01	-	-	60,013,756,722.01
02.1 Military defense	57,318,183,202.10	-	-	57,318,183,202.10	59,232,593,961.94	-	-	59,232,593,961.94
02.2 Civil defense	1,225,687,472.99	-	-	1,225,687,472.99	772,787,495.07	-	-	772,787,495.07
02.5 Defense n.e.c	33,124,139.11	-	-	33,124,139.11	8,375,265.00	-	-	8,375,265.00
03 Public Order and Safety	72,336,122,159.65	-	-	72,336,122,159.65	79,764,399,413.00	-	-	79,764,399,413.00
03.1 Police services	55,920,386,091.70	-	-	55,920,386,091.70	63,284,740,130.65	-	-	63,284,740,130.65
03.2 Fire protection services	15,594,468.44	-	-	15,594,468.44	15,683,836.25	-	-	15,683,836.25
03.3 Law courts	8,345,549,351.65	-	-	8,345,549,351.65	8,348,486,901.97	-	-	8,348,486,901.97
03.4 Prisons	2,733,407,817.21	-	-	2,733,407,817.21	2,384,733,260.08	-	-	2,384,733,260.08
03.5 R&D Public order and safety	40,000,000.00	-	-	40,000,000.00	40,375,000.00	-	-	40,375,000.00
03.6 Public order and safety n.e.c	5,281,184,430.65	-	-	5,281,184,430.65	5,690,380,284.05	-	-	5,690,380,284.05
04 Economic Affairs	196,966,315,740.14	-	-	196,966,315,740.14	225,966,788,882.65	-	-	225,966,788,882.65
04.1 General economic, commercial, and labor affairs	2,523,798,768.81	-	-	2,523,798,768.81	3,506,198,318.44	-	-	3,506,198,318.44
04.2 Agriculture, forestry, fishing, and hunting	73,331,212,775.39	-	-	73,331,212,775.39	86,686,046,462.79	-	-	86,686,046,462.79
04.3 Fuel and energy	2,235,158,291.38	-	-	2,235,158,291.38	4,232,280,967.63	-	-	4,232,280,967.63
04.4 Mining, manufacturing and construction	101,467,902,535.63	-	-	101,467,902,535.63	116,750,786,884.62	-	-	116,750,786,884.62
04.5 Transport	3,821,969,796.46	-	-	3,821,969,796.46	1,701,754,734.99	-	-	1,701,754,734.99
04.6 Communication	4,801,182,995.44	-	-	4,801,182,995.44	6,300,248,759.21	-	-	6,300,248,759.21
04.7 Other industries	2,818,884,691.79	-	-	2,818,884,691.79	2,768,425,195.33	-	-	2,768,425,195.33
04.8 R&D Economic affairs	1,871,505,282.94	-	-	1,871,505,282.94	1,719,507,273.61	-	-	1,719,507,273.61
04.9 Economic affairs n.e.c.	4,094,700,602.30	-	-	4,094,700,602.30	2,301,540,286.03	-	-	2,301,540,286.03
5 Environmental Protection	2,906,300,139.88	-	-	2,906,300,139.88	4,451,723,786.47	-	-	4,451,723,786.47
05.2 Waste water management	624,135,492.59	-	-	624,135,492.59	1,018,722,089.94	-	-	1,018,722,089.94
05.4 Protection of bio-diversity and landscape	741,038,071.41	-	-	741,038,071.41	75,719,503.49	-	-	75,719,503.49

Function/Activities	Current Year				Previous Year			
	Extra Budgetary Entities		Double Ac- counted Amount	Total	Extra Budgetary Entities		Double Accounted Amount	Total
	Budgetary Entities 1	2			Budgetary Entities 1	2		
			3	4=1+2+3			3	4=1+2+3
05.5 R&D Environment protection	131,650,106.70	-	-	131,650,106.70	118,462,623.01	-	-	118,462,623.01
05.6 Environment protection n.e.c.	1,409,476,469.18	-	-	1,409,476,469.18	3,238,819,570.03	-	-	3,238,819,570.03
06 Housing and Community Amenities	31,388,458,962.40	-	-	31,388,458,962.40	42,294,733,858.43	-	-	42,294,733,858.43
06.1 Housing development	20,004,437,787.59	-	-	20,004,437,787.59	22,092,853,937.54	-	-	22,092,853,937.54
06.2 Community development	739,479,467.01	-	-	739,479,467.01	953,428,847.67	-	-	953,428,847.67
06.3 Water supply	8,238,900,803.27	-	-	8,238,900,803.27	15,837,186,587.41	-	-	15,837,186,587.41
06.6 Housing and community amenities n.e.c.	2,405,640,904.53	-	-	2,405,640,904.53	3,411,264,485.81	-	-	3,411,264,485.81
07 Health	49,368,825,641.67	-	-	49,368,825,641.67	52,066,953,700.92	-	-	52,066,953,700.92
07.1 Medical products, appliances, and equipment	184,615,586.72	-	-	184,615,586.72	535,092,075.46	-	-	535,092,075.46
07.2 Outpatient services	4,124,591,870.23	-	-	4,124,591,870.23	1,374,627,574.70	-	-	1,374,627,574.70
07.3 Hospital services	22,879,583,051.95	-	-	22,879,583,051.95	22,606,197,003.87	-	-	22,606,197,003.87
07.4 Public health services	17,848,539,460.01	-	-	17,848,539,460.01	25,292,369,339.56	-	-	25,292,369,339.56
07.5 R&D Health	3,983,713,954.26	-	-	3,983,713,954.26	1,880,545,476.58	-	-	1,880,545,476.58
07.6 Health n.e.c.	347,781,718.50	-	-	347,781,718.50	378,122,230.75	-	-	378,122,230.75
08 Recreation, Culture, and Religion	4,117,579,771.64	-	-	4,117,579,771.64	5,810,480,525.84	-	-	5,810,480,525.84
08.1 Recreational and sporting services	1,621,844,576.14	-	-	1,621,844,576.14	1,784,659,262.82	-	-	1,784,659,262.82
08.2 Cultural services	2,166,116,199.77	-	-	2,166,116,199.77	3,720,760,609.73	-	-	3,720,760,609.73
08.3 Broadcasting and publishing services	281,035,094.82	-	-	281,035,094.82	256,179,040.99	-	-	256,179,040.99
08.5 R & Recreation, culture, and religion	48,583,900.91	-	-	48,583,900.91	48,881,612.30	-	-	48,881,612.30
09 Education	52,533,154,513.00	-	-	52,533,154,513.00	52,869,544,006.80	-	-	52,869,544,006.80
09.1 Pre-Primary and primary education	606,029,475.74	-	-	606,029,475.74	618,611,105.02	-	-	618,611,105.02
09.5 Education not definable by level	1,408,711,434.95	-	-	1,408,711,434.95	1,156,261,356.38	-	-	1,156,261,356.38
09.6 Subsidiary services to education	49,411,942,798.73	-	-	49,411,942,798.73	47,921,980,677.98	-	-	47,921,980,677.98
09.7 R&D Education	830,804,651.61	-	-	830,804,651.61	814,564,298.06	-	-	814,564,298.06
09.8 Education n.e.c.	275,666,151.97	-	-	275,666,151.97	2,358,126,569.36	-	-	2,358,126,569.36
10 Social Security/ Protection	181,667,032,797.30	-	-	181,667,032,797.30	177,003,260,239.06	-	-	177,003,260,239.06
10.4 Family and children	1,326,824.00	-	-	1,326,824.00	-	-	-	-
10.5 Unemployment	17,744,175.00	-	-	17,744,175.00	27,087,344.00	-	-	27,087,344.00
10.7 Social exclusion n.e.c.	64,039,365.19	-	-	64,039,365.19	53,037,342.00	-	-	53,037,342.00
10.8 R&D Social protection	8,371,831.95	-	-	8,371,831.95	6,341,566.00	-	-	6,341,566.00
10.9 Social protection n.e.c.	181,575,550,601.16	-	-	181,575,550,601.16	176,916,793,987.06	-	-	176,916,793,987.06
Grand Total	1,121,153,805,769.88	78,680,376,086.98	37,239,599,776.73	1,162,594,582,080.13	1,226,126,703,799.47	75,892,383,939.59	23,315,892,656.00	1,278,703,195,083.06

More details Mentioned in Note No.16

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Accounting Notes
Fiscal Year : 2023/24

S.N.	Note Number and Contents of Notes	S.N.	Note Number and Contents of Notes
1	Note 1: Revenue, grants and other receipts	25	Note 7: Reimbursable loan and grant (Budgetary entities)
2	Note 1.1: Targets and actual receipts of revenue and other receipts:	26	Note 7.1: Reimbursable loan
3	Note 1.2: Statements of estimates and actual receipts of revenue and other receipts utilized by federal government	27	Note 7.2: Reimbursable grants
4	Note 1.3: Statement of receipts of grant and assistance	28	Note 8: Off budget third party payments
5	Note 1.4: Divisible fund	29	Note 9: Receivable foreign aid
6	Note 2: Investment and financial receipts	30	Note 10: Debt liability
7	Note 2.1: Sale of share and disinvestment	31	Note 11: Inventories and assets
8	Note 2.2: Repayments receipts of domestic and external debt investments	32	Note 12: Statement of advance payments
9	Note 2.3: Receipts from domestic borrowings	33	Note 13: Expenditure arrears
10	Note 2.4: Receipts of external debt	34	Note 14: Commitments details
11	Note 3: Recurrent and capital expenditure	35	Note 15: Accounts receivables
12	Note 3.1: Recurrent expenditure	36	Note 16: Function wise expenditure (COFOG)
13	Note 3.2: Capital expenditure	37	Note 17: Irregulars expenditure indicated by internal audit
14	Note 3.3: The expenditures chargeable on federal consolidated fund (Non-votable)	38	Note 18: Eliminations
15	Note 3.4: Expenditure under a federal appropriation act (Votable)	39	Note 18.1: Eliminations on receipts
16	Note 3.5: Expenditure by mode of payments	40	Note 18.2: Eliminations on payments
17	Note 3.6: Fiscal transfer (Budgetary entities)	41	Note 19: Foreign exchange gain/loss
18	Note 4: Financing	42	Note 20: Contingent liability (Budgetary entities)
19	Note 4.1: Loan investments and share investments	43	Note 21: Post-report corrections of errors
20	Note 4.2: Principal repayments	44	Note 22: Guarantee
21	Note 5: Statement of receipts, payments and balances of other funds	45	Note 23: Tax expenditure/waiver
22	Note 6: Cash and bank balance	46	Note 24: Social security/protection
23	Note 6.1: Funds flow of government funds	47	Note 25: Subsequent event after the end of fiscal year/ accounting period
24	Note 6.2: Cash and bank balance		

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Accounting Notes

Note 1: Revenue, Grants and Other Receipts

Note 1.1: Targets and Actual Receipt 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 :

Economic Code	Particulars	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	Tax	734,099,400,000.00	734,099,400,000.00	944,572,048,479.93	-	767,846,100,000.00	1,049,658,700,000.00	474,933,909,279.03	-
14000	Other Revenue	110,075,300,000.00	110,075,300,000.00	114,331,700,016.92	25,575,275,224.83	103,427,000,000.00	94,122,900,000.00	85,639,513,355.57	21,368,461,169.06
15000	Irregular, Disbursement Refunds and Grant Refunds	-	-	23,854,660,747.16	12,704,259,398.11	-	36,058,500,000.00	53,302,521,234.04	26,132,691,447.31
33000	Divisible Revenue	578,367,000,000.00	-	745,490,526.46	-	531,873,900,000.00	-	396,775,303,184.70	-
Total		1,422,541,700,000.00	844,174,700,000.00	1,083,503,899,770.47	38,279,534,622.94	1,403,147,000,000.00	1,179,840,100,000.00	1,010,651,247,053.34	47,501,152,616.37

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

Economic Code	Particulars	Current Year			Previous year		
		Initial Estimate	Revised Estimate	Actual Receipts	Initial Estimate	Revised Estimate	Actual Receipts
11000	Tax	1,134,065,540,000.00	-	820,697,033,432.69	1,132,346,700,000.00	909,818,600,000.00	748,420,038,683.81
14000	Other Revenue	113,568,700,000.00	-	108,350,760,440.68	107,771,200,000.00	94,122,900,000.00	85,639,513,355.57
15000	Irregulars, Disbursement Refunds and Grant Refunds	-	-	23,854,660,747.16	-	36,058,500,000.00	53,302,521,234.04
Total		1,247,634,240,000.00	-	952,902,454,620.53	1,240,117,900,000.00	1,040,000,000,000.00	887,362,073,273.42

Note 1.3 : Statement of Receipts of Grant and Assistance

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:

Economic Code	Particulars	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	Initial Estimate	Revised Estimate	Cash	Direct Payments	Cash	Direct Payments
13100	Bilateral Grant	-	-	1,360,052,051.44	3,663,413,172.38	298,765,091.11	-	-	-	1,577,641,812.00	1,954,640,455.88	306,990,007.00	-
13200	Foreign Grant	-	-	12,548,646,052.14	6,437,284,616.56	-	20,047,626.97	-	-	14,622,168,356.08	4,854,452,025.04	-	8,545,061,825.34
13300	Inter Governmental Fiscal Transfer	-	-	-	-	-	-	-	-	-	-	-	-
13400	Other Internal Grant	-	-	-	-	37,239,599,776.73	-	-	-	-	-	24,925,902,793.80	-
13000	Total Grant and Subsidies	-	-	13,908,698,103.58	10,100,697,788.94	37,538,364,867.84	20,047,626.97	-	-	16,199,810,168.08	6,809,092,480.92	25,232,892,800.80	8,545,061,825.34

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 federal government is deposited in the Federal Divisible Fund. From this fund, in accordance with Section 6 of the Act, revenue designated for the provinces is deposited to the Provincial Divisible Fund while the revenue designated for local levels is deposited to the Local Divisible Fund. The amount at the divisible funds shall be distributed and deposited into the funds of respective provinces and local levels on a monthly basis as mandated by the section 6 (5) of the act. The details thereof are mentioned in Annex- ure 5.1, 5.2, 5.3 and 5.4, and are attached herewith. As stipulated in Section 7 of the Act, royalties obtained from natural resources are deposited annually into the Provincial Consolidated Fund and Local Consolidated Fund from the Federal Divisible Fund following the decision of the Government based on the recommendation of the National Natural Resources and Fiscal Commission.

Economic Code		Current Year				Previous Year					
		Collected Amount	Shared Amount			Amount yet to Share/Divide	Collected Amount	Shared Amount			Amount yet to Share/Divide
			Federal	Province	Local			Federal	Province	Local	
33310	Value Added Tax	310,371,844,879.36	217,260,291,415.55	46,555,776,731.90	46,555,776,731.90	-	286,598,238,983.56	200,618,767,288.49	42,989,735,847.53	42,989,735,847.53	-
33330	Divisible Excise Duty	102,544,871,944.79	71,781,410,361.35	15,381,730,791.72	15,381,730,791.72	-	104,096,231,594.70	72,867,362,116.29	15,614,434,739.20	15,614,434,739.20	-
33360	Divisible Natural Resource Royalty	6,726,430,102.70	-	-	-	6,726,430,102.70	6,078,054,707.66	-	-	-	6,078,054,707.66
33390	Other Divisible Revenue	-	-	-	-	-	2,777,898.78	-	-	-	2,777,898.78
Total		419,643,146,926.85	289,041,701,776.90	61,937,507,523.62	61,937,507,523.62	6,726,430,102.70	396,775,303,184.70	273,486,129,404.78	58,604,170,586.74	58,604,170,586.74	6,080,832,606.44

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 Government of Nepal are as follows. The institution-wise details of share sale and transfers are presented in Schedule 6.1 and 10.3 and are attached herewith. The detail information from the current year and previous years is not included in the statement as it was not received.

Economic Code	Particulars	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	
32156-59 Disinvestment and Sale of Internal Share Investment		-	-	-	-	-	-	-	-
32156 Disinvestment of Share investment on Corporations		-	-	-	-	-	-	-	-
32157 Sale of Share investments on Corporations		-	-	-	-	-	-	-	-
32158 Disinvestment of Share Investment on Other Institutions		-	-	-	-	-	-	-	-
32159 Sale of Share Investment on Other Institutions		-	-	-	-	-	-	-	-
32258 Sale of Foreign Share Investment		-	-	-	-	-	-	-	-
Total Sale of share and Disinvestment		-	-	-	-	-	-	-	-

Note 2.2: Repayment Receipts of Domestic and External Loan 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.

Economic Code	Particulars	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	-	-	7,260,989,738.00	-	-	-	11,814,136,166.04	-
32147	Repayments Receipts of Inter Governmental Loan Investments	-	-	-	-	-	-	-	-
32148	Repayments Receipts of Loan Investments on Corporations	-	-	7,260,989,738.00	-	-	-	11,814,136,166.04	-
32149	Repayments Receipts of Loan Investments on Other Institution	-	-	-	-	-	-	-	-
32242	Repayments Receipts of Foreign Loan Investments	-	-	-	-	-	-	-	-
	Total Repayment receipts of Domestic and External Loan Investments	-	-	7,260,989,738.00	-	-	-	11,814,136,166.04	-

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 2080 and 2079, domestic debts have been raised within the ceilings of NPR 240 billion and NPR 256 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 here with.

Economic code	Particulars	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	
33141	Loan Receipts by Debt Instruments	240,000,000,000.00	-	234,421,420,000.00	-	256,000,000,000.00	-	248,738,279,141.78	-
	National saving bond	-	-	-	-	-	-	-	-
	Citizen saving bond	-	-	369,800,000.00	-	5,000,000,000.00	-	2,361,300,000.00	-
	Development bond	-	-	179,000,000,000.00	-	100,000,000,000.00	-	100,000,000,000.00	-
	Foreign employment bond	-	-	51,620,000.00	-	1,000,000,000.00	-	26,400,000.00	-
	Special loan	-	-	-	-	-	-	-	-
	Treasury bill based on interest	-	-	-	-	150,000,000,000.00	-	146,350,579,141.78	-
	Treasury bill based in discount coupon	-	-	55,000,000,000.00	-	-	-	-	-
	Other	-	-	-	-	-	-	-	-
33142	Receipts of Loan From Other Governments	-	-	-	-	-	-	-	-
33143	Loan Receipts From Other Institutions	-	-	-	-	-	-	-	-
33144	Overdraft	-	-	-	-	-	-	-	-
	Grand Total	240,000,000,000.00	-	234,421,420,000.00	-	256,000,000,000.00	-	248,738,279,141.78	-

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:

Particulars	Current Year					Previous Year				
	Budgetary Entities Actual Receipts			Extra Budgetary Entities		Budgetary Entities Actual Receipts			Extra Budgetary Entities	
	Cash And Reimbursement	Direct Payments	Total	Cash And Reimbursement	Direct Payments	Total	Cash And Reimbursement	Direct Payments	Total	Total
Initial estimate	212,749,100,000.00		212,749,100,000.00				242,261,100,000.00			
Revised estimate	76,182,814,019.19	37,088,615,809.46	76,182,814,019.19							
Foreign debt receipts (Actual)	76,182,814,019.19	37,088,615,809.46	113,271,429,828.65	584,961,379.15	435,583,564.23	1,020,544,943.38	87,729,524,826.37	35,318,092,522.24	123,047,617,348.61	1,661,618,950.00
Multilateral debt										
Bilateral loans										
Total	76,182,814,019.19	37,088,615,809.46	113,271,429,828.65	584,961,379.15	435,583,564.23	1,020,544,943.38	87,729,524,826.37	35,318,092,522.24	123,047,617,348.61	1,661,618,950.00

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 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/protection, and retirement benefits.

Economic code	Particulars	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	174,521,500,000.00	171,823,666,480.00	154,681,797,130.35	336,820.00	193,876,700,000.00	187,093,656,057.00	157,799,285,657.59	451,280.00
22000	Use of Goods and Services	54,722,600,000.00	57,488,537,063.00	37,043,010,176.87	2,221,030,912.44	58,257,900,000.00	68,645,499,120.00	48,250,145,516.78	2,140,485,266.04
24000	Interests,Service Charges and Bank Commissions	105,385,800,000.00	103,939,000,000.00	82,097,795,282.40	-	54,145,000,000.00	77,427,686,000.00	73,029,571,515.87	-
25000	Subsidies	963,800,000.00	958,800,000.00	695,984,112.45	-	975,500,000.00	976,553,400.00	935,430,062.51	-
26000	Grants	518,387,600,000.00	516,134,324,186.00	421,419,102,758.89	1,142,946,357.79	574,245,400,000.00	565,278,250,152.00	486,678,009,901.19	501,798,616.80
27000	Social Securities	258,791,900,000.00	268,995,882,741.00	224,660,910,881.46	2,008,865,048.60	253,036,000,000.00	258,792,207,760.00	217,437,620,403.48	1,501,906,742.00
28000	Other Expenses	29,010,900,000.00	13,217,041,024.00	3,106,139,538.65	48,523,569.45	48,698,600,000.00	15,771,145,137.00	3,195,401,305.16	36,619,744.20
	Total	1,141,784,100,000.00	1,132,557,251,494.00	923,704,739,881.07	5,421,702,708.28	1,183,235,100,000.00	1,173,984,997,626.00	987,325,464,362.58	4,181,261,649.04

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/protection, and retirement benefits.

Economic Code	Particulars	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	-	-	28,868,351,309.41	-	-	-	30,581,516,035.32	275,661,978.10
22000	Use of Goods and Services	-	-	9,319,192,923.10	-	-	-	9,478,425,330.48	9,203,677.10
24000	Interests,Service Charges and Bank Commissions	-	-	1,078,282,091.62	-	-	-	673,049,523.23	112,573,030.10
25000	Subsidies	-	-	44,379,950.00	-	-	-	5,274,859,451.95	371,000.00
26000	Grants	-	-	14,518,921,058.35	-	-	-	927,192,066.14	-
27000	Social Securities	-	-	2,186,633,811.16	-	-	-	1,160,667,380.63	-
28000	Other Expenses	-	-	4,263,568,610.27	-	-	-	11,012,181,217.08	13,551,300.04
	Total	-	-	60,279,329,753.91	-	-	-	59,107,891,004.83	411,360,985.34

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 :

Economic code	Particulars	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	282,021,500,000.00	288,270,114,787.00	175,490,811,817.56	13,197,351,114.37	348,132,800,000.00	356,503,396,865.00	218,719,922,347.33	10,334,387,439.26
31110	Buildings and Structures	39,104,200,000.00	43,280,921,993.00	24,049,421,848.03	159,593,676.80	52,268,400,000.00	57,241,804,302.00	38,479,329,665.16	143,104,379.97
31120	Transport and Machinery Equipments	14,540,200,000.00	15,136,872,445.00	8,916,025,161.55	261,091,374.88	19,046,900,000.00	16,152,767,527.00	10,752,115,109.69	92,544,095.81
31130	Other Capital Expenditure	16,817,200,000.00	14,052,662,208.00	4,926,884,113.76	866,538,652.03	19,494,000,000.00	17,816,967,206.00	5,962,448,975.94	1,620,363,302.22
31140	Security Equipments	2,217,500,000.00	2,417,798,000.00	2,241,383,297.05	-	2,462,500,000.00	2,476,374,668.00	2,207,982,803.15	-
31150	Public Constructions/Utilities	205,107,700,000.00	208,879,508,515.00	131,822,489,064.73	11,910,127,410.66	248,735,500,000.00	256,619,020,279.00	157,481,202,869.41	8,477,420,867.26
31160	Improvement Of Constructed Infrastructure	907,500,000.00	1,045,161,112.00	893,554,177.98	-	1,010,100,000.00	1,015,996,174.00	712,412,663.39	-
31170	Capital Improvement Expenditure	3,327,200,000.00	3,457,190,514.00	2,641,054,154.46	-	5,115,400,000.00	5,180,466,709.00	3,124,430,260.59	954,794.00
31200	Inventories	-	-	-	-	-	-	-	-
31300	Valuables	-	-	-	-	-	-	-	-
31400	Natural Assets Expenditure	12,361,300,000.00	10,241,176,000.00	3,333,494,263.31	5,705,985.29	18,987,400,000.00	12,911,254,099.00	5,570,468,776.99	-
31440	Intangible Assets Acquisition	23,100,000.00	23,100,000.00	-	5,705,985.29	25,000,000.00	21,000,000.00	10,146,496.00	-
31500	Capital Contingencies	7,691,600,000.00	10,749,885,719.00	-	-	13,264,300,000.00	942,478,410.00	-	-
31510	Capital Contingencies	7,691,600,000.00	10,749,885,719.00	-	-	13,264,300,000.00	942,478,410.00	-	-
	Total	302,074,400,000.00	309,261,176,506.00	178,824,306,080.87	13,203,057,099.66	380,384,500,000.00	370,357,129,374.00	224,290,391,124.32	10,334,387,439.26

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:

Economic code	Particulars	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	-	-	18,040,481,277.89	455,631,191.20	-	-	8,235,004,301.22	8,133,700,840.00
31110	Buildings and Structures	-	-	1,168,407,220.34	-	-	-	575,456,026.21	34,024,020.00
31120	Transport and Machinery Equipments	-	-	2,144,332,049.93	-	-	-	3,660,684,388.02	6,701,840.00
31130	Other Capital Expenditure	-	-	1,001,564,096.27	69,384,129.34	-	-	2,791,225,604.05	1,666,090.00
31140	Security Equipments	-	-	19,395,106.00	-	-	-	97,180.00	-
31150	Public Constructions/Utilities	-	-	13,599,291,285.38	386,247,061.86	-	-	945,328,957.94	8,091,308,890.00
31160	Improvement Of Constructed Infra-structure	-	-	41,349,514.86	-	-	-	219,398,182.00	-
31170	Capital Improvement Expenditure	-	-	66,142,005.11	-	-	-	42,813,963.00	-
31200	Inventories	-	-	-	-	-	-	-	-
31300	Valuables	-	-	-	-	-	-	-	-
31400	Natural Assets Expenditure	-	-	1,716,470.00	-	-	-	4,426,808.20	-
31410	Land Acquisition	-	-	-	-	-	-	-	-
31440	Intangible Assets Acquisition	-	-	1,716,470.00	-	-	-	4,426,808.20	-
31500	Capital Contingencies	-	-	-	-	-	-	-	-
31510	Capital Contingencies	-	-	-	-	-	-	-	-
	Total	-	-	18,042,197,747.89	455,631,191.20	-	-	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.

Particulars	Current Year		Previous Year	
	Cash	Direct Payments	Cash	Direct Payments
Recurrent Expenditure	82,352,050,568.95	-	73,350,007,178.57	-
Capital Expenditure	-	-	-	-
Financing	223,279,542,825.06	-	149,712,705,563.95	-
Total	305,631,593,394.01	-	223,062,712,742.52	-

Note 3.4: Expenditure Under 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.

Particulars	Current Year		Previous Year	
	Cash	Direct Payments	Cash	Direct Payments
Recurrent Expenditure	841,352,689,312.12	5,421,702,708.28	913,975,457,184.01	4,181,261,649.04
Capital Expenditure	178,824,306,080.87	13,203,057,099.66	224,290,391,124.32	10,334,387,439.26
Financing	20,403,686,400.00	28,564,553,790.46	17,871,206,499.00	27,611,535,914.86
Total	1,040,580,681,792.99	47,189,313,598.40	1,156,137,054,807.33	42,127,185,003.16

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

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
GON- Domestic	809,243,119,501.12	20,548,566,742.77	229,228,734,733.06	950,390,688,213.16	166,187,281,721.99	165,179,710,602.95
Domestic Loan / Grant	86,986,196,719.56	93,153,993,028.47	11,894,049,400.00	-	-	-
Reimbursable Grant	6,988,157,771.94	3,430,031,221.43	-	9,167,973,866.26	5,133,628,019.64	-
Reimbursable Loan	18,328,675,334.16	21,839,333,750.77	2,170,445,092.00	20,721,540,317.14	19,590,124,890.68	2,404,201,460.00
Grant in Cash	2,084,439,237.55	685,465,387.79	-	1,865,657,742.84	405,888,063.95	-
Loan In Cash	74,151,316.74	39,166,915,949.64	390,000,000.00	5,179,604,223.18	32,973,468,428.06	-
Direct Payments Grant	3,172,148,204.90	1,829,229,423.41	2,721,796,244.87	2,389,045,398.86	1,246,530,290.80	1,398,893,175.85
Direct Payments Loan	14,832,095.62	11,231,026,168.25	25,842,757,545.59	17,592,634.77	9,087,857,148.46	26,212,642,739.01
Grant in Kinds	2,234,722,407.76	142,801,508.00	-	1,774,623,615.41	-	-
Total	929,126,442,589.35	192,027,363,180.53	272,247,783,015.52	991,506,726,011.62	234,624,778,563.58	195,195,447,977.81

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.

Economic Code	Particulars	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		105,066,800,000.00	105,193,043,000.00	76,019,923,790.91	-	129,460,600,000.00	118,151,238,572.00	99,663,756,551.67	495,000.00
26331	Equalization Grants	58,667,500,000.00	58,667,500,000.00	43,478,481,920.00		61,432,100,000.00	61,432,100,000.00	53,753,087,500.00	-
26332	Conditional Grants	13,852,800,000.00	14,017,243,000.00	8,398,871,398.51		15,723,000,000.00	17,111,890,055.00	14,819,546,468.67	495,000.00
26333	Special Grants	1,065,000,000.00	1,065,000,000.00	816,759,646.77		765,000,000.00	765,000,000.00	453,784,619.00	-
26334	Complementary Grant	6,221,600,000.00	6,221,600,000.00	5,474,141,119.98		6,296,000,000.00	6,296,000,000.00	4,837,491,270.00	-
26336	Conditional Grants-Capital	21,867,000,000.00	21,828,800,000.00	15,139,128,883.16		41,445,200,000.00	28,746,948,517.00	22,938,914,503.00	-
26337	Special Grants-Capital	3,392,900,000.00	3,392,900,000.00	2,712,540,822.49		3,799,300,000.00	3,799,300,000.00	2,860,932,191.00	-
26338	Complementary Grant-Capital					-	-	-	-
26339	Other Grants					-	-	-	-
Local Level		295,020,200,000.00	295,665,246,397.00	263,396,289,711.54	-	300,371,600,000.00	325,686,715,847.00	297,696,067,402.98	-
26331	Equalization Grants	87,352,900,000.00	87,352,900,000.00	81,225,874,227.74		100,231,300,000.00	100,231,300,000.00	92,698,371,539.09	-
26332	Conditional Grants	174,458,900,000.00	176,314,991,397.00	159,226,498,865.99		162,162,800,000.00	180,502,062,000.00	168,643,262,354.90	-
26333	Special Grants	1,273,900,000.00	1,273,900,000.00	999,364,622.30		1,562,400,000.00	1,562,400,000.00	1,012,367,103.09	-
26334	Complementary Grant	7,045,700,000.00	7,045,700,000.00	4,853,965,746.39		7,273,000,000.00	7,273,000,000.00	5,287,543,243.29	-
26336	Conditional Grants-Capital	17,435,800,000.00	16,224,755,000.00	12,074,158,552.22		21,563,500,000.00	28,539,353,847.00	24,236,963,656.33	-
26337	Special Grants -Capital	7,453,000,000.00	7,453,000,000.00	5,016,427,696.90		7,578,600,000.00	7,578,600,000.00	5,817,559,506.28	-
26338	Complementary Grant-Capital	-	-	-		-	-	-	-
26339	Other Grants	-	-	-		-	-	-	-
Grand Total		400,087,000,000.00	400,858,289,397.00	339,416,213,502.45	-	429,832,200,000.00	443,837,954,419.00	397,359,823,954.65	495,000.00

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.

Economic Code	Particulars	Current Year				Previous Year			
		Budgetary Entities Budget		Budgetary Entities Actual		Budgetary Entities Budget		Budgetary Entities Actual	
		Initial Budget	Final Budget	Cash	Direct Payments	Initial Budget	Final Budget	Cash	Direct Payments
32141-43	Inter Loan Investments	67,596,300,000.00	71,978,199,000.00	14,790,054,000.00	26,967,813,975.59	74,271,500,000.00	69,271,500,000.00	5,729,190,470.00	26,337,347,269.02
32141	Inter Government Loan Investments	-	-	-	-	-	-	-	-
32142	Loan Investments in Public Institutions	67,596,300,000.00	71,978,199,000.00	14,790,054,000.00	26,967,813,975.59	74,271,500,000.00	69,271,500,000.00	5,729,190,470.00	26,337,347,269.02
32143	Loan Investments in Other Institutions	-	-	-	-	-	-	-	-
32241	Foreign Loan Investments	-	-	-	-	-	-	-	-
32151-52	Internal Share Investments	14,332,400,000.00	10,543,773,000.00	5,397,573,000.00	1,596,739,814.87	22,486,400,000.00	12,019,600,000.00	11,929,018,429.00	1,274,188,645.84
32151	Share Investments in Corporations	14,332,400,000.00	10,543,773,000.00	5,397,573,000.00	1,596,739,814.87	22,486,400,000.00	12,019,600,000.00	11,929,018,429.00	1,274,188,645.84
32152	Share Investments in Other Institutions	-	-	-	-	-	-	-	-
32251	Foreign Share Investments	350,000,000.00	350,000,000.00	216,059,400.00	-	350,000,000.00	210,000,000.00	212,997,600.00	-
Total		82,278,700,000.00	82,871,972,000.00	20,403,686,400.00	28,564,553,790.46	97,107,900,000.00	81,501,100,000.00	17,871,206,499.00	27,611,535,914.86

Note 4.2: Principal Repayments

The statement of principal Re Payments 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.

Economic Code	Particulars	Current Year				Previous Year			
		Budgetary Entities Budget		Budgetary Entities Actual		Budgetary Entities Budget		Budgetary Entities Actual	
		Initial Budget	Final Budget	Cash	Direct Payments	Initial Budget	Final Budget	Cash	Direct Payments
33145-48	Principal Repayments of Domestic Loan	182,557,400,000.00	182,557,400,000.00	182,557,400,000.00	-	90,592,300,000.00	116,800,000,000.00	115,094,750,000.00	-
33145	Principal Repayments of Bonds	182,557,400,000.00	182,557,400,000.00	182,557,400,000.00	-	90,592,300,000.00	116,800,000,000.00	115,094,750,000.00	-
33146	Principal Repayments of Inter Governments Loan	-	-	-	-	-	-	-	-
33147	Principal Repayments of Loans From Other Institutions	-	-	-	-	-	-	-	-
33148	Repayments of Overdraft	-	-	-	-	-	-	-	-
33242	Repayments of Foreign Loan	42,617,500,000.00	44,064,300,000.00	40,722,142,825.06	-	42,517,500,000.00	42,517,500,000.00	34,617,955,563.95	-
Total		225,174,900,000.00	226,621,700,000.00	223,279,542,825.06	-	133,109,800,000.00	159,317,500,000.00	149,712,705,563.95	-

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.

S.N.	Funds Name	Current Year				Previous Year			
		Opening Balance	Receipts	Payments	Balance	Opening Balance	Receipts	Payments	Balance
	Federal	107,397,721,910.43	917,106,209,888.42	921,758,411,683.32	102,745,520,115.53	109,672,382,053.54	775,474,226,743.92	785,603,245,185.46	97,566,143,570.00
KA-2.3	Deposits	51,269,689,833.27	29,083,838,566.90	22,835,447,221.03	57,518,081,179.14	47,437,115,127.27	26,341,737,560.62	22,509,796,267.62	51,269,076,420.27
KA-2.6	Miscellaneous fund	28,367,483,072.39	47,700,124,369.78	52,512,499,211.15	23,555,108,231.02	27,448,458,748.78	48,581,334,628.19	47,662,310,304.58	28,367,483,072.39
KA-2.7	Operational funds and other funds of government entities	2,351,945,192.22	19,320,436,118.16	18,924,705,225.77	2,747,676,084.61	2,213,312,455.74	13,745,550,724.80	13,754,602,112.88	2,204,261,067.66
KA-2.8	V.A.T. fund account	0.30	3,560,985,591.00	3,537,155,927.00	23,829,664.30	0.30	4,758,935,070.00	4,758,935,070.00	0.30
KA-2.9	Custom fund account	643,861,448.12	249,924,409,173.74	249,388,932,295.35	1,179,338,326.51	534,839,817.88	158,561,782,138.65	158,468,893,414.13	627,728,542.40
KA-2.10	Other account-corporation committee,council,board	3,824,110,885.54	26,793,293,249.79	29,244,825,203.10	1,372,578,932.23	7,754,669,135.08	4,484,343,504.71	8,411,808,834.61	3,827,203,805.18
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	15,631,479,674.20	537,252,006,984.03	539,890,908,065.46	12,992,578,592.77	22,088,463,380.90	513,983,654,358.18	529,991,275,132.64	6,080,842,606.44
KA-5.1	Prime minister relief fund account	3,101,219,105.50	378,109,635.02	2,000,000,000.00	1,479,328,740.52	-	2,981,615,356.77	-	2,981,615,356.77
KA-5.1.1	Corona virus infection prevention control and treatment fund account	228,212,656.89	-	-	228,212,656.89	215,803,345.59	12,409,311.00	-	228,212,656.59
KA-5.2	Natural disaster rescue and relief fund account	1,977,220,042.00	3,093,006,200.00	3,423,938,534.46	1,646,287,707.54	1,977,220,042.00	2,022,844,091.00	45,624,049.00	1,977,220,042.00
Total		107,397,721,910.43	917,106,209,888.42	921,758,411,683.32	102,745,520,115.53	109,672,382,053.54	775,474,226,743.92	785,603,245,185.46	97,566,143,570.00

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.

Funds Name	Current Year				Previous Year			
	Opening Balance	Receipts	Payments	Balance	Opening Balance	Receipts	Payments	Balance
Various Funds	44,738,378,206.69	82,899,389,041.33	63,301,176,747.08	64,336,590,500.94	11,797,625,253.94	5,967,429,265.59	2,247,365,311.81	15,517,689,207.72
Total	44,738,378,206.69	82,899,389,041.33	63,301,176,747.08	64,336,590,500.94	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.

S.N.	Funds Name	Current Year			Previous Year		
		Federal			Federal		
		Previous Year Balance	Change in Cash Position	Balance Amount	Previous Year Balance	Change in Cash Position	Balance Amount
1	Treasury fund account	(181,267,386,492.68)	(47,090,270,367.25)	(228,357,656,859.93)	(53,911,442,518.68)	(127,355,943,974.16)	(181,267,386,492.84)
	Total	(181,267,386,492.68)	(47,090,270,367.25)	(228,357,656,859.93)	(53,911,442,518.68)	(127,355,943,974.16)	(181,267,386,492.84)
2	Special account (Loan)	13,034,752,360.10	(3,383,878,991.82)	9,650,873,368.29	2,959,984,630.05	10,074,767,730.05	13,034,752,360.10
3	Special account (Grant)	3,654,493,021.60	(1,061,766,447.50)	2,592,726,574.10	4,215,855,149.77	(561,362,128.17)	3,654,493,021.60
4	Deposits	52,409,570,452.29	5,115,419,972.04	57,524,990,424.33	47,497,468,120.84	4,912,102,331.45	52,409,570,452.29
5	Miscellaneous account	29,409,214,964.55	(5,894,733,537.72)	23,514,481,426.83	29,770,707,310.17	(361,492,345.62)	29,409,214,964.55
6	Operational funds and other funds of government entities	2,221,662,561.37	1,732,982,086.21	3,954,644,647.58	2,179,060,967.44	42,601,593.93	2,221,662,561.37
7	VAT Fund account	0.30	23,829,664.00	23,829,664.30	5,322,380.48	(5,322,380.18)	0.30
8	Custom fund account	624,013,314.10	560,444,086.53	1,184,457,400.63	536,560,466.32	87,452,847.78	624,013,314.10
9	Other account-corporation committee,council,board	3,842,938,983.12	(2,467,095,314.89)	1,375,843,668.23	7,489,148,871.10	(3,646,209,887.98)	3,842,938,983.12

10	Emergency fund accounts	2,500,000.00	-	2,500,000.00	2,500,000.00	-	2,500,000.00
11	Divisible fund accounts	15,631,479,674.20	(2,638,901,081.43)	12,992,578,592.77	22,088,463,380.90	(6,456,983,706.70)	15,631,479,674.20
12	Prime minister relief fund account	2,981,615,356.77	(61,637,796.04)	2,919,977,560.73	-	2,981,615,356.77	2,981,615,356.77
13	Natural disaster rescue and relief fund account	1,977,220,042.00	(329,082,334.05)	1,648,137,707.95	-	1,977,220,042.00	1,977,220,042.00
14	Corona virus infection prevention control fund account	228,212,656.59	-	228,212,656.59	215,803,345.59	12,409,311.00	228,212,656.59
15	Foreign aid receipt account	8,355,522,530.79	14,978,225,792.55	23,333,748,323.34	3,737,127,934.09	4,618,394,596.70	8,355,522,530.79
	Total	134,373,195,917.78	6,573,806,097.88	140,947,002,015.67	120,698,002,556.75	4,630,803,907.70	134,373,195,917.78
	Grand Total	(46,894,190,574.90)	(40,516,464,269.37)	(87,410,654,844.26)	66,786,560,038.07	(122,725,140,066.46)	(46,894,190,575.06)

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.

S.N.	Funds Name	Current Year			Previous Year		
		Federal			Federal		
		Previous Year Balance	Change in Cash Position	Balance Amount	Previous Year Balance	Change in Cash Position	Balance Amount
1	Balance of extra budgetary entities fund	15,517,689,207.72	48,818,901,293.22	64,336,590,500.94	11,797,625,253.94	3,720,063,953.78	15,517,689,207.72
2	Balance of extra budgetary entities fund	5,821,212,315.02	1,812,251,015.41	7,633,463,330.43	-	5,821,212,315.02	5,821,212,315.02
	Total	21,338,901,522.74	50,631,152,308.63	71,970,053,831.37	11,797,625,253.94	9,541,276,268.80	21,338,901,522.74

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.

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	21,588,923.43	66,843,169.29	88,432,092.72	27,825,109.43		60,606,983.29	9,569,317.43	21,588,923.00	31,158,240.43	9,569,317.00	-	21,588,923.43
Ministry of Energy,Water Resource and Irrigation	1,079,031,895.59	2,719,409,348.74	3,798,441,244.33	2,986,377,430.26	55,751,101.85	867,814,915.92	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
Ministry of Agriculture and Livestock Development	1,660,959,460.49	2,156,638,776.31	3,817,598,236.80	2,316,334,576.80		1,501,263,660.00	1,077,138,655.24	2,649,571,150.58	3,726,709,805.82	2,069,184,737.13	3,434,391.80	1,660,959,460.49
Ministry of Water Supply	569,108,715.03	1,004,871,822.78	1,573,980,537.81	1,381,813,940.57		192,166,597.24	617,412,259.05	1,601,733,026.39	2,219,145,285.44	1,679,555,881.27	29,519,310.86	569,108,715.03
Ministry of Home Affairs	(1,696,809,413.49)	35,566,129.00	(1,661,243,284.49)	2,238,167,483.09		(3,899,410,767.58)	820,240,445.78	715,451,383.14	1,535,691,828.92	3,232,501,242.41	-	(1,696,809,413.49)
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	9,911,286.00	11,115,901.00	21,027,187.00	32,044,077.12		(11,016,890.12)	(56,557,993.92)	7,137,342.00	(49,420,651.92)	-	59,331,937.92	9,911,286.00
Ministry of Physical Infrastructure and Transport	1,063,437,439.74	11,732,301,768.56	12,795,739,208.30	9,763,896,968.82		3,031,842,239.48	1,039,257,794.38	6,671,295,466.26	7,710,553,260.64	6,687,950,721.57	40,834,900.67	1,063,437,439.74
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	1,358,696,367.61	1,544,820,397.81	2,903,516,765.42	5,138,930,784.78	(12,259,651.33)	(2,247,673,670.89)	243,781,375.34	1,994,864,490.22	2,238,645,865.56	736,321,216.33	-	1,502,324,649.23
Ministry of Education,Science and Technology	(12,138,286,233.69)	1,727,976,493.88	(10,410,309,739.81)	7,069,718,564.97	(711,161,456.44)	(18,191,189,761.22)	(2,511,218,243.58)	5,690,036,999.38	3,178,818,755.80	15,820,307,211.53	243,894,519.81	(12,397,593,935.92)
Ministry of Federal Affairs and General Administration	838,608,635.28		838,608,635.28			838,608,635.28	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
Ministry of Health and Population	(4,658,633,174.58)	3,450,620,894.92	(1,208,012,279.66)	956,621,124.31		(2,164,633,403.97)	(133,278,393.33)	3,407,534,687.18	3,274,256,293.85	13,645,004,611.73	5,712,115,143.30	(4,658,633,174.58)
Ministry of Labour Employment and Social Security	1,112,836,683.07	49,421,249.00	1,162,257,932.07	2,492,755,068.81		(1,330,497,136.74)	1,991,653,152.28	58,026,938.00	2,049,680,090.28	956,843,407.21	-	1,112,836,683.07
National Reconstruction Authority	(8,413,059,736.34)		(8,413,059,736.34)			(8,413,059,736.34)	(5,896,184,490.62)	-	(5,896,184,490.62)	2,257,567,543.49	-	(8,153,752,034.11)
Ministry of Finance-Financing Affairs	11,787,339,910.23	2,170,445,092.00	13,957,785,002.23	2,147,261,623.85		11,810,523,378.38	13,855,319,474.22	2,404,201,460.00	16,259,520,934.22	3,255,835,885.25	(1,216,345,138.74)	11,787,339,910.23
Province Level	4,539,710,507.52	652,286,456.99	5,191,996,964.51			5,191,996,964.51	3,555,096,007.52	984,614,500.00	4,539,710,507.52	-	-	4,539,710,507.52
Local Level	14,273,354,088.25	12,916,541,564.04	27,189,895,652.29			27,189,895,652.29	4,742,509,571.69	14,080,364,188.23	18,822,873,759.92	4,54		

Fiscal Year 2023/24

Consolidated Financial Statement 127

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 is not included as details were not received.

Particulars	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. The statement is not included as details were not received.

Particulars	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.

Particulars	Current Year		Previous Year	
	Budgetary Entities	Extra Budgetary Entities	Budgetary Entities	Extra Budgetary Entities
Internal Loan	1,180,901,837,497.91	-	1,129,103,717,497.91	49,428,753,509.00
Foreign Loan	1,253,197,937,628.56	-	1,170,248,729,761.21	19,971,280,809.00
Bilateral	1,115,087,107,736.80	-	1,029,763,049,925.85	-
Multilateral	138,110,829,891.76	-	140,485,679,835.36	19,971,280,809.00
Total	2,434,099,775,126.47	-	2,299,352,447,259.12	69,400,034,318.00

Note 11: Inventories and Assets**Note 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 here with.

Ministry/Entities Name	Properties Details					
	Buildings and Structures 611000	Machinery and Equipments 6112000	Produced natural Resource 6113100	Other Structure 6115000	Valuables 6130000	Non Produced Assets 614000
Ministry/Entities	9,868,345,486.35	82,793,651,037.74	3,935,511,014.95	25,272,337.04	384,334,234.95	1,287,056.37
Total	9,868,345,486.35	82,793,651,037.74	3,935,511,014.95	25,272,337.04	384,334,234.95	1,287,056.37
						97,008,401,167.40
						97,008,401,167.40

Note 11.2:Extra- Budgetary Entities

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	
Ministry/Entities	2,601,037,474.33	7,169,698,900.19	1,285,891,964.72	153,984,268.83	8,742,105,620.88	44,291,976.91	19,997,010,205.86
Total	2,601,037,474.33	7,169,698,900.19	1,285,891,964.72	153,984,268.83	8,742,105,620.88	44,291,976.91	19,997,010,205.86

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 here with.

Particulars	Current Year		Previous Year	
	Budgetary Entities	Extra Budgetary Entities	Budgetary Entities	Extra Budgetary Entities
Unmatured	7,666,314,893.00	-	25,325,727,294.19	-
Matured	10,454,961,812.00	2,349,576,827.26	24,732,765,582.40	1,708,237,243.53
Total	18,121,276,705.00	2,349,576,827.26	50,058,492,876.59	1,708,237,243.53

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. attached herewith.

Economic Code	Particulars	Federal			
		Current Year		Previous Year	
		Budgetary Entities	Extra Budgetary Entities	Budgetary Entities	Extra Budgetary Entities
	Recurrent Expenses	2,054,137,340.29	10,941,814,231.23	1,013,616,266.01	-
21000	Compensation of employees	99,979,691.36	63,541,722.50	92,290,064.56	-
22000	Use of goods and services	124,905,043.92	512,655,289.98	65,303,657.01	-
24000	Interests,service charges and bank commissions	-	-	-	-
25000	Subsidies	-	-	-	-
26000	Grants	1,453,219,885.56	-	732,158,192.51	-
27000	Social securities	373,509,891.45	10,327,268,817.48	120,145,457.43	-
28000	Other expenses	2,522,828.00	38,348,401.27	3,718,894.50	-
31000	Capital expenditure	13,252,840,605.50	668,537,920.80	5,354,393,880.79	90,516,204.71
31100	Acquisition of Fixed Assets	13,251,711,421.50	562,564,449.36	5,351,093,880.79	90,516,204.71
31110	Buildings and structures	534,508,011.76	324,011,588.60	497,874,240.44	28,010,967.58
31120	Transport and machinery equipments	7,977,862.00	136,837,779.84	57,683,285.25	59,943,761.13
31130	Other capital expenditure	32,027,583.35	15,415,080.92	23,008,667.01	2,561,476.00
31140	Security equipments	-	-	-	-
31150	Public constructions/utilities	12,639,709,512.58	86,300,000.00	4,741,464,437.31	-
31660	Improvement of constructed infrastructure	6,354,368.50	-	-	-
31170	Capital improvement expenditure	31,134,083.31		31,063,250.78	-

31400	Natural Assets Expenditure	1,129,184.00	105,973,471.44	3,300,000.00	-
31410	Land acquisition	1,129,184.00		3,300,000.00	
31440	Intangible assets acquisition	-	105,973,471.44	-	-
	Total	15,306,977,945.79	11,610,352,152.03	6,368,010,146.80	90,516,204.71

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.

	Particulars	Federal			
		Current Year		Previous Year	
		Budgetary Entities	Extra Budgetary Entities	Budgetary Entities	Extra Budgetary Entities
	Verious Ministry/Entities Total	855,570,026,202.68	-	-	-
	Total	855,570,026,202.68	-	-	-

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.

Economic Code	Particulars	Federal			
		Current Year		Previous Year	
		Budgetary Entities	Extra Budgetary Entities	Budgetary Entities	Extra Budgetary Entities
11000	Tax	254,030,000,000.00	-	-	-
14000	Other revenue	-	192,390,394.34	-	3,540,743,390.52
15000	Irregulars and other receipts	-	296,459,146.00	-	44,536,189.50
	Total	254,030,000,000.00	488,849,540.34		3,585,279,580.02

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 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.

Function/Activities	Current Year				Previous Year					
	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	471,293,021,230.00	78,680,376,086.98	549,973,397,316.98	37,239,599,776.73	512,733,797,540.25	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
01.1 Executive and legislative bodies, financial and fiscal affairs and external affairs	18,252,785,066.08		18,252,785,066.08		18,252,785,066.08	16,643,811,630.93		16,643,811,630.93		16,643,811,630.93
01.2 Foreign economic aid	50,601,554.52		50,601,554.52		50,601,554.52	66,962,683.20		66,962,683.20		66,962,683.20
01.3 General services	35,308,472,093.95		35,308,472,093.95		35,308,472,093.95	34,403,929,903.65		34,403,929,903.65		34,403,929,903.65
01.4 Basic services	644,824,855.68		644,824,855.68		644,824,855.68	661,297,492.61		661,297,492.61		661,297,492.61
01.5 R&D General public services	770,695,308.16		770,695,308.16		770,695,308.16	804,358,925.82		804,358,925.82		804,358,925.82
01.6 General public services n.e.c.	2,959,805,320.83	78,680,376,086.98	81,640,181,407.81	37,239,599,776.73	44,400,581,631.08	10,280,116,358.97	75,892,383,939.59	86,172,500,298.56	23,315,892,656.00	62,856,607,642.56
01.7 Public debt transactions	72,875,601,941.95		72,875,601,941.95		72,875,601,941.95	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	340,430,235,088.83		340,430,235,088.83		340,430,235,088.83	398,352,037,122.65		398,352,037,122.65		398,352,037,122.65
02 Defense	58,576,994,814.20		58,576,994,814.20		58,576,994,814.20	60,013,756,722.01	-	60,013,756,722.01	-	60,013,756,722.01
02.1 Military defense	57,318,183,202.10		57,318,183,202.10		57,318,183,202.10	59,232,593,961.94		59,232,593,961.94		59,232,593,961.94
02.2 Civil defense	1,225,687,472.99		1,225,687,472.99		1,225,687,472.99	772,787,495.07		772,787,495.07		772,787,495.07
02.5 Defense n.e.c	33,124,139.11		33,124,139.11		33,124,139.11	8,375,265.00		8,375,265.00		8,375,265.00
03 Public Order and Safety	72,336,122,159.65		72,336,122,159.65		72,336,122,159.65	79,764,399,413.00	-	79,764,399,413.00	-	79,764,399,413.00
03.1 Police services	55,920,386,091.70		55,920,386,091.70		55,920,386,091.70	63,284,740,130.65		63,284,740,130.65		63,284,740,130.65
03.2 Fire protection services	15,594,468.44		15,594,468.44		15,594,468.44	15,683,836.25		15,683,836.25		15,683,836.25
03.3 Law courts	8,345,549,351.65		8,345,549,351.65		8,345,549,351.65	8,348,486,901.97		8,348,486,901.97		8,348,486,901.97
03.4 Prisons	2,733,407,817.21		2,733,407,817.21		2,733,407,817.21	2,384,733,260.08		2,384,733,260.08		2,384,733,260.08
03.5 R&D Public order and safety	40,000,000.00		40,000,000.00		40,000,000.00	40,375,000.00		40,375,000.00		40,375,000.00
03.6 Public order and safety n.e.c	5,281,184,430.65		5,281,184,430.65		5,281,184,430.65	5,690,380,284.05		5,690,380,284.05		5,690,380,284.05
04 Economic Affairs	196,966,315,740.14		196,966,315,740.14		196,966,315,740.14	225,966,788,882.65	-	225,966,788,882.65	-	225,966,788,882.65
04.1 General economic, commercial, and labor affairs	2,523,798,768.81		2,523,798,768.81		2,523,798,768.81	3,506,198,318.44		3,506,198,318.44		3,506,198,318.44
04.2 Agriculture, forestry, fishing, and hunting	73,331,212,775.39		73,331,212,775.39		73,331,212,775.39	86,686,046,462.79		86,686,046,462.79		86,686,046,462.79
04.3 Fuel and energy	2,235,158,291.38		2,235,158,291.38		2,235,158,291.38	4,232,280,967.63		4,232,280,967.63		4,232,280,967.63
04.4 Mining, manufacturing and construction	101,467,902,535.63		101,467,902,535.63		101,467,902,535.63	116,750,786,884.62		116,750,786,884.62		116,750,786,884.62
04.5 Transport	3,821,969,796.46		3,821,969,796.46		3,821,969,796.46	1,701,754,734.99		1,701,754,734.99		1,701,754,734.99
04.6 Communication	4,801,182,995.44		4,801,182,995.44		4,801,182,995.44	6,300,248,759.21		6,300,248,759.21		6,300,248,759.21
04.7 Other industries	2,818,884,691.79		2,818,884,691.79		2,818,884,691.79	2,768,425,195.33		2,768,425,195.33		2,768,425,195.33
04.8 R&D Economic affairs	1,871,505,282.94		1,871,505,282.94		1,871,505,282.94	1,719,507,273.61		1,719,507,273.61		1,719,507,273.61
04.9 Economic affairs n.e.c.	4,094,700,602.30		4,094,700,602.30		4,094,700,602.30	2,301,540,286.03		2,301,540,286.03		2,301,540,286.03
5 Environmental Protection	2,906,300,139.88		2,906,300,139.88		2,906,300,139.88	4,451,723,786.47	-	4,451,723,786.47	-	4,451,723,786.47
05.2 Waste water management	624,135,492.59		624,135,492.59		624,135,492.59	1,018,722,089.94		1,018,722,089.94		1,018,722,089.94
05.4 Protection of bio-diversity and landscape	741,038,071.41		741,038,071.41		741,038,071.41	75,719,503.49		75,719,503.49		75,719,503.49
05.5 R&D Environment protection	131,650,106.70		131,650,106.70		131,650,106.70	118,462,623.01		118,462,623.01		118,462,623.01
05.6 Environment protection n.e.c.	1,409,476,469.18		1,409,476,469.18		1,409,476,469.18	3,238,819,570.03		3,238,819,570.03		3,238,819,570.03
06 Housing and Community Amenities	31,388,458,962.40		31,388,458,962.40		31,388,458,962.40	42,294,733,858.43	-	42,294,733,858.43	-	42,294,733,858.43
06.1 Housing development	20,004,437,787.59		20,004,437,787.59		20,004,437,787.59	22,092,853,937.54		22,092,853,937.54		22,092,853,937.54
06.2 Community development	739,479,467.01		739,479,467.01		739,479,467.01	953,428,847.67		953,428,847.67		953,428,847.67
06.3 Water supply	8,238,900,803.27		8,238,900,803.27		8,238,900,803.27	15,837,186,587.41		15,837,186,587.41		15,837,186,587.41
06.6 Housing and community amenities n.e.c.	2,405,640,904.53		2,405,640,904.53		2,405,640,904.53	3,411,264,485.81		3,411,264,485.81		3,411,264,485.81
07 Health	49,368,825,641.67		49,368,825,641.67		49,368,825,641.67	52,066,953,700.92	-	52,066,953,700.92	-	52,066,953,700.92

07.1. Medical products, appliances, and equipment	184,615,586.72		184,615,586.72		535,092,075.46		535,092,075.46
07.2. Outpatient services	4,124,591,870.23		4,124,591,870.23		1,374,627,574.70		1,374,627,574.70
07.3. Hospital services	22,879,583,051.95		22,879,583,051.95		22,606,197,003.87		22,606,197,003.87
07.4. Public health services	17,848,539,460.01		17,848,539,460.01		25,292,369,339.56		25,292,369,339.56
07.5. R&D Health	3,983,713,954.26		3,983,713,954.26		1,880,545,476.58		1,880,545,476.58
07.6 Health n.e.c.	347,781,718.50		347,781,718.50		378,122,230.75		378,122,230.75
08 Recreation, Culture, and Religion	4,117,579,771.64		4,117,579,771.64		5,810,480,525.84		5,810,480,525.84
08.1 Recreational and sporting services	1,621,844,576.14		1,621,844,576.14		1,784,659,262.82		1,784,659,262.82
08.2 Cultural services	2,166,116,199.77		2,166,116,199.77		3,720,760,609.73		3,720,760,609.73
08.3 Broadcasting and publishing services	281,035,094.82		281,035,094.82		256,179,040.99		256,179,040.99
08.5 R & Recreation, culture, and religion	48,583,900.91		48,583,900.91		48,881,612.30		48,881,612.30
09 Education	52,533,154,513.00		52,533,154,513.00		52,869,544,006.80		52,869,544,006.80
09.1 Pre-Primary and primary education	606,029,475.74		606,029,475.74		618,611,105.02		618,611,105.02
09.5 Education not definable by level	1,408,711,434.95		1,408,711,434.95		1,156,261,356.38		1,156,261,356.38
09.6 Subsidiary services to education	49,411,942,798.73		49,411,942,798.73		47,921,980,677.98		47,921,980,677.98
09.7 R&D Education	830,804,651.61		830,804,651.61		814,564,298.06		814,564,298.06
09.8 Education n.e.c.	275,666,151.97		275,666,151.97		2,358,126,569.36		2,358,126,569.36
10 Social Security/ Protection	181,667,032,797.30		181,667,032,797.30		177,003,260,239.06		177,003,260,239.06
10.4 Family and children	1,326,824.00		1,326,824.00				
10.5 Unemployment	17,744,175.00		17,744,175.00		27,087,344.00		27,087,344.00
10.7 Social exclusion n.e.c.	64,039,365.19		64,039,365.19		53,037,342.00		53,037,342.00
10.8 R&D Social protection	8,371,831.95		8,371,831.95		6,341,566.00		6,341,566.00
10.9 Social protection n.e.c.	181,575,550,601.16		181,575,550,601.16		176,916,793,987.06		176,916,793,987.06
Grand Total	1,121,153,805,769.88	78,680,376,086.98	37,239,599,776.73	1,162,594,582,080.13	1,302,019,087,739.06	23,315,892,656.00	1,278,703,195,083.06

Note 17: Irregulars 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, attached herewith. Details of extra-budgetary entities for the last financial year were not included as they were not received.

Particulars	Current Year		Previous Year	
	Budgetary Entities	Extra Budgetary Entities	Budgetary Entities	Extra Budgetary Entities
Irregulars to be Regularised	2,069,339,942.00	915,277,089.00	4,931,351,353.13	10,464,030,128.11
Recoverable Irregulars	1,801,407,657.00	312,271,977.90	376,333,624.24	524,256,559.49
Irregulars in Advance Payments	10,418,765,762.00	772,458,832.62	24,732,765,582.40	1,708,237,243.53
Total	14,289,513,361.00	2,000,007,899.52	30,040,450,559.77	12,696,523,931.13

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.

Economic code	Particulars	Current Year				Previous Year			
		Budget Entity	Extra Budgetary Entity	Total	Received by Extra Budgetary Entity	Amount After Elimination	Budget Entity	Extra Budgetary Entity	Total
13000	Grant in Cash	13,908,698,103.58	37,538,364,867.84	51,447,062,971.42	37,239,599,776.73	14,207,463,194.69	16,199,810,168.08	25,232,892,800.80	41,432,702,968.88
13000	Direct Payments Grant	10,100,697,788.94	20,047,626.97	10,120,745,415.91	-	10,120,745,415.91	6,809,092,480.92	-	6,809,092,480.92
	Total	24,009,395,892.52	37,558,412,494.81	61,567,808,387.33	37,239,599,776.73	24,328,208,610.60	23,008,902,649.00	25,232,892,800.80	48,241,795,449.80

Economic code	Particulars	Current Year				Previous Year			
		Budget Entity	Extra Budgetary Entity	Total	Received by Extra Budgetary Entity	Amount After Elimination	Budget Entity	Extra Budgetary Entity	Total
33241	Foreign Loan Receipt	76,182,814,019.19	584,961,379.15	76,767,775,398.34	584,961,379.15	76,182,814,019.19	-	-	-
33241	Foreign Loan Receipt (Direct Payment)	37,088,615,809.46	435,583,564.23	37,524,199,373.69	435,583,564.23	37,088,615,809.46	-	-	-
	Total	113,271,429,828.65	1,020,544,943.38	114,291,974,772.03	1,020,544,943.38	113,271,429,828.65	-	-	-

Note 18.2: Eliminations on Payments

Economic code	Particulars	Current Year				Previous Year			
		Budget Entity	Extra Budgetary Entity	Total	Received by Extra Budgetary Entity	Amount After Elimination	Budget Entity	Extra Budgetary Entity	Total
26000	Grant/Subsidy in cash	421,419,102,758.89	14,518,921,058.35	435,938,023,817.24	37,239,599,776.73	398,698,424,040.51	486,678,009,901.19	927,192,066.14	487,605,201,967.33
26000	Direct Payments Grant/Subsidy	1,142,946,357.79	-	1,142,946,357.79	-	1,142,946,357.79	501,798,616.80	-	501,798,616.80
	Total	422,562,049,116.68	14,518,921,058.35	437,080,970,175.03	37,239,599,776.73	399,841,370,398.30	487,179,808,517.99	927,192,066.14	488,107,000,584.13

Economic code	Particulars	Current Year				Previous Year			
		Budget Entity	Extra Budgetary Entity	Total	Received by Extra Budgetary Entity	Amount After Elimination	Budget Entity	Extra Budgetary Entity	Total
32141-43	Domestic loan investment	14,790,054,000.00	-	14,790,054,000.00	584,961,379.15	14,205,092,620.85	-	-	-
32141-43	Domestic loan investment (Direct payment)	26,967,813,975.59	-	26,967,813,975.59	435,583,564.23	26,532,230,411.36	-	-	-
	Total	41,757,867,975.59	-	41,757,867,975.59	1,020,544,943.38	40,737,323,032.21	-	-	-

Note 19: Foreign Exchange Gain/Loss

Note 19.1: Budgetary Entity

The rollover gain from internal debt and the royalty distribution amount from the previous fiscal year are as per the details provided in the annex.

Adjustment Issue	Current Year			Previous Year		
	Receipt	Payment	Total	Receipt	Payment	Total
Adjustment of the rollover profit from internal debt and the royalty distribution amount from the previous fiscal year on behalf of the federal government.	3,174,237,022.98	-	3,174,237,022.98	-	-	-
	11,271,391,316.48	-	11,271,391,316.48	-	-	-
Total	14,445,628,339.46	-	14,445,628,339.46	-	-	-

Note 19.2: Extra-Budgetary Entity

As there is a difference in the opening balances of cash and bank accounts compared to last year due to entries made by non-budgetary bodies, ministries, and central agencies, the details have been provided in the annex accordingly.

Adjustment Issue	Current Year			Previous Year		
	Receipt	Payment	Total	Receipt	Payment	Total
Difference in the opening balance of cash and bank holdings on the federal government	29,220,688,998.97	-	29,220,688,998.97	-	-	-
	3,737,965,647.28	-	3,737,965,647.28	-	-	-
Total	32,958,654,646.25	-	32,958,654,646.25	-	-	-

Note 20 : Contingent Liability (Budgetary Entity)

Information not received.

Economic code	Particulars	Current Year Liability Amount	Previous Yearr Liability Amount
34211	Contingent Liability Amount		

Note 21: Corrections of Errors

Details regarding the corrections of errors made after the submission of the Federal Consolidated Report on October 31, 2024, are as follows:

S.N.	Post Report Changes	Reason for Changes
1	Variance in treasury fund balance.	Non allocation of distributable royalty.
2	Decrease in utilizable revenue of federation.	
3	Variance in receipt, expenditure and investment of federal government.	Electricity Authority reduced the direct payment expenses due to double accounting
4	Variance in expenses of federations in term of mode of payment.	Expenditure booked in budgetary Support in accounted in another source of fund.
5	Rise in balance of various funds.	Entry of fund like Ka 2.7 made not reported previously.
6	Variance in economic code-wise expenditure of federation.	Expenses incurred in economic code 28911 has been adjusted.
7	Variation in annexs concerning internal audit.	Figure of Irregularities mistakenly reported by DTCO Rautahat has been replaced with actual figure.
8	Variance in data of extra budgetary entity.	Additional budgetary entity of Ministry of Agriculture included.

Note 22: Guarantee

Particulars		Current Year	Upto Previous Year	Upto Current Year
Federal	Nepal Airlines Corporation (Widebody Acquisition) Lending Entity Employee Provident fund	-	12,000,000,000.00	12,000,000,000.00
	Nepal Airlines Corporation (Widebody Acquisition) Lending Entity Citizen Investment Trust	-	12,000,000,000.00	12,000,000,000.00
	Nepal Airlines Corporation (Narrowbody Aircraft Acquisition) Lending Entity Employee Provident fund	-	10,000,000,000.00	10,000,000,000.00
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 Provincial
Governments**

Fiscal year : 2023/24

Components of Statement

- 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 Province Consolidated Fund**
- 6. Provincial Annual Report of Provincial Divisible Fund**
- 7. Consolidated Statement of CoFOG-wise Expenditure**
- 8. Accounting Notes**
- 9. Annex**

June, 2025

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Consolidated Annual Report of Receipts and Payments
Fiscal Year : 2023/24

In Rs.

S.N/ Economic Code	Particulars	Note no.	Current Year Transaction			Previous Year Transaction		
			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		173,538,417,811.68	118,425,082.88	173,656,842,894.56	189,943,895,776.75	46,823,330.00	189,990,719,106.75
11000	Tax revenue	1.2	81,882,350,923.94	-	81,882,350,923.94	81,549,109,799.34	-	81,549,109,799.34
14000	Other revenue	1.2	11,967,135,716.04	-	11,967,135,716.04	10,638,983,576.98	-	10,638,983,576.98
13000	Grant	1.3	77,389,724,458.69	118,425,082.88	77,508,149,541.57	93,613,693,533.83	46,823,330.00	93,660,516,863.83
	Other Receipts		2,299,206,713.01	-	2,299,206,713.01	4,142,108,866.60	-	4,142,108,866.60
15000	Irregularities, return of released amount and grant refunds	1.2	2,299,206,713.01	-	2,299,206,713.01	4,142,108,866.60	-	4,142,108,866.60
	Investments and Financing Receipts		702,700,000.00	-	702,700,000.00	111,120,000.00	-	111,120,000.00
32156 - 59	Sale of shares and disinvestment	2.1	-	-	-	-	-	-
32147 - 49	Domestic debt Repay- ments receipts	2.2	702,700,000.00	-	702,700,000.00	111,120,000.00	-	111,120,000.00
32242	External debt repayments receipts	2.2	-	-	-	-	-	-
33141 - 44	Domestic debt receipts	2.3	-	-	-	-	-	-
33241	External debt receipts	2.4	-	-	-	-	-	-
A.	Total Receipts		174,241,117,811.68	118,425,082.88	174,359,542,894.56	190,055,015,776.75	46,823,330.00	190,101,839,106.75
2	Payments							-
2.1	Recurrent Expenses		72,148,660,518.38	118,425,082.88	72,267,085,601.26	80,006,938,315.71	46,823,330.00	80,053,761,645.71
21000	Compensation of employees	3.1	14,346,660,021.87	-	14,346,660,021.87	14,131,500,504.67	-	14,131,500,504.67
22000	Use of goods and services	3.1	26,944,639,631.21	118,425,082.88	27,063,064,714.09	28,593,372,454.79	46,823,330.00	28,640,195,784.79
24000	Interests, fees and bank commissions	3.1	-	-	-	980.00	-	980.00
25000	Subsidies	3.1	443,441,664.02	-	443,441,664.02	772,249,919.00	-	772,249,919.00
26000	Grants	3.1	26,299,289,173.17	-	26,299,289,173.17	32,104,397,851.25	-	32,104,397,851.25
27000	Social securities / benefits	3.1	2,122,134,444.58	-	2,122,134,444.58	2,411,210,649.80	-	2,411,210,649.80
28000	Others	3.1	1,992,495,583.53	-	1,992,495,583.53	1,994,205,956.20	-	1,994,205,956.20
31000	Capital Expenditure (Investment in Non-Fi- nancial Assets)		112,096,711,259.15	-	112,096,711,259.15	124,206,737,039.22	-	124,206,737,039.22

31100	Acquisition of Fixed Assets		112,033,250,316.00	-	112,033,250,316.00	124,173,549,798.22	-	124,173,549,798.22
31110	Buildings and structures	3.2	9,483,056,199.12	-	9,483,056,199.12	11,900,578,868.61	-	11,900,578,868.61
31120	Machinery and equipments	3.2	3,055,145,592.07	-	3,055,145,592.07	4,403,632,179.03	-	4,403,632,179.03
31130 - 40	Other fixed assets (other capital expenditure)	3.2	473,001,814.03	-	473,001,814.03	13,784,982,888.78	-	13,784,982,888.78
31150	Public constructions	3.2	93,858,027,305.66	-	93,858,027,305.66	87,966,409,317.12	-	87,966,409,317.12
31160	Improvement of built structure	3.2	677,613,037.12	-	677,613,037.12	656,353,393.42	-	656,353,393.42
31170	Assets major improvement expenditure	3.2	4,486,406,368.00	-	4,486,406,368.00	5,461,593,151.26	-	5,461,593,151.26
31400	Non Produced Assets (Natural Assets)		63,460,943.15		63,460,943.15	33,187,241.00		33,187,241.00
31410	Land acquisition	3.2	63,460,943.15	-	63,460,943.15	33,187,241.00	-	33,187,241.00
31440	Intangible non produced assets	3.2	-	-	-	-	-	-
32000	Financing		-	-	-	600,000,000.00	-	600,000,000.00
33145-47	Principal repayments of domestic borrowing	4.2	-	-	-	-	-	-
33242	Principal repayments of external debt	4.2	-	-	-	-	-	-
32141 -43	Domestic debt investment	4.1	-	-	-	600,000,000.00	-	600,000,000.00
32151 -52	Domestic share investment	4.1	-	-	-	-	-	-
32241	External debt investment	4.1	-	-	-	-	-	-
32251	External share investment	4.1	-	-	-	-	-	-
B.	Total Payments		184,245,371,777.53	118,425,082.88	184,363,796,860.41	204,813,675,354.93	46,823,330.00	204,860,498,684.93
C.	Surplus/Deficit (C=A-B)		(10,004,253,965.85)	-	(10,004,253,965.85)	(14,758,659,578.18)	-	(14,758,659,578.18)
D.	Change in Balance of Deposits, Other Funds Including Emergency Fund	5.0	1,247,593,268.62	-	1,247,593,268.62	1,377,052,006.03		(13,381,607,572.15)
E.	Cash and Bank Balance of Current Year (surplus/deficit) (E=C+D)		(8,756,660,697.23)	-	(8,756,660,697.23)	(13,381,607,572.15)	-	(13,381,607,572.15)
F.	Previous Year Cash and Bank Balance		82,340,516,537.71	-	82,340,516,537.71	95,722,124,109.95	-	95,722,124,109.95
G.	Foreign Exchange Gain/Loss and Other Adjustments Current Year		(3,451,100,422.29)	-	(3,451,100,422.29)	-	-	-
H.	Closing Cash and Bank Balance (H=E+F+G)		70,132,755,418.19	-	70,132,755,418.19	82,340,516,537.80	-	82,340,516,537.80

Note: Grant provided to non-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 : 2023/24

In Rs.

S.N/ Economic Code	Particulars	Note no.	Current Year Transaction			Previous Year Transaction		
			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		173,296,439,077.97	118,425,082.88	173,414,864,160.85	189,750,673,121.79	46,823,330.00	189,797,496,451.79
11000	Tax revenue	1.2	81,882,350,923.94		81,882,350,923.94	81,549,109,799.34		81,549,109,799.34
14000	Other revenue	1.2	11,725,156,982.33		11,725,156,982.33	10,460,760,922.02		10,460,760,922.02
13000	Grant	1.3	77,389,724,458.69		77,508,149,541.57	93,598,693,533.83	46,823,330.00	93,645,516,863.83
	Other Receipts		2,299,206,713.01	-	2,299,206,713.01	4,142,108,866.60	-	4,142,108,866.60
15000	Irregularities, return of released amount and grant refunds		2,299,206,713.01		2,299,206,713.01	4,142,108,866.60		4,142,108,866.60
	Investments and Financing Receipts		702,700,000.00	-	702,700,000.00	111,120,000.00	-	111,120,000.00
32156 - 59	Sale of shares and disin- vestment	2.1	-		-	-		-
32147 - 49	Domestic debt Repay- ments receipts	2.2	702,700,000.00		702,700,000.00	111,120,000.00		111,120,000.00
32242	External debt repayments receipts	2.2	-		-	-		-
33141 - 44	Domestic debt receipts	2.3	-		-	-		-
33241	External debt receipts	2.4	-		-	-		-
A.	Total Receipts		173,999,139,077.97	118,425,082.88	174,117,564,160.85	189,861,793,121.79	46,823,330.00	189,908,616,451.79
2	Payments							
2.1	Recurrent Expenses		71,908,625,861.17	118,425,082.88	72,027,050,944.05	79,851,165,247.75	46,823,330.00	79,897,988,577.75
21000	Compensation of employees	3.1	14,275,930,657.00	-	14,275,930,657.00	14,096,065,261.14	-	14,096,065,261.14
22000	Use of goods and services	3.1	26,827,784,544.52		26,946,209,627.40	28,545,531,665.79	46,823,330.00	28,592,354,995.79
24000	Interests, fees and bank commissions	3.1	-		-	-		-
25000	Subsidies	3.1	443,441,664.02		443,441,664.02	772,249,919.00	-	772,249,919.00
26000	Grants	3.1	26,306,891,554.42		26,306,891,554.42	32,100,045,961.95	-	32,100,045,961.95
27000	Social securities / benefits	3.1	2,091,561,575.68		2,091,561,575.68	2,411,210,649.80	-	2,411,210,649.80
28000	Others	3.1	1,963,015,865.53		1,963,015,865.53	1,926,061,790.07	-	1,926,061,790.07
31000	Capital Expenditure (Investment in Non Financial Assets)		112,083,209,096.15	-	112,083,209,096.15	124,180,641,793.97	-	124,180,641,793.97

31100	Acquisition of Fixed Assets		112,019,748,153.00	-	112,019,748,153.00	124,147,454,552.97	-	124,147,454,552.97
31110	Buildings and structures	3.2	9,483,056,199.12	-	9,483,056,199.12	11,900,578,868.61	-	11,900,578,868.61
31120	Machinery and equipments	3.2	3,055,145,592.07	-	3,055,145,592.07	4,403,632,179.03	-	4,403,632,179.03
31130 - 40	Other fixed assets (other capital expenditure)	3.2	459,499,651.03	-	459,499,651.03	13,758,887,643.53	-	13,758,887,643.53
31150	Public constructions	3.2	93,858,027,305.66	-	93,858,027,305.66	87,966,409,317.12	-	87,966,409,317.12
31160	Improvement of built structure	3.2	677,613,037.12	-	677,613,037.12	656,353,393.42	-	656,353,393.42
31170	Assets major improvement expenditure	3.2	4,486,406,368.00	-	4,486,406,368.00	5,461,593,151.26	-	5,461,593,151.26
31400	Non Produced Assets (Natural Assets)		63,460,943.15	-	63,460,943.15	33,187,241.00	-	33,187,241.00
31410	Land acquisition	3.2	63,460,943.15	-	63,460,943.15	33,187,241.00	-	33,187,241.00
31440	Intangible non produced assets	3.2	-	-	-	-	-	-
32000	Financing		-	-	-	600,000,000.00	-	600,000,000.00
33145-47	Principal repayments of domestic borrowing	4.2	-	-	-	-	-	-
33242	Principal repayments of external debt	4.2	-	-	-	-	-	-
32141 -43	Domestic debt investment	4.1	-	-	-	600,000,000.00	-	600,000,000.00
32151 -52	Domestic share investment	4.1	-	-	-	-	-	-
32241	External debt investment	4.1	-	-	-	-	-	-
32251	External share investment	4.1	-	-	-	-	-	-
B.	Total Payments		183,991,834,957.32	118,425,082.88	184,110,260,040.20	204,631,807,041.72	46,823,330.00	204,678,630,371.72
C.	Surplus/Deficit (C=A-B)		(9,992,695,879.35)	-	(9,992,695,879.35)	(14,770,013,919.93)	-	(14,770,013,919.93)
D.	Change in Balance of Deposits, Other Funds Including Emergency Fund	5.0	1,247,593,268.62	-	1,247,593,268.62	1,377,052,006.03		
E.	Cash and Bank Balance of Current Year (surplus/deficit) (E=C+D)		(8,745,102,610.73)	-	(8,745,102,610.73)	(13,392,961,913.90)	-	(13,392,961,913.90)
F.	Previous Year Cash and Bank Balance		82,088,915,729.47	-	82,088,915,729.47	95,481,877,643.46		95,481,877,643.46
G.	Foreign Exchange Gain/Loss and Other Adjustments Current Year		(3,516,135,862.91)		(3,516,135,862.91)	-	-	-
H.	Closing Cash and Bank Balance (H=E+F+G)		69,827,677,255.83	-	69,827,677,255.83	82,088,915,729.56	-	82,088,915,729.56

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Annual Report of Receipts and Payments (Extra Budgetary Entities)
Fiscal Year : 2023/24

In Rs.

S.N/ Economic Code	Particulars	Note no.	Current Year Transaction			Previous Year Transaction		
			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		338,468,733.71	-	338,468,733.71	193,222,654.96	-	193,222,654.96
11000	Tax revenue	1.1	-		-	-		-
14000	Other revenue	1.1	241,978,733.71		241,978,733.71	178,222,654.96		178,222,654.96
13000	Grant	1.3	96,490,000.00	-	96,490,000.00	15,000,000.00	-	15,000,000.00
	Other Receipts		-	-	-	-	-	-
15000	Irregularities, return of released amount and grant refunds	1.1	-		-			-
	Investments and Financing Receipts		-	-	-	-	-	-
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	-	-	-	-		-
A.	Total Receipts		338,468,733.71	-	338,468,733.71	193,222,654.96	-	193,222,654.96
2	Payments							
2.1	Recurrent Expenses		336,524,657.21	-	336,524,657.21	155,773,067.96	-	155,773,067.96
21000	Compensation of employees	3.1	70,729,364.87	-	70,729,364.87	35,435,243.53	-	35,435,243.53
22000	Use of goods and services	3.1	116,855,086.69	-	116,855,086.69	47,840,789.00	-	47,840,789.00
24000	Interests, fees and bank commissions	3.1	-	-	-	980.00	-	980.00
25000	Subsidies	3.1	-	-	-	-	-	-
26000	Grants	3.1	88,887,618.75	-	88,887,618.75	4,351,889.30	-	4,351,889.30
27000	Social securities / benefits	3.1	30,572,868.90	-	30,572,868.90	-	-	-

28000	Others	3.1	29,479,718.00	-	29,479,718.00	68,144,166.13	-	68,144,166.13
31000	Capital Expenditure (Investment in Non-Financial Assets)		13,502,163.00	-	13,502,163.00	26,095,245.25	-	26,095,245.25
31100	Acquisition of Fixed Assets		13,502,163.00	-	13,502,163.00	26,095,245.25	-	26,095,245.25
31110	Buildings and structures	3.2	-	-	-	-	-	-
31120	Machinery and equipments	3.2	-	-	-	-	-	-
31130 - 40	Other fixed assets (other capital expenditure)	3.2	13,502,163.00	-	13,502,163.00	26,095,245.25	-	26,095,245.25
31150	Public constructions	3.2	-	-	-	-	-	-
31160	Improvement of built structure	3.2	-	-	-	-	-	-
31170	Assets major improvement expenditure	3.2	-	-	-	-	-	-
31400	Non Produced Assets (Natural Assets)	3.2	-	-	-	-	-	-
31410	Land acquisition	3.2	-	-	-	-	-	-
31440	Intangible non produced assets	-	-	-	-	-	-	-
32000	Financing		-	-	-	-	-	-
33145-47	Principal repayments of domestic borrowing	4.2	-	-	-	-	-	-
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		350,026,820.21	-	350,026,820.21	181,868,313.21	-	181,868,313.21
C.	Surplus/Deficit (C=A-B)		(11,558,086.50)	-	(11,558,086.50)	11,354,341.75	-	11,354,341.75
D.	Change in Balance of Deposits, Other Funds Including Emergency Fund	5.0			-			-
E.	Cash and Bank Balance of Current Year (surplus/deficit) (E=C+D)		(11,558,086.50)		(11,558,086.50)	11,354,341.75		11,354,341.75
F.	Previous Year Cash and Bank Balance		251,600,808.24	-	251,600,808.24	240,246,466.49		240,246,466.49
G.	Foreign Exchange Gain/Loss and Other Adjustments Current Year		65,035,440.62		65,035,440.62			-
H.	Closing Cash and Bank Balance (H=E+F+G)		305,078,162.36	-	305,078,162.36	251,600,808.24	-	251,600,808.24

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Budget Comparison Statement (Budgetary Entities)
Fiscal Year : 2023/24

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)		244,165,280,000.00	203,232,424,000.00	173,414,864,160.85	269,382,102,000.00	254,011,850,000.00	189,797,496,451.79
2	Revenue and other receipts (3+4+5)		136,429,330,000.00	117,607,876,000.00	95,906,714,619.28	138,879,245,000.00	135,107,632,000.00	96,151,979,587.96
3	Tax	1.2	97,744,840,000.00	79,043,755,000.00	81,882,350,923.94	100,960,658,000.00	95,094,558,000.00	81,549,109,799.34
4	Other revenue	1.2	17,203,955,000.00	11,959,763,000.00	11,725,156,982.33	16,196,519,000.00	14,663,601,000.00	10,460,760,922.02
5	Miscellaneous receipts	1.2	21,480,535,000.00	26,604,358,000.00	2,299,206,713.01	21,722,068,000.00	25,349,473,000.00	4,142,108,866.60
6	Revenue shared to province and other level of governments	1.4	-	-	-	-	-	-
7	Revenue transferable to consolidated fund (2-6)		136,429,330,000.00	117,607,876,000.00	95,906,714,619.28	138,879,245,000.00	135,107,632,000.00	96,151,979,587.96
8	Grant	1.3	107,735,950,000.00	85,624,548,000.00	77,508,149,541.57	130,502,857,000.00	118,904,218,000.00	93,645,516,863.83
9	Expenditure (10+11)		279,012,632,000.00	279,012,632,000.00	184,110,260,040.20	303,596,135,396.00	303,596,135,396.00	204,078,630,371.72
10	Recurrent expenses		117,534,581,000.00	116,415,123,000.00	72,027,050,944.05	123,985,470,396.00	119,701,897,927.00	79,897,988,577.75
	Compensation of employees	3.1	20,797,997,908.00	21,067,809,283.00	14,275,930,657.00	20,699,637,101.00	20,755,730,873.00	14,096,065,261.14
	Use of goods and services	3.1	43,594,470,092.00	43,090,855,375.00	26,946,209,627.40	47,719,648,295.00	43,897,320,671.00	28,592,354,995.79
	Interests, service charges and bank commissions	3.1	206,200,000.00	206,200,000.00	-	172,456,000.00	172,456,000.00	-
	Subsidies	3.1	1,274,140,000.00	849,240,000.00	443,441,664.02	1,155,516,000.00	1,194,671,898.00	772,249,919.00
	Grants	3.1	35,404,217,000.00	36,187,331,869.00	26,306,891,554.42	36,823,467,000.00	39,657,827,963.00	32,100,045,961.95
	Social securities	3.1	2,394,733,000.00	2,677,580,219.00	2,091,561,575.68	2,136,916,000.00	2,890,153,280.00	2,411,210,649.80
	Other expenses	3.1	13,862,823,000.00	12,336,106,254.00	1,963,015,865.53	15,277,830,000.00	11,133,737,242.00	1,926,061,790.07
11	Capital Expenditure		161,478,051,000.00	162,597,509,000.00	112,083,209,096.15	179,610,665,000.00	183,894,237,469.00	124,180,641,793.97
	Capital expenditure	3.2	161,478,051,000.00	162,597,509,000.00	112,083,209,096.15	179,610,665,000.00	183,894,237,469.00	124,180,641,793.97
12	Budget Surplus (-)/Deficit (+) (1-9)		(34,847,352,000.00)	(75,780,208,000.00)	(10,695,395,879.35)	(34,214,033,396.00)	(49,584,285,396.00)	(14,281,133,919.93)
13	Transaction in Financing Assets and Liabilities (14+19+22-25)		-	(498,261,100,000.00)	(702,700,000.00)	2,800,000,000.00	(280,288,700,000.00)	488,880,000.00

14	Domestic Financial Assets (15+16+17-18)			-	-	(702,700,000.00)	2,800,000,000.00	2,800,000,000.00	488,880,000.00
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
17	Share investment in corporations	4.1	-	-	-	-	740,000,000.00	740,000,000.00	-
18	loan investment repayments receipts	2.2	-	-	-	702,700,000.00	-	-	111,120,000.00
19	External Financial Assets (20+21)		-	-	-	-	-	-	-
20	External debt investment	4.1	-	-	-	-	-	-	-
21	External share investment	4.1	-	-	-	-	-	-	-
22	Domestic Liability (23+24)		-	-	(256,000,000,000.00)	-	-	-	-
23	Loan receipts from other institutions (Deduct)	2.3	-	-	(256,000,000,000.00)	-	-	-	-
24	Principal repayments of bonds	4.2	-	-	-	-	-	-	-
25	External Financial Liability (26+27)		-	-	(242,261,100,000.00)	-	-	(283,088,700,000.00)	-
26	External debt receipts (Deduct)	2.4	-	-	(242,261,100,000.00)	-	-	(283,088,700,000.00)	-
27	Principal repayments of external debt	4.2	-	-	-	-	-	-	-
28	Budget Surplus(-)/Deficit (+) (12-13)					(9,992,695,879.35)			(14,770,013,919.93)

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Annual Financial Statement of Province Consolidated Fund
Fiscal Year : 2023/24

In Rs.

Particulars	Note No.	Current Year Transaction			Previous Year Transaction		
		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		173,296,439,077.97	118,425,082.88	173,414,864,160.85	189,750,673,121.79	46,823,330.00	189,797,496,451.79
1.1 Revenue		93,607,507,906.27	-	93,607,507,906.27	92,009,870,721.36	-	92,009,870,721.36
A. Tax	1.2	81,882,350,923.94		81,882,350,923.94	81,549,109,799.34		81,549,109,799.34
B. Other revenue	1.2	11,725,156,982.33		11,725,156,982.33	10,460,760,922.02		10,460,760,922.02
1.2 Grant		77,389,724,458.69	118,425,082.88	77,508,149,541.57	93,598,693,533.83	46,823,330.00	93,645,516,863.83
A. Bilateral external grant	1.3	-	103,697,858.88	103,697,858.88	-	37,820,930.00	37,820,930.00
B. Multilateral external grant	1.3	-	14,727,224.00	14,727,224.00	-	9,002,400.00	9,002,400.00
C. Inter government fiscal transfer	1.3	77,389,724,458.69	-	77,389,724,458.69	93,598,693,533.83	-	93,598,693,533.83
1.3 Irregularities and other receipts	1.2	2,299,206,713.01		2,299,206,713.01	4,142,108,866.60		4,142,108,866.60
2. Receipts from Financing Transactions		702,700,000.00	-	702,700,000.00	111,120,000.00	-	111,120,000.00
2.1 Receipts of Loan Investment Repayments		702,700,000.00	-	702,700,000.00	111,120,000.00	-	111,120,000.00
A. Receipts of domestic debt investment repayments	2.2	702,700,000.00		702,700,000.00	111,120,000.00		111,120,000.00
B. Receipts of external debt investment repayments	2.2	-		-	-		-
2.2 Sale of share		-	-	-	-	-	-
A. Sale of 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				-			-

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Provincial Annual Report of Provincial Divisible Fund
Fiscal Year : 2023/24

In Rs.

S.N.	Economic Code	Particulars	Current Year Transaction						Previous Year Transaction						Amount yet to Share		
			Collected Amount			Total	Shared Amount			Amount yet to Share	Collected Amount			Shared Amount			
			Federal Govt.	Province Govt.	Local Level		Federal Govt.	Province Govt.	Local Level		Total	Federal Govt.	Province Govt.	Local Level		Total	
1	33310	Value added tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	33330	Divisible excise duty	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	33340	Divisible tax, registration and other administrative service charge	-	20,796,700,334.09	-	20,796,700,334.09	92,611,286.49	12,244,820,675.98	8,163,213,783.62	20,500,645,746.09	296,054,588.00	19,605,118,640.50	-	19,605,118,640.50	7,798,249,971.20	19,495,624,931.90	109,493,708.60
4	33360	Divisible natural resource royalty	-	490,588,774.68	-	490,588,774.68	490,588,774.68	-	-	490,588,774.68	-	-	-	-	-	-	-
5	33390	Other divisible revenue	-	679,973.00	-	679,973.00	679,973.00	-	-	-	679,973.00	-	-	10,000.00	-	10,000.00	(10,000.00)
Total			-	21,287,969,081.77	-	21,287,969,081.77	583,200,061.17	12,244,820,675.98	8,163,213,783.62	20,991,234,520.77	296,734,561.00	19,605,118,640.50	-	19,605,118,640.50	7,798,249,971.20	19,495,634,931.90	109,483,708.60

More details Mentioned in Note No 1.4.

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Consolidated Statement of CoFOG-wise Expenditure
Fiscal Year : 2023/24

In Rs

Function/Activities	Current Year				Previous Year			
	Budgetary Entities	Extra Budget-ary Entities	Double Accounted Amount	Total	Budgetary Entities	Extra Budget-ary Entities	Double Accounted Amount	Total
	1	2	3	4=1+2+3	1	2	3	4=1+2+3
01 General Public Services	36,933,669,653.33	350,026,820.21	96,490,000.00	37,187,206,473.54	45,072,513,512.37	181,868,313.21	1,500,000.00	45,252,881,825.58
01.1 Executive and legislative bodies, financial and fiscal affairs and external affairs	3,795,734,264.57	-	-	3,795,734,264.57	7,041,344,675.22	-	-	7,041,344,675.22
01.2 Foreign economic aid	-	-	-	-	-	-	-	-
01.3 General services	7,312,921,353.76	350,026,820.21	-	7,662,948,173.97	5,985,199,341.09	-	-	5,985,199,341.09
01.4 Basic services	2,115,794,978.65	-	-	2,115,794,978.65	2,364,846,818.78	-	-	2,364,846,818.78
01.5 R&D General public services	531,287,939.12	-	-	531,287,939.12	1,166,722,252.84	-	-	1,166,722,252.84
01.6 General public services n.e.c.	1,846,434,251.24	-	96,490,000.00	1,749,944,251.24	1,837,057,236.06	181,868,313.21	-	2,018,925,549.27
01.7 Public debt transactions	-	-	-	-	-	-	-	-
01.8 Transfers of a general character between different levels of government	21,331,496,865.99	-	-	21,331,496,865.99	26,677,343,188.38	-	1,500,000.00	26,675,843,188.38
02 Defense	36,097,635.39	-	-	36,097,635.39	-	-	-	-
02.1 Military defense	-	-	-	-	-	-	-	-
02.2 Civil defense	36,097,635.39	-	-	36,097,635.39	-	-	-	-
02.5 Defense n.e.c	-	-	-	-	-	-	-	-
03 Public Order and Safety	2,209,563,041.55	-	-	2,209,563,041.55	2,455,002,896.84	-	-	2,455,002,896.84
03.1 Police services	-	-	-	-	-	-	-	-
03.2 Fire protection services	-	-	-	-	-	-	-	-
03.3 Law courts	69,251,947.64	-	-	69,251,947.64	71,889,649.10	-	-	71,889,649.10
03.4 Prisons	-	-	-	-	-	-	-	-
03.5 R&D Public order and safety	1,733,252,690.24	-	-	1,733,252,690.24	2,201,291,266.34	-	-	2,201,291,266.34
03.6 Public order and safety n.e.c	407,058,403.67	-	-	407,058,403.67	181,821,981.40	-	-	181,821,981.40
04 Economic Affairs	83,008,853,730.10	-	-	83,008,853,730.10	87,205,145,902.76	-	-	87,205,145,902.76
04.1 General economic, commercial, and labor affairs	977,501,436.13	-	-	977,501,436.13	1,363,223,022.68	-	-	1,363,223,022.68
04.2 Agriculture, forestry, fishing, and hunting	28,242,531,767.40	-	-	28,242,531,767.40	32,844,440,262.87	-	-	32,844,440,262.87
04.3 Fuel and energy	93,063,507.00	-	-	93,063,507.00	67,851,474.00	-	-	67,851,474.00
04.4 Mining, manufacturing and construction	2,264,411,061.44	-	-	2,264,411,061.44	5,350,404,473.06	-	-	5,350,404,473.06
04.5 Transport	49,285,145,413.18	-	-	49,285,145,413.18	44,390,143,936.70	-	-	44,390,143,936.70
04.6 Communication	68,999,988.10	-	-	68,999,988.10	20,937,735.14	-	-	20,937,735.14
04.7 Other industries	1,294,899,258.25	-	-	1,294,899,258.25	1,619,036,593.32	-	-	1,619,036,593.32
04.8 R&D Economic affairs	657,840,820.36	-	-	657,840,820.36	477,123,507.19	-	-	477,123,507.19
04.9 Economic affairs n.e.c.	124,460,478.24	-	-	124,460,478.24	1,071,984,897.80	-	-	1,071,984,897.80

5 Environmental Protection	3,475,212,826.27	-	-	3,475,212,826.27	4,731,680,881.42	-	-	4,731,680,881.42
05.1 Waste management	36,606,821.00	-	-	36,606,821.00	45,516,466.90	-	-	45,516,466.90
05.2 Waste water management	1,823,706,305.50	-	-	1,823,706,305.50	2,069,445,802.41	-	-	2,069,445,802.41
05.3 Pollution abatement	176,345,616.78	-	-	176,345,616.78	882,381,451.14	-	-	882,381,451.14
05.4 Protection of bio-diversity and landscape	1,438,554,082.99	-	-	1,438,554,082.99	864,314,246.10	-	-	864,314,246.10
06 Housing and Community Amenities	28,232,430,184.24	-	-	28,232,430,184.24	28,884,114,603.61	-	-	28,884,114,603.61
06.1 Housing development	4,770,886,508.17	-	-	4,770,886,508.17	10,033,270,848.75	-	-	10,033,270,848.75
06.2 Community development	2,599,122,761.56	-	-	2,599,122,761.56	1,207,325,098.82	-	-	1,207,325,098.82
06.3 Water supply	14,305,570,210.17	-	-	14,305,570,210.17	14,347,886,552.53	-	-	14,347,886,552.53
06.6 Housing and community amenities n.e.c.	6,556,850,704.34	-	-	6,556,850,704.34	10,078,522,373.02	-	-	10,078,522,373.02
07 Health	18,100,323,693.39	-	-	18,100,323,693.39	15,748,717,672.20	-	-	15,748,717,672.20
07.1 Medical products, appliances, and equipment	324,407,248.15	-	-	324,407,248.15	1,325,035,949.96	-	-	1,325,035,949.96
07.2 Outpatient services	779,982,920.06	-	-	779,982,920.06	2,520,139,799.93	-	-	2,520,139,799.93
07.3 Hospital services	6,289,033,089.71	-	-	6,289,033,089.71	5,292,004,341.51	-	-	5,292,004,341.51
07.4 Public health services	7,331,717,921.93	-	-	7,331,717,921.93	5,210,746,686.01	-	-	5,210,746,686.01
07.5 R&D Health	1,277,855,029.97	-	-	1,277,855,029.97	1,940,493,627.77	-	-	1,940,493,627.77
07.6 Health n.e.c.	2,097,327,483.57	-	-	2,097,327,483.57	1,997,450,501.82	-	-	1,997,450,501.82
08 Recreation, Culture, and Religion	2,771,639,236.31	-	-	2,771,639,236.31	3,559,644,829.46	-	-	3,559,644,829.46
08.1 Recreational and sporting services	1,382,788,526.94	-	-	1,382,788,526.94	1,855,750,901.18	-	-	1,855,750,901.18
08.2 Cultural services	34,106,290.09	-	-	34,106,290.09	37,834,600.63	-	-	37,834,600.63
08.3 Broadcasting and publishing services	829,507,115.54	-	-	829,507,115.54	170,261,037.55	-	-	170,261,037.55
08.4 Religious and other community services	525,237,303.74	-	-	525,237,303.74	934,920,677.70	-	-	934,920,677.70
09 Education	7,212,791,909.82	-	-	7,212,791,909.82	7,854,389,122.49	-	-	7,854,389,122.49
09.1 Pre-Primary and primary education	141,492,421.08	-	-	141,492,421.08	1,798,636,413.66	-	-	1,798,636,413.66
09.2 Secondary education	3,458,197,879.54	-	-	3,458,197,879.54	2,922,293,315.83	-	-	2,922,293,315.83
09.3 Post-secondary non-tertiary education	1,831,200,574.86	-	-	1,831,200,574.86	4,363,262,177.40	-	-	4,363,262,177.40
09.4 Tertiary education	649,227,866.49	-	-	649,227,866.49	826,984,340.59	-	-	826,984,340.59
09.5 Education not definable by level	1,132,673,167.85	-	-	1,132,673,167.85	1,655,408,335.54	-	-	1,655,408,335.54
10 Social Security/ Protection	2,129,678,129.80	-	-	2,129,678,129.80	2,780,910,596.31	-	-	2,780,910,596.31
10.1 Sicknes and disability	523,814,729.50	-	-	523,814,729.50	948,495,550.04	-	-	948,495,550.04
10.2 Old age	26,358,896.67	-	-	26,358,896.67	91,478,995.66	-	-	91,478,995.66
10.3 Survivors	8,648,937.00	-	-	8,648,937.00	499,640,361.47	-	-	499,640,361.47
10.4 Family and children	1,570,855,566.63	-	-	1,570,855,566.63	710,819,196.46	-	-	710,819,196.46
Grand Total	184,110,260,040.20	350,026,820.21	96,490,000.00	184,363,796,860.41	198,292,120,017.46	-	-	198,292,120,017.46

More details Mentioned in Note No.16

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Accounting Notes
Fiscal Year : 2023/24

S.N.	Note Number and Contents of Notes	S.N.	Note Number and Contents of Notes
1	Note 1: Revenue, grants and other receipts	25	Note 7: Reimbursable loan and grant (Budgetary entities)
2	Note 1.1: Targets and actual receipts of revenue and other receipts:	26	Note 7.1: Reimbursable loan
3	Note 1.2: Statements of estimates and actual receipts of revenue and other receipts utilized by federal government	27	Note 7.2: Reimbursable grants
4	Note 1.3: Statement of receipts of grant and assistance	28	Note 8: Off budget third party payments
5	Note 1.4: Divisible fund	29	Note 9: Receivable foreign aid
6	Note 2: Investment and financial receipts	30	Note 10: Debt liability
7	Note 2.1: Sale of share and disinvestment	31	Note 11: Inventories and assets
8	Note 2.2: Repayments receipts of domestic and external debt investments	32	Note 12: Statement of advance payments
9	Note 2.3: Receipts from domestic borrowings	33	Note 13: Expenditure arrears
10	Note 2.4: Receipts of external debt	34	Note 14: Commitments details
11	Note 3: Recurrent and capital expenditure	35	Note 15: Accounts receivables
12	Note 3.1: Recurrent expenditure	36	Note 16: Function wise expenditure (COFOG)
13	Note 3.2: Capital expenditure	37	Note 17: Irregulars expenditure indicated by internal audit
14	Note 3.3: The expenditures chargeable on federal consolidated fund (Non-votable)	38	Note 18: Eliminations
15	Note 3.4: Expenditure under a federal appropriation act (Votable)	39	Note 18.1: Eliminations on receipts
16	Note 3.5: Expenditure by mode of payments	40	Note 18.2: Eliminations on payments
17	Note 3.6: Fiscal transfer (Budgetary entities)	41	Note 19: Foreign exchange gain/loss
18	Note 4: Financing	42	Note 20: Contingent liability (Budgetary entities)
19	Note 4.1: Loan investments and share investments	43	Note 21: Post-report corrections of errors
20	Note 4.2: Principal repayments	44	Note 22: Guarantee
21	Note 5: Statement of receipts, payments and balances of other funds	45	Note 23: Tax expenditure/waiver
22	Note 6: Cash and bank balance	46	Note 24: Social security/protection
23	Note 6.1: Funds flow of government funds	47	Note 25: Subsequent event after the end of fiscal year/ accounting period
24	Note 6.2: Cash and bank balance		

Note 1: Revenue, Grants and Other Receipts

Note 1.1: Targets and Actual Receipt 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:

Economic Code	Particulars	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	Tax	-	-	71,693,940,333.81	-	80,078,258,000.00	77,649,944,000.00	60,872,359,242.16	-
14000	Other Revenue	-	-	11,025,354,644.60	241,978,733.71	16,196,519,000.00	14,663,601,000.00	10,961,006,261.30	178,222,654.96
15000	Irregulars, Disbursement Refunds and Grant Refunds	-	-	2,299,206,713.01	-	21,722,068,000.00	25,349,473,000.00	4,142,108,866.60	-
33000	Divisible Revenue			21,304,756,141.00	-	17,391,456,666.33	16,480,941,999.33	20,169,836,566.67	-
	Total	-	-	106,323,257,832.42	241,978,733.71	135,388,301,666.33	134,143,959,999.33	96,145,310,936.73	178,222,654.96

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

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.

Economic Code	Particulars	Current Year			Previous Year		
		Initial Estimate	Revised Estimate	Actual Receipts	Initial Estimate	Revised Estimate	Actual Receipts
11000	Tax Revenue	-	-	81,882,350,923.94	100,960,658,000.00	95,094,558,000.00	81,549,109,799.34
14000	Other Revenue	-	-	11,725,156,982.33	16,196,519,000.00	14,663,601,000.00	10,460,760,922.02
15000	Irregulars, Disbursement Refunds and Grant Refunds	-	-	2,299,206,713.01	21,722,068,000.00	25,349,473,000.00	4,142,108,866.60
	Total	-	-	95,906,714,619.28	138,879,245,000.00	135,107,632,000.00	96,151,979,587.96

Note 1.3: Statement of Receipts of Grant and Assistance

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

Economic Code	Particulars	Current Year						Previous Year					
		Budgetary Entities Estimate			Budgetary Entities Actual Receipts			Budgetary Entities Estimate			Budgetary Entities Actual Receipts		
		Initial Estimate	Revised Estimate	Initial Estimate	Cash	Direct Payments	Extra Budgetary Entities	Initial Estimate	Revised Estimate	Initial Estimate	Cash	Direct Payments	Extra Budgetary Entities
13100	Bilateral Grant	150,460,000.00	-	-	-	103,697,858.88	-	256,760,000.00	256,760,000.00	-	-	37,820,930.00	-
13200	Foreign Grant	-	-	-	-	14,727,224.00	-	43,347,000.00	-	-	-	9,002,400.00	-
13300	Inter Governmental Fiscal Transfer	107,585,490,000.00	85,624,548,000.00	77,389,724,458.69	-	-	-	130,202,750,000.00	118,647,458,000.00	93,598,693,533.83	-	-	-
13400	Other Internal Grant	-	-	-	-	-	96,490,000.00	-	-	-	-	-	15,000,000.00
13000	Total Grant and Subsidies	107,735,950,000.00	85,624,548,000.00	77,389,724,458.69	118,425,082.88	118,425,082.88	96,490,000.00	130,502,857,000.00	118,904,218,000.00	93,598,693,533.83	46,823,330.00	15,000,000.00	-

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 level 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 Commission.

Economic Code	Particulars	Collected Amount	Current Year			Amount yet to Share/Divide	Previous Year			Amount yet to Share/Divide	Amount to be Divide
			Federal	Province	Local		Federal	Province	Local		
33310	Value Added Tax	-	-	-	-	-	-	-	-	-	-
33330	Divisible Excise Duty	-	-	-	-	-	-	-	-	-	-
33340	Divisible Tax, Registration Fees and Other Administrative Service Charges	20,796,700,334.09	92,611,286.49	12,244,820,675.96	8,163,213,783.62	131,016,407.16	19,605,118,640.50	-	11,697,374,960.70	7,798,249,971.20	109,493,708.60
33360	Divisible Natural Resource Royalty	490,588,774.68	490,588,774.68	-	-	-	-	-	-	-	-
33390	Other Divisible Revenue	679,973.00	-	-	-	679,973.00	10,000.00	-	10,000.00	-	-
	Total	21,287,969,081.77	583,200,061.17	12,244,820,675.96	8,163,213,783.62	296,734,561.00	19,605,128,640.50	-	11,697,384,960.70	7,798,249,971.20	109,493,708.60

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.

Economic Code	Particulars	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	
32156-59	Disinvestment and Sale of Domestic Share Investment	-	-	-	-	-	-	-	-
32156	Disinvestment of Share Investment on Corporations	-	-	-	-	-	-	-	-
32157	Sale of Share Investments on Corporations	-	-	-	-	-	-	-	-
32158	Disinvestment of Share Investment on Other Institutions	-	-	-	-	-	-	-	-
32159	Sale of Share Investment on Other Institutions	-	-	-	-	-	-	-	-
32258	Sale of Foreign Share Investment	-	-	-	-	-	-	-	-
	Total Sale of share and Disinvestment	-	-	-	-	-	-	-	-

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.

Economic Code	Particulars	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 Domestic Loan Investments	-	-	702,700,000.00	-	-	-	111,120,000.00	-
32147	Repayments Receipts of Inter Governmental Loan Investments	-	-	-	-	-	-	-	-
32148	Repayments Receipts of Loan Investments on Corporations	-	-	-	-	-	-	-	-
32149	Repayments Receipts of Loan Investments on Other Institution	-	-	702,700,000.00	-	-	-	111,120,000.00	-
32242	Repayments Receipts of foreign Loan Investments	-	-	-	-	-	-	-	-
	Total Repayment receipts of Domestic and External Loan Investments	-	-	702,700,000.00	-	-	-	111,120,000.00	-

Note 2.3: Receipts from Domestic Borrowings

Province has no domestic burrowing upto this fiscal year

Economic code	Particulars	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	Actual Receipts
33141	Loan Receipts by Debt Instruments	-	-	-	-	-	-	-	-	-	-
	National saving bond	-	-	-	-	-	-	-	-	-	-
	Citizen saving bond	-	-	-	-	-	-	-	-	-	-
	Development bond	-	-	-	-	-	-	-	-	-	-
	Foreign employment bond	-	-	-	-	-	-	-	-	-	-
	Special loan	-	-	-	-	-	-	-	-	-	-
	Treasury bill based on interest	-	-	-	-	-	-	-	-	-	-
	Treasury bill based in discount coupon	-	-	-	-	-	-	-	-	-	-
	Other	-	-	-	-	-	-	-	-	-	-
33142	Receipts of Loan From Other Governments	-	-	-	-	-	-	-	-	-	-
33143	Loan Receipts From Other Institutions	-	-	-	-	-	-	-	-	-	-
33144	Overdraft	-	-	-	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-	-	-	-

Note 2.4: Receipts of External Loan

Province has no external burrowing upto this fiscal year

Particulars	Current Year					Previous Year				
	Budgetary Entites Actual Receipts			Extra Budgetary Entites		Budgetary Entites Actual Receipts			Extra Budgetary Entites	
	Cash And Reimbursement	Direct Payments	Total	Cash And Reimbursement	Direct Payments	Total	Cash And Reimbursement	Direct Payments	Cash And Reimbursement	Direct Payments
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.

Note 3: Recurrent and Capital Expenditure

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.

Economic code	Particulars	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	20,797,997,908.00	21,067,809,283.00	14,275,930,657.00	-	20,699,637,101.00	20,755,730,873.00	14,096,065,261.14	-
22000	Use of Goods and Services	43,594,470,092.00	43,090,855,375.00	26,827,784,544.52	118,425,082.88	47,719,648,295.00	43,897,320,671.00	28,545,531,665.79	46,823,330.00
24000	Interests, Service Charges and Bank Commissions	206,200,000.00	206,200,000.00	-	-	172,456,000.00	172,456,000.00	-	-
25000	Subsidies	1,274,140,000.00	849,240,000.00	443,441,664.02	-	1,155,516,000.00	1,194,671,898.00	772,249,919.00	-
26000	Grants	35,404,217,000.00	36,187,331,869.00	26,306,891,554.42	-	36,823,467,000.00	39,657,827,963.00	32,100,045,961.95	-
27000	Social Securities	2,394,733,000.00	2,677,580,219.00	2,091,561,575.68	-	2,136,916,000.00	2,890,153,280.00	2,411,210,649.80	-
28000	Other Expenses	13,862,823,000.00	12,336,106,254.00	1,963,015,865.53	-	15,277,830,000.00	11,133,737,242.00	1,926,061,790.07	-
	Total	117,534,581,000.00	116,415,123,000.00	71,908,625,861.17	118,425,082.88	123,985,470,396.00	119,701,897,927.00	79,851,165,247.75	46,823,330.00

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.

Economic Code	Particulars	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	-	-	70,729,364.87	-	-	-	35,435,243.53	-
22000	Use of Goods and Services	-	-	116,855,086.69	-	-	-	47,840,789.00	-
24000	Interests,Service Charges and Bank Commissions	-	-	-	-	-	-	980.00	-
25000	Subsidies	-	-	-	-	-	-	-	-
26000	Grants	-	-	88,887,618.75	-	-	-	4,351,889.30	-
27000	Social Securities	-	-	30,572,868.90	-	-	-	-	-
28000	Other Expenses	-	-	29,479,718.00	-	-	-	68,144,166.13	-
	Total	-	-	336,524,657.21	-	-	-	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:

Economic code	Particulars	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	152,493,401,000.00	156,044,968,983.00		112,019,748,153.00	-	173,142,565,000.00	178,372,291,953.00	124,147,454,552.97	-
31110	Buildings and Structures	14,096,312,000.00	13,965,752,242.00		9,483,056,199.12	-	19,276,392,000.00	19,137,860,637.00	11,900,578,868.61	-
31120	Transport and Machinery Equipments	4,712,968,000.00	5,118,942,999.00		3,055,145,592.07	-	5,668,935,000.00	6,097,390,849.00	4,403,632,179.03	-
31130	Other Capital Expenditure	1,283,885,000.00	1,022,140,000.00		391,532,768.27	-	937,473,000.00	858,006,750.00	346,038,607.11	-
31140	Security Equipments	116,500,000.00	106,500,000.00		67,966,882.76	-	57,300,000.00	36,400,000.00	13,412,849,036.42	-
31150	Public Constructions/Utilities	125,193,801,000.00	128,562,401,046.00		93,858,027,305.66	-	138,144,782,000.00	142,408,084,721.00	87,966,409,317.12	-
31160	Improvement Of Constructed Infrastructure	1,308,718,000.00	1,280,164,000.00		677,613,037.12	-	878,262,000.00	990,904,449.00	656,353,393.42	-
31170	Capital Improvement Expenditure	5,781,217,000.00	5,989,068,696.00		4,486,406,368.00	-	8,179,421,000.00	8,843,644,547.00	5,461,593,151.26	-
31200	Inventories	-	-		-	-	-	-	-	-
31300	Valuables	-	-		-	-	-	-	-	-
31400	Natural Assets Expenditure	222,050,000.00	176,350,000.00		63,460,943.15	-	75,000,000.00	103,950,240.00	33,187,241.00	-
31410	Land Acquisition	222,050,000.00	176,350,000.00		63,460,943.15	-	75,000,000.00	103,950,240.00	33,187,241.00	-
31440	Intangible Assets Acquisition	-	-		-	-	-	-	-	-
31500	Capital Contingencies	8,762,600,000.00	6,376,190,017.00		-	-	6,393,100,000.00	5,417,995,276.00	-	-
31510	Capital Contingencies	8,762,600,000.00	6,376,190,017.00		-	-	6,393,100,000.00	5,417,995,276.00	-	-
Total		161,478,051,000.00	162,597,509,000.00		112,083,209,096.15	-	179,610,665,000.00	183,894,237,469.00	124,180,641,793.97	-

3.2.2: 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.

Economic code	Particulars	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	-	-	13,502,163.00	-	-	-	26,095,245.25	-
31110	Buildings and Structures	-	-	-	-	-	-	-	-
31120	Transport and Machinery Equipments	-	-	-	-	-	-	-	-
31130	Other Capital Expenditure	-	-	13,502,163.00	-	-	-	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		-	-	13,502,163.00	-	-	-	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.

Particulars	Current Year		Previous Year	
	Cash	Direct Payments	Cash	Direct Payments
Recurrent Expenditure	73,702,964.30	-	65,288,931.62	-
Capital Expenditure	-	-	-	-
Financing	-	-	-	-
Total	73,702,964.30	-	65,288,931.62	-

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.

Particulars	Current Year		Previous Year	
	Cash	Direct Payments	Cash	Direct Payments
Recurrent Expenditure	71,834,922,896.87	118,425,082.88	79,785,876,317.22	46,823,330.00
Capital Expenditure	112,083,209,096.15	-	124,180,641,792.97	-
Financing	-	-	600,000,000.00	-
Total	183,918,131,993.02	118,425,082.88	204,566,518,110.19	46,823,330.00

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

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
GON- Domestic	12,531,349,693.70	59,787,575,392.50	-	64,170,921,045.81	55,690,294,151.81	600,000,000.00
Domestic Loan / Grant	59,370,225,131.47	52,295,633,703.65	-	15,700,465,061.00	71,581,861,831.77	-
Reimbursable Grant	2,916,036.00	-	-	1,216,349,905.75	155,789,753.93	-
Reimbursable Loan	4,135,000.00	-	-	35,265,577.80	186,332,907.70	-
Grant in Cash	-	-	-	378,407,596.86	8,614,102.00	-
Loan In Cash	-	-	-	-	-	-
Direct Payments Grant	118,425,082.88	-	-	46,823,330.00	-	-
Direct Payments Loan	-	-	-	-	-	-
Grant in Kinds	-	-	-	-	-	-
Total	72,027,050,944.05	112,083,209,096.15	-	81,548,232,517.22	127,622,892,747.21	600,000,000.00

Note 3.6: Fiscal Transfers (Budgetary Entity)

The statement of fiscal transfers from the province government local levels are as follows

Economic Code	Particulars	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
26331	Equalization Grants	7,609,439,000.00	7,609,439,000.00	7,048,016,078.55	-	4,400,000,000.00	7,644,000,000.00	7,309,558,175.00	-
26332	Conditional Grants	4,881,083,000.00	5,035,224,719.00	4,202,405,143.82	-	7,305,508,000.00	8,987,236,263.00	10,887,839,438.91	-
26333	Special Grants	2,234,300,000.00	2,056,300,000.00	1,375,976,132.87	-	2,094,332,000.00	3,356,832,000.00	2,482,288,101.95	-
26334	Complementary Grant	7,338,311,000.00	7,338,311,000.00	4,692,428,141.12	-	6,551,067,000.00	7,716,067,000.00	5,714,768,857.68	-
26336	Conditional Grants-Capital	3,934,573,000.00	4,381,373,000.00	3,747,943,465.81	-	-	-	-	-
26337	Special Grants-Capital	179,000,000.00	179,000,000.00	142,991,693.42	-	-	-	-	-
26338	Complementary Grant-Capital	-	-	-	-	-	-	-	-
26339	Other Grants	-	-	-	-	-	-	-	-
Total		26,176,706,000.00	26,599,647,719.00	21,209,760,655.59	-	20,350,907,000.00	27,704,135,263.00	26,394,454,573.54	-

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 are present below. Information on share and loan investments in extra-budgetary entities is not included as it was not received.

Economic Code	Particulars	Current Year				Previous Year			
		Budgetary Entities Budget		Budgetary Entities Actual		Budgetary Entities Budget		Budgetary Entities Actual	
		Initial Budget	Final Budget	Cash	Direct Payments	Initial Budget	Final Budget	Cash	Direct Payments
32141-43	Inter Loan Investments	-	-	-	-	2,060,000,000.00	2,060,000,000.00	600,000,000.00	-
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	-
32241	Foreign Loan Investments	-	-	-	-	-	-	-	-
32151-52	Internal Share Investments	-	-	-	-	740,000,000.00	740,000,000.00	-	-
32151	Share Investments In Corporations	-	-	-	-	240,000,000.00	240,000,000.00	-	-
32152	Share Investments In Other Institutions	-	-	-	-	500,000,000.00	500,000,000.00	-	-
32251	Foreign Share Investments	-	-	-	-	-	-	-	-
	Total	-	-	-	-	2,800,000,000.00	2,800,000,000.00	600,000,000.00	-

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.

Economic Code	Particulars	Current Year				Previous Year			
		Budgetary Entities Budget		Budgetary Entities Actual		Budgetary Entities Budget		Budgetary Entities Actual	
		Initial Budget	Final Budget	Cash	Direct Payments	Initial Budget	Final Budget	Cash	Direct Payments
33145-48	Principal Repayments of Domestic Loan	-	-	-	-	-	-	-	-
33145	Principal Repayments of Bonds	-	-	-	-	-	-	-	-
33146	Principal Repayments of Inter Governments Loan	-	-	-	-	-	-	-	-
33147	Principal Repayments of Loans From Other Institutions	-	-	-	-	-	-	-	-
33148	Repayments of Overdraft	-	-	-	-	-	-	-	-
33242	Repayments of Foreign Loan	-	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-	-

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 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.

S.N.	Funds Name	Current Year				Previous Year			
		Opening Balance	Receipts	Payments	Balance	Opening Balance	Receipts	Payments	Balance
	Province	17,450,141,152.63	21,319,091,933.55	19,685,989,794.16	19,083,243,292.02	16,293,168,071.80	15,696,004,002.86	14,318,951,994.23	17,670,220,080.43
KHA-2.3	Deposits	11,881,909,493.38	5,636,462,815.81	4,558,778,504.61	12,959,593,804.58	10,780,537,823.19	5,078,137,811.65	3,743,301,631.83	12,115,374,003.01
KHA-2.6	Miscellaneous fund	4,395,076,599.62	6,861,543,123.25	6,605,493,248.47	4,651,126,474.40	4,289,525,833.98	5,071,663,363.66	4,950,617,550.60	4,410,571,647.04
KHA-2.7	Operational funds and other funds of government entities	-	46,051,787.06	-	46,051,787.06	-	-	-	-
KHA-3.1	Emergency fund accounts	35,000,000.00	10,000,000.00	-	45,000,000.00	25,000,000.00	10,000,000.00	-	35,000,000.00
KHA-4.1	Province divisible fund accounts	109,493,706.00	7,467,079,883.39	7,279,839,028.39	296,734,561.00	105,843,061.00	3,902,659,800.00	3,899,009,152.40	109,493,708.60
KHA-4.2	Local level divisible fund accounts	-	1,139,054,515.20	1,139,054,515.20	-	-	1,559,603,659.40	1,559,603,659.40	-
	Corona virus infection prevention control fund account	28,463,705.63	84,960,440.69	4,497.49	113,419,648.83	92,063,705.63	-	63,600,000.00	28,463,705.63
	Chief minister relief fund account	197,648.00	-	-	197,648.00	197,648.00	-	-	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	73,939,368.15	102,820,000.00	971,119,368.15
Grand Total		17,450,141,152.63	21,319,091,933.55	19,685,989,794.16	19,083,243,292.02	16,293,168,071.80	15,696,004,002.86	14,318,951,994.23	17,670,220,080.43

5.2. Extra-Budgetary Entities

The receipts and payments from funds maintained by extra-budgetary entities in the provincial government are detailed below.

Funds Name	Current Year				Previous Year			
	Opening Balance	Receipts	Payments	Balance	Opening Balance	Receipts	Payments	Balance
Funds	316,636,248.86	338,468,733.71	345,886,176.21	309,218,806.36	240,246,466.49	193,222,654.96	181,868,313.21	251,600,808.24
Province	316,636,248.86	338,468,733.71	345,886,176.21	309,218,806.36	240,246,466.49	193,222,654.96	181,868,313.21	251,600,808.24
Total	316,636,248.86	338,468,733.71	345,886,176.21	309,218,806.36	240,246,466.49	193,222,654.96	181,868,313.21	251,600,808.24

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.	Funds Name	Current Year			Previous Year		
		Province		Balance Amount	Province		Balance Amount
		Previous Year Balance	Change in Cash Position		Previous Year Balance	Change in Cash Position	
1	Treasury fund account	64,418,695,651.64	(9,985,015,117.11)	50,909,863,909.34	79,188,709,571.66	-	64,418,695,651.64
	Total	64,418,695,651.64	(9,985,015,117.11)	50,909,863,909.34	79,188,709,571.66	-	64,418,695,651.64
2	Deposits	12,115,374,003.01	819,836,140.62	12,935,210,143.63	10,780,537,823.19	1,334,836,179.82	12,115,374,003.01
3	Miscellaneous account	4,410,571,647.04	144,699,930.11	4,555,271,577.15	4,289,525,833.98	121,045,813.06	4,410,571,647.04
4	Operational funds and other funds of government entities	-	46,051,787.06	46,051,787.06	-	-	-
5	Emergency fund accounts	35,000,000.00	10,000,000.00	45,000,000.00	25,000,000.00	10,000,000.00	35,000,000.00
6	Divisible fund accounts	109,493,706.00	454,206,618.40	563,700,324.40	105,843,061.00	3,650,645.00	109,493,706.00
7	Corona virus infection prevention control fund account	28,463,705.63	84,955,943.20	113,419,648.83	92,063,705.63	(63,600,000.00)	28,463,705.63
8	Chief minister relief fund account	197,648.00	-	197,648.00	197,648.00	-	197,648.00
9	Self employment development fund	971,119,368.15	(312,157,150.77)	658,962,217.38	1,000,000,000.00	(28,880,631.85)	971,119,368.15
	Total	17,670,220,077.83	1,247,593,268.62	18,917,813,346.45	16,293,168,071.80	1,377,052,006.03	17,670,220,077.83
	Grand Total	82,088,915,729.47	(8,737,421,848.49)	69,827,677,255.79	95,481,877,643.46	1,377,052,006.03	82,088,915,729.47

6.1.1: Budgetary Entities

The deemed cash balances and actual bank balances in the bank accounts operated by the extra-budgetary entities are stated below. In this note, the details of opening bank balance, receipt, payment and the closing balance amount are included.

Funds Name	Current Year			Previous Year		
	Previous Year Balance	Change in Cash Position	Balance Amount	Previous Year Balance	Change in Cash Position	Balance Amount
Verious Fund	316,636,248.86	(11,558,086.50)	305,078,162.36	240,246,466.49	11,354,341.75	251,600,808.24
Province	316,636,248.86	(11,558,086.50)	305,078,162.36	240,246,466.49	11,354,341.75	251,600,808.24
Total	316,636,248.86	(11,558,086.50)	305,078,162.36	240,246,466.49	11,354,341.75	251,600,808.24

Note 7: Reimbursable Loan and Grant (Budgetary Entity)

Reimbursement of grant and loan is claimed and received by federation. Thus province has no receivable reimbursements

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
Total	-	-	-	-	-	-	-	-	-	-

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
Total	-	-	-	-	-	-	-	-	-	-

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.

Particulars	Current Year		Previous Year	
	Budgetary Entities	Extra Budgetary Entites	Budgetary Entities	Extra Budgetary Entites
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. Not included as details were not received.

Particulars	Current Year		Previous Year	
	Budgetary Entities	Extra Budgetary Entites	Budgetary Entities	Extra Budgetary Entites
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.

Particulars	Current Year		Previous Year	
	Budgetary Entities	Extra Budgetary Entities	Budgetary Entities	Extra Budgetary Entities
Domestic Loan	-	-	-	-
Foreign Loan	-	-	-	-
Bilateral	-	-	-	-
Multilateral	-	-	-	-
Total	-	-	-	-

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

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					
	Buildings and Structures 6111000	Machinery and Equipments 6112000	Produced natural Resource 6113100	Other Structure 6115000	Valuables 6130000	Non Produced Assets 614000
Province	1,918,028,730.14	27,349,672,527.30	2,061,167,333.11	1,188,302.20	44,609,075.31	-
Total	1,918,028,730.14	27,349,672,527.30	2,061,167,333.11	1,188,302.20	44,609,075.31	-
						31,374,665,968.06

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

Particulars	Current Year		Previous Year	
	Budgetary Entities	Extra Budgetary Entites	Budgetary Entities	Extra Budgetary Entites
Unmatured	4,812,327,843.64	-	4,586,143,294.10	-
Matured	576,064,636.48	-	3,906,228,866.17	-
Total	5,388,392,480.12	-	8,492,372,160.27	-

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.

Economic Code	Particulars	Province			
		Current Year		Previous Year	
		Budgetary Entities	Extra Budgetary Entites	Budgetary Entities	Extra Budgetary Entites
	Recurrent Expenses	252,351,789.44	-	18,517,655.90	-
21000	Compensation of employees	7,657,061.16	-	2,721,820.20	-
22000	Use of goods and services	149,629,315.71	-	15,125,453.70	
24000	Interests,service charges and bank commissions		-	-	
25000	Subsidies	60,032,927.64	-	-	
26000	Grants	24,848,383.93	-	-	
27000	Social securities	9,452,809.00	-	508,212.00	
28000	Other expenses	731,292.00	-	162,170.00	
31000	Capital expenditure	2,439,958,519.93	-	1,500,816,832.50	-
31100	Acquisition of Fixed Assets	2,439,958,519.93	-	1,500,816,832.50	-
31110	Buildings and structures		-	26,484,510.00	
31120	Transport and machinery equipments		-	788,390.00	
31130	Other capital expenditure		-	-	
31140	Security equipments		-	-	
31150	Public constructions/utilities		-	1,450,436,512.78	
31660	Improvement of constructed infrastructure		-	-	
31170	Capital improvement expenditure		-	23,107,419.72	
31400	Natural Assets Expenditure		-	-	-
31410	Land acquisition		-	-	
31440	Intangible assets acquisition	-	-	-	
	Total	2,692,310,309.37	-	1,519,334,488.40	-

Note 14: Commitments Details

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

Ministry/Entities	Province			
	Current Year		Previous Year	
	Budgetary Entities	Extra Budgetary Entites	Budgetary Entities	Extra Budgetary Entites
Verious Ministry/Entities Total	68,906,799,959.10			
Total	68,906,799,959.10	-	-	-

Note 15: Accounts Receivables

The details of the receivable revenue, advance payment and other receivable are not included as the information was not received

Economic Code	Particulars	Province			
		Current Year		Previous Year	
		Budgetary Entities	Extra Budgetary Entites	Budgetary Entities	Extra Budgetary Entites
11000	Tax	-	-	-	-
14000	Other revenue	-	-	-	-
15000	Irregulars and other receipts	-	-	-	-
	Total	-	-	-	-

Note 16: Function wise expenditure (COFOG)

The expenditure by Classification of the Functions of Government (COFOG), based on GFMS-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 Function wise expenditure (COFOG) as follow.

Functions	Current Year						
	Budgetary Entities		Extra Budgetary Entities		Grand Total	Current Year	
	Province	Total	Province	Extra Budgetary Entities		Amount after Elimination	
01 General Public Services	36,933,669,653.33	36,933,669,653.33	350,026,820.21	350,026,820.21	37,283,696,473.54	96,490,000.00	37,187,206,473.54
01.1 Executive and legislative bodies, financial and fiscal affairs and external affairs	3,795,734,264.57	3,795,734,264.57			3,795,734,264.57		3,795,734,264.57
01.2 Foreign economic aid	-	-			-		-
01.3 General services	7,312,921,353.76	7,312,921,353.76	350,026,820.21	350,026,820.21	7,662,948,173.97		7,662,948,173.97
01.4 Basic services	2,115,794,978.65	2,115,794,978.65			2,115,794,978.65		2,115,794,978.65
01.5 R&D General public services	531,287,939.12	531,287,939.12			531,287,939.12		531,287,939.12
01.6 General public services n.e.c.	1,846,434,251.24	1,846,434,251.24			1,846,434,251.24	96,490,000.00	1,749,944,251.24
01.7 Public debt transactions	-	-			-		-
01.8 Transfers of a general character between different levels of government	21,331,496,865.99	21,331,496,865.99			21,331,496,865.99		21,331,496,865.99
02 Defense	36,097,635.39	36,097,635.39	-	-	36,097,635.39	-	36,097,635.39
02.1 Military defense	-	-			-		-
02.2 Civil defense	36,097,635.39	36,097,635.39			36,097,635.39		36,097,635.39
02.5 Defense n.e.c	-	-			-		-
03 Public Order and Safety	2,209,563,041.55	2,209,563,041.55	-	-	2,209,563,041.55	-	2,209,563,041.55
03.1 Police services	-	-			-		-
03.2 Fire protection services	-	-			-		-
03.3 Law courts	69,251,947.64	69,251,947.64			69,251,947.64		69,251,947.64
03.4 Prisons	-	-			-		-
03.5 R&D Public order and safety	1,733,252,690.24	1,733,252,690.24			1,733,252,690.24		1,733,252,690.24
03.6 Public order and safety n.e.c	407,058,403.67	407,058,403.67			407,058,403.67		407,058,403.67
04 Economic Affairs	83,008,853,730.10	83,008,853,730.10	-	-	83,008,853,730.10	-	83,008,853,730.10
04.1 General economic, commercial, and labor affairs	977,501,436.13	977,501,436.13			977,501,436.13		977,501,436.13
04.2 Agriculture, forestry, fishing, and hunting	28,242,531,767.40	28,242,531,767.40			28,242,531,767.40		28,242,531,767.40
04.3 Fuel and energy	93,063,507.00	93,063,507.00			93,063,507.00		93,063,507.00
04.4 Mining, manufacturing and construction	2,264,411,061.44	2,264,411,061.44			2,264,411,061.44		2,264,411,061.44
04.5 Transport	49,285,145,413.18	49,285,145,413.18			49,285,145,413.18		49,285,145,413.18
04.6 Communication	68,999,988.10	68,999,988.10			68,999,988.10		68,999,988.10

04.7 Other industries	1,294,899,258.25	1,294,899,258.25	1,294,899,258.25	1,294,899,258.25	1,294,899,258.25	1,294,899,258.25
04.8 R&D Economic affairs	657,840,820.36	657,840,820.36	657,840,820.36	657,840,820.36	657,840,820.36	657,840,820.36
04.9 Economic affairs n.e.c.	124,460,478.24	124,460,478.24	124,460,478.24	124,460,478.24	124,460,478.24	124,460,478.24
5 Environmental Protection	3,475,212,826.27	3,475,212,826.27	3,475,212,826.27	3,475,212,826.27	3,475,212,826.27	3,475,212,826.27
05.1 Waste management	36,606,821.00	36,606,821.00	36,606,821.00	36,606,821.00	36,606,821.00	36,606,821.00
05.2 Waste water management	1,823,706,305.50	1,823,706,305.50	1,823,706,305.50	1,823,706,305.50	1,823,706,305.50	1,823,706,305.50
05.3 Pollution abatement	176,345,616.78	176,345,616.78	176,345,616.78	176,345,616.78	176,345,616.78	176,345,616.78
05.4 Protection of bio-diversity and landscape	1,438,554,082.99	1,438,554,082.99	1,438,554,082.99	1,438,554,082.99	1,438,554,082.99	1,438,554,082.99
06 Housing and Community Amenities	28,232,430,184.24	28,232,430,184.24	28,232,430,184.24	28,232,430,184.24	28,232,430,184.24	28,232,430,184.24
06.1 Housing development	4,770,886,508.17	4,770,886,508.17	4,770,886,508.17	4,770,886,508.17	4,770,886,508.17	4,770,886,508.17
06.2 Community development	2,599,122,761.56	2,599,122,761.56	2,599,122,761.56	2,599,122,761.56	2,599,122,761.56	2,599,122,761.56
06.3 Water supply	14,305,570,210.17	14,305,570,210.17	14,305,570,210.17	14,305,570,210.17	14,305,570,210.17	14,305,570,210.17
06.6 Housing and community amenities n.e.c.	6,556,850,704.34	6,556,850,704.34	6,556,850,704.34	6,556,850,704.34	6,556,850,704.34	6,556,850,704.34
07 Health	18,100,323,693.39	18,100,323,693.39	18,100,323,693.39	18,100,323,693.39	18,100,323,693.39	18,100,323,693.39
07.1 Medical products, appliances, and equipment	324,407,248.15	324,407,248.15	324,407,248.15	324,407,248.15	324,407,248.15	324,407,248.15
07.2 Outpatient services	779,982,920.06	779,982,920.06	779,982,920.06	779,982,920.06	779,982,920.06	779,982,920.06
07.3 Hospital services	6,289,033,089.71	6,289,033,089.71	6,289,033,089.71	6,289,033,089.71	6,289,033,089.71	6,289,033,089.71
07.4 Public health services	7,331,717,921.93	7,331,717,921.93	7,331,717,921.93	7,331,717,921.93	7,331,717,921.93	7,331,717,921.93
07.5 R&D Health	1,277,855,029.97	1,277,855,029.97	1,277,855,029.97	1,277,855,029.97	1,277,855,029.97	1,277,855,029.97
07.6 Health n.e.c.	2,097,327,483.57	2,097,327,483.57	2,097,327,483.57	2,097,327,483.57	2,097,327,483.57	2,097,327,483.57
08 Recreation, Culture, and Religion	2,771,639,236.31	2,771,639,236.31	2,771,639,236.31	2,771,639,236.31	2,771,639,236.31	2,771,639,236.31
08.1 Recreational and sporting services	1,382,788,526.94	1,382,788,526.94	1,382,788,526.94	1,382,788,526.94	1,382,788,526.94	1,382,788,526.94
08.2 Cultural services	34,106,290.09	34,106,290.09	34,106,290.09	34,106,290.09	34,106,290.09	34,106,290.09
08.3 Broadcasting and publishing services	829,507,115.54	829,507,115.54	829,507,115.54	829,507,115.54	829,507,115.54	829,507,115.54
08.4 Religious and other community services	525,237,303.74	525,237,303.74	525,237,303.74	525,237,303.74	525,237,303.74	525,237,303.74
09 Education	7,212,791,909.82	7,212,791,909.82	7,212,791,909.82	7,212,791,909.82	7,212,791,909.82	7,212,791,909.82
09.1 Pre-Primary and primary education	141,492,421.08	141,492,421.08	141,492,421.08	141,492,421.08	141,492,421.08	141,492,421.08
09.2 Secondary education	3,458,197,879.54	3,458,197,879.54	3,458,197,879.54	3,458,197,879.54	3,458,197,879.54	3,458,197,879.54
09.3 Post-secondary non-tertiary education	1,831,200,574.86	1,831,200,574.86	1,831,200,574.86	1,831,200,574.86	1,831,200,574.86	1,831,200,574.86
09.4 Tertiary education	649,227,866.49	649,227,866.49	649,227,866.49	649,227,866.49	649,227,866.49	649,227,866.49
09.5 Education not definable by level	1,132,673,167.85	1,132,673,167.85	1,132,673,167.85	1,132,673,167.85	1,132,673,167.85	1,132,673,167.85
10 Social Security/ Protection	2,129,678,129.80	2,129,678,129.80	2,129,678,129.80	2,129,678,129.80	2,129,678,129.80	2,129,678,129.80
10.1 Sicknes and disability	523,814,729.50	523,814,729.50	523,814,729.50	523,814,729.50	523,814,729.50	523,814,729.50
10.2 Old age	26,358,896.67	26,358,896.67	26,358,896.67	26,358,896.67	26,358,896.67	26,358,896.67
10.3 Survivors	8,648,937.00	8,648,937.00	8,648,937.00	8,648,937.00	8,648,937.00	8,648,937.00
10.4 Family and children	1,570,855,566.63	1,570,855,566.63	1,570,855,566.63	1,570,855,566.63	1,570,855,566.63	1,570,855,566.63
Grand Total	184,110,260,040.20	184,110,260,040.20	184,110,260,040.20	184,460,286,860.41	96,490,000.00	184,363,796,860.41

Functions	Previous Year						
	Previous Year		Extra Budgetary Entities	Grand Total	Double Accounted Amount		Amount after Elimination
	Budgetary Entities	Total			Province	Extra Budgetary Entities	
01 General Public Services	45,072,513,512.37	45,072,513,512.37	181,868,313.21	45,254,381,825.58	1,500,000.00	45,252,881,825.58	
01.1 Executive and legislative bodies, financial and fiscal affairs and external affairs	7,041,344,675.22	7,041,344,675.22	0.00	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		5,985,199,341.09	
01.4 Basic services	2,364,846,818.78	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		1,166,722,252.84	
01.6 General public services n.e.c.	1,837,057,236.06	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	-	26,677,343,188.38	1,500,000.00	26,675,843,188.38	
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		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		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		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		181,821,981.40	
04 Economic Affairs	87,205,145,902.76	87,205,145,902.76	-	87,205,145,902.76		87,205,145,902.76	
04.1 General economic, commercial, and labor affairs	1,363,223,022.68	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		32,844,440,262.87	
04.3 Fuel and energy	67,851,474.00	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		5,350,404,473.06	
04.5 Transport	44,390,143,936.70	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		20,937,735.14	
04.7 Other industries	1,619,036,593.32	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		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		1,071,984,897.80	

5 Environmental Protection	4,731,680,881.42	4,731,680,881.42	-	4,731,680,881.42	4,731,680,881.42	4,731,680,881.42
05.1 Waste management	45,516,466.90	45,516,466.90	-	45,516,466.90	45,516,466.90	45,516,466.90
05.2 Waste water management	2,069,445,802.41	2,069,445,802.41	-	2,069,445,802.41	2,069,445,802.41	2,069,445,802.41
05.3 Pollution abatement	882,381,451.14	882,381,451.14	-	882,381,451.14	882,381,451.14	882,381,451.14
05.4 Protection of bio-diversity and landscape	864,314,246.10	864,314,246.10	-	864,314,246.10	864,314,246.10	864,314,246.10
06 Housing and Community Amenities	28,884,114,603.61	28,884,114,603.61	-	28,884,114,603.61	28,884,114,603.61	28,884,114,603.61
06.1 Housing development	10,033,270,848.75	10,033,270,848.75	-	10,033,270,848.75	10,033,270,848.75	10,033,270,848.75
06.2 Community development	1,207,325,098.82	1,207,325,098.82	-	1,207,325,098.82	1,207,325,098.82	1,207,325,098.82
06.3 Water supply	14,347,886,552.53	14,347,886,552.53	-	14,347,886,552.53	14,347,886,552.53	14,347,886,552.53
06.6 Housing and community amenities n.e.c.	10,078,522,373.02	10,078,522,373.02	-	10,078,522,373.02	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	15,748,717,672.20	15,748,717,672.20
07.1 Medical products, appliances, and equipment	1,325,035,949.96	1,325,035,949.96	-	1,325,035,949.96	1,325,035,949.96	1,325,035,949.96
07.2 Outpatient services	2,520,139,799.93	2,520,139,799.93	-	2,520,139,799.93	2,520,139,799.93	2,520,139,799.93
07.3 Hospital services	5,292,004,341.51	5,292,004,341.51	-	5,292,004,341.51	5,292,004,341.51	5,292,004,341.51
07.4 Public health services	5,210,746,686.01	5,210,746,686.01	-	5,210,746,686.01	5,210,746,686.01	5,210,746,686.01
07.5 R&D Health	1,940,493,627.77	1,940,493,627.77	-	1,940,493,627.77	1,940,493,627.77	1,940,493,627.77
07.6 Health n.e.c.	1,997,450,501.82	1,997,450,501.82	-	1,997,450,501.82	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	3,559,644,829.46	3,559,644,829.46
08.1 Recreational and sporting services	1,855,750,901.18	1,855,750,901.18	-	1,855,750,901.18	1,855,750,901.18	1,855,750,901.18
08.2 Cultural services	37,834,600.63	37,834,600.63	-	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	170,261,037.55	170,261,037.55
08.4 Religious and other community services	934,920,677.70	934,920,677.70	-	934,920,677.70	934,920,677.70	934,920,677.70
09 Education	7,854,389,122.49	7,854,389,122.49	-	7,854,389,122.49	7,854,389,122.49	7,854,389,122.49
09.1 Pre-Primary and primary education	1,798,636,413.66	1,798,636,413.66	-	1,798,636,413.66	1,798,636,413.66	1,798,636,413.66
09.2 Secondary education	2,922,293,315.83	2,922,293,315.83	-	2,922,293,315.83	2,922,293,315.83	2,922,293,315.83
09.3 Post-secondary non-tertiary education	4,363,262,177.40	4,363,262,177.40	-	4,363,262,177.40	4,363,262,177.40	4,363,262,177.40
09.4 Tertiary education	826,984,340.59	826,984,340.59	-	826,984,340.59	826,984,340.59	826,984,340.59
09.5 Education not definable by level	1,655,408,335.54	1,655,408,335.54	-	1,655,408,335.54	1,655,408,335.54	1,655,408,335.54
10 Social Security/ Protection	2,780,910,596.31	2,780,910,596.31	-	2,780,910,596.31	2,780,910,596.31	2,780,910,596.31
10.1 Sickiness and disability	948,495,550.04	948,495,550.04	-	948,495,550.04	948,495,550.04	948,495,550.04
10.2 Old age	91,478,995.66	91,478,995.66	-	91,478,995.66	91,478,995.66	91,478,995.66
10.3 Survivors	499,640,361.47	499,640,361.47	-	499,640,361.47	499,640,361.47	499,640,361.47
10.4 Family and children	710,819,196.46	710,819,196.46	-	710,819,196.46	710,819,196.46	710,819,196.46
Grand Total	198,292,120,017.46	198,292,120,017.46	181,868,313.21	198,473,988,330.67	1,500,000.00	198,472,488,330.67

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

Particulars	Current Year		Previous Year	
	Budgetary Entities	Extra Budgetary Entities	Budgetary Entities	Extra Budgetary Entities
Irregulars to be Regularised	779,655,633.00	-	709,412,794.99	-
Recoverable Irregulars	121,658,575.00	-	125,440,023.65	-
Irregulars in Advance Payments	670,600,628.60	-	3,281,160,069.53	-
Total	1,571,914,836.60	-	4,116,012,888.17	-

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.

Economic code	Particulars	Current Year						
		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	77,389,724,458.69	96,490,000.00	77,486,214,458.69	-	-	-	93,598,693,533.83
13000	Direct Payments Grant	118,425,082.88	-	118,425,082.88	-	-	-	46,823,330.00
	Total	77,508,149,541.57	96,490,000.00	77,604,639,541.57	-	-	-	93,645,516,863.83

Note 18.2: Eliminations on Payments

Economic code	Particulars	Current Year						
		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	26,306,891,554.42	88,887,618.75	26,395,779,173.17	-	-	-	32,100,045,961.95
26000	Direct Payments Grant/Subsidy	-	-	-	-	-	-	-
	Total	26,306,891,554.42	88,887,618.75	26,395,779,173.17	-	-	-	32,100,045,961.95

Note 19: Foreign Exchange Gain/Loss

Note 19.1: Budgetary Entity

The previous fiscal year opening balance difference has been adjusted and Due to the return of the amount to the province consolidated fund are details as fallow.

Adjustment Issue	Current Year			Previous Year		
	Receipt	Payment	Total	Receipt	Payment	Total
Since the adjustment has been made under the province, the opening balance difference has been adjusted accordingly.	(7,680,762.24)		(7,680,762.24)			
Due to the return of the amount to the Province Consolidated Fund following the provincial report, the opening balance difference in the consolidated fund has been adjusted accordingly.	3,523,816,625.15	-	3,523,816,625.15			
Total	3,516,135,862.91	-	3,516,135,862.91			

Note 19.2: Extra-Budgetary Entity

As there is a difference in the opening balances of cash and bank accounts compared to last year due to entries made by non-budgetary bodies, ministries, and central agencies, the details as fallow.

Adjustment Issue	Current Year			Previous Year		
	Receipt	Payment	Total	Receipt	Payment	Total
Difference in the opening balance of cash and bank holdings on the provincial government	251,600,808.24	316,636,248.86	65,035,440.62			
Total	251,600,808.24	316,636,248.86	65,035,440.62			

Note 20: Contingent Liability (Budgetary Entity)

Information not received.

Economic code	Particulars	Current Year				Previous Year			
		Federal	Province	Local	Total	Federal	Province	Local	Total
34211	Contingent Liability Amount	-	-	-	-	-	-	-	-

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 report.

S.N.	Post Report Changes	Reason for Changes
1		
2		

Note 22: Guarantee

Particulars		Current Year	Upto Previous Year	Upto Current Year
Province	Entities			
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 Statement of Local Governments

Fiscal year : 2023/24

Components of Statement

- 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. Annual Report of Local Level Divisible Fund**
- 7. Consolidated Statement of CoFOG-wise Expenditure**
- 8. Accounting Notes**
- 9. Annex**

June, 2025

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Consolidated Annual Report of Receipts and Payments
Fiscal Year : 2023/24

In Rs.

S.N/ Economic Code	Particulars	Note no.	Current Year Transaction			Previous Year Transaction		
			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		405,089,656,205.47	433,537,815.33	405,523,194,020.80	429,861,652,315.56	33,951,332.00	429,895,603,647.56
11000	Tax revenue	1.2	99,906,661,454.55		99,906,661,454.55	89,578,859,889.12	-	89,578,859,889.12
14000	Other revenue	1.2	20,635,988,091.97		20,635,988,091.97	19,292,944,696.23	-	19,292,944,696.23
13000	Grant	1.3	284,140,974,102.29	433,537,815.33	284,574,511,917.62	320,725,584,751.55	33,951,332.00	320,759,536,083.55
	Other Receipts		406,032,556.66	-	406,032,556.66	264,262,978.66	-	264,262,978.66
15000	Irregularities, return of released amount and grant refunds	1.2	406,032,556.66		406,032,556.66	264,262,978.66	-	264,262,978.66
	Investments and Financing Receipts		130,732,745.05	-	130,732,745.05	240,705,841.51	-	240,705,841.51
32156 - 59	Sale of shares and disinvestment	2.1	-		-	-	-	-
32147 - 49	Domestic debt Repay- ments receipts	2.2	4,584,131.00		4,584,131.00	4,154,270.46	-	4,154,270.46
32242	External debt repayments receipts	2.2	-		-	-	-	-
33141 - 44	Domestic debt receipts	2.3	126,148,614.05		126,148,614.05	236,551,571.05	-	236,551,571.05
33241	External debt receipts	2.4	-	-	-	-	-	-
A.	Total Receipts		405,220,388,950.52	433,537,815.33	405,653,926,765.85	430,102,358,157.07	33,951,332.00	430,136,309,489.07
2	Payments							
2.1	Recurrent Expenses		279,492,055,328.75	191,672,863.15	279,683,728,191.90	284,726,655,383.66	19,494,975.00	284,746,150,358.66
21000	Compensation of employees	3.1	138,556,871,025.70	31,831,561.74	138,588,702,587.44	135,652,219,006.80	2,200,000.00	135,654,419,006.80
22000	Use of goods and services	3.1	96,405,030,712.33	133,804,820.57	96,538,835,532.90	100,129,219,178.60	17,294,975.00	100,146,514,153.60
24000	Interests, fees and bank commissions	3.1	152,939,926.47	-	152,939,926.47	163,279,774.29	-	163,279,774.29
25000	Subsidies	3.1	18,374,851,013.59	358,583.00	18,375,209,596.59	17,479,186,385.68	-	17,479,186,385.68
26000	Grants	3.1	14,479,267,760.49	24,881,833.34	14,504,149,593.83	14,988,277,908.40	-	14,988,277,908.40
27000	Social securities / benefits	3.1	6,181,745,772.69	796,064.50	6,182,541,837.19	7,028,913,935.88	-	7,028,913,935.88
28000	Others	3.1	5,341,349,117.48	-	5,341,349,117.48	9,285,559,194.01	-	9,285,559,194.01
31000	Capital Expenditure (Investment in Non-Financial Assets)		143,515,159,068.69	241,155,719.93	143,756,314,788.62	168,627,219,730.22	14,386,630.00	168,519,206,388.11

31100	Acquisition of Fixed Assets		143,315,397,013.50	241,155,719.93	143,556,552,733.43	168,485,842,180.11	14,386,630.00	168,500,228,810.11
31110	Buildings and structures	3.2	17,684,048,804.02	6,511,883.00	17,690,560,687.02	25,428,381,617.64	-	25,428,381,617.64
31120	Machinery and equipments	3.2	6,539,987,413.28	254,690.00	6,540,242,103.28	8,138,932,261.88	-	8,138,932,261.88
31130 - 40	Other fixed assets (other capital expenditure)	3.2	3,143,930,680.09	-	3,143,930,680.09	4,014,785,930.12	-	4,014,785,930.12
31150	Public constructions	3.2	112,975,805,287.50	223,143,403.93	113,198,948,691.43	126,304,240,485.47	14,386,630.00	126,318,627,115.47
31160	Improvement of built structure	3.2	886,278,293.71	11,245,743.00	897,524,036.71	1,185,855,411.39		1,185,855,411.39
31170	Assets major improvement expenditure	3.2	2,085,346,534.90	-	2,085,346,534.90	3,413,646,473.61	-	3,413,646,473.61
31400	Non Produced Assets (Natural Assets)		199,762,055.19	-	199,762,055.19	141,377,550.11	-	18,977,578.00
31410	Land acquisition	3.2	159,080,104.73	-	159,080,104.73	131,506,671.11	-	477,578.00
31440	Intangible non produced assets	3.2	40,681,950.46	-	40,681,950.46	9,870,879.00	-	18,500,000.00
32000	Financing		350,229,405.01	-	350,229,405.01	429,973,068.94	-	429,973,068.94
33145-47	Principal repayments of domestic borrowing	4.2	224,327,811.01	-	224,327,811.01	177,684,087.94	-	177,684,087.94
33242	Principal repayments of external debt	4.2	-	-	-	-	-	-
32141 -43	Domestic debt investment	4.1	100,000,000.00	-	100,000,000.00	233,311,403.00	-	233,311,403.00
32151 -52	Domestic share investment	4.1	25,901,594.00	-	25,901,594.00	18,977,578.00	-	18,977,578.00
32241	External debt investment	4.1	-	-	-	-	-	-
32251	External share investment	4.1	-	-	-	-	-	-
B.	Total Payments		423,357,443,802.45	432,828,583.08	423,790,272,385.53	453,783,848,182.82	33,881,605.00	453,695,329,815.71
C.	Surplus/Deficit (C=A-B)		(18,137,054,851.93)	709,232.25	(18,136,345,619.68)	(23,681,490,025.75)	69,727.00	(23,559,020,326.64)
D.	Change in Balance of Deposits, Other Funds Including Emergency Fund	5	2,622,095,346.60	-	2,622,095,346.60	2,338,467,717.20	16,628,104.21	2,355,095,821.41
E.	Cash and Bank Balance of Current Year (surplus/deficit) (E=C+D)		(15,514,959,505.33)	709,232.25	(15,514,250,273.08)	(21,343,022,308.55)	16,697,831.21	(21,326,324,477.34)
F.	Previous Year Cash and Bank Balance		94,947,272,373.62	-	94,947,272,373.62	116,273,596,850.96	-	116,273,596,850.96
G.	Foreign Exchange Gain/Loss and Other Adjustments Current Year		-	-	-	-	-	-
H.	Closing Cash and Bank Balance (H=E+F+G)		79,432,312,869.17	709,232.25	79,433,022,101.42	94,930,574,542.41	16,697,831.21	94,947,272,373.62

Note: Grant provided to non-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 : 2023/24

In Rs.

S.N/ Economic Code	Particulars	Note no.	Current Year Transaction			Previous Year Transaction		
			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		405,089,656,205.47	433,537,815.33	405,523,194,020.80	429,861,652,315.56	33,951,332.00	429,895,603,647.56
11000	Tax revenue	1.2	99,906,661,454.55	-	99,906,661,454.55	89,578,859,889.12	-	89,578,859,889.12
14000	Other revenue	1.2	20,635,988,091.97	-	20,635,988,091.97	19,292,944,696.23	-	19,292,944,696.23
13000	Grant	1.3	284,140,974,102.29	433,537,815.33	284,574,511,917.62	320,725,584,751.55	33,951,332.00	320,759,536,083.55
	Other Receipts		406,032,556.66	-	406,032,556.66	264,262,978.66	-	264,262,978.66
15000	Irregularities, return of re- leased amount and grant re- funds	1.2	406,032,556.66	-	406,032,556.66	264,262,978.66	-	264,262,978.66
	Investments and Financing Receipts		130,732,745.05	-	130,732,745.05	240,705,841.51	-	240,705,841.51
32156 - 59	Sale of shares and disinvest- ment	2.1	-	-	-	-	-	-
32147 - 49	Domestic debt Repayments receipts	2.2	4,584,131.00	-	4,584,131.00	4,154,270.46	-	4,154,270.46
32242	External debt repayments receipts	2.2	-	-	-	-	-	-
33141 - 44	Domestic debt receipts	2.3	126,148,614.05	-	126,148,614.05	236,551,571.05	-	236,551,571.05
33241	External debt receipts	2.4	-	-	-	-	-	-
A.	Total Receipts		405,220,388,950.52	433,537,815.33	405,653,926,765.85	430,102,358,157.07	33,951,332.00	430,136,309,489.07
2	Payments							
2.1	Recurrent Expenses		279,492,055,328.75	191,672,863.15	279,683,728,191.90	284,726,655,383.66	19,494,975.00	284,746,150,358.66
21000	Compensation of employees	3.1	138,556,871,025.70	31,831,561.74	138,588,702,587.44	135,652,219,006.80	2,200,000.00	135,654,419,006.80
22000	Use of goods and services	3.1	96,405,030,712.33	133,804,820.57	96,538,835,532.90	100,129,219,178.60	17,294,975.00	100,146,514,153.60
24000	Interests, fees and bank com- missions	3.1	152,939,926.47	-	152,939,926.47	163,279,774.29	-	163,279,774.29
25000	Subsidies	3.1	18,374,851,013.59	358,583.00	18,375,209,596.59	17,479,186,385.68	-	17,479,186,385.68
26000	Grants	3.1	14,479,267,760.49	24,881,833.34	14,504,149,593.83	14,988,277,908.40	-	14,988,277,908.40
27000	Social securities / benefits	3.1	6,181,745,772.69	796,064.50	6,182,541,837.19	7,028,913,935.88	-	7,028,913,935.88
28000	Others	3.1	5,341,349,117.48	-	5,341,349,117.48	9,285,559,194.01	-	9,285,559,194.01

31000	Capital Expenditure (Investment in Non-Financial Assets)		143,515,159,068.69	241,155,719.93	143,756,314,788.62	168,627,219,730.22	14,386,630.00	168,519,206,388.11
31100	Acquisition of Fixed Assets		143,315,397,013.50	241,155,719.93	143,556,552,733.43	168,485,842,180.11	14,386,630.00	168,500,228,810.11
31110	Buildings and structures	3.2	17,684,048,804.02	6,511,883.00	17,690,560,687.02	25,428,381,617.64	-	25,428,381,617.64
31120	Machinery and equipments	3.2	6,539,987,413.28	254,690.00	6,540,242,103.28	8,138,932,261.88	-	8,138,932,261.88
31130 - 40	Other fixed assets (other capital expenditure)	3.2	3,143,930,680.09	-	3,143,930,680.09	4,014,785,930.12	-	4,014,785,930.12
31150	Public constructions	3.2	112,975,805,287.50	223,143,403.93	113,198,948,691.43	126,304,240,485.47	14,386,630.00	126,318,627,115.47
31160	Improvement of built structure	3.2	886,278,293.71	11,245,743.00	897,524,036.71	1,185,855,411.39		1,185,855,411.39
31170	Assets major improvement expenditure	3.2	2,085,346,534.90	-	2,085,346,534.90	3,413,646,473.61	-	3,413,646,473.61
31400	Non Produced Assets (Natural Assets)		199,762,055.19	-	199,762,055.19	141,377,550.11	-	18,977,578.00
31410	Land acquisition	3.2	159,080,104.73	-	159,080,104.73	131,506,671.11	-	477,578.00
31440	Intangible non produced assets	3.2	40,681,950.46	-	40,681,950.46	9,870,879.00	-	18,500,000.00
32000	Financing		350,229,405.01	-	350,229,405.01	429,973,068.94	-	429,973,068.94
33145-47	Principal repayments of domestic borrowing	4.2	224,327,811.01	-	224,327,811.01	177,684,087.94	-	177,684,087.94
33242	Principal repayments of external debt	4.2	-	-	-	-	-	-
32141 -43	Domestic debt investment	4.1	100,000,000.00	-	100,000,000.00	233,311,403.00	-	233,311,403.00
32151 -52	Domestic share investment	4.1	25,901,594.00	-	25,901,594.00	18,977,578.00	-	18,977,578.00
32241	External debt investment	4.1	-	-	-	-	-	-
32251	External share investment	4.1	-	-	-	-	-	-
B.	Total Payments		423,357,443,802.45	432,828,583.08	423,790,272,385.53	453,783,848,182.82	33,881,605.00	453,695,329,815.71
C.	Surplus/Deficit (C=A-B)		(18,137,054,851.93)	709,232.25	(18,136,345,619.68)	(23,681,490,025.75)	69,727.00	(23,559,020,326.64)
D.	Change in Balance of Deposits, Other Funds Including Emergency Fund	5	2,622,095,346.60	-	2,622,095,346.60	2,338,467,717.20	16,628,104.21	2,355,095,821.41
E.	Cash and Bank Balance of Current Year (surplus/deficit) (E=C+D)		(15,514,959,505.33)	709,232.25	(15,514,250,273.08)	(21,343,022,308.55)	16,697,831.21	(21,326,324,477.34)
F.	Previous Year Cash and Bank Balance		94,947,272,373.62	-	94,947,272,373.62	116,273,596,850.96	-	116,273,596,850.96
G.	Foreign Exchange Gain/Loss and Other Adjustments Current Year	19	-		-	-	-	-
H.	Closing Cash and Bank Balance (H=E+F+G)		79,432,312,869.17	709,232.25	79,433,022,101.42	94,930,574,542.41	16,697,831.21	94,947,272,373.62

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Annual Report of Receipts and Payments (Extra Budgetary Entites)
Fiscal Year : 2023/24

In Rs.

S.N/ Economic Code	Particulars	Note no.	Current Year Transaction			Previous Year Transaction		
			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	1.1	-	-	-	-	-	-
14000	Other revenue	1.1	-	-	-	-	-	-
13000	Grant	1.3	-	-	-	-	-	-
	Other Receipts		-	-	-	-	-	-
15000	Irregularities, return of released amount and grant refunds	1.1	-	-	-	-	-	-
	Investments and Financing Receipts		-	-	-	-	-	-
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	-	-	-	-	-	-
A.	Total Receipts		-	-	-	-	-	-
2	Payments					-	-	-
2.1	Recurrent Expenses		-	-	-	-	-	-
21000	Compensation of employees	3.1	-	-	-	-	-	-
22000	Use of goods and services	3.1	-	-	-	-	-	-
24000	Interests, fees and bank commissions	3.1	-	-	-	-	-	-
25000	Subsidies	3.1	-	-	-	-	-	-
26000	Grants	3.1	-	-	-	-	-	-
27000	Social securities / benefits	3.1	-	-	-	-	-	-
28000	Others	3.1	-	-	-	-	-	-
31000	Capital Expenditure (Investment in Non-Financial Assets)		-	-	-	-	-	-
31100	Acquisition of Fixed Assets		-	-	-	-	-	-
31110	Buildings and structures	3.2	-	-	-	-	-	-
31120	Machinery and equipments	3.2	-	-	-	-	-	-
31130 - 40	Other fixed assets (other capital expenditure)	3.2	-	-	-	-	-	-
31150	Public constructions	3.2	-	-	-	-	-	-
31160	Improvement of built structure	3.2	-	-	-	-	-	-
31170	Assets major improvement expenditure	3.2	-	-	-	-	-	-
31400	Non Produced Assets (Natural Assets)	3.2	-	-	-	-	-	-
31410	Land acquisition	3.2	-	-	-	-	-	-
31440	Intangible non produced assets	-	-	-	-	-	-	-
32000	Financing		-	-	-	-	-	-

33145-47	Principal repayments of domestic borrowing	4.2	-	-	-	-	-	-
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		-	-	-	-	-	-
C.	Surplus/Deficit (C=A-B)		-	-	-	-	-	-
D.	Change in Balance of Deposits, Other Funds Including Emergency Fund	5.0	-		-	-	-	-
E.	Cash and Bank Balance of Current Year (surplus/deficit) (E=C+D)		-		-	-	-	-
F.	Previous Year Cash and Bank Balance		-	-	-	-	-	-
G.	Foreign Exchange Gain/Loss and Other Adjustments Current Year		-		-	-	-	-
H.	Closing Cash and Bank Balance (H=E+F+G)		-	-	-	-	-	-

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Budget Comparison Statement (Budgetary Entities)
Fiscal Year : 2023/24

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)		479,426,995,860.58	-	405,523,194,020.80	503,196,078,688.72	503,196,078,688.72	429,895,603,647.56
2	Revenue and other receipts (3+4+5)		153,287,239,895.22	-	120,948,682,103.18	146,824,567,702.81	146,824,567,702.81	109,136,067,564.01
3	Tax	1.2	120,112,469,385.07	-	99,906,661,454.55	119,562,960,956.58	119,562,960,956.58	89,578,859,889.12
4	Other revenue	1.2	31,633,739,326.24	-	20,635,988,091.97	26,728,248,130.25	26,728,248,130.25	19,292,944,696.23
5	Miscellaneous receipts	1.2	1,541,031,183.91	-	406,032,556.66	533,358,615.98	533,358,615.98	264,262,978.66
6	Revenue shared to province and other level of governments	1.4	-	-	-	-	-	-
7	Revenue transferable to consolidated fund (2-6)		153,287,239,895.22	-	120,948,682,103.18	146,824,567,702.81	146,824,567,702.81	109,136,067,564.01
8	Grant	1.3	326,139,755,965.36	-	284,574,511,917.62	356,371,510,985.91	356,371,510,985.91	320,759,536,083.55
9	Expenditure (10+11)		335,071,761,662.13	551,318,547,590.82	423,440,042,980.52	554,620,688,034.82	600,502,826,084.72	453,387,756,718.88
10	Recurrent expenses		335,071,761,662.13	335,338,495,801.13	279,683,728,191.90	320,887,023,223.88	342,935,357,802.76	284,746,150,358.66
	Compensation of employees	3.1	155,897,150,802.20	155,897,150,802.20	138,588,702,587.44	139,511,239,911.34	151,416,824,497.59	135,654,419,006.80
	Use of goods and services	3.1	125,860,958,712.27	125,860,958,712.27	96,538,835,532.90	126,775,728,075.72	133,321,096,670.38	100,146,514,153.60
	Interests, service charges and bank commissions	3.1	-	266,734,139.00	152,939,926.47	244,793,200.00	242,681,000.00	163,279,774.29
	Subsidies	3.1	21,695,074,000.16	21,695,074,000.16	18,375,209,596.59	19,176,501,269.76	20,122,689,190.10	17,479,186,385.68
	Grants	3.1	16,432,528,828.74	16,432,528,828.74	14,504,149,593.83	15,748,089,296.02	17,049,462,358.19	14,988,277,908.40
	Social securities	3.1	8,317,466,632.57	8,317,466,632.57	6,182,541,837.19	8,971,854,832.14	9,589,612,425.17	7,028,913,935.88
	Other expenses	3.1	6,868,582,686.19	6,868,582,686.19	5,341,349,117.48	10,458,816,638.90	11,192,991,661.33	9,285,559,194.01
11	Capital Expenditure		-	215,980,051,789.69	143,756,314,788.62	233,733,664,810.94	257,567,468,281.96	168,641,606,360.22
	Capital expenditure	3.2	-	215,980,051,789.69	143,756,314,788.62	233,733,664,810.94	257,567,468,281.96	168,641,606,360.22
12	Budget Surplus (-)/Deficit (+)		144,355,234,198.45	(551,318,547,590.82)	(17,916,848,959.72)	(51,424,609,346.10)	(97,306,747,396.00)	(23,492,153,071.32)

13	Transaction in Financing Assets and Liabilities (14+19+22-25)		244,769,250.00	(497,762,634,742.26)	219,496,659.96	777,634,711.96	(454,991,316,011.65)	189,267,227.43
14	Domestic Financial Assets (15+16+17-18)		244,769,250.00	200,451,514.00	121,317,463.00	496,868,711.96	448,225,223.00	248,134,710.54
15	Loan investment in public corporations	4.1	150,000.00	-	-	58,300,000.00	58,300,000.00	-
16	Loan investments in other institutions	4.1	159,303,000.00	135,000,000.00	100,000,000.00	353,824,000.00	344,092,223.00	233,311,403.00
17	Share investment in corporations	4.1	85,316,250.00	65,451,514.00	25,901,594.00	84,744,711.96	45,833,000.00	18,977,578.00
18	loan investment repayments receipts	2.2	-	-	4,584,131.00	-	-	4,154,270.46
19	External Financial Assets (20+21)		-	-	-	-	-	-
20	External debt investment	4.1	-	-	-	-	-	-
21	External share investment	4.1	-	-	-	-	-	-
22	Domestic Liability (23+24)		-	(255,701,986,256.26)	98,179,196.96	280,766,000.00	(255,695,941,234.65)	(58,867,483.11)
23	Loan receipts from other institutions (Deduct)	2.3	-	(256,000,000,000.00)	(126,148,614.05)	-	(256,000,000,000.00)	(236,551,571.05)
24	Principal repayments of bonds	4.2	-	298,013,743.74	224,327,811.01	280,766,000.00	304,058,765.35	177,684,087.94
25	External Financial Liability (26+27)		-	(242,261,100,000.00)	-	-	(199,743,600,000.00)	-
26	External debt receipts (Deduct)	2.4	-	(242,261,100,000.00)	-	-	(242,261,100,000.00)	-
27	Principal repayments of external debt	4.2	-	-	-	-	-	-
28	Budget Surplus(-)/Deficit (+) (12-13)				(18,136,345,619.68)			(23,681,420,298.75)

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Annual Financial statement of Consolidated Fund
Fiscal Year : 2023/24

In Rs.

Particulars	Note No.	Current Year Transaction			Previous Year Transaction		
		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		405,089,656,205.47	433,537,815.33	405,523,194,020.80	429,861,652,315.56	33,951,332.00	429,895,603,647.56
1.1 Revenue		120,542,649,546.52	-	120,542,649,546.52	108,871,804,585.35	-	108,871,804,585.35
A. Tax	1.2	99,906,661,454.55	-	99,906,661,454.55	89,578,859,889.12	-	89,578,859,889.12
B. Other revenue	1.2	20,635,988,091.97	-	20,635,988,091.97	19,292,944,696.23	-	19,292,944,696.23
1.2 Grant		284,140,974,102.29	433,537,815.33	284,574,511,917.62	320,725,584,751.55	33,951,332.00	320,759,536,083.55
A. Bilateral external grant	1.3	-	-	-	843,250.00	21,814,402.00	22,657,652.00
B. Multilateral external grant	1.3	30,376,094.21	-	30,376,094.21	25,709,980.61	12,136,930.00	37,846,910.61
C. Inter government fiscal transfer	1.3	284,110,598,008.08	433,537,815.33	284,544,135,823.41	320,699,031,520.94	-	320,699,031,520.94
1.3 Irregularities and other receipts	1.2	406,032,556.66	-	406,032,556.66	264,262,978.66	-	264,262,978.66
2. Receipts from Financing Transactions		130,732,745.05	-	130,732,745.05	240,705,841.51	-	240,705,841.51
2.1 Receipts of Loan Investment Repayments		4,584,131.00	-	4,584,131.00	4,154,270.46	-	4,154,270.46
A. Receipts of domestic debt investment repayments	2.2	4,584,131.00	-	4,584,131.00	4,154,270.46	-	4,154,270.46
B. Receipts of external debt investment repayments	2.2	-	-	-	-	-	-
2.2 Sale of share		-	-	-	-	-	-
A. Sale of 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		-	-	-	-	-	-	-	-
2.4 Domestic Loan		126,148,614.05	-	-	-	236,551,571.05	-	-	236,551,571.05
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	126,148,614.05	-	-	-	236,551,571.05	-	-	236,551,571.05
3. Gross Receipts of Current Year		405,220,388,950.52	433,537,815.33	405,653,926,765.85	430,102,358,157.07	33,951,332.00	430,136,309,489.07	430,136,309,489.07	430,136,309,489.07
4. Payments		423,357,443,802.45	432,828,583.08	423,790,272,385.53	453,783,848,182.82	33,881,605.00	453,817,729,787.82	453,817,729,787.82	453,817,729,787.82
4.1 Expenditures Chargeable on Federal Consolidated Fund		-	-	-	-	-	-	-	-
A. Current expenses	3.3	-	-	-	-	-	-	-	-
B. Financing expenditure	3.3	-	-	-	-	-	-	-	-
4.2 Expenditure Under a Federal Appropriation Act		423,357,443,802.45	432,828,583.08	423,790,272,385.53	453,783,848,182.82	33,881,605.00	453,817,729,787.82	453,817,729,787.82	453,817,729,787.82
A. Recurrent expense	3.4	279,492,055,328.75	191,672,863.15	279,683,728,191.90	284,726,655,383.66	19,494,975.00	284,746,150,358.66	284,746,150,358.66	284,746,150,358.66
B. Capital expenditure	3.4	143,515,159,068.69	241,155,719.93	143,756,314,788.62	168,627,219,730.22	14,386,630.00	168,641,606,360.22	168,641,606,360.22	168,641,606,360.22
C. Financing expenditure	3.4	350,229,405.01	-	350,229,405.01	429,973,068.94	-	429,973,068.94	-	429,973,068.94
5. Foreign Exchange Gain/Loss and Other Adjustment	19	-	-	-	-	-	-	-	-
6. Total Payments of Current Year		423,357,443,802.45	432,828,583.08	423,790,272,385.53	453,783,848,182.82	33,881,605.00	453,817,729,787.82	453,817,729,787.82	453,817,729,787.82
7. Current Year Change in Consolidated Fund		(18,137,054,851.93)	709,232.25	(18,136,345,619.68)	(23,681,490,025.75)	69,727.00	(23,681,420,298.75)	(23,681,420,298.75)	(23,681,420,298.75)
8. Opening Balance		78,644,400,439.82		78,644,400,439.82	102,325,820,738.57	-	102,325,820,738.57	102,325,820,738.57	102,325,820,738.57
9. Closing Balance		60,507,345,587.89	709,232.25	60,508,054,820.14	78,644,330,712.82	69,727.00	78,644,400,439.82	78,644,400,439.82	78,644,400,439.82

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Annual Report of Local Level Divisible Fund
Fiscal Year : 2023/24

In Rs.

S.N.	Economic Code	Particulars	Current Year					Current Year					Amount yet to Share		
			Collected Amount		Shared Amount			Collected Amount		Shared Amount					
			Local Level	Total	Federal Govt.	Province Govt.	Local Level	Total	Local Level	Federal Govt.	Province Govt.	Local Level		Total	
1	33310	Value added tax	-	-	-	-	-	-	-	-	-	-	-	-	
2	33330	Divisible excise duty	-	-	-	-	-	-	-	-	-	-	-	-	
3	33340	Divisible tax, registration and other administrative service charge	231,667,577.14	231,667,577.14	1,604,903.02	72,789,017.79	116,202,744.19	190,596,665.00	41,070,912.14	225,932,094.78	225,932,094.78	2,299,265.73	77,172,263.08	123,905,555.86	22,555,010.11
4	33360	Divisible natural resource royalty	5,129,596,726.82	5,129,596,726.82	279,157,212.34	1,227,709,883.23	3,038,716,789.55	4,545,383,885.12	584,012,841.70	5,001,361,387.21	5,001,361,387.21	204,304,166.68	1,033,985,425.49	3,117,177,394.37	645,894,400.67
5	33390	Other divisible revenue	168,006,749.97	168,006,749.97	2,341,700.68	6,631,083.60	18,754,418.65	27,727,202.93	140,279,547.04	244,829,809.13	244,829,809.13	1,628,678.31	44,677,419.30	160,252,340.15	38,271,371.37
Total			5,529,271,053.93	5,529,271,053.93	283,103,816.04	1,307,129,984.62	3,173,673,952.39	4,763,907,753.05	765,363,300.88	5,472,123,291.12	5,472,123,291.12	208,232,110.72	1,155,835,107.87	3,401,335,290.38	706,720,782.15

Financial Comptroller General Office
Consolidated Statement of CoFOG-wise Expenditure

Fiscal Year : 2023/24

In Rs.

In Rs.

Function/Activities	Current Year					Previous Year		
	Budgetary Entities	Extra Bud- getary Entities	Double Accounted Amount	Total	Budgetary Entities	Extra Budget- ary Entities	Double Account- ed Amount	Total
	1	2	3	4=1+2+3	1	2	3	4=1+2+3
01 General Public Services	103,678,708,859.68	-	-	103,678,708,859.68	103,678,708,859.68	-	-	103,678,708,859.68
01.1 Executive and legislative bodies, financial and fiscal affairs and external affairs	1,536,930,293.44	-	-	1,536,930,293.44	24,957,520,539.99	-	-	24,957,520,539.99
01.2 Foreign economic aid	-	-	-	-	66,962,683.20	-	-	66,962,683.20
01.3 General services	402,935,652.02	-	-	402,935,652.02	40,747,164,431.73	-	-	40,747,164,431.73
01.4 Basic services	101,738,842,914.22	-	-	101,738,842,914.22	114,190,792,854.76	-	-	114,190,792,854.76
01.5 R&D General public services	-	-	-	-	1,971,081,178.66	-	-	1,971,081,178.66
01.6 General public services n.e.c.	-	-	-	-	12,117,173,595.03	-	-	12,117,173,595.03
01.7 Public debt transactions	-	-	-	-	64,672,548,546.46	-	-	64,672,548,546.46
01.8 Transfers of a general character between different levels of government	-	-	-	-	425,029,380,311.03	-	-	425,029,380,311.03
02 Defense	100,000.00	-	-	100,000.00	-	-	-	-
02.1 Military defense	-	-	-	-	59,232,593,961.94	-	-	59,232,593,961.94
02.2 Civil defense	-	-	-	-	772,787,495.07	-	-	772,787,495.07
02.5 Defense n.e.c	100,000.00	-	-	100,000.00	8,375,265.00	-	-	8,375,265.00
03 Public Order and Safety	840,297,498.98	-	-	840,297,498.98	700,550,135.12	-	-	700,550,135.12
03.1 Police services	-	-	-	-	-	-	-	-
03.2 Fire protection services	124,427,022.38	-	-	124,427,022.38	160,591,853.72	-	-	160,591,853.72
03.3 Law courts	360,318,139.31	-	-	360,318,139.31	318,570,939.34	-	-	318,570,939.34
03.4 Prisons	-	-	-	-	-	-	-	-
03.5 R&D Public order and safety	355,552,337.29	-	-	355,552,337.29	221,387,342.06	-	-	221,387,342.06
03.6 Public order and safety n.e.c	-	-	-	-	-	-	-	-
04 Economic Affairs	85,997,566,682.15	-	-	85,997,566,682.15	94,662,174,194.18	-	-	94,662,174,194.18
04.1 General economic, commercial, and labor affairs	-	-	-	-	-	-	-	-
04.2 Agriculture, forestry, fishing, and hunting	17,567,557,307.17	-	-	17,567,557,307.17	16,095,740,852.04	-	-	16,095,740,852.04
04.3 Fuel and energy	2,668,018,968.99	-	-	2,668,018,968.99	2,837,496,679.27	-	-	2,837,496,679.27
04.4 Mining, manufacturing and construction	938,632.00	-	-	938,632.00	1,162,644.00	-	-	1,162,644.00
04.5 Transport	59,797,505,760.08	-	-	59,797,505,760.08	66,755,196,946.51	-	-	66,755,196,946.51
04.6 Communication	369,274,291.37	-	-	369,274,291.37	588,491,588.33	-	-	588,491,588.33
04.7 Other industries	1,839,495,392.84	-	-	1,839,495,392.84	3,638,356,460.23	-	-	3,638,356,460.23
04.8 R&D Economic affairs	716,941,525.87	-	-	716,941,525.87	711,588,041.47	-	-	711,588,041.47

04.9	Economic affairs n.e.c.	3,037,834,803.83	-	-	3,037,834,803.83	-	-	4,034,140,982.33	-	4,034,140,982.33
5	Environmental Protection	5,236,687,530.61	-	-	5,236,687,530.61	-	-	5,453,940,981.86	-	5,453,940,981.86
05.1	Waste management	2,565,712,640.82	-	-	2,565,712,640.82	-	-		-	
05.2	Waste water management	304,451,302.25	-	-	304,451,302.25	-	-	2,709,120,972.58	-	2,709,120,972.58
05.3	Pollution abatement	751,799,781.08	-	-	751,799,781.08	-	-	454,612,821.88	-	454,612,821.88
05.4	Protection of bio-diversity and landscape	-	-	-	-	-	-	1,266,135,254.73	-	1,266,135,254.73
05.6	Environment protection n.e.c.	1,614,723,806.46	-	-	1,614,723,806.46	-	-	1,024,071,932.67	-	1,024,071,932.67
06	Housing and Community Amenities	38,527,176,789.98	-	-	38,527,176,789.98	-	-	47,762,381,890.71	-	47,762,381,890.71
06.1	Housing development	19,303,494,667.37	-	-	19,303,494,667.37	-	-	25,634,882,667.88	-	25,634,882,667.88
06.2	Community development	-	-	-	-	-	-	-	-	-
06.3	Water supply	4,494,128,259.50	-	-	4,494,128,259.50	-	-	5,105,087,350.09	-	5,105,087,350.09
06.6	Housing and community amenities n.e.c.	14,729,553,863.11	-	-	14,729,553,863.11	-	-	17,022,411,872.74	-	17,022,411,872.74
07	Health	30,919,609,022.97	-	-	30,919,609,022.97	-	-	32,760,464,772.80	-	32,760,464,772.80
07.1	Medical products, appliances, and equipment	2,188,383,155.64	-	-	2,188,383,155.64	-	-	2,345,670,834.38	-	2,345,670,834.38
07.2	Outpatient services	7,603,550,224.88	-	-	7,603,550,224.88	-	-	7,973,135,512.97	-	7,973,135,512.97
07.3	Hospital services	5,551,403,846.95	-	-	5,551,403,846.95	-	-	5,785,477,113.77	-	5,785,477,113.77
07.4	Public health services	11,272,883,570.94	-	-	11,272,883,570.94	-	-	12,745,871,388.66	-	12,745,871,388.66
07.5	R&D Health	319,542,801.89	-	-	319,542,801.89	-	-	289,148,602.24	-	289,148,602.24
07.6	Health n.e.c.	3,983,845,422.67	-	-	3,983,845,422.67	-	-	3,621,161,320.78	-	3,621,161,320.78
08	Recreation, Culture, and Religion	7,554,562,949.50	-	-	7,554,562,949.50	-	-	8,374,139,973.25	-	8,374,139,973.25
08.1	Recreational and sporting services	-	-	-	-	-	-	-	-	-
08.2	Cultural services	-	-	-	-	-	-	5,538,153,320.67	-	5,538,153,320.67
08.3	Broadcasting and publishing services	-	-	-	-	-	-	-	-	-
08.4	Religious and other community services	5,054,856,701.61	-	-	5,054,856,701.61	-	-		-	
08.5	R & Recreation, culture, and religion	1,585,693,007.90	-	-	1,585,693,007.90	-	-	2,835,986,652.58	-	2,835,986,652.58
08.6	Recreation, culture, and religion n.e.c.	914,013,239.99	-	-	914,013,239.99	-	-		-	
09	Education	138,823,111,793.96	-	-	138,823,111,793.96	-	-	143,261,471,734.51	-	143,261,471,734.51
09.1	Pre-Primary and primary education	55,375,513,766.78	-	-	55,375,513,766.78	-	-	54,213,118,197.73	-	54,213,118,197.73
09.2	Secondary education	19,979,045,387.45	-	-	19,979,045,387.45	-	-		-	
09.4	Tertiary education	-	-	-	-	-	-		-	
09.5	Education not definable by level	2,155,723,657.51	-	-	2,155,723,657.51	-	-	2,042,917,322.61	-	2,042,917,322.61
09.6	Subsidiary services to education	24,318,742,883.91	-	-	24,318,742,883.91	-	-	2,042,917,322.61	-	2,042,917,322.61
09.7	R&D Education	-	-	-	-	-	-	29,460,019,035.30	-	29,460,019,035.30
09.8	Education n.e.c.	36,994,086,098.31	-	-	36,994,086,098.31	-	-	36,778,456,117.74	-	36,778,456,117.74
10	Social Security/ Protection	11,862,221,852.69	-	-	11,862,221,852.69	-	-	7,617,585,072.25	-	7,617,585,072.25
10.1	Sickness and disability	303,604,346.75	-	-	303,604,346.75	-	-		-	
10.2	Old age	266,500,346.45	-	-	266,500,346.45	-	-		-	
10.4	Family and children	52,958,434.10	-	-	52,958,434.10	-	-	-	-	-
10.5	Unemployment	-	-	-	-	-	-	777,663,415.08	-	777,663,415.08
10.7	Social exclusion n.e.c.	849,072,850.15	-	-	849,072,850.15	-	-	1,026,163,791.40	-	1,026,163,791.40
10.8	R&D Social protection	3,587,282,963.20	-	-	3,587,282,963.20	-	-	3,159,177,296.08	-	3,159,177,296.08
10.9	Social protection n.e.c.	6,802,802,912.04	-	-	6,802,802,912.04	-	-	2,654,580,569.69	-	2,654,580,569.69
Grand Total		423,440,042,980.52	-	-	423,440,042,980.52	-	-	453,387,756,718.88	-	453,387,756,718.88

More details Mentioned in Note No.16

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Accounting Notes
Fiscal Year : 2023/24

S.N.	Note Number and Contents of Notes	S.N.	Note Number and Contents of Notes
1	Note 1: Revenue, grants and other receipts	25	Note 7: Reimbursable loan and grant (Budgetary entities)
2	Note 1.1: Targets and actual receipts of revenue and other receipts:	26	Note 7.1: Reimbursable loan
3	Note 1.2: Statements of estimates and actual receipts of revenue and other receipts utilized by federal government	27	Note 7.2: Reimbursable grants
4	Note 1.3: Statement of receipts of grant and assistance	28	Note 8: Off budget third party payments
5	Note 1.4: Divisible fund	29	Note 9: Receivable foreign aid
6	Note 2: Investment and financial receipts	30	Note 10: Debt liability
7	Note 2.1: Sale of share and disinvestment	31	Note 11: Inventories and assets
8	Note 2.2: Repayments receipts of domestic and external debt investments	32	Note 12: Statement of advance payments
9	Note 2.3: Receipts from domestic borrowings	33	Note 13: Expenditure arrears
10	Note 2.4: Receipts of external debt	34	Note 14: Commitments details
11	Note 3: Recurrent and capital expenditure	35	Note 15: Accounts receivables
12	Note 3.1: Recurrent expenditure	36	Note 16: Function wise expenditure (COFOG)
13	Note 3.2: Capital expenditure	37	Note 17: Irregulars expenditure indicated by internal audit
14	Note 3.3: The expenditures chargeable on federal consolidated fund (Non-votable)	38	Note 18: Eliminations
15	Note 3.4: Expenditure under a federal appropriation act (Votable)	39	Note 18.1: Eliminations on receipts
16	Note 3.5: Expenditure by mode of payments	40	Note 18.2: Eliminations on payments
17	Note 3.6: Fiscal transfer (Budgetary entities)	41	Note 19: Foreign exchange gain/loss
18	Note 4: Financing	42	Note 20: Contingent liability (Budgetary entities)
19	Note 4.1: Loan investments and share investments	43	Note 21: Post-report corrections of errors
20	Note 4.2: Principal repayments	44	Note 22: Guarantee
21	Note 5: Statement of receipts, payments and balances of other funds	45	Note 23: Tax expenditure/waiver
22	Note 6: Cash and bank balance	46	Note 24: Social security/protection
23	Note 6.1: Funds flow of government funds	47	Note 25: Subsequent event after the end of fiscal year/ accounting period
24	Note 6.2: Cash and bank balance		

Note 1: Revenue, Grants and Other Receipts

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

The collected revenue constitutes of two types: revenue solely within the jurisdiction of the Local Level 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 authorized bank 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 Local Level are as follows:

Economic Code	Particulars	Current Year				Extra Budgetary Entities	Previous Year				
		Budgetary Entities			Actual Receipts		Budgetary Entities			Actual Receipts	Extra Budgetary Entities
		Initial Estimate	Revised Estimate	Actual Receipts			Initial Estimate	Revised Estimate	Actual Receipts		
11000	Tax	120,112,469,385.07	120,112,469,385.07	990,663,004.55	-	-	119,562,960,956.58	119,562,960,956.58	89,578,859,889.12	-	
14000	Other Revenue	31,633,739,326.24	31,633,739,326.24	20,635,985,540.97	-	-	26,734,247,455.25	26,734,247,455.25	19,292,944,696.23	-	
15000	Irregulars, Disbursement Refunds and Grant Refunds	1,541,031,183.91	5,367,665,301.71	406,032,556.66	-	-	533,358,615.98	533,358,615.98	264,262,978.66	-	
33000	Divisible Revenue	-	-	5,529,271,053.93	-	-	-	-	-	-	
	Total	153,287,239,895.22	157,113,874,013.02	27,561,952,156.11	-	-	146,830,567,027.81	146,830,567,027.81	109,136,067,564.01	-	

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

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

Economic Code	Particulars	Current Year			Previous Year		
		Initial Estimate	Revised Estimate	Actual Receipts	Initial Estimate	Revised Estimate	Actual Receipts
11000	Tax Revenue	120,112,469,385.07	-	99,906,661,454.55	119,562,960,956.58	119,562,960,956.58	89,578,859,889.12
14000	Other Revenue	31,633,739,326.24	-	20,635,988,091.97	26,728,248,130.25	26,728,248,130.25	19,292,944,696.23
15000	Irregulars, Disbursement Refunds and Grant Re-funds	1,541,031,183.91	-	406,032,556.66	533,358,615.98	533,358,615.98	264,262,978.66
	Total	153,287,239,895.22	-	120,948,682,103.18	146,824,567,702.81	146,824,567,702.81	109,136,067,564.01

Note 1.3: Statement of Receipts of Grant and Assistance

The statement includes the amounts received by local level as fiscal transfers from federal government and province government. This year's grants are as follows:

Economic Code	Particulars	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	Cash	Direct Payments	Initial Estimate	Revised Estimate	Cash	Direct Payments	Cash	Direct Payments
13100	Biretural Grant	24,000,000.00	-	-	-	-	-	54,717,150.00	54,717,150.00	843,250.00	21,814,402.00	-	-
13200	Foreign Grant	60,764,334.21	-	30,376,094.21	-	-	-	117,708,681.00	117,708,681.00	25,709,980.61	12,136,930.00	-	-
13300	Inter Governmental Fiscal Transfer	322,261,768,502.00	-	283,190,357,143.17	433,537,815.33	-	-	356,199,085,154.91	356,199,085,154.91	319,299,735,032.45	-	-	-
13400	Other Internal Grant	3,793,223,129.15	-	920,240,864.91	-	-	-	-	-	1,399,296,488.49	-	-	-
13000	Total Grant and Subsidies	326,139,755,965.36	-	284,140,974,102.29	433,537,815.33	-	-	356,371,510,985.91	356,371,510,985.91	320,725,584,751.55	33,951,332.00	-	-

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.

Economic Code	Particulars	Current Year				Previous Year			
		Collected Amount	Shared Amount			Collected Amount	Shared Amount		Amount yet to Share/Divide
			Federal	Province	Local		Federal	Province	Local
33310	Value Added Tax	-	-	-	-	-	-	-	-
33330	Divisible Excise Duty	-	-	-	-	-	-	-	-
33340	Divisible Tax, Registration Fees and Other Administrative Service Charges	231,667,577.14	1,604,903.02	72,789,017.79	116,202,744.19	225,932,094.78	2,299,265.73	77,172,263.08	123,905,555.86
33360	Divisible Natural Resource Royalty	5,129,596,726.82	279,157,212.34	1,227,709,883.23	3,038,716,789.55	5,001,361,387.21	204,304,166.68	1,033,985,425.49	3,117,177,394.37
33390	Other Divisible Revenue	168,006,749.97	2,341,700.68	6,631,083.60	18,754,418.65	244,829,809.13	1,628,678.31	44,677,419.30	160,252,340.15
	Total	5,529,271,053.93	283,103,816.04	1,307,129,984.62	3,173,673,952.39	5,472,123,291.12	208,232,110.72	1,155,835,107.87	3,401,335,290.38
									706,720,782.15

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 Local Level are as follows. The detail information is not included in the statement as They were not received

Economic Code	Particulars	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	
32156-59	Disinvestment and Sale of Internal Share Investment	-	-	-	-	-	-	-	-
32156	Disinvestment of Share investment on Corporations	-	-	-	-	-	-	-	-
32157	Sale of Share investments on Corporations	-	-	-	-	-	-	-	-
32158	Disinvestment of Share Investment on Other Institutions	-	-	-	-	-	-	-	-
32159	Sale of Share Investment on Other Institutions	-	-	-	-	-	-	-	-
32258	Sale of Foreign Share Investment	-	-	-	-	-	-	-	-
Total Sale of share and Disinvestment		-	-	-	-	-	-	-	-

Note 2.2: Repayment Receipts of Domestic and External Loan Investments

The investment made by the Local Level at Inter governments units 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.

Economic Code	Particulars	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	-	-	4,584,131.00	-	-	-	4,154,270.46	-
32147	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	Repayments Receipts of foreign Loan Investments	-	-	-	-	-	-	-	-
	Total Repayment receipts of Domestic and External Loan Investments	-	-	4,584,131.00	-	-	-	4,154,270.46	-

Note 2.3: Receipts from Domestic Borrowings

Local Level has Domestic burrowing upto this fiscal year as follows.

Economic code	Particulars	Current Year				Previous Year			
		Budgetary Year			Extra Budgetary Entities	Budgetary Year			Extra Budgetary Entities
		Initial Esti- mate	Revised Esti- mate	Actual Receipts		Initial Esti- mate	Revised Esti- mate	Actual Re- ceipts	
33141	Loan Receipts by Debt Instruments	-	-	-	-	-	-	-	-
33142	Receipts of Loan From Other Governments	-	-	-	-	-	-	-	-
33143	Loan Receipts From Other Institutions	-	-	126,148,614.05	-	1,264,361,752.00	1,264,361,752.00	236,551,571.05	-
33144	Overdraft	-	-	-	-	-	-	-	-
	Total	-	-	126,148,614.05	-	1,264,361,752.00	1,264,361,752.00	236,551,571.05	-

Note 2.4: Receipts of External Loan

Local level has no external borrowing upto this fiscal year.

Particulars	Current Year				Previous Year			
	Budgetary Entities Actual Receipts		Extra Budgetary Entities		Budgetary Entities Actual Receipts		Extra Budgetary Entities	
	Cash And Reimbursement	Direct Payments	Total	Cash And Reimbursement	Direct Payments	Total	Cash And Reimbursement	Direct Payments
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 Local Level. 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.

Note 3.1: Recurrent Expenditure

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

Economic code	Particulars	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	155,897,150,802.20	155,897,150,802.20	138,556,871,025.70	31,831,561.74	139,511,239,911.34	151,416,824,497.59	135,652,219,006.80	2,200,000.00
22000	Use of Goods and Services	125,860,958,712.27	125,860,958,712.27	96,405,030,712.33	133,804,820.57	126,775,728,075.72	133,321,096,670.38	100,129,219,178.60	17,294,975.00
24000	Interests, Service Charges and Bank Commissions	-	266,734,139.00	152,939,926.47	-	244,793,200.00	242,681,000.00	163,279,774.29	-
25000	Subsidies	21,695,074,000.16	21,695,074,000.16	18,374,851,013.59	358,583.00	19,176,501,269.76	20,122,689,190.10	17,479,186,385.68	-
26000	Grants	16,432,528,828.74	16,432,528,828.74	14,479,267,760.49	24,881,833.34	15,748,089,296.02	17,049,462,358.19	14,988,277,908.40	-
27000	Social Securities	8,317,466,632.57	8,317,466,632.57	6,181,745,772.69	796,064.50	8,971,854,832.14	9,589,612,425.17	7,028,913,935.88	-
28000	Other Expenses	6,868,582,686.19	6,868,582,686.19	5,341,349,117.48	-	10,458,816,638.90	11,192,991,661.33	9,285,559,194.01	-
	Total	335,071,761,662.13	335,338,495,801.13	279,492,055,328.75	191,672,863.15	320,887,023,223.88	342,935,357,802.76	284,726,655,383.66	19,494,975.00

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 doesnot include details as the information was not received.

Economic Code	Particulars	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	-	-	-	-	-	-	-	-
22000	Use of Goods and Services	-	-	-	-	-	-	-	-
24000	Interests, Service Charges and Bank Commissions	-	-	-	-	-	-	-	-
25000	Subsidies	-	-	-	-	-	-	-	-
26000	Grants	-	-	-	-	-	-	-	-
27000	Social Securities	-	-	-	-	-	-	-	-
28000	Other Expenses	-	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-	-

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:

Economic code	Particulars	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	-	214,970,836,953.89	143,315,397,013.50	241,155,719.93	231,362,158,772.57	256,444,377,277.82	168,433,060,470.11	14,386,630.00
31110	Buildings and Structures	-	26,743,116,772.03	17,684,048,804.02	6,511,883.00	31,811,739,178.21	38,072,887,940.90	25,413,994,987.64	14,386,630.00
31120	Transport and Machinery Equipments	-	10,659,529,558.24	6,539,987,413.28	254,690.00	10,845,325,339.40	12,527,812,031.82	8,138,932,261.88	-
31130	Other Capital Expenditure	-	4,614,843,258.78	2,969,998,687.61	-	5,140,776,945.84	5,935,788,354.66	3,811,348,648.42	-
31140	Security Equipments	-	256,734,465.00	173,931,992.48	-	263,252,634.18	286,258,727.49	203,437,281.70	-
31150	Public Constructions/Utilities	-	168,471,326,322.98	112,975,805,287.50	223,143,403.93	177,239,427,551.02	192,903,115,472.09	126,318,627,115.47	-
31160	Improvement Of Constructed Infrastructure	-	1,220,341,471.08	886,278,293.71	11,245,743.00	1,469,003,719.08	1,685,128,495.43	1,185,855,411.39	-
31170	Capital Improvement Expenditure	-	3,004,945,105.78	2,085,346,534.90	-	4,592,633,404.84	5,033,386,255.43	3,360,864,763.61	-
31200	Inventories	-	35,035,002.66	23,476,123.72	-	47,133,267.50	54,523,267.50	46,031,726.00	-
31300	Valuables	-	9,210,000.00	7,889,375.00	-	14,380,000.00	8,366,360.00	6,749,984.00	-
31400	Natural Assets Expenditure	-	493,850,785.98	164,811,142.73	-	19,593,827,425.00	13,634,223,915.00	5,745,033,568.10	-
31410	Land Acquisition	-	486,230,043.98	159,080,104.73	-	528,927,425.00	604,707,439.00	131,506,671.11	-
31440	Intangible Assets Acquisition	-	7,620,742.00	5,731,038.00	-	2,500,000.00	14,312,137.00	9,870,879.00	-
31500	Capital Contingencies	-	471,119,047.16	3,585,413.74	-	21,435,965,345.87	6,801,655,486.64	-	-
31510	Capital Contingencies	-	471,119,047.16	3,585,413.74	-	21,435,965,345.87	6,801,655,486.64	-	-
	Total	-	215,980,051,789.69	143,515,159,068.69	241,155,719.93	233,733,664,810.94	257,567,468,281.96	168,627,219,730.22	14,386,630.00

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 current fiscal year as the information is not received.

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

There is no provision for Non-votable expenditure in local level.

Note 3.4: Expenditure Under Appropriation Act (Votable)

Expenditures other than the money charged on the local level consolidated fund are authorized by the Appropriation Act, as stipulated in Article 229 of the Constitution. The expenditures under a local Level Appropriation Act are as follows.

Particulars	Current Year		Previous Year	
	Cash	Direct Payments	Cash	Direct Payments
Recurrent Expenditure	279,492,055,328.75	191,672,863.15	284,726,655,383.66	19,494,975.00
Capital Expenditure	143,515,159,068.69	241,155,719.93	168,627,219,730.22	14,386,630.00
Financing	350,229,405.01	-	429,973,068.94	-
Total	423,357,443,802.45	432,828,583.08	453,783,848,182.82	33,881,605.00

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

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

Mode of Payments	Current Year			Previous Year		
	Recurrent	Capital	Financing	Recurrent	Capital	Financing
GON- Domestic	100,882,726,663.64	54,171,148,854.21	301,671,320.25	100,692,517,978.22	56,925,795,843.03	347,368,601.43
Domestic Loan / Grant	808,932,959.81	14,811,511,044.51	-	406,107,959.62	24,715,957.00	-
Reimbursable Grant	3,791,576,034.34	252,143,792.35	-	3,914,262,969.91	430,491,209.46	-
Reimbursable Loan	9,182,711,166.52	3,742,622,567.12	-	10,154,636,237.35	2,743,532,370.92	-
Grant in Cash	164,822,801,634.44	70,414,835,530.50	48,558,084.76	168,439,769,936.96	88,658,195,913.71	82,604,471.51
Loan In Cash	3,306,870.00	122,897,280.00	-	1,117,061,535.60	19,844,488,439.10	-
Direct Payments Grant	191,672,863.15	241,155,719.93	-	19,494,975.00	14,386,630.00	-
Direct Payments Loan	-	-	-	2,298,768.00	-	-
Grant in Kinds	-	-	-	-	-	-
Total	279,683,728,191.90	143,756,314,788.62	350,229,405.01	284,746,150,360.66	168,641,606,363.22	429,973,072.94

Note 3.6: Fiscal Transfers (Budgetary Entity)

This statement does not include details of the current fiscal year as the information is not received.

Note 4: Financing

Note 4.1: Loan Investments and Share Investments

Investments made by the Local Level in shares and loans are recorded as financing expenses. The statements of loan and share investments are present below. Information on share and loan investments in extra-budgetary entities is not included as it was not received.

Economic Code	Particulars	Current Year						Previous Year					
		Budgetary Entities Budget			Budgetary Entities Actual			Budgetary Entities Budget			Budgetary Entities Actual		
		Initial Budget	Final Budget	Cash	Direct Payments	Cash	Direct Payments	Initial Budget	Final Budget	Cash	Direct Payments	Cash	Direct Payments
32141-43	Inter Loan Investments	-		100,000,000.00	-	-	-	412,124,000.00	402,392,223.00	233,311,403.00	-	-	-
32141	Inter Government Loan Investments	-		50,000,000.00	-	-	-	306,024,000.00	305,892,223.00	213,311,403.00	-	-	-
32142	Loan Investments in Public Institutions	-		-	-	-	-	58,300,000.00	58,300,000.00	-	-	-	-
32143	Loan Investments in Other Institutions	-		50,000,000.00	-	-	-	47,800,000.00	38,200,000.00	20,000,000.00	-	-	-
32241	Foreign Loan Investments	-		-	-	-	-	-	-	-	-	-	-
32151-52	Domestic Share Investments	-		25,901,594.00	-	-	-	84,744,711.96	45,833,000.00	18,977,578.00	-	-	-
32151	Share Investments In Corporations	-		7,500,000.00	-	-	-	20,970,000.00	6,100,000.00	477,578.00	-	-	-
32152	Share Investments In Other Institutions	-		18,401,594.00	-	-	-	63,774,711.96	39,733,000.00	18,500,000.00	-	-	-
32251	Foreign Share Investments	-		-	-	-	-	-	-	-	-	-	-
	Grand Total	-	-	125,901,594.00	-	-	-	496,868,711.96	448,225,223.00	252,288,981.00	-	-	-

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 as follows.

Economic Code	Particulars	Current Year				Previous Year			
		Budgetary Entities Budget		Extra Budgetary Entities Actual		Budgetary Entities Budget		Extra Budgetary Entities Actual	
		Initial Budget	Final Budget	Cash	Direct Payments	Cash	Direct Payments	Cash	Direct Payments
33145 -48	Principal Repayments of Domestic Loan	-	298,013,743.74	224,327,811.01	-	280,766,000.00	304,058,765.35	177,684,087.94	-
33145	Principal Repayments of Bonds	-	104,622,000.00	47,886,084.77	-	-	-	-	-
33146	Principal Repayments of Inter Governmental Loan	-	-	-	-	-	-	-	-
33147	Principal Repayments of Loans From Other Institutions	-	182,841,743.74	167,495,323.17	-	280,766,000.00	304,058,765.35	177,684,087.94	-
33148	Repayments of Overdraft	-	10,550,000.00	8,946,403.07	-	-	-	-	-
33242	Repayments of Foreign Loan	-	99,000.00	-	-	-	-	-	-
	Total	-	298,112,743.74	224,327,811.01	-	280,766,000.00	304,058,765.35	177,684,087.94	-

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 province laws is stated below. Various accounts have been managed to operate these funds in accordance with the government trans- action directive issued by uthorized bank by the Nepal Rastra Bank for government transactions on the recommendation of the Financial Comptroller General Office

S.N.	Funds Name	Current Year				Previous Year			
		Opening Balance	Receipts	Payments	Balance	Opening Balance	Receipts	Payments	Balance
GA-2.7	Miscellaneous fund	2,651,096,678.93	6,341,983,425.43	6,044,682,674.29	2,948,397,430.07	2,358,814,543.84	6,248,572,651.10	5,956,290,516.01	2,651,096,678.93
GA-3.1	Deposits	8,599,365,790.84	4,810,864,061.66	3,381,368,349.89	10,028,861,502.61	6,550,000,943.52	5,302,953,984.08	3,253,589,136.76	8,599,365,790.84
GA-5.1	Local level miscellaneous fund account	2,663,273,983.27	2,610,711,824.08	2,258,256,101.92	3,015,729,705.43	2,375,007,238.88	2,597,666,005.61	2,309,399,261.22	2,663,273,983.27
GA-7.1	Local level emergency fund accounts	155,520,319.21	161,556,057.59	154,516,653.18	162,559,723.62	146,387,553.56	162,195,608.41	153,062,842.76	155,520,319.21
GA-7.2	Local level disaster management fund account	1,526,894,379.40	3,761,558,895.90	3,284,397,656.63	2,004,055,618.67	1,773,965,900.08	992,238,306.10	1,239,309,826.78	1,526,894,379.40
	Total	15,596,151,151.65	17,686,674,264.66	15,123,221,435.91	18,159,603,980.40	13,204,176,179.88	15,303,626,555.30	12,911,651,583.53	15,596,151,151.65

5.2. Extra-Budgetary Entities

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

Note 6: Cash and Bank Balance

Receipts of Local Level is deposited in bank accounts. These accounts are maintained as per the government transaction guidelines of uthorized bank by the Nepal Rastra Bank for government transactions on the recommendation of the Financial Comptroller General Office. 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.	Funds Name	Current Year			Previous Year		
		Local			Local		
		Previous Year Balance	Change in Cash Position	Balance Amount	Previous Year Balance	Change in Cash Position	Balance Amount
1	Treasury fund account	78,644,400,439.82	(18,136,345,619.68)	60,508,054,820.14	102,325,820,738.57		78,644,400,439.82
	Total	78,644,400,439.82	(18,136,345,619.68)	60,508,054,820.14	102,325,820,738.57	-	78,644,400,439.82
2	Special account (Loan)	-	-	-	-	-	-
3	Special account (Grant)	-	-	-	-	-	-
4	Deposits	8,599,365,790.84	1,429,495,711.77	10,028,861,502.61	6,550,000,943.52	2,049,364,847.32	8,599,365,790.84
5	Miscellaneous account	2,651,096,678.93	297,300,751.14	2,948,397,430.07	2,358,814,543.84	292,282,135.09	2,651,096,678.93
6	Operational funds and other funds of government entities	2,663,273,983.27	352,455,722.16	3,015,729,705.43	2,375,007,238.88	288,266,744.39	2,663,273,983.27
7	VAT Fund account	-	-	-	-	-	-
8	Custom fund account	-	-	-	-	-	-
9	Other account-corporation committee,council,board	-	-	-	-	-	-
10	Emergency fund accounts	155,520,319.21	7,039,404.41	162,559,723.62	146,387,553.56	9,132,765.65	155,520,319.21
11	Divisible fund accounts	706,720,782.15	58,642,517.85	765,363,300.88	743,599,932.51	(36,879,150.36)	706,720,782.15
12	Prime minister relief fund account	-	-	-	-	-	-
13	Natural disaster rescue and relief fund account	-	-	-	-	-	-
15	Province disaster management fund account	-	-	-	-	-	-
16	Local level disaster management fund account	1,526,894,379.40	477,161,239.27	2,004,055,618.67	1,773,965,900.08	(247,071,520.68)	1,526,894,379.40
17	Corona virus infection prevention control fund account	-	-	-	-	-	-
18	Foreign aid receipt account	-	-	-	-	-	-
19	Chief minister relief fund account	-	-	-	-	-	-
20	Internal revenue account	-	-	-	-	-	-
21	Self employment development fund	-	-	-	-	-	-
	Total	16,302,871,933.80	2,622,095,346.60	18,924,967,281.28	13,947,776,112.39	2,355,095,821.41	16,302,871,933.80
	Grand Total	94,947,272,373.62	(15,514,250,273.08)	79,433,022,101.42	116,273,596,850.96	2,355,095,821.41	94,947,272,373.62

6.1.2: Extra Budgetary Entities

The bank account balance of the funds maintained by extra-budgetary entities are as stated below. Information from the current year is not included as it is not received.

Note 7: Reimbursable Loan and Grant (Budgetary Entity)

Reimbursement of grant and loan is claimed and received by federation. Thus local level has no receivable reimbursements

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 local level 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.

Note 9: Receivable Foreign Aid

The receivables due to the local level from any foreign government, foreign government banks, financial institutions, or agencies, as per the agreement, not included as details were not received.

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 details were not received.

Note 11: Inventories and Assets

Note 11.1: Budgetary Entities

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						
	Buildings and Structures 6111000	Machinery and Equipments 6112000	Produced natural Resource 6113100	Other Structure 6115000	Valuables 6130000	Non Produced Assets 614000	Total
Local	1,100,468,527.09	36,417,510,001.15	4,870,268,855.45	23,332,326.58	45,771,372.12	507,707.00	42,457,858,789.39
Total	1,100,468,527.09	36,417,510,001.15	4,870,268,855.45	23,332,326.58	45,771,372.12	507,707.00	42,457,858,789.39

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

Particulars	Current Year		Previous Year	
	Budgetary Entities	Extra Budgetary Entities	Budgetary Entities	Extra Budgetary Entities
Unmatured	11,043,384,235.89	-	10,362,297,557.71	-
Matured	4,327,361,099.35	-	4,403,359,400.35	-
Total	15,370,745,335.24	-	14,765,656,958.06	-

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.

Economic Code	Particulars	Local Level	
		Current Year	Previous Year
		Budgetary Entities	Budgetary Entities
Recurrent Expenses		286,573,018.25	30,647,270.08
21000	Compensation of employees	20,870,817.40	6,887,426.60
22000	Use of goods and services	237,878,425.01	21,954,578.48
24000	Interests,service charges and bank commissions	-	-
25000	Subsidies	3,066,441.40	820,000.00
26000	Grants	308,649.80	18,700.00
27000	Social securities	20,904,567.28	897,065.00
28000	Other expenses	3,544,117.36	69,500.00
31000	Capital expenditure	442,224,185.53	89,505,958.57
31100	Acquisition of Fixed Assets	-	89,505,958.57
31110	Buildings and structures	-	89,505,958.57
31120	Transport and machinery equipments	-	-
31130	Other capital expenditure	-	-
31140	Security equipments	-	-
31150	Public constructions/utilities	-	-
31660	Improvement of constructed infrastructure	-	-
31170	Capital improvement expenditure	-	-
31400	Natural Assets Expenditure	-	-
31410	Land acquisition	-	-
31440	Intangible assets acquisition	-	-
Total		728,797,203.78	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 local level units is not included as it was not received.

Note 15: Accounts Receivables

The details of the receivable revenue, advance payment and other receivable is not included as it was not received.

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 Local Level are recorded as expenses in the Local Level, 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.

Function/Activities	Current Year							
	Budgetary Entities		Extra Budgetary Entities		Grand Total	Double Accounted Amount		Amount after Elimination
	Local	Total	Local	Total		Extra Budgetary Entities	Total	
01 General Public Services	103,678,708,859.68	103,678,708,859.68	-	-	103,678,708,859.68			103,678,708,859.68
01.1 Executive and legislative bodies, financial and fiscal affairs and external affairs	1,536,930,293.44	1,536,930,293.44	-	-	1,536,930,293.44			1,536,930,293.44
01.2 Foreign economic aid		-	-	-	-			-
01.3 General services	402,935,652.02	402,935,652.02	-	-	402,935,652.02			402,935,652.02
01.4 Basic services	101,738,842,914.22	101,738,842,914.22	-	-	101,738,842,914.22			101,738,842,914.22
01.5 R&D General public services		-	-	-	-			-
01.6 General public services n.e.c.		-	-	-	-			-
01.7 Public debt transactions		-	-	-	-			-
01.8 Transfers of a general character between different levels of government		-	-	-	-			-
02 Defense	100,000.00	100,000.00	-	-	100,000.00	-	-	100,000.00
02.1 Military defense		-	-	-	-	-	-	-
02.2 Civil defense		-	-	-	-	-	-	-
02.5 Defense n.e.c	100,000.00	100,000.00	-	-	100,000.00	-	-	100,000.00
03 Public Order and Safety	840,297,498.98	840,297,498.98	-	-	840,297,498.98	-	-	840,297,498.98
03.1 Police services		-	-	-	-	-	-	-
03.2 Fire protection services	124,427,022.38	124,427,022.38	-	-	124,427,022.38	-	-	124,427,022.38
03.3 Law courts	360,318,139.31	360,318,139.31	-	-	360,318,139.31	-	-	360,318,139.31
03.4 Prisons		-	-	-	-	-	-	-
03.5 R&D Public order and safety	355,552,337.29	355,552,337.29	-	-	355,552,337.29	-	-	355,552,337.29
03.6 Public order and safety n.e.c		-	-	-	-	-	-	-
04 Economic Affairs	85,997,566,682.15	85,997,566,682.15	-	-	85,997,566,682.15	-	-	85,997,566,682.15
04.1 General economic, commercial, and labor affairs		-	-	-	-	-	-	-
04.2 Agriculture, forestry, fishing, and hunting	17,567,557,307.17	17,567,557,307.17	-	-	17,567,557,307.17	-	-	17,567,557,307.17
04.3 Fuel and energy	2,668,018,968.99	2,668,018,968.99	-	-	2,668,018,968.99	-	-	2,668,018,968.99
04.4 Mining, manufacturing and construction	938,632.00	938,632.00	-	-	938,632.00	-	-	938,632.00
04.5 Transport	59,797,505,760.08	59,797,505,760.08	-	-	59,797,505,760.08	-	-	59,797,505,760.08
04.6 Communication	369,274,291.37	369,274,291.37	-	-	369,274,291.37	-	-	369,274,291.37
04.7 Other industries	1,839,495,392.84	1,839,495,392.84	-	-	1,839,495,392.84	-	-	1,839,495,392.84
04.8 R&D Economic affairs	716,941,525.87	716,941,525.87	-	-	716,941,525.87	-	-	716,941,525.87
04.9 Economic affairs n.e.c.	3,037,834,803.83	3,037,834,803.83	-	-	3,037,834,803.83	-	-	3,037,834,803.83

5 Environmental Protection	5,236,687,530.61	5,236,687,530.61	-	-	-	-	5,236,687,530.61	-	-	5,236,687,530.61
05.1 Waste management	2,565,712,640.82	2,565,712,640.82	-	-	-	-	2,565,712,640.82	-	-	2,565,712,640.82
05.2 Waste water management	304,451,302.25	304,451,302.25	-	-	-	-	304,451,302.25	-	-	304,451,302.25
05.3 Pollution abatement	751,799,781.08	751,799,781.08	-	-	-	-	751,799,781.08	-	-	751,799,781.08
05.4 Protection of bio-diversity and landscape	-	-	-	-	-	-	-	-	-	-
05.6 Environment protection n.e.c.	1,614,723,806.46	1,614,723,806.46	-	-	-	-	1,614,723,806.46	-	-	1,614,723,806.46
06 Housing and Community Amenities	38,527,176,789.98	38,527,176,789.98	-	-	-	-	38,527,176,789.98	-	-	38,527,176,789.98
06.1 Housing development	19,303,494,667.37	19,303,494,667.37	-	-	-	-	19,303,494,667.37	-	-	19,303,494,667.37
06.2 Community development	-	-	-	-	-	-	-	-	-	-
06.3 Water supply	4,494,128,259.50	4,494,128,259.50	-	-	-	-	4,494,128,259.50	-	-	4,494,128,259.50
06.6 Housing and community amenities n.e.c.	14,729,553,863.11	14,729,553,863.11	-	-	-	-	14,729,553,863.11	-	-	14,729,553,863.11
07 Health	30,919,609,022.97	30,919,609,022.97	-	-	-	-	30,919,609,022.97	-	-	30,919,609,022.97
07.1 Medical products, appliances, and equipment	2,188,383,155.64	2,188,383,155.64	-	-	-	-	2,188,383,155.64	-	-	2,188,383,155.64
07.2 Outpatient services	7,603,550,224.88	7,603,550,224.88	-	-	-	-	7,603,550,224.88	-	-	7,603,550,224.88
07.3 Hospital services	5,551,403,846.95	5,551,403,846.95	-	-	-	-	5,551,403,846.95	-	-	5,551,403,846.95
07.4 Public health services	11,272,883,570.94	11,272,883,570.94	-	-	-	-	11,272,883,570.94	-	-	11,272,883,570.94
07.5 R&D Health	319,542,801.89	319,542,801.89	-	-	-	-	319,542,801.89	-	-	319,542,801.89
07.6 Health n.e.c.	3,983,845,422.67	3,983,845,422.67	-	-	-	-	3,983,845,422.67	-	-	3,983,845,422.67
08 Recreation, Culture, and Religion	7,554,562,949.50	7,554,562,949.50	-	-	-	-	7,554,562,949.50	-	-	7,554,562,949.50
08.1 Recreational and sporting services	-	-	-	-	-	-	-	-	-	-
08.2 Cultural services	-	-	-	-	-	-	-	-	-	-
08.3 Broadcasting and publishing services	-	-	-	-	-	-	-	-	-	-
08.4 Religious and other community services	5,054,856,701.61	5,054,856,701.61	-	-	-	-	5,054,856,701.61	-	-	5,054,856,701.61
08.5 R & Recreation, culture, and religion	1,585,693,007.90	1,585,693,007.90	-	-	-	-	1,585,693,007.90	-	-	1,585,693,007.90
08.6 Recreation, culture, and religion n.e.c.	914,013,239.99	914,013,239.99	-	-	-	-	914,013,239.99	-	-	914,013,239.99
09 Education	138,823,111,793.96	138,823,111,793.96	-	-	-	-	138,823,111,793.96	-	-	138,823,111,793.96
09.1 Pre-Primary and primary education	55,375,513,766.78	55,375,513,766.78	-	-	-	-	55,375,513,766.78	-	-	55,375,513,766.78
09.2 Secondary education	19,979,045,387.45	19,979,045,387.45	-	-	-	-	19,979,045,387.45	-	-	19,979,045,387.45
09.4 Tertiary education	-	-	-	-	-	-	-	-	-	-
09.5 Education not definable by level	2,155,723,657.51	2,155,723,657.51	-	-	-	-	2,155,723,657.51	-	-	2,155,723,657.51
09.6 Subsidiary services to education	24,318,742,883.91	24,318,742,883.91	-	-	-	-	24,318,742,883.91	-	-	24,318,742,883.91
09.7 R&D Education	-	-	-	-	-	-	-	-	-	-
09.8 Education n.e.c.	36,994,086,098.31	36,994,086,098.31	-	-	-	-	36,994,086,098.31	-	-	36,994,086,098.31
10 Social Security/ Protection	11,862,221,852.69	11,862,221,852.69	-	-	-	-	11,862,221,852.69	-	-	11,862,221,852.69
10.1 Sickness and disability	303,604,346.75	303,604,346.75	-	-	-	-	303,604,346.75	-	-	303,604,346.75
10.2 Old age	266,500,346.45	266,500,346.45	-	-	-	-	266,500,346.45	-	-	266,500,346.45
10.4 Family and children	52,958,434.10	52,958,434.10	-	-	-	-	52,958,434.10	-	-	52,958,434.10
10.5 Unemployment	-	-	-	-	-	-	-	-	-	-
10.7 Social exclusion n.e.c.	849,072,850.15	849,072,850.15	-	-	-	-	849,072,850.15	-	-	849,072,850.15
10.8 R&D Social protection	3,587,282,963.20	3,587,282,963.20	-	-	-	-	3,587,282,963.20	-	-	3,587,282,963.20
10.9 Social protection n.e.c.	6,802,802,912.04	6,802,802,912.04	-	-	-	-	6,802,802,912.04	-	-	6,802,802,912.04
Total	423,440,042,980.52	423,440,042,980.52	-	-	-	-	423,440,042,980.52	-	-	423,440,042,980.52

Functions	Previous Year						
	Local	Total	Local	Total	Grand Total	Extra Budgetary Entites	Amount after Elimination
01 General Public Services	112,795,047,964.20	112,795,047,964.20			112,795,047,964.20		112,795,047,964.20
01.1 Executive and legislative bodies, financial and fiscal affairs and external affairs	1,272,364,233.84	1,272,364,233.84			1,272,364,233.84		1,272,364,233.84
01.2 Foreign economic aid					-		-
01.3 General services	358,035,186.99	358,035,186.99			358,035,186.99		358,035,186.99
01.4 Basic services	111,164,648,543.37	111,164,648,543.37			111,164,648,543.37		111,164,648,543.37
01.5 R&D General public services					-		-
01.6 General public services n.e.c.					-		-
01.7 Public debt transactions					-		-
01.8 Transfers of a general character between different levels of government					-		-
02 Defense							
02.1 Military defense					-		-
02.2 Civil defense					-		-
02.5 Defense n.e.c					-		-
03 Public Order and Safety	700,550,135.12	700,550,135.12			700,550,135.12		700,550,135.12
03.1 Police services					-		-
03.2 Fire protection services	160,591,853.72	160,591,853.72			160,591,853.72		160,591,853.72
03.3 Law courts	318,570,939.34	318,570,939.34			318,570,939.34		318,570,939.34
03.4 Prisons					-		-
03.5 R&D Public order and safety	221,387,342.06	221,387,342.06			221,387,342.06		221,387,342.06
03.6 Public order and safety n.e.c					-		-
04 Economic Affairs	94,662,174,194.18	94,662,174,194.18			94,662,174,194.18		94,662,174,194.18
04.1 General economic, commercial, and labor affairs					-		-
04.2 Agriculture, forestry, fishing, and hunting	16,095,740,852.04	16,095,740,852.04			16,095,740,852.04		16,095,740,852.04
04.3 Fuel and energy	2,837,496,679.27	2,837,496,679.27			2,837,496,679.27		2,837,496,679.27
04.4 Mining, manufacturing and construction	1,162,644.00	1,162,644.00			1,162,644.00		1,162,644.00
04.5 Transport	66,755,196,946.51	66,755,196,946.51			66,755,196,946.51		66,755,196,946.51
04.6 Communication	588,491,588.33	588,491,588.33			588,491,588.33		588,491,588.33
04.7 Other industries	3,638,356,460.23	3,638,356,460.23			3,638,356,460.23		3,638,356,460.23
04.8 R&D Economic affairs	711,588,041.47	711,588,041.47			711,588,041.47		711,588,041.47
04.9 Economic affairs n.e.c.	4,034,140,982.33	4,034,140,982.33			4,034,140,982.33		4,034,140,982.33
5 Environmental Protection	5,453,940,981.86	5,453,940,981.86			5,453,940,981.86		5,453,940,981.86
05.2 Waste water management	2,709,120,972.58	2,709,120,972.58			2,709,120,972.58		2,709,120,972.58
05.4 Protection of biodiversity and landscape	454,612,821.88	454,612,821.88			454,612,821.88		454,612,821.88
05.5 R&D Environmental protection	1,266,135,254.73	1,266,135,254.73			1,266,135,254.73		1,266,135,254.73
05.6 Environmental protection n.e.c	1,024,071,932.67	1,024,071,932.67			1,024,071,932.67		1,024,071,932.67
06 Housing and Community Amenities	47,762,381,890.71	47,762,381,890.71			47,762,381,890.71		47,762,381,890.71
06.1 Housing development	25,634,882,667.88	25,634,882,667.88			25,634,882,667.88		25,634,882,667.88
06.2 Community development					-		-
06.3 Water supply	5,105,087,350.09	5,105,087,350.09			5,105,087,350.09		5,105,087,350.09

06.6 Housing and community amenities n.e.c.	17,022,411,872.74	17,022,411,872.74	-	-	-	17,022,411,872.74	-	-	17,022,411,872.74
07 Health	32,760,464,772.80	32,760,464,772.80	-	-	-	32,760,464,772.80	-	-	32,760,464,772.80
07.1 Medical products, appliances, and equipment	2,345,670,834.38	2,345,670,834.38	-	-	-	2,345,670,834.38	-	-	2,345,670,834.38
07.2 Outpatient services	7,973,135,512.97	7,973,135,512.97	-	-	-	7,973,135,512.97	-	-	7,973,135,512.97
07.3 Hospital services	5,785,477,113.77	5,785,477,113.77	-	-	-	5,785,477,113.77	-	-	5,785,477,113.77
07.4 Public health services	12,745,871,388.66	12,745,871,388.66	-	-	-	12,745,871,388.66	-	-	12,745,871,388.66
07.5 R&D Health	289,148,602.24	289,148,602.24	-	-	-	289,148,602.24	-	-	289,148,602.24
07.6 Health n.e.c.	3,621,161,320.78	3,621,161,320.78	-	-	-	3,621,161,320.78	-	-	3,621,161,320.78
08 Recreation, Culture, and Religion	8,374,139,973.25	8,374,139,973.25	-	-	-	8,374,139,973.25	-	-	8,374,139,973.25
08.1 Recreational and sporting services			-	-	-	-	-	-	-
08.2 Cultural services	5,538,153,320.67	5,538,153,320.67	-	-	-	5,538,153,320.67	-	-	5,538,153,320.67
08.3 Broadcasting and publishing services			-	-	-	-	-	-	-
08.5 R&D Recreation, culture, and religion	2,835,986,652.58	2,835,986,652.58	-	-	-	2,835,986,652.58	-	-	2,835,986,652.58
09 Education	143,261,471,734.51	143,261,471,734.51	-	-	-	143,261,471,734.51	-	-	143,261,471,734.51
09.1 Pre-primary and primary education	54,213,118,197.73	54,213,118,197.73	-	-	-	54,213,118,197.73	-	-	54,213,118,197.73
09.4 Tertiary education			-	-	-	-	-	-	-
09.5 Education not definable by level	20,766,961,061.13	20,766,961,061.13	-	-	-	20,766,961,061.13	-	-	20,766,961,061.13
09.6 Subsidiary services to education	2,042,917,322.61	2,042,917,322.61	-	-	-	2,042,917,322.61	-	-	2,042,917,322.61
09.7 R&D Education	29,460,019,035.30	29,460,019,035.30	-	-	-	29,460,019,035.30	-	-	29,460,019,035.30
09.8 Education n.e.c.	36,778,456,117.74	36,778,456,117.74	-	-	-	36,778,456,117.74	-	-	36,778,456,117.74
10 Social Security/ Protection	7,617,585,072.25	7,617,585,072.25	-	-	-	7,617,585,072.25	-	-	7,617,585,072.25
10.4 Family and children			-	-	-	-	-	-	-
10.5 Unemployment	777,663,415.08	777,663,415.08	-	-	-	777,663,415.08	-	-	777,663,415.08
10.7 Social exclusion n.e.c.	1,026,163,791.40	1,026,163,791.40	-	-	-	1,026,163,791.40	-	-	1,026,163,791.40
10.8 R&D Social protection	3,159,177,296.08	3,159,177,296.08	-	-	-	3,159,177,296.08	-	-	3,159,177,296.08
10.9 Social protection n.e.c.	2,654,580,569.69	2,654,580,569.69	-	-	-	2,654,580,569.69	-	-	2,654,580,569.69
Total	453,387,756,718.88	453,387,756,718.88	-	-	-	453,387,756,718.88	-	-	453,387,756,718.88

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.

Particulars	Current Year		Previous Year	
	Budgetary Entities	Extra Budgetary Entites	Budgetary Entities	Extra Budgetary Entites
Irregulars to be Regularised	159,796,424.80	-		-
Recoverable Irregulars	19,479,060.50	-		-
Irregulars in Advance Payments	123,884,114.94	-		-
Grand Total	303,159,600.24	-		-

Note 18: Eliminations

Not disclosed data were not included as they were not received.

Note 19: Foreign Exchange Gain/Loss

Not disclosed due to unavailability of data

Note 20: Contingent Liability (Budgetary Entity)

Information not received.

Note 21: Corrections of Errors

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

Note 22: Guarantee

Not disclosed due to unavailability of data.

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 Local Level 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.

ANNEX

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Economic Code Wise Revenue and Miscellaneous Receipts of Federal Government- Collection
Fiscal Year : 2023/24

Annex 1.1

Economic Code	Revenue Head	Total revenue Receipts
Taxes		531,655,331,655.78
11111	Tax applicable to the income of sole firm and personal income	29,444,548,308.74
11112	Tax on remuneration	34,304,794,153.87
11113	Tax on capital gain	20,164,249,548.07
11115	Windfall gain tax	128,717,296.68
11119	Tax on income of sole firm	546,105.67
11121	Tax applicable to the profit of the entity-government enterprises	15,215,444,772.57
11122	Tax applicable to the profit of the entity-public limited company	71,652,195,215.86
11123	Tax applicable to the profit of the entity-private limited company	40,366,750,528.44
11124	Tax applicable to the profit of the entity- other organization	14,231,296,751.44
11125	Tax on capital gain- entity	1,928,241,725.00
11126	Windfall gain tax	86,023,392.97
11131	Tax applicable to income from assets, rent and contract	2,758,064,194.66
11132	Tax applicable to interest	36,840,091,712.89
11133	Tax applicable to bonus	5,622,748,028.26
11134	Tax applicable to others income related to investment	112,096,855.00
11135	Unforeseen benefit tax	63,870,898.13
11139	Tax applicable to others income	1,573,007,744.90
11211	Social Security tax based on remuneration	8,643,578,668.27
11311	Annual tax applicable to personal property	101,762.00
11312	Annual Tax applicable to institutional property	500.00
11411	Value added tax received after sharing and allocation	10,810,233.01
11412	Luxary tax	270,552,612.27
11419	Value added tax received from others source other than sharing	53,797,226.83
11421	Excise duty receivable after being share and allocation	2,226,579.61
11422	Excise duty import	37,116,330,318.15
11423	Health hazard tax on domestic production	6,664,475,771.30
11424	Health azard tax on foreign product	27,043,679.00
11429	Excise duty received from other sources except those to be shared allocated	-
11442	Health service tax	7,590,653.41

11443	Education service tax-educational organization	3,652,284.80
11444	Education service tax-abroad studies	3,260,119,094.48
11445	Digital service tax	7,035,071.14
11452	Tax applicable to the use of infrastructure services	333,397,290.54
11453	Tax on road repair and improvement	8,828,934,532.50
11454	Road construction and maintenance tax	3,990,928,281.50
11455	Infrastructure tax	20,638,101,711.00
11461	Other tax applicable to goods and service	71,626,862.52
11511	Custom - imports	159,291,957,606.55
11515	Green tax	450,680,176.00
11519	Other charges/fee applicable on import	20,500.00
11521	Custom fee on the export	281,379,800.00
11522	Export service charge	10,275,712.00
11561	Agriculture improvement fees	6,536,110,375.00
11562	Others income related to the custom	661,761,268.32
11611	Payment to be made by businessman	12,250.00
11691	Other tax	143,602.43
Grants		24,009,395,892.52
13111	Bilateral foreign grant - Recurrent	2,705,115,648.29
13121	Bilateral foreign grant - Capital	2,318,349,575.53
13211	Grant from inter government international organization -Recurrent	9,480,035,797.93
13212	Grant from non-governmental international organizations -Recurrent	3,146,824,749.52
13221	Grant from Inter government international organization - Capital	4,829,948,439.16
13222	Grant from non-governmental international organizations - Capital	1,529,118,032.09
13231	Other foreign grants - recurrent	3,650.00
Other Taxes		108,350,760,440.68
14111	Interest received from financial institution	419,234,599.66
14112	Interest received from business institution	45,739,726.03
14113	Interest received from industrial institutions	17,500,000.00
14114	Interest received from service institution	4,773,789,895.18
14119	Interest received from others institution	2,197,437,664.50
14121	Bonus received from financial institution	27,019,674,980.03
14123	Dividends received from industrial entities	50,197,339.52
14124	Bonus received from service institution	19,533,201,592.87
14129	Bonus received from others institution	12,655,520.00
14151	Income received from the rent on government property	364,345,920.94
14152	Royalty received from casino	1,691,575,000.00
14153	Forestry royalty received from shared allocation	-
14154	Royalty related to mining and minerals received after shared allocation	-

14156	Royalty related to electricity received after shared allocation	-
14158	Royalty related to mountaineering received after shared allocation	-
14159	Royalty received from others sources	3,572,265,586.14
14191	Tourism fees	51,195,580.30
14192	Trekking fees	470,730,401.72
14193	Foreign tourism charge	29,749,655.16
14194	Foreign employment service charge	14,601,380.45
14211	Amount received from the sale of agriculture product	140,547,104.55
14212	Amount recived from the sales of government property	303,013,928.74
14213	Amount recived from the sales of others things	317,858,252.34
14214	Telecommunication service fees	6,703,093,157.68
14215	Fee for telephone ownership	1,675,785,429.71
14217	Fees for the use of canal and irrigation channel	3,730,829.00
14218	Electricity service fees	1,053,010.00
14221	Judicial fees	1,765,014,415.76
14222	Postal service fees	348,784,338.96
14223	Income from educational sector	638,748,972.61
14224	Examination fees	985,944,756.22
14225	Income of transport sector	136,125,253.00
14226	License fees for export and import	178,146,398.70
14227	Passport fees	11,537,159,569.24
14228	Visa fees	4,179,267,099.07
14229	Other administrative service fees	5,631,090,440.52
14251	Company registration fees	841,346,719.00
14252	Agency registration fees	138,977,328.00
14254	Radio/F.M. operation fees	22,027,307.17
14255	Television license fees	193,405,762.21
14257	Weapon license fees	33,729,043.00
14262	Electricity related fees	803,372,000.00
14263	Others fees related to water resources	320,715.00
14264	Others Income of forestry	24,038,019.81
14265	Income from others areas	379,955.74
14311	Judicial Fine, Penalty and confiscation	292,639,793.80
14312	Administraton fine, penalty and confiscation	3,590,167,856.92
14313	Write off of earnest money	219,473,613.57
14411	Current handover	169,775.00
14511	Receipt of insurance claim	308,200.00
14521	Polluction control fees	3,118,314,726.48
14529	Others revenue	4,257,981,844.88
14531	The amount received from the sale of government property such as house, land and goodwill	4,849,981.50

Miscellaneous Receipts		23,854,660,747.16
15111	Irregularities	4,466,754,065.56
15112	Return of release amount	1,608,829,531.14
15113	Grant returned	17,779,077,150.46
Divisible Revenues		412,916,716,824.15
33311	VAT - Receivable from divisible fund (Export)	36,401,128,704.96
33312	VAT - Receivable from other fund except DF (Import)	180,348,939,084.65
33313	VAT - Goods, sales & distribution	28,553,700,072.75
33314	VAT - Services & contracts	29,926,284,098.48
33315	VAT - Services, tourism	3,508,764,911.90
33316	VAT - Telephone, insurance & air travel	23,539,913,800.35
33317	VAT - Non registered (reverse charge)	8,093,114,206.27
33331	Excise duty - Tobacco	26,567,586,071.64
33332	Excise duty - Alcohol	25,217,630,312.10
33333	Excise duty - Beer	30,434,609,341.10
33334	Excise duty - Other industrial production	20,325,046,219.95
Divisible Royalty from Natural Resources		6,726,430,102.70
33361	Royalty on forest	1,503,709,560.42
33362	Royalty on mineral and mines	852,328,959.36
33364	Royalty on electricity	3,451,446,193.25
33365	Royalty on mountaineering activities	916,938,447.10
33391	Other divisible revenue	2,006,942.57
Grand Total		1,107,513,295,662.99

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Economic Code Wise Revenue and Miscellaneous Receipts of Federal Government- Utilization
Fiscal Year : 2023/24

Annex 1.2

Economic Code	Revenue Head	Total Revenue Receipt
Taxes		820,697,033,432.69
11111	Tax applicable to the income of sole firm and personal income	29,444,548,308.74
11112	Tax on remuneration	34,304,794,153.87
11113	Tax on capital gain	20,164,249,548.07
11115	Windfall gain tax	128,717,296.68
11119	Tax on income of sole firm	546,105.67
11121	Tax applicable to the profit of the entity-government enterprises	15,215,444,772.57
11122	Tax applicable to the profit of the entity-public limited company	71,652,195,215.86
11123	Tax applicable to the profit of the entity-private limited company	40,366,750,528.44
11124	Tax applicable to the profit of the entity- other organization	14,231,296,751.44
11125	Tax on capital gain- entity	1,928,241,725.00
11126	Windfall gain tax	86,023,392.97
11131	Tax applicable to income from assets, rent and contract	2,758,064,194.66
11132	Tax applicable to interest	36,840,091,712.89
11133	Tax applicable to bonus	5,622,748,028.26
11134	Tax applicable to others income related to investment	112,096,855.00
11135	Unforeseen benefit tax	63,870,898.13
11139	Tax applicable to others income	1,573,007,744.90
11211	Social Security tax based on remuneration	8,643,578,668.27
11311	Annual tax applicable to personal property	101,762.00
11312	Annual Tax applicable to institutional property	500.00
11411	Value added tax received after sharing and allocation	217,271,101,648.56
11412	Luxary tax	270,552,612.27
11419	Value added tax received from others source other than sharing	53,797,226.83
11421	Excise duty receivable after being share and allocation	71,783,636,940.96
11422	Excise duty import	37,116,330,318.15
11423	Health hazard tax on domestic production	6,664,475,771.30
11424	Health hazard tax on foreign product	27,043,679.00
11429	Excise Duty received from other sources except those to be shared allocated	-
11442	Health service tax	7,590,653.41
11443	Education service tax-educational organization	3,652,284.80
11444	Education service tax-abroad studies	3,260,119,094.48
11445	Digital service tax	7,035,071.14

11452	Tax applicable to the use of infrastructure services	333,397,290.54
11453	Tax on road repair and improvement	8,828,934,532.50
11454	Road construction and maintenance tax	3,990,928,281.50
11455	Infrastructure tax	20,638,101,711.00
11461	Other tax applicable to goods and service	71,626,862.52
11511	Custom - Imports	159,291,957,606.55
11515	Green tax	450,680,176.00
11519	Other charges/fee applicable on mport	20,500.00
11521	Custom fee on the export	281,379,800.00
11522	Export service charge	10,275,712.00
11561	Agriculture improvement fees	6,536,110,375.00
11562	Others income related to the custom	661,761,268.32
11611	Payment to be made by businessman	12,250.00
11691	Other tax	143,602.43
Grants		24,009,395,892.52
13111	Bilateral foreign grant - recurrent	2,705,115,648.29
13121	Bilateral foreign grant - capital	2,318,349,575.53
13211	Grant from inter government international organization -recurrent	9,480,035,797.93
13212	Grant from non-governmental international organizations -recurrent	3,146,824,749.52
13221	Grant from Inter government international organization - capital	4,829,948,439.16
13222	Grant from non-governmental international organizations - capital	1,529,118,032.09
13231	Other foreign grants - recurrent	3,650.00
Other Taxes		108,350,760,440.68
14111	Interest received from financial Institution	419,234,599.66
14112	Interest received from business institution	45,739,726.03
14113	Interest received from industrial institutions	17,500,000.00
14114	Interest received from service institution	4,773,789,895.18
14119	Interest received from others institution	2,197,437,664.50
14121	Bonus received from financial institution	27,019,674,980.03
14123	Dividends received from industrial institutions	50,197,339.52
14124	Bonus received from service institution	19,533,201,592.87
14129	Bonus received from others institution	12,655,520.00
14151	Income received from the rent on government property	364,345,920.94
14152	Royalty received from casino	1,691,575,000.00
14153	Forestry royalty received from shared allocation	-
14154	Royalty related to mining and minerals received after shared allocation	-
14156	Royalty related to electricity received after shared allocation	-
14158	Royalty related to mountaineering received after shared allocation	-
14159	Royalty received from others sources	3,572,265,586.14
14191	Tourism fees	51,195,580.30
14192	Trekking fees	470,730,401.72

14193	Foreign tourism charge	29,749,655.16
14194	Foreign employment service charge	14,601,380.45
14211	Amount received from the sale of agriculture product	140,547,104.55
14212	Amount received from the sales of government property	303,013,928.74
14213	Amount received from the sales of others things	317,858,252.34
14214	Telecommunication service fees	6,703,093,157.68
14215	Fee for telephone ownership	1,675,785,429.71
14217	Fees for the use of canal and irrigation channel	3,730,829.00
14218	Electricity service fees	1,053,010.00
14221	Judicial fees	1,765,014,415.76
14222	Postal service fees	348,784,338.96
14223	Income from educational sector	638,748,972.61
14224	Examination fees	985,944,756.22
14225	Income of transport sector	136,125,253.00
14226	License fees for export and import	178,146,398.70
14227	Passport fees	11,537,159,569.24
14228	Visa fees	4,179,267,099.07
14229	Other administrative service fees	5,631,090,440.52
14251	Company registration fees	841,346,719.00
14252	Agency registration fees	138,977,328.00
14254	Radio/F.M. operation fees	22,027,307.17
14255	Television license fees	193,405,762.21
14257	Weapon license fees	33,729,043.00
14262	Electricity related fees	803,372,000.00
14263	Others fees related to water resources	320,715.00
14264	Others income of forestry	24,038,019.81
14265	Income from others areas	379,955.74
14311	Judicial fine, penalty and confiscation	292,639,793.80
14312	Administraton fine, penalty and confiscation	3,590,167,856.92
14313	Write-off of earnest money	219,473,613.57
14411	Current handover	169,775.00
14511	Receipt of insurance claim	308,200.00
14521	Polluction control fees	3,118,314,726.48
14529	Others revenue	4,257,981,844.88
14531	The amount received from the sale of government property such as house, land and goodwill	4,849,981.50
Miscellaneous Receipt		23,854,660,747.16
15111	Irregularities	4,466,754,065.56
15112	Return of release amount	1,608,829,531.14
15113	Grant returned	17,779,077,150.46
Grand Total		976,911,850,513.05

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Economic Head Wise Budget and Expenditure (Recurrent, Capital, Financing)
Fiscal Year : 2023/24

Annex 2.3

Economic Code	Economic Head	Initial Budget	Virement In	Virement Out	Source In	Source Out	Final Budget	Released/Disbursement	Expenditure	Remaining
20000	Recurrent	1,141,784,100,000.00	165,415,721,633.00	174,642,570,139.00	-	-	1,132,557,251,494.00	929,126,442,589.35	929,126,442,589.35	203,430,808,904.65
21000	Compensation of Employees	174,521,500,000.00	21,209,791,428.00	23,907,624,948.00	-	-	171,823,666,480.00	154,668,371,629.35	154,668,371,629.35	17,155,294,850.65
21100	Wages and Salaries	171,893,700,000.00	20,417,521,418.00	23,441,034,667.00	-	-	168,870,186,751.00	152,373,945,238.83	152,373,945,238.83	16,496,241,512.17
21110	Wages and Salaries in Cash	127,979,200,000.00	18,070,735,784.00	13,667,769,042.00	-	-	132,382,166,742.00	122,145,200,667.62	122,145,200,667.62	10,236,966,074.38
21111	Employee salary	124,981,300,000.00	17,922,550,723.00	13,532,864,520.00	-	-	129,370,986,203.00	120,781,220,259.76	120,781,220,259.76	8,589,765,943.24
21112	Official salary	2,997,900,000.00	148,185,061.00	134,904,522.00	-	-	3,011,180,539.00	1,363,980,407.86	1,363,980,407.86	1,647,200,131.14
21120	Wages and Salaries in Kind	31,237,700,000.00	1,733,864,976.00	9,277,432,388.00	-	-	23,694,132,588.00	20,348,607,307.80	20,348,607,307.80	3,345,525,280.20
21121	Uniform	5,121,800,000.00	54,972,400.00	456,309,900.00	-	-	4,720,462,500.00	3,635,149,559.35	3,635,149,559.35	1,085,312,940.65
21122	Meal	15,804,300,000.00	1,632,250,004.00	794,463,307.00	-	-	16,642,086,697.00	16,388,209,980.50	16,388,209,980.50	253,876,716.50
21123	Medical allowance	10,311,600,000.00	46,642,572.00	8,026,659,181.00	-	-	2,331,583,391.00	325,247,767.95	325,247,767.95	2,006,335,623.05
21130	Employee Allowances	12,118,800,000.00	553,129,424.00	492,742,237.00	-	-	12,179,187,187.00	9,350,488,894.91	9,350,488,894.91	2,828,698,292.09
21131	Local allowances	1,933,900,000.00	61,372,387.00	74,957,555.00	-	-	1,920,314,832.00	756,754,821.76	756,754,821.76	1,163,560,010.24
21132	Dearness allowance	6,953,200,000.00	225,386,143.00	218,370,670.00	-	-	6,960,215,473.00	5,678,886,859.28	5,678,886,859.28	1,281,328,613.72
21133	Field allowance	12,700,000.00	100,000.00	-	-	-	12,800,000.00	10,718,412.24	10,718,412.24	2,081,587.76
21134	Employee meeting allowance	226,600,000.00	37,296,410.00	6,481,900.00	-	-	257,414,510.00	162,835,699.06	162,835,699.06	94,578,810.94
21135	Employee incentive and award	392,000,000.00	35,239,900.00	335,000.00	-	-	426,904,900.00	368,138,516.87	368,138,516.87	58,766,383.13
21136	Foreign allowance	917,900,000.00	10,568,680.00	53,022,680.00	-	-	875,446,000.00	841,286,847.62	841,286,847.62	34,159,152.38
21139	Other allowance	1,682,500,000.00	183,165,904.00	139,574,432.00	-	-	1,726,091,472.00	1,531,867,738.08	1,531,867,738.08	194,223,733.92
21140	Allowance for Officials and Other Benefits	558,000,000.00	59,791,234.00	3,091,000.00	-	-	614,700,234.00	529,648,368.50	529,648,368.50	85,051,865.50
21141	Official meeting allowance	72,400,000.00	27,767,000.00	617,000.00	-	-	99,550,000.00	71,779,118.20	71,779,118.20	27,770,881.80
21142	Official other facility	452,100,000.00	27,800,234.00	2,374,000.00	-	-	477,526,234.00	426,730,125.75	426,730,125.75	50,796,108.25
21149	Official other allowance	33,500,000.00	4,224,000.00	100,000.00	-	-	37,624,000.00	31,139,124.55	31,139,124.55	6,484,875.45
21200	Employers Social Contribution	2,627,800,000.00	792,270,010.00	466,590,281.00	-	-	2,953,479,729.00	2,294,426,390.52	2,294,426,390.52	659,053,338.48
21210	Social Security Expenses for the Employee	2,524,800,000.00	792,095,410.00	466,590,281.00	-	-	2,850,305,129.00	2,292,424,751.91	2,292,424,751.91	557,880,377.09
21211	Social Benefits	100,000.00	-	-	-	-	100,000.00	-	-	100,000.00
21212	Contributory pension and gratuity fund expense	1,211,900,000.00	736,676,579.00	421,854,359.00	-	-	1,526,722,220.00	1,153,892,503.45	1,153,892,503.45	372,829,716.55
21213	Contributory insurance fund expense	1,309,300,000.00	52,003,831.00	44,735,922.00	-	-	1,316,567,909.00	1,132,310,759.51	1,132,310,759.51	184,257,149.49
21214	Employee welfare fund	-	3,415,000.00	-	-	-	3,415,000.00	3,415,000.00	3,415,000.00	-
21219	Other social security expense	3,500,000.00	-	-	-	-	3,500,000.00	2,806,488.95	2,806,488.95	693,511.05
21220	Expenses of office bearers social security	103,000,000.00	174,600.00	-	-	-	103,174,600.00	2,001,638.61	2,001,638.61	101,172,961.39

21222	Contributory pension and gratuity fund expense for officials	700,000.00	-	-	-	-	-	700,000.00	186,930.00	186,930.00	513,070.00
21223	Contributory insurance fund expense of officials	102,300,000.00	174,600.00	-	-	-	-	102,474,600.00	1,814,708.61	1,814,708.61	100,659,891.39
22000	Use of Goods and Services	54,722,600,000.00	8,103,079,421.00	8,103,079,421.00	5,337,142,358.00	-	-	57,488,537,063.00	39,264,041,089.31	39,264,041,089.31	18,224,495,973.69
22100	Service Fee	3,699,700,000.00	603,091,701.00	603,091,701.00	93,486,867.00	-	-	4,209,304,834.00	3,108,545,599.84	3,108,545,599.84	1,100,759,234.16
22110	Service Fee	3,699,700,000.00	603,091,701.00	603,091,701.00	93,486,867.00	-	-	4,209,304,834.00	3,108,545,599.84	3,108,545,599.84	1,100,759,234.16
22111	Water and electricity	2,479,600,000.00	454,448,637.00	454,448,637.00	79,103,767.00	-	-	2,854,944,870.00	2,252,693,975.98	2,252,693,975.98	602,250,894.02
22112	Communication	1,220,100,000.00	148,643,064.00	148,643,064.00	14,383,100.00	-	-	1,354,359,964.00	855,851,623.86	855,851,623.86	498,508,340.14
22200	Operation and Maintenance Expenses of Capital Assets	7,718,100,000.00	697,518,342.00	697,518,342.00	184,202,315.00	-	-	8,231,416,027.00	6,784,224,602.61	6,784,224,602.61	1,447,191,424.39
22210	Operation and Maintenance Expenses of Vehicle/Transport Means	5,786,400,000.00	554,479,100.00	554,479,100.00	116,131,315.00	-	-	6,224,747,785.00	5,597,805,726.60	5,597,805,726.60	626,942,058.40
22211	Fuel (Official)	170,500,000.00	19,844,497.00	19,844,497.00	1,955,000.00	-	-	188,389,497.00	168,930,738.50	168,930,738.50	19,458,758.50
22212	Fuel (Office purpose)	3,197,700,000.00	278,009,422.00	278,009,422.00	91,013,219.00	-	-	3,384,696,203.00	2,964,624,628.06	2,964,624,628.06	420,071,574.94
22213	Maintenance- vehicles	1,695,300,000.00	207,221,576.00	207,221,576.00	14,217,371.00	-	-	1,888,304,205.00	1,813,693,253.52	1,813,693,253.52	74,610,951.48
22214	Insurance and renewal expense	722,900,000.00	49,403,605.00	49,403,605.00	8,945,725.00	-	-	763,357,880.00	650,557,106.52	650,557,106.52	112,800,773.48
22220	Machinery and Equipment Operation and Maintenance	692,900,000.00	60,296,014.00	60,296,014.00	8,320,000.00	-	-	744,876,014.00	686,003,938.04	686,003,938.04	58,872,075.96
22221	Operation & Maintenance of machine	692,900,000.00	60,296,014.00	60,296,014.00	8,320,000.00	-	-	744,876,014.00	686,003,938.04	686,003,938.04	58,872,075.96
22230	Constructed Public Property Maintenance Expenditure	387,000,000.00	74,138,423.00	74,138,423.00	55,745,000.00	-	-	405,393,423.00	365,267,096.49	365,267,096.49	40,126,326.51
22231	Repair and maintenance of constructed public properties	387,000,000.00	74,138,423.00	74,138,423.00	55,745,000.00	-	-	405,393,423.00	365,267,096.49	365,267,096.49	40,126,326.51
22290	Operation and Maintenance Expenditure of Other Property	851,800,000.00	8,604,805.00	8,604,805.00	4,006,000.00	-	-	856,398,805.00	135,147,841.48	135,147,841.48	721,250,963.52
22291	Operation and maintenance of other assets	851,800,000.00	8,604,805.00	8,604,805.00	4,006,000.00	-	-	856,398,805.00	135,147,841.48	135,147,841.48	721,250,963.52
22300	Office Goods and Services	4,209,500,000.00	413,962,549.00	413,962,549.00	72,368,000.00	-	-	4,551,094,549.00	3,575,545,989.46	3,575,545,989.46	975,548,559.54
22310	Office Goods and Services	4,209,500,000.00	413,962,549.00	413,962,549.00	72,368,000.00	-	-	4,551,094,549.00	3,575,545,989.46	3,575,545,989.46	975,548,559.54
22311	General office expenses	2,961,400,000.00	258,001,476.00	258,001,476.00	50,116,000.00	-	-	3,169,285,476.00	2,410,239,149.10	2,410,239,149.10	759,046,326.90
22312	Feeds for animals & birds	174,500,000.00	13,135,912.00	13,135,912.00	2,033,100.00	-	-	185,602,812.00	172,518,095.85	172,518,095.85	13,084,716.15
22313	Books and materials	42,700,000.00	1,065,000.00	1,065,000.00	395,000.00	-	-	43,370,000.00	34,682,372.75	34,682,372.75	8,687,627.25
22314	Fuel- for other purposes	244,400,000.00	20,680,540.00	20,680,540.00	2,863,000.00	-	-	262,217,540.00	231,948,085.21	231,948,085.21	30,269,454.79
22315	Newspaper, printing and information publishing expenses	681,200,000.00	115,201,621.00	115,201,621.00	16,118,900.00	-	-	780,282,721.00	626,379,085.48	626,379,085.48	153,903,635.52
22319	Operation expenses of office	105,300,000.00	5,878,000.00	5,878,000.00	842,000.00	-	-	110,336,000.00	99,779,201.07	99,779,201.07	10,556,798.93
22400	Expenditure on Service and Consultancy	11,730,400,000.00	1,190,509,603.00	1,190,509,603.00	613,892,230.00	-	-	12,307,017,373.00	9,394,614,006.62	9,394,614,006.62	2,912,403,366.38
22410	Expenditure on Consultancy and Other Services	11,730,400,000.00	1,190,509,603.00	1,190,509,603.00	613,892,230.00	-	-	12,307,017,373.00	9,394,614,006.62	9,394,614,006.62	2,912,403,366.38
22411	Services and consultancy expenses	3,458,100,000.00	255,934,451.00	255,934,451.00	446,765,347.00	-	-	3,267,269,104.00	1,800,848,627.54	1,800,848,627.54	1,466,420,476.46
22412	Information system and software operation expense	452,100,000.00	5,338,800.00	5,338,800.00	57,515,000.00	-	-	399,923,800.00	259,889,270.92	259,889,270.92	140,034,529.08
22413	Contract service fee	6,805,100,000.00	844,463,041.00	844,463,041.00	92,104,243.00	-	-	7,557,458,798.00	6,399,986,277.34	6,399,986,277.34	1,157,472,520.66

22419	Other services fee	1,015,100,000.00	84,773,311.00	17,507,640.00	-	-	1,082,365,671.00	933,889,830.82	933,889,830.82	148,475,840.18
22500	Program Related Expenditure	22,838,400,000.00	4,237,373,715.00	4,122,931,152.00	-	-	22,952,842,563.00	11,859,434,468.87	11,859,434,468.87	11,093,408,094.13
22510	Training and Workshop	2,830,400,000.00	230,793,131.00	178,614,856.00	-	-	2,891,568,275.00	1,916,364,682.17	1,916,364,682.17	975,203,592.83
22511	Employee training expense	1,247,500,000.00	80,142,856.00	155,683,856.00	-	-	1,171,959,000.00	951,349,866.86	951,349,866.86	220,609,133.14
22512	Skill development and awareness and seminar ex- pense	1,591,900,000.00	150,640,275.00	22,931,000.00	-	-	1,719,609,275.00	965,014,815.31	965,014,815.31	754,594,459.69
22520	Expenditure on production material, service and other programs	19,999,000,000.00	4,006,590,584.00	3,944,316,296.00	-	-	20,061,274,288.00	9,943,069,786.70	9,943,069,786.70	10,118,204,501.30
22521	Production materials/service expenses	935,700,000.00	123,237,505.00	2,615,000.00	-	-	1,056,322,505.00	970,035,207.49	970,035,207.49	86,287,297.51
22522	Program expenses	17,582,800,000.00	3,712,543,703.00	2,939,234,015.00	-	-	18,356,109,688.00	8,508,786,018.85	8,508,786,018.85	9,847,323,669.15
22523	Production materials, services, and other programs	-	139,008,700.00	4,040,700.00	-	-	134,968,000.00	82,888,067.27	82,888,067.27	52,079,932.73
22529	Other program expenses	1,480,500,000.00	31,800,676.00	998,426,581.00	-	-	513,874,095.00	381,360,493.09	381,360,493.09	132,513,601.91
22600	Monitoring, Evaluation and Travelling Expenses	2,928,700,000.00	569,760,496.00	203,251,294.00	-	-	3,295,209,202.00	2,757,924,663.32	2,757,924,663.32	537,284,538.68
22610	Monitoring, Evaluation and Travelling Expenses	2,928,700,000.00	569,760,496.00	203,251,294.00	-	-	3,295,209,202.00	2,757,924,663.32	2,757,924,663.32	537,284,538.68
22611	Monitoring & Evaluation expenses	1,193,100,000.00	135,782,146.00	9,113,172.00	-	-	1,319,768,974.00	1,122,719,415.59	1,122,719,415.59	197,049,558.41
22612	Travelling expenses	1,552,100,000.00	331,752,654.00	79,364,780.00	-	-	1,804,487,874.00	1,477,712,879.01	1,477,712,879.01	326,774,994.99
22613	Travelling expenses of VIPs & delegations	112,800,000.00	96,367,696.00	109,973,342.00	-	-	99,194,354.00	96,305,462.27	96,305,462.27	2,888,891.73
22619	Other travelling expenses	70,700,000.00	5,858,000.00	4,800,000.00	-	-	71,758,000.00	61,186,906.45	61,186,906.45	10,571,093.55
22700	Miscellaneous Expenditure	1,597,800,000.00	390,863,015.00	47,010,500.00	-	-	1,941,652,515.00	1,783,751,758.59	1,783,751,758.59	157,900,756.41
22710	Miscellaneous Expenditure	1,597,800,000.00	390,863,015.00	47,010,500.00	-	-	1,941,652,515.00	1,783,751,758.59	1,783,751,758.59	157,900,756.41
22711	Miscellaneous expenditure	1,597,800,000.00	390,863,015.00	47,010,500.00	-	-	1,941,652,515.00	1,783,751,758.59	1,783,751,758.59	157,900,756.41
24000	Interest, Fee, and Bank Commission	105,385,800,000.00	833,000,000.00	2,279,800,000.00	-	-	103,939,000,000.00	82,097,795,282.40	82,097,795,282.40	21,841,204,717.60
24100	Intrest on Foreign Debt	12,155,800,000.00	830,000,000.00	2,276,800,000.00	-	-	10,709,000,000.00	9,263,905,305.99	9,263,905,305.99	1,445,094,694.01
24110	Intrest on Foreign Debt	12,155,800,000.00	830,000,000.00	2,276,800,000.00	-	-	10,709,000,000.00	9,263,905,305.99	9,263,905,305.99	1,445,094,694.01
24111	Interest on foreign loan	12,155,800,000.00	830,000,000.00	2,276,800,000.00	-	-	10,709,000,000.00	9,263,905,305.99	9,263,905,305.99	1,445,094,694.01
24200	Interest, Fee and Bank Commission on Domestic Debt	93,230,000,000.00	3,000,000.00	3,000,000.00	-	-	93,230,000,000.00	72,833,889,976.41	72,833,889,976.41	20,396,110,023.59
24210	Interest, Fee and Bank Commission on Domestic Debt	93,230,000,000.00	3,000,000.00	3,000,000.00	-	-	93,230,000,000.00	72,833,889,976.41	72,833,889,976.41	20,396,110,023.59
24211	Interest on domestic debt	93,230,000,000.00	3,000,000.00	3,000,000.00	-	-	93,230,000,000.00	72,833,889,976.41	72,833,889,976.41	20,396,110,023.59
25000	Subsidy	963,800,000.00	-	5,000,000.00	-	-	958,800,000.00	695,984,112.45	695,984,112.45	262,815,887.55
25100	Subsidy Public Enterprises	816,400,000.00	-	-	-	-	816,400,000.00	570,670,189.00	570,670,189.00	245,729,811.00
25110	Subsidy to Non-Financial Institution	776,400,000.00	-	-	-	-	776,400,000.00	530,670,189.00	530,670,189.00	245,729,811.00
25111	Operating subsidy - non-financial corporations	482,000,000.00	-	-	-	-	482,000,000.00	481,442,995.00	481,442,995.00	557,005.00
25112	Capital subsidy - non-financial corporations	294,400,000.00	-	-	-	-	294,400,000.00	49,227,194.00	49,227,194.00	245,172,806.00
25120	Grant shared allocation to financial enterprise	40,000,000.00	-	-	-	-	40,000,000.00	40,000,000.00	40,000,000.00	-
25121	Current grant shared allocation to financial enterprise	40,000,000.00	-	-	-	-	40,000,000.00	40,000,000.00	40,000,000.00	-
25200	Subsidy to the Business	121,100,000.00	-	-	-	-	121,100,000.00	111,546,686.50	111,546,686.50	9,553,313.50

25210	Grant Shared Allocation to Non-Financial Business	121,100,000.00	-	-	-	-	121,100,000.00	111,546,686.50	111,546,686.50	9,553,313.50
25211	Operating subsidies to non-financial private enterprises	26,100,000.00	-	-	-	-	26,100,000.00	16,546,686.50	16,546,686.50	9,553,313.50
25212	Capital subsidies to non-financial private enterprises	95,000,000.00	-	-	-	-	95,000,000.00	95,000,000.00	95,000,000.00	-
25300	Other Subsidies	26,300,000.00	-	-	5,000,000.00	-	21,300,000.00	13,767,236.95	13,767,236.95	7,532,763.05
25310	Subsidy to Other Social Organizations	26,300,000.00	-	-	5,000,000.00	-	21,300,000.00	13,767,236.95	13,767,236.95	7,532,763.05
25315	Other organization subsidy	26,300,000.00	-	-	5,000,000.00	-	21,300,000.00	13,767,236.95	13,767,236.95	7,532,763.05
26000	Grant	518,387,600,000.00	16,869,321,012.00	-	19,122,596,826.00	-	516,134,324,186.00	422,562,049,116.68	422,562,049,116.68	93,572,275,069.32
26200	Grant Transferred to International Institutions	505,900,000.00	842,997.00	-	-	-	506,742,997.00	499,120,200.84	499,120,200.84	7,622,796.16
26210	International Membership Fee and Assistance	505,900,000.00	842,997.00	-	-	-	506,742,997.00	499,120,200.84	499,120,200.84	7,622,796.16
26211	International membership fee and assistance	505,900,000.00	842,997.00	-	-	-	506,742,997.00	499,120,200.84	499,120,200.84	7,622,796.16
26300	Grant Transferred to Subnational Governments	400,087,000,000.00	5,441,227,121.00	-	4,669,937,724.00	-	400,858,289,397.00	339,423,580,171.45	339,423,580,171.45	61,434,709,225.55
26330	Grant Transferred to Subnational Governments	400,087,000,000.00	5,441,227,121.00	-	4,669,937,724.00	-	400,858,289,397.00	339,423,580,171.45	339,423,580,171.45	61,434,709,225.55
26331	Equalization grants	146,020,400,000.00	-	-	-	-	146,020,400,000.00	124,704,356,147.74	124,704,356,147.74	21,316,043,852.26
26332	Conditional grants	188,311,700,000.00	2,697,247,181.00	-	676,712,784.00	-	190,332,234,397.00	167,625,370,264.50	167,625,370,264.50	22,706,864,132.50
26333	Special grants	2,338,900,000.00	-	-	-	-	2,338,900,000.00	1,816,124,269.07	1,816,124,269.07	522,775,730.93
26334	Complementary grants	13,267,300,000.00	-	-	-	-	13,267,300,000.00	10,328,106,866.37	10,328,106,866.37	2,939,193,133.63
26336	Conditional grants-Capital	39,302,800,000.00	2,743,979,940.00	-	3,993,224,940.00	-	38,053,555,000.00	27,220,654,104.38	27,220,654,104.38	10,832,900,895.62
26337	Special grants- Capital	10,845,900,000.00	-	-	-	-	10,845,900,000.00	7,728,968,519.39	7,728,968,519.39	3,116,931,480.61
26400	Grant for Social Services	117,794,700,000.00	11,427,250,894.00	-	14,452,659,102.00	-	114,769,291,792.00	82,639,348,744.39	82,639,348,744.39	32,129,943,047.61
26410	Current Grant	94,537,400,000.00	6,042,148,556.00	-	8,088,027,472.00	-	92,491,521,084.00	70,583,452,657.45	70,583,452,657.45	21,908,068,426.55
26411	Unconditional recurrent grant to government agencies, committees & boards	361,100,000.00	21,600,000.00	-	3,100,000.00	-	379,600,000.00	369,256,622.27	369,256,622.27	10,343,377.73
26412	Conditional recurrent grant to government agencies, committees & boards	83,046,500,000.00	1,486,506,674.00	-	5,568,676,277.00	-	78,964,330,397.00	62,482,342,763.43	62,482,342,763.43	16,481,987,633.57
26413	Conditional grant to other institutions	11,129,800,000.00	4,534,041,882.00	-	2,516,251,195.00	-	13,147,590,687.00	7,731,853,271.75	7,731,853,271.75	5,415,737,415.25
26420	Capital Grant	23,257,300,000.00	5,385,102,338.00	-	6,364,631,630.00	-	22,277,770,708.00	12,055,896,086.94	12,055,896,086.94	10,221,874,621.06
26422	Government agencies, committees, boards- Conditional capital grant	21,266,200,000.00	4,506,078,637.00	-	6,173,881,630.00	-	19,596,397,007.00	10,084,711,824.08	10,084,711,824.08	9,511,685,182.92
26423	Conditional capital grant to other institutions	1,991,100,000.00	879,023,701.00	-	188,750,000.00	-	2,681,373,701.00	1,971,184,262.86	1,971,184,262.86	710,189,438.14
27000	Social Securities	258,791,900,000.00	116,999,258,572.00	-	106,795,275,831.00	-	268,995,882,741.00	226,683,538,251.06	226,683,538,251.06	42,312,344,489.94
27100	Social security	142,988,900,000.00	7,640,731,216.00	-	6,202,505,118.00	-	144,427,126,098.00	120,711,860,663.12	120,711,860,663.12	23,715,265,434.88
27110	Social security	142,988,900,000.00	7,640,731,216.00	-	6,202,505,118.00	-	144,427,126,098.00	120,711,860,663.12	120,711,860,663.12	23,715,265,434.88
27111	Social security	118,940,400,000.00	6,084,303,226.00	-	5,939,395,806.00	-	119,085,307,420.00	113,895,094,783.25	113,895,094,783.25	5,190,212,636.75
27112	Other social security	24,048,500,000.00	1,556,427,990.00	-	263,109,312.00	-	25,341,818,678.00	6,816,765,879.87	6,816,765,879.87	18,525,052,798.13
27200	Social Assistance	7,233,300,000.00	1,535,466,686.00	-	778,716,666.00	-	7,990,050,020.00	6,675,865,657.41	6,675,865,657.41	1,314,184,362.59
27210	Social Assistance	7,233,300,000.00	1,535,466,686.00	-	778,716,666.00	-	7,990,050,020.00	6,675,865,657.41	6,675,865,657.41	1,314,184,362.59
27211	Scholarships	982,400,000.00	13,538,000.00	-	335,126,000.00	-	660,812,000.00	247,039,090.00	247,039,090.00	413,772,910.00
27212	Rescue, relief and rehabilitation expense	172,600,000.00	1,123,513,666.00	-	34,486,666.00	-	1,261,627,000.00	1,213,623,301.00	1,213,623,301.00	48,003,699.00
27213	Medicine purchases	6,078,300,000.00	398,415,020.00	-	409,104,000.00	-	6,067,611,020.00	5,215,203,266.41	5,215,203,266.41	852,407,753.59

27300	Employees Social Benefit Expenses	108,569,700,000.00	107,823,060,670.00	99,814,054,047.00	-	-	116,578,706,623.00	99,295,811,930.53	99,295,811,930.53	17,282,894,692.47
27310	Retirement Facilities	108,569,700,000.00	107,823,060,670.00	99,814,054,047.00	-	-	116,578,706,623.00	99,295,811,930.53	99,295,811,930.53	17,282,894,692.47
27311	Pensions and disability allowance	83,097,000,000.00	65,400,000,000.00	65,400,000,000.00	-	-	83,097,000,000.00	78,319,699,132.83	78,319,699,132.83	4,777,300,867.17
27312	Gratuity	2,498,400,000.00	2,746,551,668.00	2,740,359,563.00	-	-	2,504,592,105.00	764,312,172.95	764,312,172.95	1,740,279,932.05
27313	Accumulated leave of retirees	14,101,500,000.00	15,369,042,209.00	15,365,443,822.00	-	-	14,105,098,387.00	8,240,551,019.80	8,240,551,019.80	5,864,547,367.20
27314	Medical expenses of retirees	7,871,800,000.00	24,297,272,622.00	16,298,056,491.00	-	-	15,871,016,131.00	11,960,555,433.95	11,960,555,433.95	3,910,460,697.05
27315	Benefit and assistance for deceased employees	1,001,000,000.00	10,194,171.00	10,194,171.00	-	-	1,001,000,000.00	10,694,171.00	10,694,171.00	990,305,829.00
28000	Other Expenses	29,010,900,000.00	1,401,271,200.00	17,195,130,176.00	-	-	13,217,041,024.00	3,154,663,108.10	3,154,663,108.10	10,062,377,915.90
28100	Expenses Related to Assets	2,477,700,000.00	293,910,275.00	126,715,562.00	-	-	2,644,894,713.00	2,365,293,750.27	2,365,293,750.27	279,600,962.73
28140	Rent	2,477,700,000.00	293,910,275.00	126,715,562.00	-	-	2,644,894,713.00	2,365,293,750.27	2,365,293,750.27	279,600,962.73
28141	Land rent	14,000,000.00	740,000.00	1,765,000.00	-	-	12,975,000.00	11,055,378.98	11,055,378.98	1,919,621.02
28142	House rent	2,245,200,000.00	231,239,014.00	87,756,667.00	-	-	2,388,682,347.00	2,157,027,974.75	2,157,027,974.75	231,654,372.25
28143	Vehicle and machinery rent	119,000,000.00	49,187,947.00	17,993,772.00	-	-	150,194,175.00	115,625,015.90	115,625,015.90	34,569,159.10
28149	Other rent	99,500,000.00	12,743,314.00	19,200,123.00	-	-	93,043,191.00	81,585,380.64	81,585,380.64	11,457,810.36
28200	Refund Expenses	1,301,700,000.00	803,067,925.00	373,616,939.00	-	-	1,731,150,986.00	789,369,357.83	789,369,357.83	941,781,628.17
28210	Refund Expenses	1,301,700,000.00	803,067,925.00	373,616,939.00	-	-	1,731,150,986.00	789,369,357.83	789,369,357.83	941,781,628.17
28211	Revenue refund	541,500,000.00	215,042,425.00	172,461,089.00	-	-	584,081,336.00	207,350,614.75	207,350,614.75	376,730,721.25
28212	Judicial refund	260,200,000.00	126,140,120.00	119,510,803.00	-	-	266,829,317.00	120,133,363.29	120,133,363.29	146,695,953.71
28219	Other refund	500,000,000.00	461,885,380.00	81,645,047.00	-	-	880,240,333.00	461,885,379.79	461,885,379.79	418,354,953.21
28900	Recurrent contingency expenses	25,231,500,000.00	304,293,000.00	16,694,797,675.00	-	-	8,840,995,325.00	-	-	8,840,995,325.00
28910	Recurrent Contingency Expenses	25,231,500,000.00	304,293,000.00	16,694,797,675.00	-	-	8,840,995,325.00	-	-	8,840,995,325.00
28911	Recurrent contingencies	25,231,500,000.00	304,293,000.00	16,694,797,675.00	-	-	8,840,995,325.00	-	-	8,840,995,325.00
31000	Non-Financial Assets/Capital Expenses	302,074,400,000.00	72,671,600,778.00	65,484,824,272.00	-	-	309,261,176,506.00	192,027,363,180.53	192,027,363,180.53	117,233,813,325.47
31100	Permanent Assets Acquisition Expenses	282,021,500,000.00	58,894,761,927.00	52,646,147,140.00	-	-	288,270,114,787.00	188,688,162,931.93	188,688,162,931.93	99,581,951,855.07
31110	Building and Infrastructure	39,104,200,000.00	12,634,699,919.00	8,457,977,926.00	-	-	43,280,921,993.00	24,209,015,524.83	24,209,015,524.83	19,071,906,468.17
31111	Building purchase	456,900,000.00	10,000,000.00	17,369,338.00	-	-	449,530,662.00	119,193,744.16	119,193,744.16	330,336,917.84
31112	Building construction	38,451,700,000.00	12,596,149,919.00	8,408,582,708.00	-	-	42,639,267,211.00	23,963,563,311.61	23,963,563,311.61	18,675,703,899.39
31113	Capital formation - building	146,000,000.00	28,250,000.00	23,525,880.00	-	-	150,724,120.00	114,358,689.64	114,358,689.64	36,365,430.36
31114	Land pulling	49,600,000.00	300,000.00	8,500,000.00	-	-	41,400,000.00	11,899,779.42	11,899,779.42	29,500,220.58
31120	Transport Vehicle, Machinery Implements, Furniture and Fixtures	14,540,200,000.00	2,015,845,663.00	1,419,173,218.00	-	-	15,136,872,445.00	9,177,116,536.43	9,177,116,536.43	5,959,755,908.57
31121	Vehicles	179,400,000.00	230,184,999.00	8,500,000.00	-	-	401,084,999.00	281,457,638.98	281,457,638.98	119,627,360.02
31122	Plant & machinery	13,237,200,000.00	1,641,143,946.00	1,365,567,218.00	-	-	13,512,776,728.00	7,915,694,939.61	7,915,694,939.61	5,597,081,788.39
31123	Furniture and fixture	1,123,600,000.00	144,516,718.00	45,106,000.00	-	-	1,223,010,718.00	979,963,957.84	979,963,957.84	243,046,760.16
31130	Other Capital Expenses	16,817,200,000.00	665,893,016.00	3,430,430,808.00	-	-	14,052,662,208.00	5,793,422,765.79	5,793,422,765.79	8,259,239,442.21
31131	Livestock and horticulture development expenses	54,000,000.00	15,000.00	-	-	-	54,015,000.00	24,845,597.64	24,845,597.64	29,169,402.36
31132	Research and development expreces	410,100,000.00	6,500,000.00	6,500,000.00	-	-	410,100,000.00	52,603,632.00	52,603,632.00	357,496,368.00
31134	Software development and procurement expenses	1,070,800,000.00	421,546,000.00	147,882,808.00	-	-	1,344,463,192.00	719,328,776.02	719,328,776.02	625,134,415.98
31135	Capital consultancy	15,282,300,000.00	237,832,016.00	3,276,048,000.00	-	-	12,244,084,016.00	4,996,644,760.13	4,996,644,760.13	7,247,439,255.87
31140	Security Equipment	2,217,500,000.00	252,294,000.00	51,996,000.00	-	-	2,417,798,000.00	2,241,383,297.05	2,241,383,297.05	176,414,702.95
31141	Security equipment purchase expense	2,217,500,000.00	252,294,000.00	51,996,000.00	-	-	2,417,798,000.00	2,241,383,297.05	2,241,383,297.05	176,414,702.95
31150	Public Construction	205,107,700,000.00	42,736,790,837.00	38,964,982,322.00	-	-	208,879,508,515.00	143,732,616,475.39	143,732,616,475.39	65,146,892,039.61

31151	Road and bridge construction	121,441,200,000.00	24,885,108,452.00	18,025,162,452.00	-	-	128,301,146,000.00	94,147,757,081.95	94,147,757,081.95	34,153,388,918.05
31152	Railway and airport construction	2,752,400,000.00	1,005,800,000.00	826,000,000.00	-	-	2,932,200,000.00	2,280,574,708.71	2,280,574,708.71	651,625,291.29
31153	Electricity structure construction	7,800,200,000.00	495,640,000.00	4,241,822,000.00	-	-	4,558,380,000.00	1,893,050,682.64	1,893,050,682.64	2,160,967,317.36
31154	Embryo and barrier construction	6,579,000,000.00	1,271,550,730.00	645,403,725.00	-	-	7,205,147,005.00	5,821,109,104.97	5,821,109,104.97	1,384,037,900.03
31155	Irrigation structure construction	13,089,200,000.00	5,263,097,920.00	2,034,763,000.00	-	-	16,317,534,920.00	14,267,256,062.86	14,267,256,062.86	2,050,278,857.14
31156	Drinking water structure construction	8,942,100,000.00	1,763,392,000.00	1,147,012,000.00	-	-	9,558,480,000.00	6,282,040,772.83	6,282,040,772.83	3,276,439,227.17
31157	Forest and environment conservation	1,225,500,000.00	-	75,000,000.00	-	-	1,150,500,000.00	661,124,530.59	661,124,530.59	489,375,469.41
31158	Sanitation structure construction	4,142,300,000.00	250,710,000.00	607,710,000.00	-	-	3,785,300,000.00	1,679,909,595.50	1,679,909,595.50	2,105,390,404.50
31159	Public construction- Others	39,135,800,000.00	7,801,491,735.00	11,362,109,145.00	-	-	35,575,182,590.00	16,699,793,935.34	16,699,793,935.34	18,875,388,654.66
31160	Improvement of Constructed Infrastructure	907,500,000.00	256,568,412.00	118,907,300.00	-	-	1,045,161,112.00	893,554,177.98	893,554,177.98	151,606,934.02
31161	House improvement expense	907,500,000.00	256,568,412.00	118,907,300.00	-	-	1,045,161,112.00	893,554,177.98	893,554,177.98	151,606,934.02
31170	Capital Improvement Expenditure	3,327,200,000.00	332,670,080.00	202,679,566.00	-	-	3,457,190,514.00	2,641,054,154.46	2,641,054,154.46	816,136,359.54
31171	Capital improvement expenses of public construction	3,327,200,000.00	332,670,080.00	202,679,566.00	-	-	3,457,190,514.00	2,641,054,154.46	2,641,054,154.46	816,136,359.54
31400	Natural Assets (Non Produced Assets)	12,361,300,000.00	1,783,629,851.00	3,903,753,851.00	-	-	10,241,176,000.00	3,339,200,248.60	3,339,200,248.60	6,901,975,751.40
31410	Expenses on Land Acquisition	12,338,200,000.00	1,783,629,851.00	3,903,753,851.00	-	-	10,218,076,000.00	3,333,494,263.31	3,333,494,263.31	6,884,581,736.69
31411	Land acquisition	12,338,200,000.00	1,783,629,851.00	3,903,753,851.00	-	-	10,218,076,000.00	3,333,494,263.31	3,333,494,263.31	6,884,581,736.69
31440	Intangible Property Acquisition Expenses	23,100,000.00	-	-	-	-	23,100,000.00	5,705,985.29	5,705,985.29	17,394,014.71
31441	License procurement expenses	23,100,000.00	-	-	-	-	23,100,000.00	5,705,985.29	5,705,985.29	17,394,014.71
31500	Contingency expenditure (Capital)	7,691,600,000.00	11,993,209,000.00	8,934,923,281.00	-	-	10,749,885,719.00	-	-	10,749,885,719.00
31510	Contingency expenditure (Capital)	7,691,600,000.00	11,993,209,000.00	8,934,923,281.00	-	-	10,749,885,719.00	-	-	10,749,885,719.00
31511	Capital contingencies	7,691,600,000.00	11,993,209,000.00	8,934,923,281.00	-	-	10,749,885,719.00	-	-	10,749,885,719.00
32000	Financial Assets	307,453,600,000.00	18,323,019,000.00	16,282,947,000.00	-	-	309,493,672,000.00	272,247,783,015.52	272,247,783,015.52	37,245,888,984.48
32100	Internal Financial Assets	81,928,700,000.00	15,716,219,000.00	15,122,947,000.00	-	-	82,521,972,000.00	48,752,180,790.46	48,752,180,790.46	33,769,791,209.54
32140	Net Loan Investment on Public Enterprises	67,596,300,000.00	14,036,219,000.00	9,654,320,000.00	-	-	71,978,199,000.00	41,757,867,975.59	41,757,867,975.59	30,220,331,024.41
32142	Loan investment to public enterprise	67,596,300,000.00	14,036,219,000.00	9,654,320,000.00	-	-	71,978,199,000.00	41,757,867,975.59	41,757,867,975.59	30,220,331,024.41
32150	Net Share Investment on Public Enterprises	14,332,400,000.00	1,680,000,000.00	5,468,627,000.00	-	-	10,543,773,000.00	6,994,312,814.87	6,994,312,814.87	3,549,460,185.13
32151	Share investments to public enterprise	14,332,400,000.00	1,680,000,000.00	5,468,627,000.00	-	-	10,543,773,000.00	6,994,312,814.87	6,994,312,814.87	3,549,460,185.13
32200	External Financial Assets	350,000,000.00	-	-	-	-	350,000,000.00	216,059,400.00	216,059,400.00	133,940,600.00
32250	Net Foreign share investment	350,000,000.00	-	-	-	-	350,000,000.00	216,059,400.00	216,059,400.00	133,940,600.00
32251	Foreign share investments	350,000,000.00	-	-	-	-	350,000,000.00	216,059,400.00	216,059,400.00	133,940,600.00
33000	Liability	225,174,900,000.00	2,606,800,000.00	1,160,000,000.00	-	-	226,621,700,000.00	223,279,542,825.06	223,279,542,825.06	3,342,157,174.94
33100	Internal Liability	182,557,400,000.00	-	-	-	-	182,557,400,000.00	182,557,400,000.00	182,557,400,000.00	-
33140	Net Domestic Debt	182,557,400,000.00	-	-	-	-	182,557,400,000.00	182,557,400,000.00	182,557,400,000.00	-
33145	Principle repayment of internal debt	182,557,400,000.00	-	-	-	-	182,557,400,000.00	182,557,400,000.00	182,557,400,000.00	-
33200	External Financial Liability	42,617,500,000.00	2,606,800,000.00	1,160,000,000.00	-	-	44,064,300,000.00	40,722,142,825.06	40,722,142,825.06	3,342,157,174.94
33240	External Loan	42,617,500,000.00	2,606,800,000.00	1,160,000,000.00	-	-	44,064,300,000.00	40,722,142,825.06	40,722,142,825.06	3,342,157,174.94
33242	External amortization	42,617,500,000.00	2,606,800,000.00	1,160,000,000.00	-	-	44,064,300,000.00	40,722,142,825.06	40,722,142,825.06	3,342,157,174.94
	Grand Total	1,751,312,100,000.00	256,410,341,411.00	256,410,341,411.00	-	-	1,751,312,100,000.00	1,393,401,588,785.40	1,393,401,588,785.40	357,910,511,214.60

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
COFOG Wise Expenditure
Fiscal Year : 2023/24

Annex 2.6

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
01 General Public Services	406,785,219,907.34	39,543,309,066.78	5,572,072,671.20	15,761,400,167.70	1,876,610,197.51	1,309,876,167.06	427,360,051.08	17,173,001.33	-	471,293,021,230.00
1.1 Executive and legislative organs, financial and fiscal affairs, external affairs	18,050,957,758.08	201,827,308.00	-	-	-	-	-	-	-	18,252,785,066.08
1.2 Foreign economic aid	-	-	-	-	50,601,554.52	-	-	-	-	50,601,554.52
1.3 General services	33,275,730,426.19	1,642,589,716.31	-	57,410,905.06	-	315,568,045.06	-	17,173,001.33	-	35,308,472,093.95
1.4 Basic research	9,325,265.70	610,499,589.98	-	-	-	25,000,000.00	-	-	-	644,824,855.68
1.5 R&D General public services	349,164,979.57	172,481,195.56	249,049,133.03	-	-	-	-	-	-	770,695,308.16
1.6 General public services n.e.c.	1,409,549,233.54	545,381,836.29	-	35,566,129.00	-	969,308,122.00	-	-	-	2,959,805,320.83
1.7 Public debt transactions	72,873,745,852.14	1,856,089.81	-	-	-	-	-	-	-	72,875,601,941.95
1.8 Transfers of a general character between levels of government	280,816,746,392.12	36,368,673,330.83	5,323,023,538.17	15,668,423,133.64	1,826,008,642.99	-	427,360,051.08	-	-	340,430,235,088.83
02 Defence	53,840,518,671.15	4,736,476,143.05	-	-	-	-	-	-	-	58,576,994,814.20
2.1 Military defence	52,697,628,066.05	4,620,555,136.05	-	-	-	-	-	-	-	57,318,183,202.10
2.2 Civil defence	1,140,772,360.99	84,915,112.00	-	-	-	-	-	-	-	1,225,687,472.99
2.5 Defence n.e.c.	2,118,244.11	31,005,895.00	-	-	-	-	-	-	-	33,124,139.11
03 Public Order and Safety	66,124,861,446.51	4,607,438,604.57	1,603,822,108.57	-	-	-	-	-	-	72,336,122,159.65
3.1 Police services	51,175,596,306.76	3,140,967,676.37	1,603,822,108.57	-	-	-	-	-	-	55,920,386,091.70
3.2 Fire-protection services	15,400,944.44	193,524.00	-	-	-	-	-	-	-	15,594,468.44
3.3 Law courts	8,241,494,807.59	104,054,544.06	-	-	-	-	-	-	-	8,345,549,351.65
3.4 Prisons	2,351,461,397.36	381,946,419.85	-	-	-	-	-	-	-	2,733,407,817.21
3.5 R&D Public order and safety	40,000,000.00	-	-	-	-	-	-	-	-	40,000,000.00
3.6 Public order and safety n.e.c.	4,300,907,990.36	980,276,440.29	-	-	-	-	-	-	-	5,281,184,430.65
04 Economic Affairs	58,117,841,642.52	71,279,168,241.70	1,309,810,067.07	16,739,806,189.15	256,070,870.46	34,857,012,355.06	3,568,307,063.04	10,838,299,311.14	-	196,966,315,740.14
4.1 General economic, commercial and labour affairs	1,873,508,591.86	71,735,161.11	-	116,264,418.29	21,040,998.55	-	441,249,599.00	-	-	2,523,798,768.81
4.2 Agriculture, forestry, fishing and hunting	31,121,599,909.35	32,455,041,129.30	536,431,002.10	3,809,453,775.54	235,029,871.91	4,393,675,407.34	779,981,679.85	-	-	73,331,212,775.39
4.3 Fuel and energy	1,143,927,722.68	509,804,478.12	318,237,249.00	29,002,311.50	-	-	234,186,530.08	-	-	2,235,158,291.38
4.4 Mining, manufacturing and construction	15,004,520,427.17	34,795,687,343.12	-	10,641,006,353.48	-	30,188,389,100.72	-	10,838,299,311.14	-	101,467,902,535.63
4.5 Transport	278,039,496.12	2,173,611,062.01	-	1,095,371,391.33	-	274,947,847.00	-	-	-	3,821,969,796.46
4.6 Communication	4,610,808,988.46	190,374,006.98	-	-	-	-	-	-	-	4,801,182,995.44
4.7 Other industries	2,664,195,782.53	147,827,368.26	-	-	-	-	6,861,541.00	-	-	2,818,884,691.79
4.8 R&D Economic affairs	79,220,549.53	197,036,127.11	448,375,915.97	1,048,707,939.01	-	-	98,164,751.32	-	-	1,871,505,282.94
4.9 Economic affairs n.e.c.	1,342,020,174.82	738,051,565.69	6,765,900.00	-	-	-	2,007,862,961.79	-	-	4,094,700,602.30
5 Environmental Protection	471,525,612.83	1,614,231,815.76	-	-	484,285,537.17	-	163,703,736.60	172,553,437.52	-	2,906,100,139.88
5.2 Waste water management	10,390,882.33	613,744,610.26	-	-	-	-	-	-	-	624,135,492.59
5.4 Protection of biodiversity and landscape	30,473,066.24	126,779,468.00	-	-	484,285,537.17	-	99,500,000.00	-	-	741,038,071.41
5.5 R&D Environmental protection	35,563,399.75	96,086,706.95	-	-	-	-	-	-	-	131,650,106.70
5.6 Environmental protection n.e.c.	395,098,264.51	777,621,030.55	-	-	-	-	64,203,736.60	172,553,437.52	-	1,409,476,469.18
06 Housing and Community Amenities	3,088,842,960.68	21,324,365,819.29	1,235,278,312.96	2,488,205,339.28	-	3,074,178,744.26	-	177,587,785.93	-	31,388,458,962.40
6.1 Housing development	1,797,112,999.90	13,893,341,119.39	1,022,882,100.86	1,003,959,594.31	-	2,257,582,691.86	-	29,559,281.27	-	20,004,437,787.59

Government of Nepal
Ministry of Finance
Financial Comproller General Office
Ministry Wise Budget and Expenditure (Budgetary Entities)
Fiscal Year : 2023/24

Annex 2.7

S.N.	Ministry/Central Level Entity	Initial Budget				Final Budget				Expenditure			
		Recurrent	Capital	Financing	Total	Recurrent	Capital	Financing	Total	Recurrent	Capital	Financing	Total
1.00	101 President	126,500,000.00	14,000,000.00	-	140,500,000.00	141,749,357.00	25,450,000.00	-	167,199,357.00	123,984,942.94	25,141,001.00	-	149,125,943.94
2.00	102 Deputy President	48,600,000.00	1,800,000.00	-	50,400,000.00	48,600,000.00	1,800,000.00	-	50,400,000.00	43,280,840.56	85,665.30	-	43,366,505.86
3.00	103 Office of the Chief of Province	204,700,000.00	6,200,000.00	-	210,900,000.00	206,354,924.00	6,200,000.00	-	212,554,924.00	163,917,331.03	5,524,911.00	-	169,442,242.03
4.00	202 Federal Parliament	1,208,900,000.00	15,000,000.00	-	1,223,900,000.00	1,311,159,565.00	40,000,000.00	-	1,351,159,565.00	1,214,505,045.98	37,831,590.87	-	1,252,336,636.85
5.00	204 Courts	5,228,200,000.00	2,342,900,000.00	-	7,571,100,000.00	5,769,811,511.00	2,563,193,999.00	-	8,333,005,510.00	5,451,586,239.35	1,470,860,366.38	-	6,922,446,605.73
6.00	206 Commission for Investigation of Abuse of Authority	1,401,500,000.00	128,600,000.00	-	1,530,100,000.00	1,402,317,740.00	128,600,000.00	-	1,530,917,740.00	1,124,703,321.36	110,242,652.45	-	1,234,945,973.81
7.00	208 Office of the Auditor General	626,800,000.00	11,100,000.00	-	637,900,000.00	627,353,500.00	11,100,000.00	-	638,453,500.00	544,449,886.53	2,768,843.00	-	547,218,729.53
8.00	210 Public Service Commission	847,300,000.00	9,900,000.00	-	857,200,000.00	1,052,759,177.00	10,250,000.00	-	1,063,009,177.00	1,011,459,734.11	9,906,759.73	-	1,021,366,493.84
9.00	212 Election Commission	502,800,000.00	105,000,000.00	-	607,800,000.00	642,579,088.00	106,000,000.00	-	748,579,088.00	504,621,248.02	27,487,588.02	-	532,108,836.04
10.00	214 National Human Rights Commission	281,900,000.00	2,300,000.00	-	284,200,000.00	294,269,996.00	4,000,000.00	-	298,269,996.00	234,506,127.02	3,954,073.40	-	238,460,200.42
11.00	218 Council of Justice	50,400,000.00	1,500,000.00	-	51,900,000.00	51,105,000.00	1,500,000.00	-	52,605,000.00	45,688,090.23	1,478,429.00	-	47,166,519.23
12.00	220 National Natural Resources and Fiscal Commission	91,300,000.00	1,700,000.00	-	93,000,000.00	91,300,000.00	1,700,000.00	-	93,000,000.00	63,781,505.83	841,030.78	-	64,622,536.61
13.00	222 National Women Commission	91,000,000.00	1,300,000.00	-	92,300,000.00	92,259,174.00	1,300,000.00	-	93,559,174.00	66,524,816.72	572,012.00	-	67,096,828.72
14.00	224 National Dalit Commission	33,300,000.00	900,000.00	-	34,200,000.00	34,314,000.00	900,000.00	-	35,214,000.00	31,535,211.98	794,737.00	-	32,329,948.98
15.00	226 National Inclusion Commission	31,700,000.00	1,300,000.00	-	33,000,000.00	32,406,000.00	1,300,000.00	-	33,706,000.00	30,788,274.56	1,070,478.63	-	31,858,753.19
16.00	228 Indigenous Nationalities Commission	33,100,000.00	1,100,000.00	-	34,200,000.00	34,564,059.00	1,100,000.00	-	35,664,059.00	30,470,181.80	909,929.11	-	31,380,110.91
17.00	230 Madhesi Commission	34,500,000.00	600,000.00	-	35,100,000.00	35,771,000.00	600,000.00	-	36,371,000.00	34,782,644.22	598,379.00	-	35,381,023.22
18.00	232 Tharu Commission	41,100,000.00	2,200,000.00	-	43,300,000.00	43,389,437.00	2,200,000.00	-	45,589,437.00	40,496,064.00	383,522.00	-	40,879,586.00
19.00	234 Muslim Commission	40,100,000.00	2,200,000.00	-	42,300,000.00	40,100,000.00	2,200,000.00	-	42,300,000.00	28,352,551.35	258,575.00	-	28,611,126.35
20.00	301 Office of Prime Minister and Council of Minister	5,009,300,000.00	592,700,000.00	-	5,602,000,000.00	5,043,691,765.00	589,016,382.00	-	5,632,708,047.00	3,888,315,650.91	287,989,802.20	-	4,176,305,453.11
21.00	305 Ministry of Finance	29,326,300,000.00	11,127,800,000.00	-	40,454,100,000.00	29,922,203,782.00	4,681,206,338.00	-	34,603,410,120.00	10,044,479,918.85	2,773,423,075.09	-	12,817,902,993.94
22.00	307 Ministry of Industry, Commerce and Supply	4,845,400,000.00	3,292,600,000.00	-	8,138,000,000.00	5,507,419,109.00	3,566,193,410.00	-	8,773,612,519.00	4,127,833,958.29	757,285,834.04	-	4,885,119,792.33
23.00	308 Ministry of Energy, Water Resources and Irrigation	3,476,600,000.00	25,041,700,000.00	-	28,518,300,000.00	3,550,680,855.00	28,278,694,000.00	-	31,829,374,855.00	2,820,976,850.78	22,648,133,372.75	-	25,469,110,223.53
24.00	311 Ministry of Law, Justice and Parliamentary Affairs	767,600,000.00	8,000,000.00	-	775,600,000.00	778,827,000.00	8,000,000.00	-	786,827,000.00	312,287,476.22	5,963,586.50	-	318,251,062.72
25.00	312 Ministry of Agriculture and Livestock Development	46,833,300,000.00	3,757,800,000.00	-	50,591,100,000.00	46,527,549,670.00	3,763,641,500.00	-	50,291,191,170.00	36,418,938,109.96	2,416,676,720.36	-	38,835,614,830.32
26.00	313 Ministry of Drinking Water	1,304,700,000.00	12,138,300,000.00	-	13,443,000,000.00	1,263,322,156.00	12,193,100,000.00	-	13,456,422,156.00	665,590,430.12	7,784,639,991.76	-	8,450,230,421.88
27.00	314 Ministry of Home Affairs	184,215,300,000.00	9,352,300,000.00	-	193,567,600,000.00	197,501,924,327.00	9,320,219,361.00	-	206,822,143,688.00	192,511,316,588.44	8,121,982,935.32	-	200,633,299,523.76
28.00	325 Ministry of Culture, Tourism and Civil Aviation	2,643,500,000.00	2,679,100,000.00	-	5,322,600,000.00	1,939,240,609.00	3,411,603,966.00	-	5,350,844,575.00	1,785,579,014.75	2,378,709,700.83	-	4,164,288,715.58
29.00	326 Ministry of Foreign Affairs	5,602,300,000.00	423,400,000.00	-	6,025,700,000.00	6,700,827,300.00	424,400,000.00	-	7,125,227,300.00	6,385,833,538.99	197,704,848.00	-	6,583,538,386.99
30.00	329 Ministry of Forest and Environment	8,782,400,000.00	3,328,900,000.00	-	12,111,300,000.00	8,801,207,995.00	3,334,050,000.00	-	12,135,257,995.00	7,076,151,417.97	2,427,999,891.68	-	9,504,151,309.65
31.00	336 Ministry of Land Management, Cooperative and Poverty Alleviation	5,973,400,000.00	1,163,300,000.00	-	7,136,700,000.00	6,029,197,549.00	1,163,300,000.00	-	7,192,497,549.00	4,948,963,540.80	475,407,627.58	-	5,424,371,168.38
32.00	337 Ministry of Physical Infrastructure and Transport	7,791,400,000.00	123,805,400,000.00	-	131,596,800,000.00	6,845,769,014.00	129,070,254,118.00	-	135,916,023,132.00	6,080,611,547.27	94,527,014,971.51	-	100,607,626,518.78
33.00	340 Ministry of Women, Children and Social Welfare	1,199,000,000.00	377,200,000.00	-	1,576,200,000.00	1,183,800,000.00	392,400,000.00	-	1,576,200,000.00	621,820,030.16	64,742,402.37	-	686,562,432.53
34.00	343 Ministry of Youth and Sports	1,349,300,000.00	728,000,000.00	-	2,077,300,000.00	1,594,656,413.00	728,000,000.00	-	2,322,656,413.00	1,372,552,668.84	361,396,461.84	-	1,733,949,130.68
35.00	345 Ministry of Defense	53,177,400,000.00	5,667,200,000.00	-	58,844,600,000.00	53,798,367,012.00	5,671,200,000.00	-	59,469,567,012.00	53,709,462,087.29	5,525,282,277.96	-	59,234,744,335.25
36.00	347 Ministry of Urban Development	4,686,200,000.00	41,805,800,000.00	-	46,492,000,000.00	4,611,614,689.00	41,851,273,718.00	-	46,462,889,407.00	2,555,583,751.74	27,541,780,066.29	-	30,097,363,818.03
37.00	350 Ministry of Education, Science and Technology	51,661,400,000.00	5,162,600,000.00	-	56,824,000,000.00	56,769,703,227.00	5,162,600,000.00	-	61,932,303,227.00	50,953,568,858.75	1,579,585,654.25	-	52,533,154,513.00

38.00	358 Ministry of Communications and Information Technology	6,405,100,000.00	2,301,600,000.00	-	8,706,700,000.00	6,507,906,170.00	2,302,720,000.00	-	8,810,626,170.00	4,632,414,291.28	479,958,686.72	-	5,112,372,978.00
39.00	365 Ministry of Federal Affairs and General Administration	5,445,500,000.00	234,400,000.00	-	5,679,900,000.00	5,662,244,430.00	234,400,000.00	-	5,896,644,430.00	2,601,385,679.55	65,044,933.44	-	2,666,428,612.99
40.00	370 Ministry of Health and Population	39,056,200,000.00	10,749,200,000.00	-	49,805,400,000.00	35,071,246,454.00	15,422,860,630.00	-	50,494,107,084.00	26,991,174,521.52	9,854,747,778.53	-	36,845,922,300.05
41.00	371 Ministry of Labour, Employment and Social Security	1,959,800,000.00	79,600,000.00	-	2,039,400,000.00	1,787,227,196.00	88,338,000.00	-	1,875,565,196.00	1,044,114,664.73	45,017,867.84	-	1,089,132,532.57
42.00	391 National Planning Commission	226,000,000.00	7,900,000.00	-	233,900,000.00	229,393,918.00	7,900,000.00	-	237,293,918.00	155,360,494.90	6,164,150.00	-	161,524,644.90
43.00	501 MOF- Financing	-	-	-	82,278,700,000.00	82,278,700,000.00	-	-	82,871,972,000.00	-	-	-	48,968,240,190.46
44.00	502 MOF- Domestic Debt Service	93,230,000,000.00	-	-	275,787,400,000.00	93,230,000,000.00	-	-	275,787,400,000.00	72,833,889,976.41	-	-	182,557,400,000.00
45.00	503 MOF- External Debt Service (Multilateral)	8,219,800,000.00	-	-	41,270,500,000.00	8,798,000,000.00	-	-	42,350,500,000.00	8,247,734,395.28	-	-	32,109,379,685.73
46.00	504 MOF- External Debt Service (Bilateral)	3,936,000,000.00	-	-	13,502,800,000.00	1,911,000,000.00	-	-	12,422,800,000.00	1,016,170,910.71	-	-	8,612,763,139.33
47.00	601 MOF Staff Benefits and Retirement Benefits	113,000,000.00	-	-	113,000,000.00	100,106,079,218.00	-	-	100,106,079,218.00	74,949,397,757.89	-	-	74,949,397,757.89
48.00	602 MOF Miscellaneous	40,650,200,000.00	35,600,000.00	-	76,250,200,000.00	28,073,698,711.00	34,986,411,184.00	-	63,060,109,895.00	161,922,257.91	-	-	161,922,257.91
49.00	701 Provence	105,066,800,000.00	-	-	105,066,800,000.00	105,193,043,000.00	-	-	105,193,043,000.00	76,019,923,790.91	-	-	76,019,923,790.91
50.00	801 Local Level	295,020,200,000.00	-	-	295,020,200,000.00	295,665,246,397.00	-	-	295,665,246,397.00	263,403,656,380.54	-	-	263,403,656,380.54
	Grand Total	1,141,784,100,000.00	302,074,400,000.00	307,453,600,000.00	1,751,312,100,000.00	1,132,557,251,494.00	309,261,176,506.00	309,493,672,000.00	1,751,312,100,000.00	929,126,442,589.35	192,027,363,180.53	272,247,783,015.52	1,393,401,588,785.40

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Function Wise Gender Responsive Expenditure
Fiscal Year : 2023/24

Annex 2.15

Sector	Code	Functions	Direct	Indirect	Neutral	Total
GENERAL PUBLIC SERVICE	1.1	Executive and Legislative Organs, Financial and Foreign Affairs	1,102,528,229.00	200,440,549.00	58,707,390,514.00	60,010,359,292.00
	1.2	External Economic Assistance	1,544,565,544.00	-	-	1,544,565,544.00
	1.3	General Services	1,442,434,570.00	31,026,000,261.00	2,840,037,263.00	35,308,472,094.00
	1.4	Basic General Service	-	644,824,856.00	-	644,824,856.00
	1.5	General Research and Development Service	429,710,389.00	340,984,920.00	-	770,695,309.00
	1.6	Other General Service	1,499,904,381.00	927,792,103.00	532,108,836.00	2,959,805,320.00
	1.7	Public Debt Transactions	-	41,711,966.00	255,391,289,976.00	255,433,001,942.00
DEFENCE	1.8	Transfers Between Different Levels of Government	339,423,580,171.00	1,006,654,917.00	-	340,430,235,088.00
	2.1	Military Defense	-	54,415,782,446.00	2,902,400,757.00	57,318,183,203.00
	2.2	Civil Defense	75,174,695.00	1,150,512,778.00	-	1,225,687,473.00
	2.5	Defense- Not Classified Elsewhere	-	33,124,139.00	-	33,124,139.00
PUBLIC ORDER AND SAFETY	3.1	Police Services	-	55,920,386,092.00	-	55,920,386,092.00
	3.2	Fire Protection Services	-	15,594,468.00	-	15,594,468.00
	3.3	Law Courts	-	48,046,031.00	8,297,503,321.00	8,345,549,352.00
	3.4	Prisons	-	2,733,407,817.00	-	2,733,407,817.00
	3.5	R Public Order and Safety	40,000,000.00	-	-	40,000,000.00
	3.6	Public Order and Safety- Not Classified Elsewhere	-	2,915,481,790.00	2,365,702,641.00	5,281,184,431.00
ECONOMIC AFFAIRS	4.1	General Economic, Commercial and Labour	187,382,675.00	1,696,582,982.00	639,833,112.00	2,523,798,769.00
	4.2	Agriculture, Forestry, Fishing and hunting, Irrigation	49,925,727,715.00	23,673,560,995.00	4,791,725,984.00	78,391,014,694.00
	4.3	Fuel and Energy	16,106,766,691.00	20,553,178,890.00	180,298,203.00	36,840,243,784.00
	4.4	Mining, Manufacturing and Construction	36,645,034,425.00	66,648,914,120.00	119,359,218.00	103,413,307,763.00
	4.5	Transport	2,289,123,887.00	1,691,178,187.00	41,667,722.00	4,021,969,796.00
	4.6	Communication	279,045,762.00	985,641,859.00	3,536,495,374.00	4,801,182,995.00
	4.7	Other Industries	881,080,349.00	16,031,301.00	1,921,773,041.00	2,818,884,691.00
	4.8	Research and Development- Economic Affairs	510,746,779.00	1,360,758,504.00	-	1,871,505,283.00
ENVIRONMENTAL PROTECTION	4.9	Economic Affairs- Not Classified Elsewhere	1,605,055,952.00	2,159,480,310.00	330,164,341.00	4,094,700,603.00
	5.1	Waste Management	-	405,150,120.00	-	405,150,120.00
	5.2	Sewerage Management	-	624,135,493.00	-	624,135,493.00
	5.4	Protection of Biodiversity and Soil Conservation	602,040,403.00	138,997,668.00	-	741,038,071.00
	5.5	Research and Development- Environmental Protection	131,650,107.00	-	-	131,650,107.00
	5.6	Environmental Protection- Not Classified Elsewhere	653,071,704.00	726,249,878.00	30,154,888.00	1,409,476,470.00

HOUSING AND COMMUNITY AMENITIES	6.1	Housing Development	5,547,250,366.00	15,067,107,422.00	-	20,614,357,788.00
	6.2	Community Development	172,957,617.00	566,521,850.00	-	739,479,467.00
	6.3	Water Supply	9,150,903,561.00	2,581,479,284.00	-	11,732,382,845.00
	6.6	Housing and Community Amenities- Not Classified Elsewhere	1,561,418,671.00	844,222,233.00	-	2,405,640,904.00
HEALTH	7.1	Medical Products, Appliances and Equipment	187,019,205.00	117,596,382.00	-	304,615,587.00
	7.2	Out-Patient Services	3,980,233,091.00	144,358,779.00	-	4,124,591,870.00
	7.3	Hospital Services	8,107,987,097.00	14,771,595,955.00	-	22,879,583,052.00
	7.4	Public Health Services	17,848,539,460.00	-	-	17,848,539,460.00
RECREATION, CULTURE AND RELIGION	7.5	Research and Development- Health	3,696,364,900.00	287,349,054.00	-	3,983,713,954.00
	7.6	Health- Not Classified Elsewhere	-	347,781,719.00	-	347,781,719.00
	8.1	Recreational and Sporting Services	58,661,789.00	1,563,182,787.00	-	1,621,844,576.00
	8.2	Cultural Services	1,192,492,376.00	-	973,623,824.00	2,166,116,200.00
EDUCATION	8.3	Broadcasting and Publishing Services	-	152,600,000.00	128,435,095.00	281,035,095.00
	8.5	Research and Development- Culture and Religion	-	-	48,583,901.00	48,583,901.00
	9.1	Pre-primary and Primary Education	606,029,476.00	-	-	606,029,476.00
	9.5	Education Not Definable by Level- Non Formal Education	1,408,711,435.00	-	-	1,408,711,435.00
SOCIAL PROTECTION	9.6	Subsidiary Services to Education	3,369,659,203.00	46,042,283,596.00	-	49,411,942,799.00
	9.7	Research and Development- Education	807,525,000.00	23,279,652.00	-	830,804,652.00
	9.8	Education- Not Classified Elsewhere	12,643,343.00	263,022,809.00	-	275,666,152.00
	10.4	Family and Children	1,326,824.00	-	-	1,326,824.00
Grand Total	10.5	Unemployment	17,744,175.00	-	-	17,744,175.00
	10.7	Social Exclusion	-	64,039,365.00	-	64,039,365.00
	10.8	Social Protection- Research and Development	-	-	8,371,832.00	8,371,832.00
	10.9	Social Protection Not Classified Elsewhere	115,266,400,937.00	6,909,577,878.00	59,399,571,786.00	181,575,550,601.00
Grand Total			628,368,492,954.00	361,846,604,205.00	403,186,491,629.00	1,393,401,588,788.00

Source- MOF

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Source wise Climate Change Responsive Expenditure
Fiscal Year : 2023/24

Annex 2.17

Ministry Code	Ministry	Expenditure			Source						
		Recurrent	Capital/Financing	Total	Cash-Gon	Cash-Gon Internal	Cash Grant	Reimbursable Grant	Cash Loan	Reimbursable Loan	Total
301	Office of Prime Minister and Council of Ministers	445,052,164	4,122,852	449,175,016	445,052,164	4,122,852					449,175,016
305	Ministry of Finance	651,987,485	1,396,594,536	2,048,582,021	30,441,047	10,278,012				2,007,862,962	2,048,582,021
307	Ministry of Industry, Commerce and Supply	522,863,402	38,728,859	561,592,261	60,304,483		50,601,555	352,521,473		98,164,751	561,592,262
308	Ministry of Energy, Water Resources and Irrigation	2,516,265,287	22,417,070,632	24,933,335,919	3,911,741,817	13,147,456,998	112,774,126	414,091,692	4,393,675,407	2,719,409,349	24,933,335,919
312	Ministry of Agriculture and Livestock Development	36,268,899,192	2,412,219,421	38,681,118,613	16,716,132,680	18,896,395,718		482,498,190		2,156,638,776	38,681,118,614
313	Ministry of Water Supply	665,590,430	7,784,639,992	8,450,230,422	654,744,085	6,446,664,567	-	212,396,212		1,004,871,823	8,450,230,422
314	Ministry of Home Affairs	112,956,438,875	18,792,157	112,975,231,032	112,956,438,875	18,792,157					112,975,231,032
325	Ministry of Culture, Tourism and Civil Aviation	209,372,490	788,736,645	998,109,135	209,372,490	788,583,724	30,152,921				998,109,135
329	Ministry of Forest and Environment	7,076,151,418	2,427,999,892	9,504,151,310	6,624,719,020	1,693,610,127	606,541,283	53,932,813		11,115,901	9,504,151,310
337	Ministry of Physical Infrastructure and Transport	295,242,760	38,570,370,151	38,865,612,911	4,993,074,689	15,263,337,085			6,643,670,244	7,108,371,242	38,865,612,912
340	Ministry of Women, Children and Senior Citizen	49,815,082	23,300,859	73,115,941	14,929,947	1,892,508		56,293,486			73,115,941
347	Ministry of Urban Development	494,981,696	15,718,507,366	16,213,489,062	520,979,057	12,397,157,716			1,623,407,325	1,453,357,475	16,213,489,062
350	Ministry of Education, Science and Technology	4,391,747,471	3,862,119	4,395,609,590	210,187,468	3,277,397,674		36,934,876		870,889,572	4,395,609,590
365	Ministry of Federal Affairs and General Administration	12,390,852	-	12,390,852	8,270,242		4,120,610				12,390,852
370	Ministry of Health and Population	-	6,909,005,572	6,909,005,572	3,866,493,158	1,541,074,633		177,467,794		1,194,652,219	6,909,005,572
371	Ministry of Labour, Employment and Social Security	67,011,176	2,543,612	69,554,788	20,133,539					49,421,249	69,554,788
501	MOF- Financing	-	47,122,888,790	47,122,888,790	5,949,191,908	10,299,598,000			390,000,000	1,919,545,092	47,122,888,791
701	Province	76,019,923,791	-	76,019,923,791	51,350,818,273	20,358,810,115	808,504,083	1,109,316,137		2,392,475,182	76,019,923,790
801	Local Level	263,403,656,381	-	263,403,656,381	228,459,327,375	16,009,811,286	1,017,504,560	4,213,707,401		13,275,945,708	263,403,656,381
	Total	506,047,389,952	145,639,383,455	651,686,773,407	437,002,352,317	120,125,383,172	2,630,199,138	7,109,160,074	13,050,752,976	34,156,693,588	651,686,773,410

Source- MOF

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Function Wise Climate Change Expenditure
Fiscal Year : 2023/24

Annex 2.18

In Lakhs

Sector	Code	Functions	Budget		Total
			Direct	Indirect	
GENERAL PUBLIC SERVICE	1.1	Executive and Legislative Organs, Financial and Foreign Affairs	-	-	-
	1.2	External Economic Assistance	50,601.6	1,493,964.0	1,544,565.5
	1.3	General services	65,463.1	449,175.0	514,638.1
	1.4	Basic General Service	-	644,824.9	644,824.9
	1.5	General Research and Development Service	-	412,774.0	412,774.0
	1.6	Other General Service	-	-	-
	1.7	Public Debt Transactions	-	-	-
	1.8	Transfers Between Different Levels of government	7,819,179.3	331,604,400.9	339,423,580.2
DEFENCE	2.1	Military Defense	-	-	-
	2.2	Civil Defense	-	1,150,512.8	1,150,512.8
	2.5	Defense- Not Classified Elsewhere	-	-	-
PUBLIC ORDER AND SAFETY	3.1	Police Services	-	-	-
	3.2	Fire Protection Services	-	-	-
	3.3	Law Courts	-	-	-
	3.4	Prisons	-	-	-
	3.5	R Public Order and Safety	-	-	-
	3.6	Public Order and Safety- Not Classified Elsewhere	-	-	-
ECONOMIC AFFAIRS	4.1	General Economic, Commercial and Labour	243.9	69,554.8	69,798.7
	4.2	Agriculture, forestry, fishing and hunting, Irrigation	24,433,353.8	48,097,222.8	72,530,576.7
	4.3	Fuel and energy	5,377,320.4	31,086,682.8	36,464,003.1
	4.4	Mining, manufacturing and construction	4,807,379.9	34,591,444.3	39,398,824.2
	4.5	Transport	1,431,727.2	2,040,731.4	3,472,458.5
	4.6	Communication	-	-	-
	4.7	Other industries	-	-	-
	4.8	Research and Development- Economic Affairs	1,360,758.5	510,746.8	1,871,505.3
	4.9	Economic Affairs- Not Classified Elsewhere	-	2,126,017.5	2,126,017.5

ENVIRONMENTAL PROTECTION	5.1	Waste Management	-	405,150.1	405,150.1
	5.2	Sewerage Management	-	624,135.5	624,135.5
	5.4	Protection of Biodiversity and Soil Conservation	741,038.1	-	741,038.1
	5.5	Research and Development- Environmental Protection	131,650.1	-	131,650.1
	5.6	Environmental Protection- Not Classified Elsewhere	1,379,321.6	-	1,379,321.6
HOUSING AND COMMUNITY AMENITIES	6.1	Housing Development	11,481.9	11,613,025.1	11,624,507.0
	6.2	Community Development	2,010.2	394,551.5	396,561.7
	6.3	Water Supply	5,907,668.9	5,824,714.0	11,732,382.8
	6.6	Housing and Community Amenities- Not Classified Elsewhere	-	844,222.2	844,222.2
HEALTH	7.1	Medical Products, Appliances and Equipment	120,000.0	-	120,000.0
	7.2	Out-patient Services	-	-	-
	7.3	Hospital Services	-	-	-
	7.4	Public Health Services	-	6,921,396.4	6,921,396.4
	7.5	Research and Development- Health	-	-	-
	7.6	Health- Not Classified Elsewhere	-	-	-
RECREATION,- CULTURE AND RELIGION	8.1	Recreational and Sporting Services	-	-	-
	8.2	Cultural Services	-	920,673.6	920,673.6
	8.3	Broadcasting and Publishing Services	-	-	-
	8.5	Research and Development- Culture and Religion	-	-	-
EDUCATION	9.1	Pre-primary and Primary Education	-	301,728.6	301,728.6
	9.5	Education Not Definable by Level-Non Formal Education	-	-	-
	9.6	Subsidiary Services to Education	-	3,286,356.0	3,286,356.0
	9.7	Research and Development- Education	-	807,525.0	807,525.0
	9.8	Education- Not Classified Elsewhere	-	-	-
SOCIAL PROTECTION	10.4	Family and Children	1,326.8	-	1,326.8
	10.5	Unemployment	-	-	-
	10.7	Social Exclusion	-	-	-
	10.8	Social Protection- Research and Development	-	-	-
	10.9	Social protection Not Classified Elsewhere	-	111,824,718.3	111,824,718.3
			53,640,525.2	598,046,248.2	651,686,773.4

Source- MOF

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Sustainable Development Goals Budget and Expenditure
Fiscal Year : 2023/24

Annex 19
In Thousands

S.D.G. N.	Sustainable Development Goals	Initial Budget	Expenditure
0	N/A	5,480,718.00	6,769,395.56
1	No Poverty	1,323,893.00	863,840.64
2	Zero Hunger	751,951.00	567,446.25
3	Good Health And Well Being	866,575.00	386,942.12
4	Quality Education	1,991,989.00	536,647.49
5	Gender Equality	11,122.00	3,952.08
6	Clean Water And Sanitation	244,634.00	105,073.43
7	Affordable And Clean Energy	587,045.00	382,415.48
8	Decent Work And Economic Growth	539,728.00	161,366.37
9	Industry, Innovation And Infrastructure	1,679,675.00	883,765.70
10	Reduced Inequalities	1,130,466.00	1,134,495.20
11	Sustainable Cities And Communities	1,139,114.00	464,409.65
13	Climate Action	116,255.00	61,964.15
15	Life On Land	117,380.00	77,892.41
16	Peace, Justice And Strong Institutions	1,442,200.00	1,463,299.41
17	Partnerships For The Goals	90,376.00	71,109.94
	Total	17,513,121.00	13,934,015.89

Source- MOF

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Economic Codewise Fiscal Transfer From Federal Government
Fiscal Year : 2023/24

Annex 3.1

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	87,352,900,000.000	87,352,900,000.000	81,225,874,227.740	-	81,225,874,227.740	58,667,500,000.000	58,667,500,000.000	43,478,481,920.000	-	43,478,481,920.000	124,704,356,147.740
2	26332	Conditional Grant- Recurrent	174,458,900,000.000	176,314,991,397.000	159,226,498,865.990	-	159,226,498,865.990	13,852,800,000.000	14,017,243,000.000	8,398,871,398.510	-	8,398,871,398.510	167,625,370,264.500
3	26333	Special Grant- Recurrent	1,273,900,000.000	1,273,900,000.000	999,364,622.300	-	999,364,622.300	1,065,000,000.000	1,065,000,000.000	816,759,646.770	-	816,759,646.770	1,816,124,269.070
4	26334	Complimentary Grant	7,045,700,000.000	7,045,700,000.000	4,853,965,746.390	-	4,853,965,746.390	6,221,600,000.000	6,221,600,000.000	5,474,141,119.980	-	5,474,141,119.980	10,328,106,866.370
5	26335	Conditional Grant- Capital	17,435,800,000.000	16,224,755,000.000	12,081,525,221.220	-	12,081,525,221.220	21,867,000,000.000	21,828,800,000.000	15,139,128,883.160	-	15,139,128,883.160	27,220,654,104.380
6	26336	Special Grant- Capital	7,453,000,000.000	7,453,000,000.000	5,016,427,696.900	-	5,016,427,696.900	3,392,900,000.000	3,392,900,000.000	2,712,540,822.490	-	2,712,540,822.490	7,728,968,519.390
Grand Total			295,020,200,000.000	295,665,246,397.000	263,403,656,380.540	-	263,403,656,380.540	105,066,800,000.000	105,193,043,000.000	76,019,923,790.910	-	76,019,923,790.910	339,423,580,171.450

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Details of Receipts of Domestic Debt and Transfer to Federal Consolidated Fund
Fiscal Year : 2023/24

Annex 4.1

Economic Code	Types of Treasury Bill/ Bond	Face Value	Discount/ Adjustment Amount	Receipt and Payment on Treasury (+)/(-)	remarks
33141	Treasury Bond	245,692,811,316.48	-	245,692,811,316.48	
	A) National saving bond	-	-	-	
	B) Citizen saving bond	369,800,000.00	-	369,800,000.00	
	C) Development bond	179,000,000,000.00	-	179,000,000,000.00	
	D) Foreign employment bond	51,620,000.00	-	51,620,000.00	
	E) Special bond	-	-	-	
	F) New issue treasury bill	55,000,000,000.00	-	55,000,000,000.00	
	G) Treasury bill rollover (Gain/Loss)	11,271,391,316.48	-	11,271,391,316.48	
33142	Loan receipt from other government (Domestic)	-	-	-	
33143	Loan receipt from other entities/institutions	-	-	-	
	A) IMF value adjustment	-	-	-	
33144	Overdraft	-	-	-	

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Doner Wise External Debt Transfer to Federal Consolidate Fund (Treasury)
Fiscal Year : 2023/24

Annex 4.2

S.No.	Types of Debt/Loan (Donors)	Expenditure Transferred to Treasury on Debt Source
1) Bilaterals		8,636,133,686.76
	SAUDI FUND	258,857,102.95
	JAPAN	2,277,872,101.20
	JAPAN - JICA	2,296,126,962.82
	KUWAIT FUND	174,933,835.15
	PULL FUND	-
	SSDP	-
	SISP	2,781,874,658.84
	IFAD	846,469,025.80
2) Multilateral		104,635,296,141.89
	ADB	46,914,642,533.66
	OFID	46,846,636.91
	IDA	39,632,446,678.54
	IMF	7,954,999,405.92
	AIIB	677,543,418.86
	WORD BANK TRUST FUND	16,500,000.00
	CHINA - EXIM	1,945,405,227.78
	INDIA - EXIM	3,529,653,740.33
	EUROPEAN UNION	3,917,258,499.89
	Total	113,271,429,828.65

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Details of Divisible Revenue Collected by the Government of Nepal
Fiscal Year : 2023/24

Annex 5.1

S.N.	Economic Head	Revenue Head	Collection			Allocated amount				Revenue yet to Distribute			
			Federal	Province	Total	Federal	Province	Local	Total	Federal	Province	Local	Total
1	33311	VAT - Receivable from divisible fund (Export)	36,401,128,704.96	-	36,401,128,704.96	25,480,790,093.47	5,460,169,305.74	5,460,169,305.74	36,401,128,704.96	-	-	-	-
2	33312	VAT - Receivable from other fund except DF (Import)	180,348,939,084.65	-	180,348,939,084.65	126,244,257,359.25	27,052,340,862.70	27,052,340,862.70	180,348,939,084.65	-	-	-	-
3	33313	VAT - Goods, sales & distribution	28,553,700,072.75	-	28,553,700,072.75	19,987,590,050.92	4,283,055,010.91	4,283,055,010.91	28,553,700,072.75	-	-	-	-
4	33314	VAT - Services & contracts	29,926,284,098.48	-	29,926,284,098.48	20,948,398,868.94	4,488,942,614.77	4,488,942,614.77	29,926,284,098.48	-	-	-	-
5	33315	VAT - Services, tourism	3,508,764,911.90	-	3,508,764,911.90	2,456,135,438.33	526,314,736.79	526,314,736.79	3,508,764,911.90	-	-	-	-
6	33316	VAT - Telephone, insurance & air travel	23,539,913,800.35	-	23,539,913,800.35	16,477,939,660.24	3,530,987,070.05	3,530,987,070.05	23,539,913,800.35	-	-	-	-
7	33317	VAT - Non registered (reverse charge)	8,093,114,206.27	-	8,093,114,206.27	5,665,179,944.39	1,213,967,130.94	1,213,967,130.94	8,093,114,206.27	-	-	-	-
	Total		310,371,844,879.36	-	310,371,844,879.36	217,260,291,415.55	46,555,776,731.90	46,555,776,731.90	310,371,844,879.36	-	-	-	-
8	33331	Excise duty - tobacco	26,567,586,071.64	-	26,567,586,071.64	18,597,310,250.15	3,985,137,910.75	3,985,137,910.75	26,567,586,071.64	-	-	-	-
9	33332	Excise duty - alcohol	25,217,630,312.10	-	25,217,630,312.10	17,652,341,218.47	3,782,644,546.82	3,782,644,546.82	25,217,630,312.10	-	-	-	-
10	33333	Excise duty - beer	30,434,609,341.10	-	30,434,609,341.10	21,304,226,538.77	4,565,191,401.17	4,565,191,401.17	30,434,609,341.10	-	-	-	-
11	33334	Excise duty - other industrial production	20,325,046,219.95	-	20,325,046,219.95	14,227,532,353.97	3,048,756,932.99	3,048,756,932.99	20,325,046,219.95	-	-	-	-
	Total		102,544,871,944.79	-	102,544,871,944.79	71,781,410,361.35	15,381,730,791.72	15,381,730,791.72	102,544,871,944.79	-	-	-	-
12	33361	Royalty on Forest Sector	758,219,033.96	745,490,526.46	1,503,709,560.42	-	-	-	-	1,052,596,692.29	225,556,434.06	225,556,434.06	1,503,709,560.42
13	33362	Royalty on mineral and mines	852,328,959.36	-	852,328,959.36	-	-	-	-	596,630,271.55	127,849,343.90	127,849,343.90	852,328,959.36
14	33364	Royalty on electricity	3,451,446,193.25	-	3,451,446,193.25	-	-	-	-	2,416,012,335.28	517,716,928.99	517,716,928.99	3,451,446,193.25
15	33365	Royalty on mountaineering activities	916,938,447.10	-	916,938,447.10	-	-	-	-	641,856,912.97	137,540,767.07	137,540,767.07	916,938,447.10
16	33391	Other divisible revenue	2,006,942.57	-	2,006,942.57	-	-	-	-	1,404,859.80	301,041.39	301,041.39	2,006,942.57
	Total		5,980,939,576.24	745,490,526.46	6,726,430,102.70	-	-	-	-	4,708,501,071.89	1,008,964,515.41	1,008,964,515.41	6,726,430,102.70
	Grand Total		418,897,656,400.39	745,490,526.46	419,643,146,926.85	289,041,701,776.90	61,937,507,523.62	61,937,507,523.62	412,916,716,824.15	4,708,501,071.89	1,008,964,515.41	1,008,964,515.41	6,726,430,102.70

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Details of Domestic Debt, Receipts Interest Payments, Principal Repayment and Outstanding Debt
Fiscal Year : 2023/24

Annex 6.3

S.N.	Types of Treasury Bill/ Bond	Opening Balance	Bond Issued in Current Fiscal Year	Total	Interest Payment	Principle Repayment	Total Payment	Outstanding Domestic Borrowings
1	National saving bond	-	-	-	-	-	-	-
2	Citizen saving bond	10,750,190,000.00	369,800,000.00	11,119,990,000.00	1,090,276,000.00	-	1,090,276,000.00	11,119,990,000.00
3	Development bond	656,447,000,000.00	179,000,000,000.00	835,447,000,000.00	44,289,334,955.44	73,500,000,000.00	117,789,334,955.44	761,947,000,000.00
4	Foreign employment bond	175,435,000.00	51,620,000.00	227,055,000.00	133,000,000.00	-	133,000,000.00	227,055,000.00
6	New issue treasury bill	457,815,574,999.99	55,000,000,000.00	512,815,574,999.99	27,321,279,020.97	109,057,400,000.00	136,378,679,020.97	403,758,174,999.99
7	Loan receipt from other government (Domestic)	-	-	-	-	-	-	-
8	Loan receipt from other entities / institutions	-	-	-	-	-	-	-
9	IMF value adjustment	3,915,517,497.92	-	3,915,517,497.92	-	-	-	3,915,517,497.92
Total		1,129,103,717,497.91	234,421,420,000.00	1,363,525,137,497.91	72,833,889,976.41	182,557,400,000.00	255,391,289,976.41	1,180,967,737,497.91

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Loan and Share Investment Details
Fiscal Year : 2023/24

Annex 6.4

S.N.	Economic Code	Details	Initial Budget	Final Budget	Investment of Current Fiscal Year		Investment of Preceding Fiscal Year
					Cash	Direct Payment	
1	32141 -43	Internal Loan Investment	-	-	14,790,054,000.00	26,967,813,975.59	32,066,537,740.43
2	32141	Inter-governmental loan investment	-	-	-	-	-
3	32142	Loan investment in public enterprises	-	-	14,790,054,000.00	26,967,813,975.59	32,066,537,740.43
4	32143	Loan investment in other entities	-	-	-	-	-
5	32241	External loan investment	-	-	-	-	-
6	32151 -52	Internal Share Investment	-	-	5,397,573,000.00	1,596,739,814.87	7,185,789,557.24
7	32151	Share investment in public enterprises	-	-	5,397,573,000.00	1,596,739,814.87	7,185,789,557.24
8	32152	Share investment in other entities	-	-	-	-	-
9	32251	External Share Investment	-	-	216,059,400.00	-	212,997,600.00
	Total				20,403,686,400.00	28,564,553,790.46	39,465,324,897.67

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Annual Detail of External Debt
Fiscal Year : 2023/24

Annex 6.6

S.N.	Types of External Creditors	Amount for the Current Fiscal Year	Amount for the Previous Fiscal Year
1	Initial estimate	212,749,100,000.00	242,261,100,000.00
	Revised estimate	212,749,100,000.00	-
	Total loan receipt	125,666,130,936.91	179,823,221,031.81
A	Multilateral loan	114,206,952,785.80	164,043,091,492.86
B	Bilateral loan	11,459,178,151.11	15,780,129,538.96
C	Other loan	-	-

Adjustments with exchange rate in FY 2080/81 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 : 2023/24

Annex 6.7

S.N.	Donor Agency	Commitment Currency	Commitment Currency			Exchange Rate	Outstanding Loan in Nepali Currency
			Initial Balance	Receipt on Current Fiscal Year	Principal Repayment on Current Fiscal Year		
	Bilateral		116,706,871,824.95	5,232,344,443.78	6,977,562,502.78	1,065.82	138,110,829,891.76
1	AUSTRIA	EUR	-	-	-	146.12	-
2	BELGIUM	EUR	4,468,039.27	-	548,341.29	146.12	492,624,867.87
3	EBK	KRW	61,447,549,050.00	-	4,940,197,520.00	0.10	5,010,789,587.39
4	EBLCI	USD	283,808,160.57	35,686,021.21	33,870,967.74	133.96	40,497,168,404.59
5	EIBC	CNY	1,858,723,913.69	106,638,837.47	68,799,854.26	18.48	35,293,416,868.25
6	JICA	JPY	53,029,203,055.00	5,085,836,835.00	1,929,203,000.00	0.85	50,889,524,422.24
7	KUWAIT	KWD	3,538,311.64	423,590.00	458,000.00	438.35	1,834,101,995.85
8	NBF	EUR	1,086,764.84	-	286,735.77	146.12	1,017,366,496.76
9	SAUDI	SAR	78,494,529.94	3,759,160.10	4,198,083.72	35.72	3,075,837,248.80
	Multilateral		5,504,602,528.99	728,564,131.50	183,965,865.54	2,293.09	1,115,087,107,736.80
1	ADB	SDR	1,462,110,729.03	62,316,477.72	81,653,278.55	177.80	253,968,133,024.05
2	EEC	DKK	317,712.25	-	45,840.00	19.58	4,425,711.46
3	EEC	EUR	1,121,268.70	-	161,462.24	146.12	116,654,057.43
4	EEC	GBP	311,327.87	-	45,096.00	174.07	38,493,120.89
5	EIB	USD	43,683,687.06	-	1,061,133.34	146.12	4,608,548,103.07
6	IDA	SDR	2,999,765,897.21	30,691,967.36	1,267,477.52	133.96	7,491,538,768.94
7	IDA	USD	50,564,880.33	266,933,885.07	73,112,737.14	177.80	607,397,303,035.22
8	IFAD	SDR	54,284,062.98	-	7,137,390.35	133.96	4,886,558,509.88
9	IFAD	USD	8,421,761.75	3,021,305.58	2,433,279.00	177.80	9,548,452,585.50
10	IMF	SDR	260,355,000.00	-	288,000.00	133.96	1,051,018,244.03
11	NDF	EUR	14,164,255.83	70,600,000.00	7,130,000.00	177.80	63,278,024,231.50
12	OFID	USD	64,361,573.60	-	1,023,871.40	146.12	1,770,464,883.94
13	EIB	EUR	-	246,259.50	8,606,300.00	133.96	7,119,054,515.97
14	ADB	USD	544,514,622.38	289,357,227.83	-	133.96	152,119,788,506.17
15	IDA	EUR	345,000.00	-	-	146.12	50,411,400.00
16	AIIB	USD	280,750.00	5,397,008.44	-	133.96	1,638,239,038.74

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Statement of External Loan Receipt, Principal Repayment, Outstanding Loan (Nepali Currency)
Fiscal Year : 2023/24

Annex 6.8

S.N.	Donor Entity/ Agency	Commit- ment Cur- rency	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		140,472,444,479.15	11,459,178,151.11	8,612,763,139.33	(5,208,029,599.17)	-	138,110,829,891.76
1	AUSTRIA	EUR	-	-	-	-	-	-
2	BELGIUM	EUR	579,568,798.19	-	159,981,830.10	73,037,899.78	-	492,624,867.87
3	EBK	KRW	5,858,471,718.74	-	523,971,285.01	(323,710,846.33)	-	5,010,789,587.39
4	EBLCI	USD	39,595,944,473.18	4,665,670,993.17	4,505,306,451.35	740,859,389.59	-	40,497,168,404.59
5	EIBC	CNY	34,556,712,899.59	1,945,405,227.87	1,264,197,322.02	55,496,062.81	-	35,293,416,868.25
6	JICA	JPY	53,955,013,307.46	4,533,794,232.98	1,771,164,783.00	(5,828,118,335.20)	-	50,889,524,422.24
7	KUWAIT	KWD	1,815,268,765.79	182,078,642.14	198,023,405.00	34,777,992.92	-	1,834,101,995.85
8	NBF	EUR	1,071,878,069.13	-	41,441,514.14	(13,070,058.22)	-	1,017,366,496.76
9	SAUDI	SAR	3,039,586,447.08	132,229,054.94	148,676,548.71	52,698,295.48	-	3,075,837,248.80
	Multilateral Total		1,032,016,366,605.10	114,206,952,785.80	32,109,379,685.73	973,168,031.63	-	1,115,087,107,736.80
1	ADB	SDR	369,606,152,754.18	49,406,952,450.93	14,591,402,818.56	1,666,219,143.67	-	406,087,921,530.21
2	EEC	DKK	193,299,821.84	-	33,244,101.03	(482,831.04)	-	159,572,889.77
3	EIB	USD	12,924,599,549.95	4,091,853,088.44	311,044,195.62	(4,605,321,570.75)	-	12,100,086,872.02
4	IDA	SDR	578,027,121,167.40	46,931,773,034.27	14,120,138,207.79	1,495,516,951.23	-	612,334,272,945.11
5	IFAD	SDR	15,216,589,762.38	530,660,458.05	496,777,252.00	(4,651,002,138.91)	-	10,599,470,829.53
6	IMF	SDR	1,071,785,785.80	12,499,861,760.77	1,261,724,800.00	50,968,101,484.94	-	63,278,024,231.50
7	NDF	EUR	52,133,587,485.00	-	146,362,416.63	(50,216,760,184.43)	-	1,770,464,883.94
8	OFID	USD	1,942,937,241.82	32,633,990.49	1,148,685,894.10	6,292,169,177.77	-	7,119,054,515.97
9	AIIB	USD	900,293,036.73	713,218,002.86	-	24,727,999.15	-	1,638,239,038.74
	Grand Total		1,172,488,811,084.25	125,666,130,936.91	40,722,142,825.06	(4,234,861,567.54)	-	1,253,197,937,628.56

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Statement of Domestic Share Investment
Fiscal Year : 2023/24

Annex 6.11

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	8,401,265,175.09	-	-	-	-	8,401,265,175.09	-	-
2	Trade	13,416,645,338.59	-	-	(59,251,899.87)	-	13,357,393,438.72	-	-
3	Service	72,887,765,881.39	-	-	(9,364,500.00)	-	72,878,401,381.39	-	12,988,537,466.00
4	Social	4,381,004,591.60	-	-	-	-	4,381,004,591.60	-	-
5	Public utility	205,816,452,302.00	7,185,789,557.24	-	-	-	213,002,241,859.24	-	6,600,377,645.00
6	Financial	67,217,627,737.60	-	-	1,739,713,393.00	-	68,957,341,130.60	-	27,019,674,979.40
7	Development committee	2,477,990,885.21	-	-	-	-	2,477,990,885.21	-	-
Total		374,598,751,911.48	7,185,789,557.24	-	1,671,096,993.13	-	383,455,638,461.85	-	46,608,590,090.40

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Statement of Domestic Loan Investment
Fiscal Year : 2023/24

Annex 6.13

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	Outstanding Interest Receivable		Total
1	Industrial	13,223,337,300.70	-	599,972,000.00	-	13,823,309,300.70	710,485,940.48	717,189,404.05	17,500,000.00	10,597,234,960.44	717,189,404.05	11,314,424,364.49
2	Trade	4,872,893,897.89	-	-	3,500,000,000.00	1,372,893,897.89	353,858,100.44	68,008,785.37	45,739,726.03	255,143,766.53	68,008,785.37	323,152,551.90
3	Service	36,370,230,537.74	-	3,639,369,217.26	345,320,398.46	39,664,279,356.54	117,725,445.57	828,196,981.65	39,253,929.26	3,194,710,839.78	828,196,981.65	4,022,907,821.43
4	Social	2,705,517,220.00	-	-	159,395,769.00	2,546,121,451.00	36,001,250.00	127,900,548.50	21,603,851.00	837,968,364.34	127,900,548.50	965,868,912.84
5	Public utility	308,960,769,277.55	613,564,968.95	33,121,689,007.56	1,525,000,000.00	341,171,023,254.07	15,971,294,277.58	14,046,102,832.43	6,476,323,965.25	92,322,689,782.67	14,046,102,832.43	106,368,792,615.10
6	Finance	21,359,898,521.18	(153,549.81)	3,640,900,000.00	1,450,244,254.50	23,550,400,716.87	280,667,296.57	300,699,173.99	381,328,872.66	131,765,980.34	300,699,173.99	432,465,154.33
7	Development committee	8,386,109,402.93	-	908,421,000.00	281,029,315.26	9,013,501,087.67	196,510,944.66	209,635,733.86	471,951,540.80	609,346,223.10	209,635,733.86	818,981,956.96
8	Local level entities/others	1,186,257,055.20	-	-	-	1,186,257,055.20	94,687,954.65	94,687,954.65	-	1,773,838,145.13	94,687,954.65	1,868,526,099.78
Total		397,065,013,213.20	613,411,419.14	41,910,351,224.82	7,260,989,737.22	432,327,786,119.93	17,761,231,209.95	16,392,421,414.50	7,453,701,885.00	109,722,698,062.33	16,392,421,414.50	126,115,119,476.83

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Entity Wise collection of Revenue and Other receipts of Extra Budgetary Entities
Fiscal Year : 2023/24

Annex 10.1

S.N.		Tax (11000)	Other Revenue (14000)	Irregularities and Other Receipts (15000)	Collection of Current Year	Collection Upto Previous Year
1	Alternative Energy Promotion Centre	-	-	-	-	-
2	Nepal Health Research Council	-	56,835,631.01	-	56,835,631.01	-
3	Health Insurance Board	-	-	5,164,500,024.00	5,164,500,024.00	-
4	Film Development Board	-	171,757,341.17	-	171,757,341.17	47,407,246.64
5	National Aayurved Research and Training Center	-	104,532,248.00	-	104,532,248.00	10,865,867.75
6	Policy Research Institute	-	15,000.00	477,294.00	492,294.00	24,150.00
7	Koshi Hospital	-	390,407,612.00	-	390,407,612.00	403,798,327.90
8	Aayurved Hospital Nardevi	-	58,518,709.02	-	58,518,709.02	-
9	National Trauma Center	-	575,619,004.40	-	575,619,004.40	-
10	Nepal Telecommunication Authority	-	-	-	-	-
11	Rajarshi Janak University	-	-	-	-	-
12	Purbanchal University	-	983,766,552.20	-	983,766,552.20	-
13	National Cooperatives Development Board	-	-	-	-	-
14	Small and Cottage Industry	-	-	2,334,673.00	2,334,673.00	-
15	Industrial Enterprise Development Academy	-	1,010,000.00	-	1,010,000.00	-
16	Nepal Sanskrit University	-	-	-	-	-
17	University of Agriculture and Forestry.	-	-	-	-	-
18	Nepal Open University	-	-	-	-	-
19	National Foundation For Development of Indigenous Nationalities	-	-	-	-	-
20	Local Development Training Academy	-	-	53,862,033.48	53,862,033.48	65,073,632.86
21	National Dairy Development Board	-	-	-	-	-
22	Nepal Vetirinary Council	-	-	-	-	-
23	Livestock Development Farm Pokhara	-	-	-	-	-
24	Nepal Agriculture Reserch Council	-	-	-	-	-
25	Devghat Area Development Committee	-	-	-	-	-
26	Nepali Army Welfare Fund	-	-	-	-	-
27	Law Book Management Board	-	-	-	-	-
28	G.P Koirala National Center for Respiratory Disease	-	-	-	-	-

29	Dadeldhura Hospital	-	-	-	-	-
30	Rapti Health Science Academy	-	471,771,401.24	-	471,771,401.24	-
31	Shukraraj Tropical Communicable Disease Hospital	-	135,610,942.67	-	135,610,942.67	-
32	B.P Koirala Memorial Cancer Hospital	-	653,269,751.22	-	653,269,751.22	-
33	Karnali Academy of Health Sciences	-	264,608,291.00	2,480,928.00	267,089,219.00	278,183,854.00
34	Bharatpur Hospital	-	-	501,628,772.00	501,628,772.00	-
35	Sushil Koirala Parkhar Cancer Hospital	-	149,764,033.40	-	149,764,033.40	129,766,583.00
36	Lumbini Bouddha University	-	-	-	-	-
37	Madan Bhandari Industrial Technology University Infrastructure Construction Development Committee	-	-	-	-	-
38	Institute of Chartered Accountants of Nepal	-	345,770,720.20	-	345,770,720.20	-
39	Pokhara University	-	-	-	-	-
40	Kathmandu University	-	-	-	-	-
41	Samajkalyan Kendra Pashupati Bridhhashram	-	-	-	-	-
42	Samajkalyan Kendra Bridhhashram pashupati	-	-	-	-	-
43	Civil Service Hospital	-	816,552,587.00	7,327,132.00	823,879,719.00	728,104,494.54
44	B.P Koirala Health Science Academy	-	2,632,414,316.00	1,681,168.00	2,634,095,484.00	278,013,823.37
45	Patan Health Science Academy	-	-	2,016,464,165.74	2,016,464,165.74	2,623,647,975.55
46	National Academy for Medical Science Bir Hospital	-	-	785,852,248.99	785,852,248.99	-
47	Singhdurbar Baidhyakhana Development Committee	-	-	20,677,949.99	20,677,949.99	-
48	Pokhara Health Science Academy	-	807,056,432.57	-	807,056,432.57	13,222,890.00
49	National Disabled Fund	-	2,570,241.40	-	2,570,241.40	-
50	Advertisement Board	-	-	459,998.00	459,998.00	898,000.00
51	Radio Transmission Service Development Committee(Radio Nepal)	-	65,177,186.18	26,693,574.33	91,870,760.51	96,081,485.93
52	Narayani Hospital	-	291,265,011.41	-	291,265,011.41	-
53	Foreign Employment Board Secretariat	-	-	1,384,168,318.39	1,384,168,318.39	-
54	Audit Board	-	2,535,835.00	-	2,535,835.00	-
55	National Trust for Nature Conservation	-	-	-	-	-
56	Rural Telecommunication Development Fund	-	-	-	-	-
57	National Lake Conservation Development Committee	-	-	-	-	-
58	Nepal Army Multibusiness Industry	-	-	-	-	-
59	Nepal Insurance Authority	-	-	-	-	-

60	Social Welfare Council	-	734,954,434.54	-	734,954,434.54	-
61	Mental Hospital	-	43,790,992.01	7,099,624.16	50,890,616.17	-
62	International Convention Center	-	-	-	-	231,802,927.87
63	Kanti Children's Hospital	-	311,708,000.00	-	311,708,000.00	-
64	Bheri Hospital	-	-	284,223,300.50	284,223,300.50	-
65	Nepal University Infrastructure Development Preparation Committee	-	-	-	-	-
66	Patrakar Britti Kosh	-	-	-	-	-
67	Nepal Accounting Board	-	3,635,168.00	-	3,635,168.00	-
68	Deposit & Credit Guarantee Fund	-	8,681,324,124.00	-	8,681,324,124.00	-
69	Nepal Administrative Staff College	-	52,017,726.35	119,760,738.55	171,778,464.90	61,061,998.87
70	Cotton Development Committee	-	-	-	-	-
71	Livestock Development Form Pokhara	-	-	-	-	-
72	National Tea And Coffee Development Board	-	-	-	-	-
73	Lumbini Development Fund	-	-	-	-	-
74	Fair Price Shop of Nepal Army	-	-	-	-	-
75	kalimati Fruits and Vegetables Development Committee	-	215,654,040.74	110,008.00	215,764,048.74	185,268,695.71
76	Press Council Nepal	-	-	-	-	-
77	Shahid Gangalal National Heart center	-	-	2,284,849,744.20	2,284,849,744.20	-
78	National News Agency	-	-	39,260,087.53	39,260,087.53	-
79	Paropakar Maternity and Women's hospital	-	341,295,612.00	-	341,295,612.00	-
80	Road Board Nepal	-	-	-	-	-
81	Project Implementation Directorate (KUKL)	-	-	347,615.25	347,615.25	-
82	Geta Hospital	-	1,708,890.00	-	1,708,890.00	-
83	Shahid Dharmabhakta National Transplant Center	-	442,259,116.50	-	442,259,116.50	309,297,279.58
84	Bhaktapur Cancer Hospital	-	351,969,487.11	-	351,969,487.11	-
85	Tribhuvan University	-	4,064,686,932.00	-	4,064,686,932.00	-
86	Nepal Inter-Model Development Committee	-	1,129,456,000.00	-	1,129,456,000.00	-
87	Trade and Export Promotion Center	-	1,788,714.49	-	1,788,714.49	-
88	Madhya Paschimchal University	-	218,197,140.00	-	218,197,140.00	-
89	Far Western University	-	-	-	-	-
90	Nepalese Army Air Service Board	-	-	-	-	-
Total		-	25,575,275,224.83	12,704,259,398.11	38,279,534,622.94	5,462,519,233.57

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Details of Grant/Subsidy Receipt by Extra Budgetary Entities
Fiscal Year : 2023/24

Annex 10.2

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	Alternative Energy Promotion Centre	-	-	-	-	-	-	-	-	-
2	Nepal Health Research Council	-	-	-	-	65,110,246.000	-	65,110,246.000	-	-
3	Health Insurance Board	-	-	-	-	7,500,000,000.000	-	7,500,000,000.000	-	-
4	Film Development Board	-	-	-	-	23,423,000.000	-	23,423,000.000	-	-
5	National Aayurved Research and Training Center	-	-	-	-	65,005,378.810	-	65,005,378.810	-	-
6	Policy Research Institute	-	-	-	-	7,500,000.000	-	7,500,000.000	-	-
7	Koshi Hospital	-	-	-	-	391,463,648.090	-	391,463,648.090	-	-
8	Aayurved Hospital Nardevi	-	-	-	-	89,254,370.210	-	89,254,370.210	-	-
9	National Trauma Center	-	-	-	-	648,278,474.270	-	648,278,474.270	-	-
10	Nepal Telecommunication Authority	-	-	-	-	-	-	-	-	-
11	Rajarshi Janak University	-	-	-	-	100,430,000.000	-	100,430,000.000	-	-
12	Purbanchal University	-	-	-	-	266,000,000.000	-	266,000,000.000	-	-
13	National Cooperatives Development Board	-	-	-	-	-	-	-	-	-
14	Small and Cottage Industry	-	-	-	-	-	-	-	-	-
15	Industrial Enterprise Development Academy	-	-	-	-	-	-	-	-	-
16	Nepal Sanskrit University	-	-	-	-	902,700,000.000	-	902,700,000.000	-	-
17	University of Agriculture and Forestry.	-	-	-	-	1,041,065,000.000	-	1,041,065,000.000	-	-
18	Nepal Open University	-	-	-	-	111,860,000.000	-	111,860,000.000	-	-
19	National Foundation For Development of Indigenous Nationalities	-	-	-	-	-	-	-	-	-
20	Local Development Training Academy	-	-	-	-	-	-	-	-	-
21	National Dairy Development Board	-	-	-	-	-	-	-	-	-
22	Nepal Veterinary Council	-	-	-	-	-	-	-	-	-
23	Livestock Development Farm Pokhara	-	-	-	-	-	-	-	-	-
24	Nepal Agriculture Reserch Council	-	-	-	-	-	-	-	-	-
25	Devghat Area Development Committee	-	-	-	-	-	-	-	-	-
26	Nepali Army Welfare Fund	-	-	-	-	-	-	-	-	-
27	Law Book Management Board	-	-	-	-	-	-	-	-	-
28	G.P Koirala National Center for Respiratory Disease	-	-	-	-	-	-	-	-	-
29	Dadeldhura Hospital	-	-	-	-	-	-	-	-	-
30	Rapti Health Science Academy	-	-	-	-	183,224,000.000	-	183,224,000.000	-	-

31	Shukraraj Tropical Communicable Disease Hospital	-	-	-	-	-	296,227,472.780	-	296,227,472.780	-	-	-
32	B.P Koirala Memorial Cancer Hospital	-	-	-	-	-	405,628,000.000	-	405,628,000.000	-	-	-
33	Karnali Academy of Health Sciences	-	-	-	-	-	284,700,000.000	-	284,700,000.000	-	-	-
34	Bharatpur Hospital	-	-	-	-	-	375,102,755.080	-	375,102,755.080	-	-	-
35	Sushil Koirala Parkhar Cancer Hospital	-	-	-	-	-	112,107,577.590	-	112,107,577.590	-	-	-
36	Lumbini Bouddha University	-	-	-	-	-	150,118,000.000	-	150,118,000.000	-	-	-
37	Madan Bhandari Industrial Technology University Infrastructure Construction Development Committee	-	-	-	-	-	495,000,000.000	-	495,000,000.000	-	-	-
38	Institute of Chartered Accountants of Nepal	-	-	-	-	-	1,200,000.000	-	1,200,000.000	-	-	-
39	Pokhara University	-	-	-	-	-	295,000,000.000	-	295,000,000.000	-	-	-
40	Kathmandu University	-	-	-	-	-	220,000,000.000	-	220,000,000.000	-	-	-
41	Samajkalyan Kendra Pashupati Bridhhashram	-	-	-	-	-	-	-	-	-	-	-
42	Samajkalyan Kendra bridhhashram pashupati	-	-	-	-	-	-	-	-	-	-	-
43	Civil Service Hospital	-	-	-	-	-	-	-	-	-	-	-
44	B.P Koirala Health Science Academy	-	-	-	-	-	147,700,000.000	-	147,700,000.000	-	-	-
45	Patan Health Science Academy	-	-	-	-	-	181,400,000.000	-	181,400,000.000	-	-	-
46	Nationa Academy for Medical Science Bir Hospital	-	-	-	-	-	901,148,626.830	-	901,148,626.830	-	-	-
47	Singhdurbar Baidhyakhana Development Committee	-	-	-	-	-	11,482,628.240	-	11,482,628.240	-	-	-
48	Pokhara Health Science Academy	-	-	-	-	-	240,293,158.820	-	240,293,158.820	-	-	-
49	National Disabled Fund	-	-	-	-	-	14,193,536.270	-	14,193,536.270	-	-	-
50	Advertisment Board	-	-	-	-	-	108,447,979.980	-	108,447,979.980	-	-	-
51	Radio Transmission Service Development Committee (Radio Nepal)	-	-	-	-	-	419,447,159.000	-	419,447,159.000	-	-	-
52	Narayani Hospital	-	-	-	-	-	326,301,611.540	-	326,301,611.540	-	-	-
53	Foreign Employment Board Secretariat	-	-	-	-	-	-	-	-	-	-	-
54	Audit Board	-	-	-	-	-	5,000,000.000	-	5,000,000.000	-	-	-
55	National Trust for Nature Conservation	298,765,091.110	-	-	-	-	862,571,351.050	-	1,161,336,442.160	-	-	-
56	Rural Telecommunication Development Fund	-	-	-	-	-	-	-	-	-	-	-
57	National Lake Conservation Development Committee	-	-	-	-	-	-	-	-	-	-	-
58	Nepal Army Multibusiness Industry	-	-	-	-	-	-	-	-	-	-	-
59	Nepal Insurance Authority	-	-	-	-	-	-	-	-	-	-	-
60	Social Welfare Council	-	-	-	-	-	-	-	-	-	-	-
61	Mental Hospital	-	-	-	-	-	73,791,293.560	-	73,791,293.560	-	-	-
62	International Convention Center	-	-	-	-	-	-	-	-	-	-	-
63	Kanti Children's Hospital	-	-	-	-	-	295,322,195.500	-	295,322,195.500	-	-	-
64	Bheri Hospital	-	-	-	-	-	439,024,014.790	-	439,024,014.790	-	-	-
65	Nepal University Infrastructure Development Preparation Committee	-	-	-	-	-	16,000,000.000	-	16,000,000.000	-	-	-
66	Patrakar Britti Kosh	-	-	-	-	-	-	-	-	-	-	-
67	Nepal Accounting Board	-	-	-	-	-	7,475,000.000	-	7,475,000.000	-	-	-

Government of Nepal
Ministry of Finance
Financial Controller General Office
Economic Codewise Expenditure of Extra Budgetary Entity(recurrent)
Fiscal Year : 2023/24

Annex 10.7

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
Press Council Nepal	20,518,000.00	-	22,712,000.00	-	-	-	-	-	48,400,000.00	-	-	-	5,170,000.00	-	96,800,000.00	-
Electricity Regulatory Commission	11,593,956.40	-	71,513,502.65	-	-	-	-	-	-	-	-	-	-	-	83,107,459.05	-
Health Insurance Board	131,359,275.28	-	114,120,298.50	-	-	-	-	-	12,915,057,767.70	-	-	-	-	-	13,160,537,341.48	-
Mental Hospital	64,292,267.98	-	26,984,241.58	-	-	-	-	-	-	-	17,660,674.00	-	-	-	108,937,183.56	-
Film Development Board	-	-	-	-	-	-	-	-	23,423,000.00	-	-	-	-	-	23,423,000.00	-
Nepal Health Research Council	17,745,955.34	-	47,364,290.66	-	-	-	-	-	-	-	-	-	15,066,370.63	-	80,176,616.63	-
Paropakar Maternity and Women's hospital	303,497,363.50	-	47,197,116.15	-	-	-	-	-	-	-	255,410,680.00	-	44,321,826.00	-	650,426,985.65	-
Adviserisement Board	9,254,976.00	-	85,665,743.07	-	-	-	-	-	108,447,979.98	-	-	-	-	-	203,368,699.05	-
National Trauma Center	283,082,000.00	-	91,365,461.27	-	-	-	-	-	458,210,000.00	-	16,000,000.00	-	-	-	848,657,461.27	-
Lumbini Bouddha University	80,523,000.00	-	-	-	-	-	-	-	-	-	-	-	50,002,000.00	-	130,525,000.00	-
Rajashri Janak University	73,497,737.85	-	29,856,527.79	-	-	-	-	-	-	-	9,757,966.32	-	-	-	113,112,231.96	-
Industrial Enterprise Development Academy	737,000.00	-	108,000.00	-	-	-	-	-	-	-	-	-	2,933,000.00	-	3,778,000.00	-
Madan Bhandari Industrial Technology University Infrastructure Construction Development Committee	5,410,577.06	-	39,265,687.69	-	-	-	-	-	-	-	-	-	2,113,860.01	-	46,790,124.76	-
National Trust for Nature Conservation	85,359,552.68	-	-	-	-	-	-	-	226,685,849.67	-	45,749,836.22	-	509,374,724.28	-	867,169,962.85	-
Far Western University	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
University of Agriculture and Forestry.	-	-	-	-	-	-	-	-	-	-	-	-	1,041,065,000.00	-	1,041,065,000.00	-
Nepal Administrative Staff College	30,893,205.40	-	13,822,921.88	-	-	137,376.64	-	-	-	-	-	-	157,447,534.60	-	202,301,038.52	-
National Foundation For Development of Indigenous Nationalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Kathmandu University	-	-	-	-	-	-	-	-	43,877,950.00	-	-	-	-	-	-	-
Rapti Health Science Academy	254,564,259.00	-	321,329,959.97	-	-	-	-	-	-	-	6,873,759.34	-	66,122,050.00	-	110,000,000.00	-
Shukraraj Tropical Communicable Disease Hospital	291,516,394.77	-	180,237,556.20	-	-	-	-	-	-	-	50,684,780.00	-	-	-	522,438,730.97	-
Koshi Hospital	348,647,248.40	-	149,455,513.59	-	-	-	-	-	-	-	146,935,763.00	-	-	-	645,038,524.99	-
Singhdurbar Baidhyakhana Development Committee	46,484,211.68	-	1,199,466.00	-	-	-	-	-	-	-	-	-	6,889,919.24	-	54,573,596.92	-
Nepal Telecommunication Authority	60,803,012.48	-	-	-	-	-	-	-	-	-	-	-	202,468,666.08	-	263,271,678.56	-
Tribhuvan University	15,063,627,932.00	-	-	-	-	-	-	-	-	-	-	-	-	-	15,063,627,932.00	-
Narayani Hospital	291,523,677.60	-	108,508,919.49	-	-	-	-	-	-	-	187,405,186.92	-	-	-	587,437,784.01	-
Foreign Employment Board Secretariat	4,924,119.00	-	1,157,101,670.80	-	-	-	-	-	-	-	-	-	-	-	1,162,025,789.80	-
Nepal Sanskrit University	902,700,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	902,700,000.00	-
Pokhara University	-	-	-	-	-	-	-	-	-	-	-	-	295,000,000.00	-	295,000,000.00	-
Local Development Training Academy	14,565,505.06	-	-	-	-	-	-	-	-	-	-	-	33,697,686.47	-	48,263,191.53	-
Lumbini Development Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural Telecommunication Development Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fair Price Shop of Nepal Army	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nepali Army Welfare Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Samajkalyan Kendra briddhashram pashupati	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Samajkalyan Kendra Pashupati Briddhashram	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

National News Agency	114,825,824.00	-	77,866,593.00	-	-	-	-	167,192,494.00	-	-	-	-	-	359,884,911.00	-
B.P Koirala Health Science Academy	1,799,872,958.35	-	513,287,446.00	-	-	-	-	-	-	5,000,000.00	-	-	5,000,000.00	-	2,390,905,404.35
Aayurved Hospital Nardevi	76,612,571.00	-	33,186,733.40	-	-	-	-	-	-	32,969,037.00	-	-	-	-	142,768,341.40
Project Implementation Directorate(KUKL)	59,130,075.68	-	-	-	-	-	-	-	-	-	-	-	48,150,418.86	-	107,280,494.54
Bhert Hospital	188,105,000.00	-	282,428,783.38	-	-	-	-	-	-	-	-	-	-	-	540,533,783.38
Nepal University Infrastructure Development Preparation Committee	510,000.00	-	635,000.00	-	-	-	-	-	-	-	-	-	-	-	1,145,000.00
Small and Cottage Industry	-	-	-	-	87,006.00	-	-	-	-	-	-	-	1,801,294.00	-	1,888,300.00
Nepal Inter-Model Development Committee	50,563,000.00	-	24,329,000.00	-	1,000,000,000.00	-	-	-	-	-	-	-	-	-	1,074,892,000.00
Nepal Accounting Board	3,429,527.00	-	6,677,389.00	-	-	-	-	-	-	-	-	-	-	-	10,106,916.00
Deposit & Credit Guarantee Fund	126,278,903.00	-	36,764,058.00	-	-	-	-	-	-	-	-	-	541,602,166.00	-	704,645,127.00
Nepal Open University	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nepalese Army Air Service Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
National Disabled Fund	10,878,781.17	-	6,114,121.85	-	237,912.53	-	-	-	-	-	-	-	-	-	17,230,815.55
Civil Service Hospital	316,322,018.58	-	123,657,571.66	-	-	-	-	-	-	-	-	-	392,812,326.33	-	832,791,916.57
Social Welfare Council	110,568,905.50	-	9,649,370.56	-	12,425,700.19	-	-	3,663,127.00	-	-	-	-	302,089,070.94	-	438,898,174.19
B.P Koirala Memorial Cancer Hospital	592,790,204.06	-	284,228,000.00	-	-	-	-	-	-	-	-	-	94,801,903.46	-	971,820,107.52
Policy Research Institute	29,667,487.00	-	28,563,413.00	-	-	-	-	-	-	-	-	-	3,369.00	-	58,234,269.00
Patna Health Science Academy	1,388,266,339.00	-	2,117,580,596.00	-	-	-	-	131,400,000.00	-	-	-	-	25,179,000.00	-	3,706,128,446.20
National Aayurved Research and Training Center	36,662,438.00	-	12,183,998.48	-	-	-	-	-	-	23,270,036.43	-	-	698,400.00	-	72,814,872.91
Road Board Nepal	17,816,850.00	-	35,532,345.00	-	-	-	-	-	-	-	-	-	-	-	53,349,195.00
Kanti Children's Hospital	262,724,312.00	-	361,993,695.58	-	-	-	-	-	-	23,896,258.00	-	-	-	-	648,614,265.58
Geta Hospital	37,380,664.45	-	-	-	-	-	-	-	-	-	-	-	-	-	37,380,664.45
Sushil Koirala Parkhar Cancer Hospital	72,193,858.60	-	46,817,943.99	-	-	-	-	16,993,681.00	-	-	-	-	1,631,914.00	-	166,319,437.59
Shahid Dharmabhadra National Transplant Center	181,721,741.40	-	99,038,834.77	-	-	-	-	-	-	317,417,764.00	-	-	47,039.00	-	598,225,379.17
National Cooperatives Development Board	16,478,528.14	-	16,472,611.11	-	-	-	-	-	-	-	-	-	-	-	32,951,139.25
Patrakar Britti Kosh	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Audit Board	3,144,378.00	-	6,005,933.00	-	-	-	-	-	-	-	-	-	-	-	9,150,311.00
Madiya Paschimchal University	472,266,000.00	-	83,041,981.00	-	33,757,699.00	-	-	-	-	-	-	-	19,210,704.00	-	608,276,384.00
Institute of Chartered Accountants of Nepal	128,716,695.80	-	207,798,819.20	-	-	-	-	-	-	-	-	-	219,554,073.00	-	556,069,588.00
Devghat Area Development Committee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G.P Koirala National Center for Respiratory Disease	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Daddidhura Hospital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Kalimati Fruits and Vegetables Development Committee	53,259,454.90	-	20,643,048.09	-	8,623,768.93	-	-	-	-	-	-	-	6,175,178.67	-	88,701,450.59
Shahid Gangalal National Heart center	731,385,696.30	-	20,000,000.00	-	-	-	-	-	-	411,500,000.00	-	-	-	-	1,162,885,696.30
Alternative Energy Promotion Centre	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
National Academy for Medical Science Bir Hospital	951,682,047.80	-	684,052,718.08	-	-	-	-	-	-	36,032,327.75	-	-	-	-	1,671,767,093.63
Karnali Academy of Health Sciences	387,863,655.00	-	179,962,506.00	-	-	-	-	-	-	23,902,947.00	-	-	4,214,597.00	-	595,943,705.00
Pokhara Health Science Academy	490,104,948.20	-	221,018,780.32	-	-	-	-	-	-	12,934,041.13	-	-	180,158,976.70	-	904,216,746.35
Radio Transmission Service Development Committee(Radio Nepal)	328,689,027.06	-	59,193,768.09	-	-	-	-	419,447,159.00	-	93,019,657.43	-	-	263,210.00	-	900,612,821.58
International Convention Center	57,868,063.60	-	-	-	23,011,682.33	-	-	-	-	-	-	-	-	-	80,879,745.93
Bharatpur Hospital	632,116,272.58	-	834,042,266.39	-	-	-	-	-	-	160,281,641.96	-	-	-	-	1,626,440,180.93
Bhaktapur Cancer Hospital	212,346,810.00	-	188,194,922.42	-	-	-	-	-	-	5,000,000.00	-	-	-	-	405,541,732.42
Purbanchal University	528,987,045.76	-	190,421,798.44	-	546.00	-	-	-	-	-	-	-	24,986,053.11	-	744,395,443.31
Trade and Export Promotion Center	-	-	-	-	400.00	-	-	-	-	-	-	-	-	-	400.00
Law Book Management Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nepalese Army Air Service Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	28,868,351,309.41	-	9,319,192,923.10	-	1,078,282,091.62	-	44,379,950.00	14,518,921,058.35	-	2,186,633,811.16	-	4,263,568,610.27	-	60,279,329,753.91	-

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Economic Codewise Expenditure of Extra Budgetary Entity(Capital)
Fiscal Year : 2023/24

Annex 10/8

Entities Name	Buildings and Structures (3110)		Transport and Machinery Equipments (3120)		Other Capital Expenditure (3130)		Security Equipments (3140)		Public Constructions (3150)		Improvement Expenditure of Built Structure 3160)		Assets major improvement expenditure (3170)		Land Acquisition (3140)		Intangible (3140)		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
Press Council Nepal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity Regulatory Commission	-	-	828,248.00	-	-	-	-	-	-	-	-	-	-	-	-	-	828,248.00	-	-	-
Health Insurance Board	-	-	2,783,190.00	-	-	-	-	-	-	-	1,500,000.00	-	-	-	-	-	4,283,190.00	-	-	-
Mental Hospital	-	-	2,350,852.00	-	-	-	-	-	-	-	-	-	-	-	-	-	2,350,852.00	-	-	-
Film Development Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nepal Health Research Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Paropakar Maternity and Women's hospital	11,816,932.00	-	5,500,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	17,316,932.00	-	-	-
Advertisement Board	-	-	574,130.00	-	-	-	-	-	-	-	-	-	-	-	-	-	574,130.00	-	-	-
National Trauma Center	-	-	119,331,013.00	-	79,000,000.00	-	-	-	20,000,000.00	-	-	-	20,000,000.00	-	-	-	238,331,013.00	-	-	-
Lumbini Bouddha University	93,140,000.00	-	266,000.00	-	24,966,000.00	-	-	-	-	-	-	-	-	-	-	-	118,372,000.00	-	-	-
Rajarshi Janak University	-	-	3,263,418.28	-	841,203.30	-	-	-	-	-	1,135,632.92	-	-	-	-	-	5,240,254.50	-	-	-
Industrial Enterprise Development Academy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Madan Bhandari Industrial Technology University Infrastructure Construction Development Committee	395,632,756.49	-	45,584,078.28	-	67,034.43	-	-	-	-	-	-	-	-	-	-	-	441,283,869.20	-	-	-
National Trust for Nature Conservation	-	-	-	-	26,362,073.14	-	-	-	-	-	-	-	-	-	-	-	26,362,073.14	-	-	-
Fair Western University	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
University of Agriculture and Forestry	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nepal Administrative Staff College	-	-	998,871.25	-	273,759.45	-	-	-	924,890.31	-	-	-	-	-	-	-	2,197,521.01	-	-	-
National Foundation For Development of Indigenous Nationalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Kathmandu University	946,936,319.00	-	-	-	13,063,681.00	-	-	-	-	-	-	-	-	-	-	-	110,000,000.00	-	-	-
Rapti Health Science Academy	-	-	69,431,829.00	-	8,519,055.00	-	745,150.00	-	-	-	-	-	-	-	-	-	78,696,034.00	-	-	-
Shikharaj Tropical Communicable Disease Hospital	-	-	51,433,310.00	-	7,907,270.00	-	9,222,183.00	-	-	-	-	-	-	-	-	-	68,562,763.00	-	-	-
Koshi Hospital	-	-	58,681,245.00	-	-	-	-	-	7,179,477.00	-	-	-	2,979,331.00	-	-	-	68,840,053.00	-	-	-
Singhdurbar Badhyakhana Development Committee	-	-	698,385.00	-	-	-	-	-	-	-	-	-	-	-	-	-	698,385.00	-	-	-
Nepal Telecommunication Authority	-	-	1,270,227.00	-	1,164,804.00	-	-	-	-	-	-	-	-	-	-	-	2,435,031.00	-	-	-
Tribhuvan University	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Narayani Hospital	-	-	9,172,523.00	-	-	-	-	-	-	-	-	-	16,741,534.11	-	-	-	25,914,057.11	-	-	-
Foreign Employment Board Secretariat	-	-	7,940,000.00	-	2,109,703.00	-	-	-	-	-	-	-	-	-	-	-	10,049,703.00	-	-	-
Nepal Sanskrit University	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pokhara University	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Development Training Academy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lumbini Development Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural Telecommunication Development Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fair Price Shop of Nepal Army	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nepali Army Welfare Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Samajkalyan Kendra briddhashram pishupati	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Samajkalyan Kendra Pishupati Briddhashram	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
National News Agency	3,226,971.00	-	6,432,986.00	-	-	-	-	-	-	-	-	-	-	-	-	-	9,659,957.00	-	-	-
B.P Koirala Health Science Academy	-	-	11,227,656.32	-	1,827,669.49	-	-	-	-	-	-	-	-	-	-	-	13,055,325.81	-	-	-
Agarved Hospital Nardewi	1,946,400.81	-	1,786,530.00	-	-	-	-	-	-	-	-	-	-	-	-	-	3,732,930.81	-	-	-
Project Implementation Directorate(KUL)	50,320,829.82	-	6,999,600.00	-	198,121,755.27	-	69,384,129.34	-	1,774,569,671.75	-	-	-	-	-	-	-	2,029,921,856.84	-	-	-
Bheri Hospital	21,000,000.00	-	138,066,100.41	-	-	-	9,427,773.00	-	-	-	10,000,000.00	-	8,694,173.00	-	-	-	187,188,046.41	-	-	-

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Cash & Bank Balance of Extra Budgetary Entities
Fiscal Year : 2023/24

Annex 10.22

Entity Name	Bank Balance	Cash in Hand	Total Balance
Kathmandu University	-	-	-
Samajkalyan Kendra bridhhashram pashupati	26,746,076.13	-	26,746,076.13
Health Insurance Board	893,845,014.00	-	893,845,014.00
Mental Hospital	96,939,783.89	-	96,939,783.89
National News Agency	18,695,657,677.24	-	18,695,657,677.24
Koshi Hospital	8,395,207.77	-	8,395,207.77
Singhdurbar Baidhyakhana Development Committee	86,203,799.37	-	86,203,799.37
Shahid Gangalal National Heart center	3,140,828,850.13	-	3,140,828,850.13
Civil Service Hospital	205,162,153.29	-	205,162,153.29
Shukraraj Tropical Communicable Disease Hospital	9,606,971.48	-	9,606,971.48
National Disabled Fund	29,101,402.27	-	29,101,402.27
B.P Koirala Memorial Cancer Hospital	276,188,766.96	-	276,188,766.96
National Academy for Medical Science Bir Hospital	97,987,391.27	-	97,987,391.27
National Aayurved Research and Training Center	3,666,694.56	-	3,666,694.56
B.P Koirala Health Science Academy	608,042,158.00	-	608,042,158.00
Patan Health Science Academy	421,765,253.84	-	421,765,253.84
Press Council Nepal	50,416,000.00	-	50,416,000.00
International Convention Center	179,856,898.86	-	179,856,898.86
Nepal Health Research Council	265,918,711.07	-	265,918,711.07
Social Welfare Council	1,409,778,977.77	-	1,409,778,977.77
Film Development Board	99,613,100.33	-	99,613,100.33
Rapti Health Science Academy	173,725,819.45	-	173,725,819.45
Paropakar Maternity and Women's hospital	13,164,083.39	-	13,164,083.39
Karnali Academy of Health Sciences	107,274,498.22	-	107,274,498.22
Shahid Dharmabhakta National Transplant Center	378,424,725.77	-	378,424,725.77
Road Board Nepal	3,391,747,590.00	-	3,391,747,590.00
Narayani Hospital	44,250,754.97	-	44,250,754.97
Geta Hospital	-	-	-
Nepal Accounting Board	1,135,866.00	-	1,135,866.00
Institute of Chartered Accountants of Nepal	50,231,483.70	-	50,231,483.70
National Foundation For Development of Indigenous Nationalities	30,496,469.74	-	30,496,469.74
Kanti Children's Hospital	56,056,569.16	-	56,056,569.16

Small and Cottage Industry	30,412,859.00	-	30,412,859.00
Trade and Export Promotion Center	69,985,788.53	-	69,985,788.53
Deposit & Credit Guarantee Fund	445,976,251.00	-	445,976,251.00
Project Implementation Directorate(KUKL)	3,764,507,155.34	-	3,764,507,155.34
Pokhara Health Science Academy	236,748,092.79	-	236,748,092.79
Foreign Employment Board Secretariat	7,059,121,452.43	-	7,059,121,452.43
Audit Board	605,754.00	-	605,754.00
National Trust for Nature Conservation	190,423,601.00	-	190,423,601.00
Nepal Administrative Staff College	686,337,722.31	-	686,337,722.31
Sushil Koirala Parkhar Cancer Hospital	7,314,896.89	-	7,314,896.89
Bheri Hospital	3,072,540.88	-	3,072,540.88
Bharatpur Hospital	427,286,773.21	-	427,286,773.21
Industrial Enterprise Development Academy	21,978,000.00	-	21,978,000.00
Local Development Training Academy	194,014,149.43	-	194,014,149.43
Advertisment Board	27,990,478.25	-	27,990,478.25
Radio Transmission Service Development Committee(Radio Nepal)	13,861,740.59	-	13,861,740.59
National Cooperatives Development Board	140,095,917.07	-	140,095,917.07
National Trauma Center	12,769,428.28	-	12,769,428.28
Bhaktapur Cancer Hospital	34,256,130.85	-	34,256,130.85
Nepal Telecommunication Authority	26,715,966,512.00	-	26,715,966,512.00
Patrakar Britti Kosh	-	-	-
Nepal Inter-Model Development Committee	877,775,000.00	-	877,775,000.00
Aayurved Hospital Nardevi	14,648,409.00	-	14,648,409.00
Alternative Energy Promotion Centre	-	-	-
Policy Research Institute	-	-	-
Rajarshi Janak University	-	-	-
Purbanchal University	-	-	-
Nepal Sanskrit University	-	-	-
University of Agriculture and Forestry.	-	-	-
Nepal Open University	-	-	-
National Dairy Development Board	-	-	-
Nepal Veterinary Council	-	-	-
Livestock Development Firm Miscellaneous Fund	-	-	-
Nepal Agriculture Reserch Council	-	-	-
Devghat Area Development Committee	-	-	-
Nepali Army Welfare Fund	-	-	-
Law Book Management Board	-	-	-
G.P Koirala National Center for Respiratory Disease	-	-	-
Dadeldhura Hospital	-	-	-
Lumbini Bouddha University	-	-	-

Madan Bhandari Industrial Technology University Infrastructure Construction Development Committee	-	-	-
Pokhara University	-	-	-
Samajkalyan Kendra bridhdhashram	-	-	-
Rural Telecommunication Development Fund	-	-	-
National Lake Conservation Development Committee	-	-	-
Nepal Army Multibusiness Industry	-	-	-
Electricity Regulatory Commission	-	-	-
Nepal University Infrastructure Development Preparation Committee	-	-	-
Cotton Development Committee	-	-	-
Livestock Development Form Pokhara	-	-	-
National Tea And Coffee Development Board	-	-	-
Lumbini Development Fund	-	-	-
Fair Price Shop of Nepal Army	-	-	-
kalimati Fruits and Vegetables Development Committee	142,676,429.89	-	142,676,429.89
Tribhuvan University	-	-	-
Madhya Paschimchal University	-	-	-
Far Western University	-	-	-
Nepalese Army Air Service Board	-	-	-
Total	71,970,053,831.37	-	71,970,053,831.37

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Economic Code Wise Revenue and Miscellaneous Receipts of Provincial Government- Collection
Fiscal Year : 2023/24

Annex 1.1

Economic Code	Revenue Head	Province							Total
		Koshi Province	Madesh Province	Bagmati Province	Gandaki Province	Lumbini Province	Karnali Province	Sudurpaschim Province	
11114	Taxes on agricultural income	-	-	-	-	44,449.0	-	-	44,449.0
11136	Tax on agricultural income	132,500.0	-	8,055.0	24,200.0	7,100.0	-	-	171,855.0
11315	Real estate registration fee	1,256,948,200.0	1,732,059,689.6	5,489,338,420.1	759,773,767.2	1,210,373,098.6	128,569,403.2	391,716,319.0	10,968,778,897.7
11411	Value added tax received after sharing and allocation	6,637,763,858.3	7,253,836,344.2	6,753,766,050.2	5,272,150,192.3	6,590,715,950.6	5,634,025,197.2	5,480,972,843.0	43,623,230,435.8
11421	Excise duty receivable after being share and allocation	2,281,336,914.8	2,397,136,501.6	2,321,205,775.5	1,811,988,361.0	2,265,166,992.1	1,861,846,175.0	1,883,758,739.0	14,822,439,459.0
11451	Vehicle tax	-	-	-	-	-	-	-	-
11452	Tax applicable to the use of infrastructure services	-	-	-	-	-	238,632.0	-	238,632.0
11456	Vehicle tax from allocation	-	-	-	-	-	-	-	-
11471	Entertainment tax from allotment	2,384,561.8	-	7,004,216.9	5,422,005.2	5,229,711.2	14,000.0	94,500.0	20,148,995.1
11472	Advertising tax from allotment	7,025,002.1	165,667.0	17,765,757.0	1,422,905.2	2,762,854.9	-	1,289,954.8	30,432,141.0
11611	Payment to be made by businessman	14,000.0	-	300.0	-	-	993,055.0	-	1,007,355.0
Total		10,185,605,037.1	11,383,198,202.4	14,589,088,574.7	7,850,781,430.9	10,074,255,707.3	7,625,686,462.3	7,757,832,355.7	69,466,447,770.5
13311	Equalization grant	6,509,674,180.0	6,472,231,500.0	5,938,804,850.0	5,649,034,750.0	6,038,705,130.0	7,532,614,510.0	6,314,392,000.0	44,455,456,920.0
13312	Conditional grant,current	1,934,114,330.0	1,468,788,366.1	3,900,695,870.0	2,857,255,519.1	3,894,139,132.7	2,654,944,642.4	1,052,645,679.0	17,762,583,539.3
13313	Conditional grant,capital	150,000,000.0	1,389,075,000.0	-	329,364,928.2	533,004,779.6	293,180,090.2	86,119,884.0	2,780,744,682.0
13314	Special grant,current	-	593,968,584.1	574,186,177.0	300,000,000.0	226,705,346.6	483,180,995.6	-	2,178,041,103.3
13315	Special grant,capital	-	130,000,000.0	-	-	-	-	-	130,000,000.0
13316	Complementary grant, current	-	390,000,600.0	945,481,985.8	-	-	-	-	1,335,482,585.8
13321	Conditional grant,capital	3,600,589,220.0	989,966,916.0	-	-	-	-	1,482,536,206.4	6,073,092,342.4
13322	Special grant,capital	610,000,000.0	186,177,832.8	-	610,000,000.0	-	-	95,006,818.2	1,501,184,651.1
13323	Complementary grant, capital	730,000,000.0	-	-	258,572,728.0	-	-	618,852,270.9	1,607,424,998.9
Total		13,534,377,730.0	11,620,208,799.0	11,359,168,882.8	10,004,227,925.3	10,692,554,388.9	10,963,920,238.1	9,649,552,858.6	77,824,010,822.7
14151	Income received from the rent on government property	350,983.0	-	1,919,339.2	14,220,000.0	1,296,729.0	1,180,519.5	2,850,063.0	21,817,633.7
14153	Forestry royalty received from shared allocation	86,358,428.3	30,457,308.0	77,513,065.5	42,633,812.8	34,564,935.8	24,219,932.9	23,674,064.0	319,421,547.3
14154	Royalty related to mining and minerals received after shared allocation	17,368,800.0	-	41,131,963.5	2,146,980.6	68,456,832.1	566,960.6	38,750.0	129,710,286.7
14156	Royalty related to electricity received after shared allocation	57,859,335.2	-	356,753,650.1	277,949,581.1	87,004,247.7	516,966.5	8,713,253.0	788,797,033.7
14157	Royalty related to the sale of river debris received after Shared allocation	250,013,940.0	32,655,458.7	643,181,756.3	131,647,155.6	328,213,554.9	22,407,714.0	8,395,204.8	1,416,514,784.4

14158	Royalty related to mountaineering received after shared allocation	174,618,984.9	-	18,801,635.2	21,384,962.4	15,737.1	504,499.9	43,104.5	215,368,924.0
14159	Royalty received from others sources	454,750.0	-	1,822,998.6	-	523,470.7	316,722.9	-	3,117,942.2
14191	Tourism fees	-	-	139,300.0	9,000.0	-	403,900.0	-	552,200.0
14192	Trekking fees	-	-	1,700.0	422,500.0	-	-	-	424,200.0
14211	Amount received from the sale of agriculture product	4,864,447.3	6,582,331.5	38,811,233.9	1,739,892.5	17,145,081.6	1,513,529.0	9,108,019.0	79,764,534.8
14212	Amount received from the sales of government property	6,727,651.4	169,550.0	5,656,787.0	1,814,582.0	974,040.0	2,459,206.0	720,737.2	18,522,553.5
14213	Amount received from the sales of others things	701,728.0	187,600.0	256,325.0	253,701.0	-	2,118,274.2	415,800.0	3,933,428.2
14216	Fee for private stream	-	194,120.7	-	-	-	-	-	194,120.7
14217	Fees for the use of canal and irrigation channel	290,023.0	-	300.0	16,115.0	27,550.0	-	-	333,988.0
14219	Other service charges and sales	89,728,133.1	32,072,973.0	127,360,003.0	-	26,500.0	8,460.0	200.0	249,196,269.1
14221	Judicial fees	-	4,181,448.0	-	-	-	-	-	4,181,448.0
14223	Income from educational sector	586,558.4	86,600.0	569,340.0	1,498,213.0	113,950.0	397,100.0	177,300.0	3,429,061.4
14224	Examination fees	30,674,753.0	8,419,815.0	171,062,750.0	115,349,525.0	60,567,800.0	31,893,351.0	459,150.0	418,427,144.0
14225	Income of transport sector	86,649,724.0	90,729,490.0	735,193,513.0	65,142,941.0	162,315,043.0	10,050,315.0	26,991,405.0	1,177,072,431.0
14229	Other administrative service fees	58,953,212.0	89,457,995.9	59,087,414.0	360,817,693.0	54,547,948.4	23,119,365.4	20,183,762.0	666,167,390.7
14253	Business registration fee	85,474,880.0	74,782,745.0	307,579,608.0	35,163,481.0	71,617,193.0	10,785,387.0	50,277,624.5	635,680,918.5
14254	Radio/F.M. operation fees	1,164,545.3	-	3,360,846.0	-	-	747,601.0	-	5,272,992.3
14255	Television license fees	400,000.0	-	2,687,736.0	-	160,000.0	310,000.0	-	3,557,736.0
14256	Driver's license, vehicle registration book (Blue Book)	525,512,252.0	775,956,686.0	2,134,228,648.3	446,703,645.0	761,564,870.0	66,232,076.0	203,978,755.0	4,914,176,932.3
14263	Others fees related to water resources	-	1,125.0	300.0	430,000.0	-	-	13,500.0	444,925.0
14264	Others income of forestry	8,327,968.1	916,538.0	36,341,243.1	28,087,877.2	167,402,515.8	27,187,399.3	315,800.0	268,579,341.5
14311	Judicial fine, penalty and confiscation	50.0	59,288.0	57,694.0	310,900.0	322,017.0	29,100.0	-	779,049.0
14312	Administration fine, penalty and confiscation	28,190,735.5	4,304,609.3	34,035,870.4	55,668,666.9	15,396,995.4	43,947,562.2	12,383,212.8	193,927,652.3
14313	Write off of earnest money	6,148,221.4	8,000.0	81,453.9	318,000.0	14,109,658.9	11,100.0	3,843,568.4	24,520,002.6
14511	Receipt of insurance claim	260,711.0	44,270.6	484,675.0	-	247,500.0	-	-	1,037,156.6
14529	Others revenue	2,918,327.0	14,201,727.0	1,439,110.8	25,830,758.5	1,589,986.3	670,396.0	200.0	46,650,505.6
Total		1,524,599,141.8	1,165,469,679.7	4,799,560,259.7	1,629,559,983.6	1,848,204,156.7	271,597,438.3	372,583,473.1	11,611,574,133.0
15111	Irregularities	105,160,753.8	62,992,734.8	105,403,146.9	213,817,799.6	71,253,045.4	38,749,674.0	90,170,644.5	687,547,799.2
15112	Return of release amount	133,960,489.5	83,275,669.4	2,128,868.0	16,229,317.3	84,867,608.1	41,345,526.5	12,675,607.0	374,483,085.8
15113	Grant returned	80,913,773.9	160,233,182.2	640,064,307.7	19,935,072.8	197,807,502.7	128,596,194.1	9,625,794.7	1,237,175,828.0
Total		320,035,017.2	306,501,586.5	747,596,322.7	249,982,189.7	353,928,156.2	208,691,394.6	112,472,046.2	2,299,206,713.0
33341	Vehicle tax	2,326,533,843.0	2,399,374,315.7	10,192,906,858.6	-	2,923,005,978.0	235,181,971.0	699,774,086.0	18,776,777,052.3
33361	Royalty on forest	184,361,545.8	113,582,849.3	-	-	73,760,945.3	53,897,183.8	92,611,286.5	518,213,810.7
33391	Other divisible revenue	-	-	-	-	-	-	-	-
Total		2,510,895,388.8	2,512,957,165.1	10,192,906,858.6	-	2,996,766,923.3	289,079,154.8	792,385,372.5	19,294,990,863.1
Grand Total		28,075,512,315.0	26,988,335,432.7	41,688,320,898.5	19,734,551,529.5	25,965,709,332.4	19,358,974,688.0	18,684,826,106.1	180,496,230,302.3

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Economic Code Wise Revenue and Miscellaneous Receipts of Provincial Government- Utilization
Fiscal Year : 2023/24

Annex I.2

Economic Code	Revenue Head	Province							Total
		Koshi Province	Madesh Province	Bagnmati Province	Gandaki Province	Lumbini Province	Karnali Province	Sudurpaschim Province	
11114	Taxes on agricultural income	-	-	-	-	44,449.00	-	-	44,449.00
11136	Tax on agricultural income	132,500.00	-	8,055.00	24,200.00	7,100.00	-	-	171,855.00
11315	Real estate registration fee	1,256,948,200.03	1,732,059,689.60	5,489,338,420.09	759,773,767.24	1,210,373,098.56	128,569,403.22	391,716,318.97	10,968,778,897.71
11411	Value added tax received after sharing and allocation	6,637,763,858.31	7,253,836,344.22	6,753,766,050.23	5,272,150,192.30	6,590,715,950.60	5,634,025,197.17	5,480,972,842.95	43,623,230,435.78
11421	Excise duty receivable after being share and allocation	2,281,336,914.83	2,397,136,501.61	2,321,205,775.52	1,811,988,360.97	2,265,166,992.10	1,861,846,174.95	1,883,758,738.97	14,822,439,458.95
11451	Vehicle tax	-	-	-	-	-	-	-	-
11452	Tax applicable to the use of infrastructure services	-	-	-	-	-	238,632.00	-	238,632.00
11456	Vehicle tax from allocation	1,389,262,892.22	1,439,624,589.44	6,115,744,115.16	1,168,043,905.20	1,753,803,586.80	141,109,183.00	408,270,432.60	12,415,858,704.42
11471	Entertainment tax from allotment	2,384,561.80	-	7,004,216.93	5,422,005.20	5,229,711.17	14,000.00	94,500.00	20,148,995.10
11472	Advertising tax from allotment	7,025,002.12	165,667.00	17,765,756.96	1,422,905.20	2,762,854.90	-	1,289,954.80	30,432,140.98
11611	Payment to be made by businessman	14,000.00	-	300.00	-	-	993,055.00	-	1,007,355.00
Total		11,574,867,929.31	12,822,822,791.87	20,704,832,689.89	9,018,825,336.11	11,828,103,743.13	7,766,795,645.34	8,166,102,788.29	81,882,350,923.94
13311	Equalization grant	6,509,674,180.00	6,472,231,500.00	5,938,804,850.00	5,649,034,750.00	6,038,705,130.00	7,532,614,510.00	6,314,392,000.00	44,455,456,920.00
13312	Conditional grant,current	1,934,114,330.00	1,468,788,366.07	3,900,695,869.98	2,857,255,519.07	3,894,139,132.72	2,654,944,642.37	1,052,645,679.04	17,762,583,539.25
13313	Conditional grant,capital	150,000,000.00	1,389,075,000.00	-	329,364,928.24	533,004,779.56	293,180,090.15	86,119,884.00	2,780,744,681.95
13314	Special grant,current	-	593,968,584.11	574,186,177.04	300,000,000.00	226,705,346.58	483,180,995.55	-	2,178,041,103.28
13315	Special grant,capital	-	130,000,000.00	-	-	-	-	-	130,000,000.00
13316	Complementary grant, current	-	390,000,600.00	945,481,985.79	-	-	-	-	1,335,482,585.79
13321	Conditional grant,capital	3,600,589,220.00	989,966,916.00	-	-	-	-	1,482,536,206.43	6,073,092,342.43
13322	Special grant,capital	610,000,000.00	186,177,832.82	-	305,000,000.00	-	-	95,006,818.24	1,196,184,651.06
13323	Complementary grant, capital	730,000,000.00	-	-	129,286,364.00	-	-	618,852,270.93	1,478,138,634.93
Total		13,534,377,730.00	11,620,208,799.00	11,359,168,882.81	9,569,941,561.31	10,692,554,388.86	10,963,920,238.07	9,649,552,858.64	77,389,724,458.69
14151	Income received from the rent on government property	350,983.00	-	1,919,339.17	14,220,000.00	1,296,729.00	1,180,519.50	2,850,063.00	21,817,633.67
14153	Forestry royalty received from shared allocation	86,358,428.29	144,040,157.36	77,513,065.51	42,633,812.79	34,564,935.80	24,219,932.90	23,674,064.01	433,004,396.66
14154	Royalty related to mining and minerals received after shared allocation	17,368,800.00	-	41,131,963.49	2,146,980.61	68,456,832.08	566,960.55	38,750.00	129,710,286.73
14156	Royalty related to electricity received after shared allocation	57,859,335.20	-	356,753,650.09	277,949,581.12	87,004,247.70	516,966.50	8,713,253.04	788,797,033.65
14157	Royalty related to the sale of river debris received after shared allocation	250,013,939.99	32,655,458.74	643,181,756.27	131,647,155.62	328,213,554.91	22,407,714.02	8,395,204.80	1,416,514,784.35
14158	Royalty related to mountaineering received after shared allocation	174,618,984.91	-	18,801,635.23	21,384,962.42	15,737.13	504,499.86	43,104.48	215,368,924.03
14159	Royalty received from others sources	454,750.00	-	1,822,998.60	-	523,470.70	316,722.90	-	3,117,942.20
14191	Tourism fees	-	-	139,300.00	9,000.00	-	403,900.00	-	552,200.00
14192	Trekking fees	-	-	1,700.00	422,500.00	-	-	-	424,200.00

14211	Amount received from the sale of agriculture product	4,864,447.30	6,582,331.50	38,811,233.90	1,739,892.50	17,145,081.55	1,513,529.00	9,108,019.00	79,764,534.75
14212	Amount received from the sales of government property	6,727,651.38	169,550.00	5,656,787.00	1,814,582.00	974,040.00	2,459,206.00	720,737.15	18,522,553.53
14213	Amount received from the sales of others things	701,728.00	187,600.00	256,325.00	253,701.00	-	2,118,274.20	415,800.00	3,933,428.20
14216	Fee for private stream	-	194,120.71	-	-	-	-	-	194,120.71
14217	Fees for the use of canal and Irrigation channel	290,023.00	-	300.00	16,115.00	27,550.00	-	-	333,988.00
14219	Other service charges and sales	89,728,133.12	32,072,973.00	127,360,003.00	-	26,500.00	8,460.00	200.00	249,196,269.12
14221	Judicial fees	-	4,181,448.00	-	-	-	-	-	4,181,448.00
14223	Income from educational sector	586,558.41	86,600.00	569,340.00	1,498,213.00	113,950.00	397,100.00	177,300.00	3,429,061.41
14224	Examination fees	30,674,753.00	8,419,815.00	171,062,750.00	115,349,525.00	60,567,800.00	31,893,351.00	459,150.00	418,427,144.00
14225	Income of transport sector	86,649,724.00	90,729,490.00	735,193,513.00	65,142,941.00	162,315,043.00	10,050,315.00	26,991,405.00	1,177,072,431.00
14229	Other administrative service fees	58,953,211.97	89,457,995.90	59,087,414.00	360,817,693.00	54,547,948.44	23,119,365.37	20,183,762.00	666,167,390.68
14253	Business registration fee	85,474,880.00	74,782,745.00	307,579,608.00	35,163,481.00	71,617,193.00	10,785,387.00	50,277,624.50	635,680,918.50
14254	Radio/F.M. operation fees	1,164,545.30	-	3,360,846.00	-	-	747,601.00	-	5,272,992.30
14255	Television license fees	400,000.00	-	2,687,736.00	-	160,000.00	310,000.00	-	3,557,736.00
14256	Driver's license, vehicle registration book (Blue Book)	525,512,252.00	775,956,686.00	2,134,228,648.25	446,703,645.00	761,564,870.00	66,232,076.00	203,978,755.00	4,914,176,932.25
14263	Others fees related to water resources	-	1,125.00	300.00	430,000.00	-	-	13,500.00	444,925.00
14264	Others income of forestry	8,327,968.10	916,538.00	36,341,243.09	28,087,877.22	167,402,515.75	27,187,399.32	315,800.00	268,579,341.48
14311	Judicial fine, penalty and confiscation	50.00	59,288.00	57,694.00	310,900.00	322,017.00	29,100.00	-	779,049.00
14312	Administration fine, penalty and confiscation	28,190,735.48	4,304,609.25	34,035,870.43	55,668,666.86	15,396,995.38	43,947,562.17	12,383,212.75	193,927,652.32
14313	Write off of earnest money	6,148,221.39	8,000.00	81,453.91	318,000.00	14,109,658.93	11,100.00	3,843,568.37	24,520,002.60
14511	Receipt of insurance claim	260,711.00	44,270.62	484,675.00	-	247,500.00	-	-	1,037,156.62
14529	Others revenue	2,918,327.00	14,201,727.00	1,439,110.75	25,830,758.50	1,589,986.32	670,396.00	200.00	46,650,505.57
Total		1,524,599,141.84	1,279,052,529.08	4,799,560,259.69	1,629,559,983.64	1,848,204,156.69	271,597,438.29	372,583,473.10	11,725,156,982.33
15111	Irregularities	105,160,753.84	62,992,734.84	105,403,146.92	213,817,799.60	71,253,045.42	38,749,673.99	90,170,644.54	687,547,799.15
15112	Return of release amount	133,960,489.45	83,275,669.44	2,128,868.00	16,229,317.34	84,867,608.12	41,345,526.49	12,675,607.00	374,483,085.84
15113	Grant returned	80,913,773.90	160,233,182.18	640,064,307.74	19,935,072.75	197,807,502.69	128,596,194.08	9,625,794.68	1,237,175,828.02
Total		320,035,017.19	306,501,586.46	747,596,322.66	249,982,189.69	353,938,156.23	208,691,394.56	112,472,046.22	2,299,206,713.01
33341	Vehicle tax	-	-	-	-	-	-	-	-
33361	Royalty on forest	-	-	-	-	-	-	-	-
33391	Other divisible revenue	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-
GrandTotal		26,953,879,818.34	26,028,585,706.41	37,611,158,155.05	20,468,309,070.75	24,772,790,444.91	19,211,004,716.26	18,300,711,166.25	173,296,439,077.97

Government of Nepal
Ministry of Finance

Financial Controller General Office

Economic Head Wise Budget and Expenditure (Recurrent, Capital, Financing)

Fiscal Year : 2023/24

Annex-2.3

Economic Code	Economic Head	Final Budget							Expenditure								
		Koshi Province	Madhesh Province	Bagmati Province	Gandaki Province	Lumbini Province	Karnali Province	Sudurpashchim Province	Total	Koshi Province	Madhesh Province	Bagmati Province	Gandaki Province	Lumbini Province	Karnali Province	Sudurpashchim Province	Total
2000	Recurrent	15,933,562,000.00	18,538,858,000.00	26,290,465,000.00	12,709,690,000.00	17,144,882,000.00	13,856,465,000.00	11,961,201,000.00	116,413,123,000.00	11,679,235,085.82	9,255,619,646.87	15,972,502,891.66	7,576,609,441.93	10,418,921,944.14	9,175,121,764.23	7,948,950,169.40	72,027,050,944.05
2100	Compensation of Employees	3,057,558,450.00	3,171,941,937.00	3,880,494,295.00	2,690,689,992.00	3,267,995,229.00	2,538,897,793.00	2,460,231,587.00	21,067,809,283.00	2,103,073,240.73	2,087,251,223.08	2,560,897,295.86	1,596,062,519.89	2,480,594,052.41	1,803,721,526.99	1,643,930,798.04	14,727,950,657.00
2111	Employee salary	2,354,175,892.00	2,426,367,505.00	3,172,421,913.00	2,228,788,992.00	2,590,039,311.00	1,843,571,348.00	1,798,805,067.00	16,464,170,028.00	1,634,795,131.87	1,563,333,179.30	2,063,435,005.05	1,315,810,820.35	1,995,409,800.31	1,303,592,103.18	1,187,456,916.04	11,054,032,956.10
2112	Official salary	154,453,276.00	265,474,967.00	129,664,286.00	61,912,000.00	103,809,380.00	58,087,000.00	79,875,000.00	853,273,909.00	121,728,823.30	217,549,101.60	119,469,005.00	58,147,874.80	79,216,483.13	49,546,112.72	66,753,988.40	712,411,388.95
2121	Uniform	37,970,024.00	46,752,000.00	73,750,000.00	35,946,000.00	46,290,000.00	34,795,000.00	63,075,000.00	338,278,024.00	24,734,360.00	24,751,554.00	55,520,852.40	20,855,100.00	34,825,420.00	26,991,797.00	23,891,886.60	211,570,700.00
2122	Meal	96,611,000.00	81,220,419.00	100,564,000.00	38,812,000.00	84,069,800.00	43,383,525.00	76,850,547.00	521,511,291.00	68,658,994.18	58,465,693.34	66,818,097.38	25,003,707.46	73,511,005.62	32,247,476.60	61,473,502.32	386,178,476.90
2123	Medical allowance	-	-	50,000.00	54,000.00	80,000.00	-	1,500,000.00	1,684,000.00	-	-	-	-	70,000.00	-	1,447,621.00	1,517,621.00
2131	Local allowances	30,906,000.00	-	8,074,000.00	40,224,000.00	27,750,800.00	13,538,020.00	66,270,280.00	309,056,000.00	16,716,670.19	-	3,969,209.47	19,820,285.74	16,607,330.33	86,426,765.45	36,901,529.82	180,441,789.00
2132	Demonstr allowance	84,920,008.00	87,898,120.00	121,785,966.00	81,072,000.00	95,887,000.00	71,425,000.00	69,364,000.00	612,352,094.00	55,942,292.97	49,680,761.08	81,059,730.69	41,864,082.67	61,691,762.67	43,307,796.02	39,068,988.08	372,615,514.18
2133	Field allowance	108,000.00	-	-	-	-	-	-	108,000.00	127,500.00	-	-	-	-	-	-	12,750.00
2134	Employee meeting allowance	27,535,000.00	29,807,000.00	42,270,000.00	34,725,000.00	29,988,000.00	11,049,000.00	26,496,000.00	201,870,000.00	17,349,553.00	15,648,975.60	25,396,303.00	22,213,432.00	15,850,359.00	64,238,065.00	17,421,171.00	120,307,858.60
2135	Employee incentive and award	122,786,000.00	191,195,000.00	350,000.00	2,700,000.00	2,490,000.00	260,082,000.00	580,000.00	408,183,000.00	62,532,987.90	11,503,633.00	-	674,999.00	1,513,954.00	204,289,667.73	216,702.00	280,731,943.63
2139	Other allowance	76,244,250.00	76,562,992.00	56,140,170.00	40,406,000.00	162,215,738.00	21,677,000.00	231,522,693.00	664,768,843.00	58,721,015.24	56,397,439.50	39,061,057.63	271,49,802.25	108,462,967.82	15,116,151.00	184,944,902.61	489,853,336.05
2141	Official meeting allowance	13,186,000.00	18,974,000.00	22,519,000.00	9,400,000.00	15,810,000.00	5,774,000.00	14,118,000.00	99,781,000.00	5,481,100.00	12,703,650.00	7,857,205.00	6,263,850.00	6,874,521.00	2,309,900.00	6,127,371.00	47,567,597.00
2142	Official other facility	31,784,000.00	92,354,463.00	107,720,240.00	51,382,000.00	81,189,000.00	26,584,000.00	4,471,000.00	395,484,703.00	25,968,831.68	64,757,148.01	85,673,446.22	47,928,631.00	68,916,120.27	23,180,815.33	2,700,316.00	319,125,008.51
2149	Official other allowance	3,958,000.00	8,234,000.00	15,187,000.00	7,050,000.00	10,882,000.00	5,850,000.00	8,750,000.00	59,911,000.00	2,052,840.00	9,545,372.98	3,750,605.00	3,750,605.00	7,299,773.00	3,247,774.67	6,606,734.00	38,358,495.65
2151	Social benefits	-	-	-	3,048,000.00	-	-	-	3,048,000.00	-	-	-	-	-	-	-	-
2152	Contributory pension and gratuity fund expense	6,171,000.00	1,276,000.00	9,037,000.00	14,800,000.00	867,000.00	7,191,000.00	6,525,000.00	45,947,000.00	337,591.58	82,328.00	2,471,691.94	3,051,560.54	157,406.00	1,992,162.01	3,206,147.62	11,298,887.69
2153	Contributory insurance fund expense	15,750,000.00	17,825,471.00	20,960,720.00	10,290,000.00	16,627,200.00	11,468,000.00	12,029,000.00	104,950,391.00	8,090,298.82	6,322,363.65	10,620,119.10	3,527,769.08	10,887,140.26	5,044,942.28	5,713,021.55	49,905,663.74
2154	Employee welfare fund	800,000.00	-	-	-	-	-	-	800,000.00	-	-	-	-	-	-	-	-
2159	Other social security expense	-	-	-	-	-	-	-	130,000.00	-	-	-	-	-	-	-	-
2123	Contributory insurance fund expense of officials	200,000.00	-	-	-	-	-	-	200,000.00	-	-	-	-	-	-	-	-
2200	Use of Goods and Services	5,162,913,267.00	6,478,879,967.00	9,329,433,742.00	5,063,065,530.00	7,063,670,629.00	4,287,007,791.00	5,797,893,449.00	43,090,855,375.00	3,712,774,769.91	3,367,356,523.37	5,692,356,523.37	3,462,878,583.28	3,586,652,297.45	3,130,801,810.70	3,992,922,073.69	26,946,029,427.40
2211	Water and electricity	110,131,724.00	103,909,984.00	108,607,980.00	88,286,000.00	95,372,000.00	69,602,992.00	94,097,400.00	670,008,000.00	94,967,552.49	83,384,607.03	90,065,974.52	71,258,025.06	78,445,499.35	59,420,724.42	76,797,393.59	554,939,776.46
2212	Communication	51,650,000.00	43,809,286.00	52,475,992.00	46,095,000.00	40,425,000.00	39,432,000.00	32,436,000.00	305,323,278.00	35,335,681.56	25,990,122.52	31,159,241.56	29,251,290.34	23,703,883.57	27,409,323.18	20,745,339.82	193,594,682.55
2213	Public utility service costs	150,000.00	-	518,000.00	-	150,000.00	150,000.00	855,000.00	1,823,000.00	150,000.00	-	104,590.00	-	-	-	834,618.00	1,089,568.00
2231	Fuel (Official)	20,950,000.00	33,045,999.00	20,656,000.00	9,834,000.00	13,987,000.00	9,090,000.00	13,598,000.00	121,160,999.00	12,604,484.95	26,338,498.99	13,280,752.02	8,118,808.72	9,707,662.47	6,624,989.61	8,669,431.82	85,344,728.58
2232	Fuel (Office Purpose)	160,080,500.00	114,464,084.00	129,159,906.00	94,349,940.00	109,594,000.00	68,139,458.00	81,040,000.00	756,827,888.00	142,469,605.17	101,087,199.49	112,602,554.11	87,475,068.26	91,209,347.36	63,049,327.14	73,092,782.40	670,985,883.93
2233	Maintenance- Vehicles	141,073,000.00	113,030,553.00	122,701,000.00	82,056,000.00	84,734,000.00	67,280,000.00	70,072,000.00	680,946,553.00	130,316,834.58	89,137,226.63	110,922,974.45	78,089,722.94	70,419,503.16	64,001,361.33	64,361,925.68	607,249,548.77
2234	Insurance and renewal expense	30,342,861.00	34,285,800.00	38,665,800.00	23,946,000.00	30,662,000.00	16,925,000.00	22,106,000.00	196,872,661.00	20,347,586.36	18,807,901.90	24,272,932.42	14,825,410.63	99,599,123.40	13,406,305.62	123,158,946.01	123,158,946.01
2221	Operation & maintenance of machine	49,423,000.00	65,977,075.00	38,066,000.00	42,356,000.00	30,935,000.00	30,935,000.00	51,229,000.00	316,491,075.00	43,686,221.50	50,900,748.90	32,653,946.52	33,448,038.82	30,641,160.92	27,440,008.00	34,344,807.90	253,231,932.56
22231	Repair and maintenance of constructed public properties	165,805,000.00	106,457,300.00	66,490,920.00	29,332,000.00	44,246,000.00	20,645,500.00	35,772,000.00	468,721,720.00	88,841,135.82	73,606,739.17	60,749,713.80	24,903,002.06	24,708,753.58	16,401,135.40	26,527,693.00	318,978,722.83
22291	Operation and maintenance of other assets	171,653,000.00	6,686,000.00	9,679,000.00	15,747,000.00	12,690,000.00	6,386,000.00	2,965,000.00	713,181,000.00	11,820,345.47	4,093,066.00	7,681,387.22	12,729,019.90	10,345,628.42	5,434,933.00	2,040,352.00	54,145,332.00
2231	General office expenses	129,841,000.00	344,734,996.00	198,548,994.00	89,768,000.00	124,335,000.00	71,798,000.00	84,418,000.00	1,043,444,290.00	125,084,061.99	132,609,305.15	157,906,890.04	87,520,350.67	102,590,581.16	69,948,881.65	77,070,989.88	752,511,060.54
2232	Feeds for animals & birds	800,000.00	360,000.00	1,062,000.00	2,790,000.00	720,000.00	988,000.00	410,000.00	7,130,000.00	746,505.00	355,300.00	1,021,716.00	2,458,829.00	718,940.00	913,207.00	406,949.00	6,621,446.00
2233	Books and materials	18,363,000.00	31,371,000.00	52,325,000.00	23,869,000.00	39,939,000.00	12,433,000.00	18,848,000.00	197,148,000.00	15,107,899.45	26,973,571.79	47,222,312.32	21,607,886.74	38,323,948.11	11,341,507.01	18,339,463.00	178,916,588.42
2234	Fuel for other purposes	20,581,000.00	17,763,000.00	17,402,860.00	16,875,000.00	16,179,000.00	12,665,000.00	9,133,000.00	110,598,760.00	15,884,287.80	12,063,217.20	11,287,691.81	13,351,874.78	8,412,096.77	10,028,934.09	6,906,371.18	78,344,473.63
2235	Newspaper, printing and information publishing expenses	87,045,000.00	62,846,000.00	107,576,000.00	51,398,000.00	82,333,000.00	45,646,570.00	69,971,000.00	506,815,570.00	65,542,066.80	39,808,033.25	81,213,317.17	46,670,497.57	53,721,346.48	38,213,854.00	44,371,281.00	369,540,596.27

22319	Operation expenses of office	9,280,000.00	18,941,000.00	12,642,000.00	8,118,000.00	10,645,000.00	9,388,000.00	8,468,000.00	77,482,000.00	8,561,973.00	171,403,75.50	10,502,013.59	71,280,093.11	4,903,445.86	9,255,523.64	6,506,098.75	64,428,323.45
22411	Service and consultancy expenses	74,267,000.00	73,762,000.00	82,295,588.00	62,132,530.00	89,192,000.00	45,332,160.00	73,466,334.00	500,451,612.00	18,928,821.40	151,121,480.00	41,781,866.40	12,789,377.00	17,376,929.00	32,945,719.00	60,159,911.20	199,104,704.00
22412	Information system and software operation expense	9,738,694.00	27,464,068.00	20,863,000.00	10,046,000.00	6,081,000.00	33,966,000.00	35,660,000.00	143,818,762.00	5,325,466.00	2,802,120.00	2,765,529.00	5,123,741.00	1,182,497.54	5,040,302.00	6,611,809.00	28,851,464.54
22413	Contract service fee	456,276,488.00	496,913,496.00	1,006,510,875.00	465,116,000.00	802,258,237.00	282,250,899.00	553,849,652.00	4,063,175,647.00	376,461,762.79	414,408,178.83	860,586,945.20	338,568,566.38	658,689,999.48	232,298,587.42	487,679,865.84	3,366,693,905.94
22414	Sanitation service charges	-	-	-	-	420,000.00	-	-	-	-	-	-	-	266,341.00	-	-	266,341.00
22419	Other services fee	283,167,000.00	85,077,484.00	49,619,992.00	37,131,000.00	86,732,000.00	54,436,000.00	158,440,063.00	754,623,539.00	204,770,096.37	43,330,345.50	32,868,018.00	16,827,420.00	39,134,601.50	41,027,593.00	106,721,665.50	485,279,739.87
22511	Employee training expense	83,643,000.00	102,208,000.00	104,740,000.00	55,940,000.00	59,046,000.00	55,459,000.00	105,124,000.00	563,194,000.00	80,869,389.21	56,849,532.00	78,231,919.32	33,933,356.00	35,303,150.00	43,418,498.00	74,935,085.00	384,032,949.53
22512	Skill development and awareness and seminar expense	193,593,000.00	250,575,000.00	289,626,500.00	128,199,560.00	357,199,000.00	185,879,000.00	114,318,000.00	1,519,386,060.00	161,776,975.00	151,548,573.95	238,387,197.11	105,766,241.36	190,454,240.84	129,644,741.71	88,392,543.75	1,066,070,097.72
22521	Prediction material/service expenses	13,615,000.00	8,525,000.00	76,853,400.00	3,998,000.00	20,770,000.00	11,663,000.00	32,835,000.00	170,009,400.00	12,772,979.00	6,863,590.00	694,283,151.07	3,687,380.00	19,166,920.25	11,210,780.00	29,006,278.00	152,138,011.32
22522	Program expenses	2,400,809,000.00	4,050,192,340.00	6,302,148,237.00	3,497,044,000.00	4,403,043,000.00	2,898,060,773.00	3,703,885,000.00	27,255,142,350.00	1,665,344,451.24	1,817,406,910.74	3,271,245,042.17	2,249,442,266.09	1,832,962,672.18	2,018,618,469.95	2,423,948,225.51	15,278,968,087.88
22523	Prediction materials, services and other programs	108,816,000.00	-	-	-	-	-	-	102,200,000.00	38,582,911.44	-	-	-	-	-	55,515,870.26	94,098,781.70
22529	Other program expenses	137,900,000.00	7,695,000.00	128,390,000.00	2,030,000.00	226,830,000.00	1,390,000.00	10,936,000.00	527,681,000.00	72,955,645.00	3,238,472.00	65,531,449.50	797,281.00	41,241,860.00	8,966,580.98	4,807,485.00	197,538,973.48
22611	Monitoring & evaluation expenses	113,660,000.00	74,496,741.00	128,126,200.00	91,941,000.00	77,337,000.00	74,561,955.00	103,413,000.00	689,935,896.00	96,868,665.00	55,667,816.00	111,460,729.33	76,318,108.00	64,230,977.00	64,230,977.00	89,058,637.09	570,039,613.42
22612	Travelling expenses	41,117,000.00	109,658,095.00	34,558,000.00	31,759,000.00	45,787,000.00	48,918,000.00	31,331,000.00	343,328,095.00	30,510,475.18	31,324,437.00	18,972,825.00	24,868,372.50	31,454,819.99	38,986,938.59	20,833,443.00	197,142,111.26
22613	Travelling expenses of VIPs & delegations	8,634,000.00	9,430,000.00	3,450,000.00	2,400,000.00	2,880,000.00	11,156,484.00	-	37,950,484.00	5,005,573.00	5,715,141.00	1,019,865.00	896,791.00	1,934,712.77	10,368,353.00	-	22,964,628.77
22619	Other travelling expenses	-	500,000.00	-	500,000.00	-	-	-	1,000,000.00	-	228,160.00	-	387,473.00	-	-	-	615,633.00
22711	Miscellaneous expenditure	224,996,000.00	82,694,466.00	123,232,298.00	58,364,500.00	111,290,392.00	89,920,000.00	87,112,000.00	777,609,656.00	151,093,317.34	63,292,052.46	106,935,944.72	54,442,318.35	72,343,724.29	71,800,874.90	70,399,451.90	590,323,873.96
23000	Consumption Expenditure of Fixed Assets	-	-	200,000.00	-	-	-	-	200,000.00	-	-	-	-	-	-	-	-
23111	Depreciation deduction on fixed assets	-	-	200,000.00	-	-	-	-	200,000.00	-	-	-	-	-	-	-	-
24000	Interest, Fee, and Bank Commission	-	200,000,000.00	-	6,000,000.00	-	-	-	206,000,000.00	-	-	-	-	-	-	-	-
24211	Interest on domestic debt	-	200,000,000.00	-	3,000,000.00	-	-	-	203,000,000.00	-	-	-	-	-	-	-	-
24311	Interest on loans received from other levels of government	-	-	-	3,000,000.00	-	-	-	3,000,000.00	-	-	-	-	-	-	-	-
25000	Subsidy	12,720,000.00	156,550,000.00	-	-	596,600,000.00	39,700,000.00	49,570,000.00	849,240,000.00	11,028,475.00	349,112.00	-	-	381,069,334.21	6,059,201.81	44,935,441.00	443,441,664.02
25212	Capital subsidies to non-financial private enterprises	-	-	-	-	-	-	-	47,700,000.00	-	-	-	-	-	-	43,263,566.00	-
25311	Assistance to educational institutions	10,720,000.00	-	-	-	596,600,000.00	-	-	607,320,000.00	10,465,460.00	-	-	-	381,069,334.21	-	391,534,794.21	-
25314	Religious and cultural organizations assistance	2,000,000.00	550,000.00	-	-	-	-	-	2,550,000.00	563,015.00	349,112.00	-	-	-	-	-	912,127.00
25315	Other organization subsidy	-	150,000,000.00	-	-	-	-	-	197,000,000.00	-	-	-	-	-	6,059,301.81	1,671,875.00	7,731,176.81
26000	Grant	4,817,696,150.00	6,840,667,000.00	9,153,382,000.00	3,076,101,719.00	4,918,785,000.00	4,979,480,000.00	2,401,220,000.00	36,187,331,869.00	4,048,455,272.20	3,256,073,844.19	7,318,379,088.64	2,110,333,194.96	3,729,009,217.40	3,880,583,533.66	1,907,056,478.37	26,006,891,584.42
26212	Local bodies conditional ongoing grants	-	1,635,743,000.00	-	-	-	-	-	1,635,743,000.00	-	-	-	-	-	-	-	-
26311	Equitization grants	1,000,000,000.00	1,180,894,000.00	1,662,500,000.00	1,160,000,000.00	1,000,000,000.00	800,000,000.00	806,135,000.00	7,609,439,000.00	998,972,079.00	1,170,129,750.00	1,662,500,000.00	870,000,000.00	750,000,000.00	789,279,250.00	806,134,999.55	7,048,016,078.55
26312	Conditional grants	523,253,000.00	77,500,000.00	2,339,526,000.00	342,515,719.00	232,400,000.00	1,603,240,000.00	64,900,000.00	5,203,334,719.00	472,761,492.14	41,777,925.71	1,942,330,854.58	271,477,579.07	138,296,612.85	138,296,612.85	53,522,893.70	4,321,753,588.24
26313	Special grants	-	798,500,000.00	737,200,000.00	192,000,000.00	15,000,000.00	275,500,000.00	408,100,000.00	24,263,300,000.00	-	449,731,701.58	494,471,999.24	130,796,422.30	12,093,348.00	214,447,188.17	337,967,306.40	1,639,653,865.69
26314	Complementary Grants	1,420,126,000.00	2,064,000,000.00	2,330,700,000.00	517,000,000.00	1,280,000,000.00	847,500,000.00	638,985,000.00	9,118,311,000.00	1,041,768,927.54	76,192,344.90	1,619,979,097.41	329,763,968.83	957,251,194.52	356,445,454.16	335,459,908.66	5,402,592,596.02
26316	Conditional grant-Capital	881,323,000.00	18,500,000.00	545,000,000.00	-	1,266,100,000.00	1,279,500,000.00	429,450,000.00	4,399,873,000.00	788,315,058.25	8,688,461.00	441,022,834.74	-	1,059,655,007.41	1,074,166,911.35	384,783,654.06	3,756,631,926.81
26317	Special grants-capital	-	-	-	-	179,000,000.00	-	-	179,000,000.00	-	-	-	-	142,991,693.42	-	-	142,991,693.42
26411	Unconditional recurrent grant to government agencies, committees & boards	18,633,150.00	644,820,000.00	-	-	99,000,000.00	-	8,000,000.00	770,453,150.00	6,000,000.00	561,833,528.00	-	-	74,515,631.29	-	7,394,900.00	649,744,659.29
26412	Conditional recurrent grant to Government agencies-committees & boards	304,901,000.00	350,800,000.00	322,736,000.00	130,000,000.00	146,100,000.00	5,500,000.00	20,950,000.00	1,280,987,000.00	218,927,639.20	262,073,033.00	289,692,093.07	119,520,237.73	104,350,000.00	500,000.00	17,337,119.00	1,012,532,122.00
26413	Conditional grant to other institutions	501,890,000.00	-	112,800,000.00	421,686,000.00	439,210,000.00	156,390,000.00	2,900,000.00	1,633,976,000.00	388,184,873.00	-	53,752,408.00	222,223,516.06	295,832,627.44	57,961,405.13	2,000,000.00	1,019,954,144.46
26421	Government bodies, committees, boards-capital unconditional grants	500,000.00	-	150,000,000.00	600,000.00	121,000,000.00	-	500,000.00	272,600,000.00	500,000.00	-	45,267,075.00	-	79,916,793.89	-	494,000.00	126,177,868.89
26422	Government agencies, committees, boards-conditional capital grant	31,100,000.00	10,000,000.00	744,800,000.00	67,000,000.00	101,700,000.00	-	22,200,000.00	976,800,000.00	31,093,133.16	-	636,231,726.85	40,817,656.97	76,155,640.51	-	21,961,697.00	806,239,854.49
26423	Conditional capital grant to other institutions	135,970,000.00	60,000,000.00	168,120,000.00	245,300,000.00	59,275,000.00	11,850,000.00	-	681,515,000.00	97,936,100.88	-	13,313,169.75	125,733,814.00	18,174,680.73	5,786,712.00	-	380,703,086.56
27000	Social Securities	545,950,000.00	525,600,016.00	337,556,000.00	427,623,000.00	239,234,000.00	330,570,203.00	271,007,000.00	2,677,580,219.00	218,134,540.25	490,536,772.10	296,936,222.28	309,439,494.80	194,434,307.15	291,614,573.80	230,415,665.30	2,091,561,575.08
27111	Social security	2,000,000.00	-	65,100,000.00	12,452,000.00	622,000.00	2,448,000.00	371,700,000.00	141,890,000.00	-	-	651,000,000.00	8,973,752.91	171,897.00	20,332,196.00	36,448,399.69	13,112,363,45.00
27112	Other social security	56,700,000.00	1,200,000.00	17,020,000.00	6,200,000.00	1,278,000.00	41,540,000.00	12,878,000.00	124,808,000.00	55,997,379.00	304,390.00	13,473,842.00	54,909,099.00	1,068,000.00	53,627.80	39,745,507.00	114,094,844.80
27211	Scholarships	8,000,000.00	44,280,016.00	57,022,000.00	45,320,000.00	94,500,000.00	55,576,000.00	70,600,000.00	375,298,016.00	2,895,627.15	28,616,523.00	33,541,881.43	34,994,923.74	79,392,411.15	50,736,850.00	51,905,695.61	281,663,992.08
27212	Rescue, relief and rehabilitation expense	119,500,000.00	-	20,000,000.00	261,625,000.00	95,657,000.00	172,972,000.00	-	669,754,000.00	7,238,165.00	-	17,745,269.00	256,804,053.00	-	152,555,896.00	-	518,961,900.00

27213	Medicine purchases	474,180,000.00	173,434,000.00	47,077,000.00	73,540,000.00	118,737,000.00	1,310,104,000.00	154,003,369.10	460,600,591.10	166,615,329.85	58,568,362.48	29,084,105.00	66,565,801.00	102,313,065.00	1,037,840,889.53
27219	Other social assistance	-	6,000,000.00	-	-	3,000,000.00	9,600,000.00	-	925,000.00	-	600,000.00	-	-	-	1,525,000.00
27311	Pensions and disability allowance	-	1,500,000.00	-	-	-	33,500,000.00	-	-	-	-	-	-	-	-
27312	Gratuity	-	-	-	-	1,516,177.00	3,536,177.00	-	-	-	1,514,091.00	-	1,316,177.00	-	2,830,268.00
27313	Accumulated leave of retirees	-	1,260,000.00	100,000.00	1,006,026.00	-	5,266,026.00	-	-	309,900.00	2,595,312.67	99,297.00	514,026.00	-	3,518,435.67
27314	Medical expenses of retirees	-	1,200,000.00	-	-	620,000.00	2,320,000.00	-	-	-	-	-	-	-	-
27315	Benefit and assistance for deceased employees	-	1,000,000.00	-	-	-	1,500,000.00	-	-	-	-	-	-	-	-
28000	Other Expenses	2,336,724,133.00	1,173,168,000.00	1,058,597,142.00	1,660,809,313.00	1,071,170,964.00	12,336,106,254.00	1,580,708,232.73	53,585,126.50	103,302,891.51	37,985,649.00	46,762,735.52	62,341,017.27	69,689,713.00	1,963,015,965.53
2841	Land rent	900,000.00	-	2,820,000.00	500,000.00	200,000.00	8,022,000.00	790,200.00	-	2,958,039.52	-	2,919,594.52	415,440.00	180,637.00	7,172,920.04
2842	House rent	76,990,139.00	63,626,960.00	60,797,170.00	68,975,000.00	73,524,200.00	510,173,549.00	58,619,982.00	47,500,940.50	97,739,917.00	35,221,834.00	42,857,781.00	58,960,382.27	63,184,466.00	404,082,384.77
2843	Vehicle and machinery rent	4,315,000.00	13,775,000.00	3,200,000.00	3,760,000.00	10,007,000.00	47,406,760.00	2,483,046.00	6,084,186.00	2,711,944.99	1,826,844.00	635,360.00	2,168,586.00	5,489,208.00	21,399,164.99
2849	Other rent	1,781,000.00	-	-	1,407,500.00	90,000.00	3,428,500.00	1,752,273.00	-	-	-	10,000.00	796,600.00	3,400.00	2,562,273.00
28211	Revenue refund	4,000,000.00	2,000,000.00	1,000,000.00	-	11,285,000.00	18,725,000.00	-	-	473,000.00	936,971.00	440,000.00	-	-	1,849,971.00
28212	Judicial refund	20,000,000.00	200,000.00	500,000.00	-	20,000,000.00	41,700,000.00	-	-	-	-	-	-	-	-
28219	Other refund	2,000,000,000.00	-	-	-	832,000.00	2,000,832,000.00	1,525,112,317.33	-	-	-	-	-	-	-
28911	Recurrent contingencies	228,737,594.00	1,095,768,120.00	985,439,972.00	1,556,166,713.00	985,540,764.00	9,705,818,445.00	-	-	-	-	-	-	-	1,525,949,231.73
31000	Non-Financial Assets/Capital Expenses	20,875,512,000.00	35,918,613,000.00	20,217,510,000.00	19,579,395,000.00	17,055,439,000.00	162,597,509,000.00	16,348,297,856.96	15,289,310,677.75	28,540,699,730.17	14,629,416,091.77	16,017,771,268.36	10,693,086,373.62	10,564,627,117.52	112,083,220,906.15
31111	Building purchase	-	9,000,000.00	-	1,400,000.00	19,971,000.00	100,871,000.00	100,871,000.00	-	1,397,630.00	-	3,119,421.00	11,431,956.00	12,030,309.00	27,979,316.00
31112	Building construction	1,900,972,000.00	2,753,767,000.00	2,339,801,042.00	815,258,000.00	1,327,537,000.00	13,842,783,242.00	1,376,234,606.45	2,018,712,944.46	1,630,903,407.63	379,505,439.68	1,388,732,715.11	1,752,608,292.86	920,740,827.14	9,434,582,883.33
31113	Capital formation - building	-	18,098,000.00	-	-	4,000,000.00	22,098,000.00	-	17,558,021.00	-	-	-	-	-	20,534,299.79
31121	Vehicles	38,410,000.00	179,565,999.00	38,420,000.00	175,548,000.00	153,950,000.00	330,745,999.00	23,175,674.11	125,128,200.50	4,698,023.65	3,677,974.43	20,139,998.76	15,228,258.00	6,937,789.50	198,997,318.95
31122	Plant & machinery	522,793,000.00	1,257,318,000.00	796,755,000.00	270,402,000.00	591,483,000.00	4,277,400,000.00	402,241,468.80	431,187,777.77	629,550,055.18	196,757,390.32	235,328,394.83	183,715,197.88	381,940,452.43	2,446,025,717.21
31123	Furniture and Fixture	65,235,000.00	73,597,000.00	136,544,000.00	55,466,000.00	55,570,000.00	510,797,000.00	48,606,302.08	42,071,954.00	114,745,394.05	58,390,669.80	35,653,900.16	48,909,851.50	47,054,284.22	395,232,355.91
31131	Livestock and horticulture development expenses	-	46,110,000.00	2,000,000.00	-	600,000.00	48,710,000.00	-	-	36,160.00	-	-	-	-	36,160.00
31134	Software development and procurement expenses	5,020,000.00	22,805,000.00	83,100,000.00	6,975,000.00	8,500,000.00	135,450,000.00	2,100,419.00	3,388,614.00	27,510,324.00	2,403,689.65	490,420.00	1,948,482.00	98,593,600.00	38,827,884.65
31135	Capital consultancy	120,786,000.00	26,000,000.00	237,575,000.00	2,472,000.00	186,540,000.00	837,980,000.00	84,025,403.00	5,887,574.67	155,043,827.84	2,231,775.92	49,379,549.59	4,598,521.00	51,502,071.60	352,668,723.62
31141	Security equipment purchase expense	40,000,000.00	-	66,500,000.00	-	-	106,500,000.00	32,890,131.76	-	35,076,751.00	-	-	-	-	67,966,882.76
31151	Road and bridge construction	9,293,471,000.00	5,400,611,288.00	18,341,562,738.00	8,494,040,000.00	5,123,328,000.00	64,475,185,526.00	6,818,416,184.52	4,246,799,006.38	14,437,344,343.90	8,103,300,207.66	5,824,013,165.88	4,309,218,907.55	4,101,450,050.61	47,841,124,266.50
31153	Electricity structure construction	15,915,000.00	56,540,000.00	66,250,000.00	145,500,000.00	31,430,000.00	519,979,000.00	15,666,413.21	7,533,151.00	5,200,356.10	5,917,653.00	48,113,227.00	132,898,442.85	6,018,174.93	221,348,062.09
31154	Embryo and barrier construction	1,082,519,000.00	1,023,835,000.00	1,329,368,000.00	1,009,615,000.00	700,115,000.00	6,876,738,000.00	1,017,818,412.91	831,757,028.06	1,253,799,889.81	951,365,546.29	831,521,028.61	492,303,173.74	594,160,185.45	5,975,325,864.87
31155	Irrigation structure construction	1,576,187,000.00	2,165,673,000.00	2,306,692,000.00	2,048,338,000.00	2,160,025,000.00	13,086,370,000.00	1,385,982,134.11	1,463,685,590.53	2,071,602,576.14	1,098,965,862.14	1,460,728,298.70	1,215,992,325.72	1,082,894,663.44	10,362,851,750.78
31156	Drinking water structure construction	2,186,320,000.00	1,342,020,000.00	3,646,826,000.00	2,160,900,000.00	1,663,914,000.00	14,627,733,000.00	2,141,137,860.34	707,731,490.01	3,377,273,816.74	2,098,022,032.89	2,022,933,381.93	665,760,525.31	1,294,506,779.64	12,217,965,886.86
31157	Forest and environment conservation	354,640,000.00	589,490,000.00	1,216,598,000.00	268,143,000.00	237,276,000.00	3,756,975,000.00	321,240,918.46	478,912,337.00	1,039,569,112.16	223,128,721.32	464,712,543.83	150,011,948.35	145,241,954.25	2,822,817,335.37
31158	Sanitation structure construction	1,545,000.00	98,150,000.00	131,186,000.00	3,300,000.00	12,022,000.00	256,603,000.00	1,538,755.95	60,167,192.00	129,321,284.60	1,548,732.00	5,533,731.50	-	12,431,606.00	210,201,302.05
31159	Public construction - others	2,174,452,500.00	9,857,323,000.00	3,690,601,220.00	1,257,407,000.00	2,494,701,300.00	24,962,817,520.00	1,509,931,609.03	4,599,867,460.73	2,725,112,666.17	1,017,714,664.40	2,446,242,698.55	1,109,944,636.93	797,200,501.33	14,206,314,237.14
31161	House improvement expense	115,850,000.00	271,260,000.00	132,335,000.00	145,755,000.00	216,003,000.00	1,280,164,000.00	61,644,656.09	97,780,003.20	827,27,601.65	107,350,256.75	84,904,200.58	155,648,052.76	87,550,266.09	677,613,072.12
31171	Capital improvement expenses of public construction	1,579,321,000.00	229,775,000.00	940,186,000.00	495,897,000.00	531,422,000.00	5,654,352,000.00	1,105,648,887.14	109,164,135.34	744,763,823.40	404,576,441.02	1,125,003,992.33	393,071,136.17	418,995,987.10	4,301,602,602.50
31172	Capital research and consultancy	-	80,041,696.00	16,295,000.00	167,230,000.00	-	334,716,696.00	-	44,872,783.00	93,553,883.00	81,959,034.50	-	48,596,605.00	-	184,783,965.50
31411	Land acquisition	2,000,000.00	80,200,000.00	89,150,000.00	-	-	176,350,000.00	-	-	63,440,343.15	-	-	-	-	63,440,343.15
31511	Capital contingencies	-	41,709,017.00	361,184,000.00	1,000,898,000.00	2,106,630,000.00	6,376,190,017.00	-	-	-	-	-	-	-	-
32000	Financial Assets	10,000,000.00	500,000,000.00	500,000,000.00	500,000,000.00	300,000,000.00	1,310,000,000.00	-	-	-	-	-	-	-	-
32142	Loan investment to public enterprise	-	-	500,000,000.00	-	-	530,000,000.00	-	-	-	-	-	-	-	-
32143	Loan investment in other institutions	-	-	-	-	-	30,000,000.00	-	-	-	-	-	-	-	-
32151	Share investments to public enterprise	-	-	-	-	-	240,000,000.00	-	-	-	-	-	-	-	-
32152	Investing in shares in other companies	-	10,000,000.00	-	-	-	510,000,000.00	-	-	-	-	-	-	-	-
Total		36,819,074,000.00	44,114,632,000.00	62,709,078,000.00	33,427,200,000.00	33,415,860,000.00	280,322,632,000.00	28,027,532,922.78	24,544,930,324.62	44,513,202,621.83	22,206,115,533.70	26,436,093,212.50	19,868,208,137.85	18,513,577,286.92	184,110,260,400.20

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Local level Wise Treasury Position
Fiscal Year : 2023/24

S.N	Local Level Government	Internal Revenue				Others	Fiscal Transfers			Total Receipts	Total expenditure	Balance
		Opening Balance	Internal Revenue	Internal Revenue Adjustment	Divisible revenue		Total	Federal Government	Province Government			
1	Phungling Municipality	35,160,326.88	19,826,067.27	6,515,308.67	95,844,018.59	-	157,345,721.41	436,290,997.88	31,262,871.00	624,899,590.29	530,739,012.70	94,160,577.59
2	Aathrai Tribeni Rural Municipality	151,810,048.06	4,232,752.00	(200.00)	59,643,369.30	681,155.00	216,637,124.36	304,936,841.50	14,005,575.00	535,309,540.86	467,552,005.93	67,757,534.93
3	Phaktaglung Rural Municipality	23,324,486.42	5,712,387.36	14,500,000.00	93,777,806.26	-	137,314,680.04	274,595,496.40	12,418,398.00	424,328,574.44	393,924,786.32	30,403,788.12
4	Mikwakhola Rural Municipality	27,031,735.51	1,957,462.00	1,685,553.39	55,594,136.90	-	98,268,887.80	200,124,855.83	9,548,578.43	307,942,322.06	288,633,521.88	19,308,800.18
5	Meringdeng Rural Municipality	41,890,408.03	4,477,337.77	(10,667,746.81)	67,443,192.60	-	103,143,191.59	301,818,213.00	11,729,000.00	422,690,404.59	414,011,723.65	8,678,680.94
6	Maawaikhola Rural Municipality	32,701,660.69	6,522,669.19	0.96	58,064,675.77	-	97,289,006.61	261,075,929.12	16,279,989.00	374,644,924.73	336,993,811.04	37,651,113.69
7	Patibhara Yangwarak Rural Municipality	84,079,612.76	5,080,447.25	(99,121.79)	61,794,502.18	-	151,455,440.40	271,894,256.33	12,522,201.00	435,871,897.73	375,062,083.69	60,809,814.04
8	Sidingwa Rural Municipality	63,355,946.12	3,067,860.18	216,551.30	64,326,615.62	-	130,966,973.22	254,664,724.22	14,610,551.38	400,242,248.82	368,053,948.64	32,188,300.18
9	Sirijangha Rural Municipality	66,254,380.67	7,577,564.87	6,351,474.20	82,839,105.58	-	163,022,525.32	342,757,396.87	26,124,203.00	531,904,125.19	472,711,949.48	59,192,175.71
10	Phidim Municipality	73,242,040.73	23,066,536.17	(322,486.61)	139,060,809.35	11,656,542.00	246,703,441.64	687,398,725.91	27,044,416.00	961,146,583.55	908,623,961.73	52,522,621.82
11	Kummayak Rural Municipality	40,617,493.83	4,725,351.02	2,686.00	66,643,832.26	-	111,989,363.11	247,247,181.76	15,988,767.00	375,225,311.87	358,224,944.76	17,000,367.11
12	Tamuwera Rural Municipality	34,175,876.58	4,449,038.67	(7,600,000.00)	68,356,611.64	-	99,381,526.89	249,604,503.79	19,895,253.00	368,881,283.68	337,394,349.57	31,486,934.11
13	Fulelung Rural Municipality	5,455,001.20	10,079,221.74	-	80,957,306.71	-	96,491,529.65	355,875,810.39	28,486,303.00	480,853,643.04	478,919,918.79	1,933,724.25
14	Phalgunand Rural Municipality	6,455,646.61	7,167,271.62	465,979.01	76,555,027.12	-	90,643,924.36	362,930,957.29	28,716,559.00	482,311,440.65	467,493,050.30	14,818,390.35
15	Mikljung Rural Municipality	28,248,643.35	6,362,482.86	461,207.85	84,966,901.66	-	120,039,235.72	389,740,975.45	27,303,956.00	537,084,167.17	527,836,906.32	9,247,260.85
16	Yangwarak Rural Municipality	57,497,358.80	8,952,708.80	-	80,047,696.50	-	146,497,764.10	313,646,830.00	21,483,648.00	481,628,242.10	413,509,582.00	68,118,660.10
17	Hilhang Rural Municipality	39,666,067.67	26,324,441.03	-	81,543,702.83	-	147,534,211.53	295,084,187.51	10,142,713.46	452,761,112.50	400,877,717.92	51,883,394.58
18	Illam Municipality	66,177,781.95	120,187,720.75	(40,233,662.14)	135,619,292.75	-	281,751,133.31	564,784,336.23	36,228,730.00	882,724,199.54	792,758,139.14	89,966,060.40
19	Deumai Municipality	71,944,670.41	51,635,713.17	-	100,041,700.38	-	223,622,083.96	408,781,891.73	34,803,235.44	667,207,211.13	592,904,494.23	74,302,716.90
20	Mai Municipality	46,219,320.73	20,445,577.69	-	103,963,716.83	-	170,628,615.25	347,935,954.34	30,249,019.00	548,813,588.59	533,929,445.90	14,884,142.69
21	Shuryodaya Rural Municipality	145,613,082.47	68,008,619.98	(1,581.00)	154,033,533.77	14,971,698.74	394,014,547.96	583,360,864.50	41,484,910.55	1,018,860,322.46	968,577,594.24	50,282,728.22
22	chulachuli Rural Municipality	28,530,456.04	11,131,349.73	(704,969.21)	75,299,446.65	1,689,157.06	116,396,056.27	262,366,816.04	24,175,602.55	402,938,474.86	364,862,067.33	38,072,407.53
23	phakphokhum Rural Municipality	707,777.61	6,084,222.55	-	74,216,265.31	-	81,008,265.47	372,848,250.00	26,247,000.00	480,103,515.47	404,402,500.67	75,701,014.80
24	maigokhu Rural Municipality	27,511,177.98	9,305,101.52	17,453,402.69	74,368,162.60	-	128,637,844.79	289,046,453.35	22,582,872.73	440,267,170.87	388,993,925.77	51,673,245.10
25	Mangsang Rural Municipality	45,593,443.90	5,537,451.40	(285,996.00)	73,696,962.36	-	124,541,861.66	271,421,290.75	29,231,083.00	425,194,235.41	381,874,339.43	43,319,895.98
26	Rong Rural Municipality	51,105,577.85	24,612,365.37	322,241.81	72,363,032.74	-	148,403,217.77	301,498,331.30	25,641,654.97	475,543,204.04	461,761,706.90	13,781,497.14
27	Sandakpur Rural Municipality	9,349,379.13	11,242,672.12	(11,130,343.02)	68,535,002.27	4,430,762.25	84,513,288.75	248,589,165.04	26,223,672.18	359,326,125.97	353,733,442.58	5,592,683.39
28	Khandwari Rural Municipality	17,230,150.39	22,031,008.45	-	105,303,827.26	-	144,554,986.10	471,429,976.20	35,048,759.00	651,043,721.30	639,347,999.13	11,695,721.17
29	Chaurpur Municipality	46,831,017.04	16,143,544.13	(167,750.70)	107,558,634.55	-	170,365,445.02	436,991,688.28	28,306,398.00	635,663,531.30	597,449,239.41	38,214,291.89
30	Dharmadevi Municipality	34,955,912.81	8,368,125.28	(3,576,016.42)	79,872,163.52	-	119,620,185.19	278,293,266.14	22,467,581.00	420,381,032.33	369,994,627.84	50,386,404.49
31	Panchkhan Rural Municipality	8,271,658.28	5,078,548.75	96,538.91	76,260,983.26	-	89,707,729.20	382,447,815.50	11,432,857.00	411,368,759.43	408,984,713.40	2,384,046.03
32	Madi Municipality	31,796,442.84	6,257,300.24	-	65,663,141.51	3,176,544.00	110,493,328.38	157,568,699.60	17,601,743.00	241,777,070.98	218,144,490.52	23,633,280.46
33	Chichila Rural Municipality	16,842,270.30	4,188,824.50	1,500.00	45,574,733.58	-	66,607,328.38	187,568,699.60	9,284,384.00	280,336,043.33	250,258,094.00	30,077,949.33
34	Bhoikhola Rural Municipality	42,775,368.74	1,143,469.77	(3,624,061.90)	64,603,042.72	-	104,897,819.33	166,153,840.00	9,284,384.00	280,336,043.33	250,258,094.00	30,077,949.33
35	Makalu Rural Municipality	87,598,193.38	4,745,191.63	437,654.50	109,058,979.48	-	201,840,018.99	249,473,236.00	20,299,968.00	471,613,222.99	394,572,722.00	77,040,500.99
36	Sahapokhari Municipality	32,501,555.02	5,835,879.09	-	64,678,645.82	-	103,016,079.93	207,315,334.00	12,649,260.00	322,980,673.93	294,466,525.90	28,514,148.03
37	Silichong Rural Municipality	54,371,312.51	2,541,626.62	-	74,872,618.48	-	131,785,557.61	245,938,900.00	12,557,648.00	390,282,105.61	355,157,207.06	35,124,898.55
38	Myalung Rural Municipality	64,572,172.00	10,149,627.70	(64,572,172.00)	76,583,298.15	-	89,184,025.85	370,462,000.00	33,411,558.00	493,057,583.85	458,275,693.00	34,781,890.85
39	Lajugurans Municipality	27,999,142.35	14,045,864.38	78,404.00	65,265,001.29	-	107,388,412.02	324,506,584.59	19,037,223.00	450,932,219.61	414,819,797.14	36,112,422.47
40	Aathrai Rural Municipality	101,004,375.45	5,504,813.42	(21,440.82)	81,676,003.40	-	188,163,751.45	395,209,224.08	14,726,762.00	598,099,737.53	554,928,319.10	43,171,418.43
41	Chathri Rural Municipality	4,700,730.25	7,032,238.32	-	66,650,687.64	-	78,384,656.21	383,333,464.84	12,032,847.00	373,750,968.05	364,557,866.15	9,193,101.90
42	Phedap Rural Municipality	37,852,944.30	4,752,729.84	(2,911,511.75)	66,197,636.07	-	105,891,798.46	304,258,337.00	22,089,738.00	432,239,873.46	409,974,860.00	22,265,004.46
43	Menchayem Rural Municipality	8,671,192.24	3,277,685.54	-	43,915,134.44	-	55,864,012.22	207,716,030.75	11,294,496.00	274,874,538.97	263,392,032.75	11,482,506.22
44	Dhankota Municipality	22,414,701.84	43,741,399.05	(8,370.00)	100,911,055.33	-	167,058,786.22	495,486,964.32	27,232,245.00	689,777,995.54	651,672,668.30	38,105,327.24
45	Pekriwas Municipality	50,729,844.03	1,246,506.87	1,246,506.87	81,133,677.18	-	144,669,165.03	309,307,322.93	27,672,376.54	481,648,864.50	444,782,413.03	36,866,451.47
46	Mahaxani Municipality	8,241,866.46	6,374,292.57	-	82,861,761.75	-	97,477,920.78	408,926,289.50	16,438,351.01	522,842,561.29	513,778,114.12	9,064,447.17
47	Siddhimuri Rural Municipality	58,133,787.13	9,999,609.87	-	67,987,421.25	-	130,220,818.25	300,604,476.10	18,089,253.00	458,914,547.35	406,198,719.93	42,715,827.42
48	Chaubise Rural Municipality	39,774,947.46	7,925,501.44	-	75,355,107.27	-	123,055,556.17	316,629,991.54	18,274,268.00	458,159,815.71	438,788,349.85	19,371,465.86
49	Chatharopati Rural Municipality	22,261,284.80	7,414,697.45	1,054,497.98	65,903,625.84	-	96,634,106.07	287,644,658.13	16,741,199.00	401,019,963.20	361,742,362.08	39,277,601.12
50	Sagurigadi Rural Municipality	99,096,773.39	10,151,418.34	(73,230.00)	84,376,593.56	-	194,726,453.43	330,361,124.94	14,848,359.00	539,936,117.23	453,366,945.39	86,569,171.84
51	Bhojpur Municipality	22,174,931.61	4,610,260.65	-	93,738,567.18	-	145,737,755.00	403,811,255.00	27,404,699.00	577,189,669.13	557,457,953.76	19,731,715.37
52	Shadnanda Municipality	55,729,709.21	25,560,802.49	-	108,435,876.26	6,931,006.73	196,457,394.69	482,419,620.22	30,816,607.00	709,693,621.91	675,789,980.47	33,903,641.44
53	Arun Rural Municipality	78,447,958.50	9,231,344.52	(5,779,552.27)	71,620,690.51	-	153,520,441.26	296,232,615.80	16,549,330.00	466,302,387.06	423,337,837.87	42,964,549.19

Annex no 4.1

54	Aamchok Rural Municipality	19,092,456.86	8,363,139.88	75,157,275.04	-	-	-	292,496,876.19	20,917,830.48	415,873,322.59	408,519,097.42	7,354,225.17
55	Tyamkemiyan Rural Municipality	43,934,476.16	9,094,019.90	75,103,167.68	-	-	-	347,760,019.96	21,994,755.00	497,886,438.70	457,878,088.48	40,008,350.22
56	Pauwadung Rural Municipality	29,103,788.72	5,591,881.64	63,457,665.06	-	-	-	277,974,760.40	17,353,140.00	363,451,335.82	347,177,458.11	16,277,877.71
57	Ramprasadnari Rural Municipality	87,410,062.54	5,045,903.82	75,988,789.02	-	-	-	247,970,974.90	6,259,140.00	452,674,770.28	363,478,803.66	89,195,966.62
58	Sulpaslocho Rural Municipality	49,614,304.80	17,110,437.90	(1,831,891.09)	-	-	-	258,252,548.59	19,883,278.42	408,810,327.51	390,251,661.47	18,558,666.04
59	Hatuwagadi Rural Municipality	83,493,663.27	4,712,644.68	(59,124.00)	-	-	-	273,980,271.90	19,292,969.00	455,270,577.51	412,733,606.54	42,536,970.97
60	Diktel Rupakot Majhuwagadhi Municipality	45,247,705.08	12,324,854.91	-	-	-	-	628,563,145.39	38,387,126.50	861,980,017.64	842,446,479.66	19,533,537.98
61	Halestuwangchung Municipality	50,262,278.98	10,702,937.38	71,100.00	-	-	-	176,942,922.61	434,871,461.30	638,289,929.91	589,595,630.20	48,694,299.71
62	Alaistukharka Rural Municipality	31,384,874.37	1,848,061.09	-	-	-	-	100,089,502.70	37,607,337.62	398,707,995.55	371,007,537.62	27,100,457.93
63	Kopaligadi Rural Municipality	14,229,190.57	3,831,990.23	2,199,676.38	-	-	-	91,536,226.69	18,531,343.79	361,586,463.37	338,739,874.38	22,846,588.99
64	Khotelung Rural Municipality	15,292,084.81	5,766,364.52	5,582,010.12	-	-	-	383,666,433.81	28,678,178.79	521,841,657.17	504,239,519.04	17,602,138.13
65	Jantechedung Rural Municipality	21,904,078.72	3,333,474.76	1,346,233.42	-	-	-	360,252,878.00	19,498,234.00	373,170,227.51	351,018,240.00	22,151,987.51
66	Diprung Chuichumna Rural Municipality	30,210,843.98	6,486,872.64	29,380.00	-	-	-	343,124,297.09	20,525,602.49	476,853,005.86	458,317,383.16	18,535,622.70
67	Bharapokhari Rural Municipality	21,000,901.80	1,670,132.00	(1,265,633.87)	-	-	-	241,238,091.72	17,204,141.98	346,140,230.71	343,532,996.92	2,607,233.79
68	Rawa Besi Rural Municipality	19,263,303.40	4,527,134.43	(525,169.35)	-	-	-	82,900,074.95	245,119,262.88	344,185,718.51	330,674,490.48	13,511,228.03
69	Sakela Rural Municipality	25,006,635.76	2,528,471.12	24,052,042.11	-	-	-	202,933,013.09	10,593,702.73	342,892,404.40	316,253,108.96	26,639,295.44
70	Seludhukunda Municipality	53,272,593.97	19,435,368.27	130,125,050.85	-	-	-	432,292,945.78	28,146,277.00	663,372,235.87	596,214,329.40	67,157,906.47
71	Khumbu Pasanglhamu Rural Municipality	84,004,095.30	14,488,573.15	206,574,316.45	-	-	-	191,185,839.06	16,259,475.00	646,534,148.96	455,654,209.41	190,899,939.55
72	Maipaya Dudhkoshi Rural Municipality	23,558,041.80	-	68,011,149.99	-	-	-	259,283,517.96	23,844,000.00	376,203,145.80	349,473,592.41	26,729,553.39
73	Dudhkaushika Rural Municipality	12,208,111.42	3,570,233.37	(12,208,111.42)	-	-	-	79,530,174.46	26,478,898.00	508,055,312.02	502,288,017.25	5,767,294.77
74	Nechaulayan Rural Municipality	959,306.41	11,247,702.42	-	-	-	-	321,944,356.51	14,695,916.00	402,452,294.77	392,872,725.12	9,579,569.65
75	Mahakulung Rural Municipality	68,689,308.81	1,950,075.00	84,025,761.43	-	-	-	191,337,077.79	17,977,522.00	336,494,480.86	336,495,421.26	(940.40)
76	Likhu Pike Rural Municipality	20,602,388.85	3,749,369.62	(38,664,641.13)	-	-	-	156,660,324.87	9,490,845.00	239,407,568.25	226,045,873.85	13,361,694.40
77	Setang Rural Municipality	61,098,116.38	7,133,971.11	8,368.00	-	-	-	217,764,237.77	16,700,194.00	358,377,439.78	328,590,461.61	29,786,978.17
78	Siddhi Charan Municipality	33,456,903.41	17,147,442.47	-	-	-	-	454,136,967.09	31,174,167.00	632,208,378.67	609,157,138.77	23,051,239.90
79	Khijidamba Rural Municipality	8,887,311.62	3,304,248.48	(3,000.02)	-	-	-	253,847,809.50	20,174,762.00	360,485,979.50	353,710,742.00	6,775,237.50
80	Chandpadevi Rural Municipality	40,797,105.46	4,197,416.88	(3,858,786.60)	-	-	-	305,604,280.06	18,890,579.02	433,911,454.47	425,045,844.12	8,865,610.35
81	Chinnugadi Rural Municipality	23,883,552.58	4,202,662.52	-	-	-	-	292,301,912.35	23,610,661.13	408,048,693.30	395,707,648.60	12,341,044.70
82	Mangshyang Rural Municipality	67,589,786.66	5,299,249.85	-	-	-	-	309,379,505.04	23,535,640.00	484,271,463.52	456,895,420.68	27,476,602.84
83	Molung Rural Municipality	44,713,189.51	2,740,727.49	1,560,712.00	-	-	-	293,409,079.41	13,747,959.55	423,386,690.70	379,624,223.24	43,762,467.46
84	Lekhu Rural Municipality	7,291,760.41	2,761,794.94	1,469,972.18	-	-	-	280,493,077.84	28,933,793.00	384,064,485.36	372,989,744.10	11,074,741.26
85	Sunkoshi Rural Municipality	3,097,676.12	5,013,327.46	-	-	-	-	109,297,071.61	44,745,107.61	447,451,076.41	429,967,151.58	17,487,804.83
86	Katani Rural Municipality	43,382,924.07	29,653,158.16	-	-	-	-	508,278,042.77	26,892,539.00	798,347,793.70	787,007,168.55	11,340,625.15
87	Chaudandigadhi Municipality	7,710,529.78	24,732,250.89	(324,725.63)	-	-	-	457,503,293.00	25,016,141.16	678,220,531.72	644,638,810.41	33,581,721.31
88	Tryuga Municipality	62,588,823.12	120,667,169.69	-	-	-	-	395,608,333.98	38,592,445.00	1,247,394,443.82	1,173,429,434.82	73,964,989.52
89	Belka Municipality	61,703,636.91	9,646,660.57	(51,313,951.09)	-	-	-	470,723,000.00	29,912,000.00	663,227,627.53	586,001,923.77	77,225,703.76
90	Udayoungadi Rural Municipality	41,410,149.78	9,536,884.71	-	-	-	-	400,435,557.83	21,078,960.00	578,018,957.51	526,032,798.35	51,986,159.16
91	Tamli Rural Municipality	26,308,533.66	2,665,962.08	(11,318,338.98)	-	-	-	338,817,968.29	327,348,898.10	378,817,968.29	327,348,898.10	11,469,070.19
92	Rautamai Rural Municipality	19,019,651.34	7,432,667.40	1,662,313.75	-	-	-	345,948,381.50	21,911,958.00	486,128,164.93	456,046,289.19	30,081,875.74
93	Sunkoshi Rural Municipality	19,257,530.39	2,337,737.75	(20,858.00)	-	-	-	205,468,788.65	17,257,534.05	304,395,299.82	296,921,025.52	7,474,274.30
94	Aarjundhara Municipality	88,087,894.20	59,781,464.89	2,785,000.00	-	-	-	431,904,889.94	47,435,659.55	856,509,743.80	810,235,901.01	46,273,842.79
95	Kankai Municipality	34,633,634.31	55,380,458.71	-	-	-	-	215,486,525.30	44,678,152.00	613,194,942.79	565,001,070.28	48,193,872.51
96	Gaurigunj Municipality	61,720,017.11	46,797,054.35	204,485.81	-	-	-	462,225,831.27	36,176,500.54	742,226,177.08	705,728,418.36	36,533,357.72
97	Damak Municipality	44,693,003.68	172,478,324.87	166,997.75	-	-	-	801,547,330.03	43,449,219.00	1,273,420,910.39	1,212,634,211.37	60,786,699.02
98	Biratnagar Municipality	239,470,725.04	180,575,975.99	14,761,732.48	-	-	-	678,315,991.35	32,050,454.00	1,346,970,826.95	1,027,531,712.32	319,439,114.63
99	Bhadrapur Municipality	198,719,248.80	63,419,112.19	2,559,214.28	-	-	-	448,818,407.78	31,841,438.20	891,146,384.05	777,428,742.76	113,717,641.29
100	Meethnagar Municipality	90,372,601.12	134,997,392.87	11,596,450.22	-	-	-	754,151,870.61	34,621,991.00	1,260,269,311.82	1,071,359,304.87	188,910,006.95
101	Shivashakti Rural Municipality	104,896,182.70	50,769,561.32	0.06	-	-	-	324,298,303.98	28,486,096.00	875,094,879.11	803,726,529.37	71,368,203.89
102	Chaukankawal Rural Municipality	28,760,752.54	17,863,929.46	152,052,876.50	-	-	-	368,037,969.44	29,561,897.00	538,948,949.11	521,562,745.22	17,386,203.89
103	Kamal Rural Municipality	81,221,603.26	22,174,873.96	115,864,440.32	-	-	-	410,558,191.80	31,937,268.00	661,811,377.62	644,939,354.05	16,872,023.57
104	Gaunadha Rural Municipality	49,602,011.60	16,011,584.17	1,277,359.96	-	-	-	302,809,233.83	23,217,133.00	478,383,205.39	428,148,071.10	50,235,134.29
105	Jhapa Rural Municipality	72,256,369.95	17,407,502.91	92,215,501.04	-	-	-	302,918,177.61	17,874,502.00	502,672,133.51	434,542,442.86	68,097,590.65
106	Baradashi Rural Municipality	73,014,962.89	26,625,662.44	-	-	-	-	278,329,277.14	20,692,669.87	489,303,566.63	445,656,353.85	43,647,212.78
107	Buddhashanti Rural Municipality	37,027,748.92	28,213,156.39	-	-	-	-	351,411,575.57	28,879,321.68	555,257,202.02	536,419,502.59	18,837,705.43
108	Haldibari Rural Municipality	9,499,623.74	13,203,095.67	(19,700.00)	-	-	-	110,433,629.73	30,482,963.00	427,204,679.88	424,692,461.41	2,512,218.47
109	Biratnagar Metropolitan	342,168,613.73	600,644,830.59	71,846,084.03	-	-	-	1,060,511,849.98	52,196,114.00	2,632,018,483.38	2,508,557,775.90	123,460,707.48
110	Urubari Municipality	164,568,059.38	64,402,346.88	604,028.14	-	-	-	582,861,186.00	22,116,574.00	1,010,059,989.54	912,850,010.73	97,209,978.81
111	Sansichhare Municipality	133,887,108.03	61,515,224.87	1,900,645.44	-	-	-	417,176,912.39	26,811,333.00	786,270,114.63	613,871,776.51	172,378,338.12
112	Belbari Municipality	70,946,319.72	71,372,768.26	2,507,625.00	-	-	-	494,483,575.51	29,788,014.50	870,010,908.28	812,963,961.87	57,046,946.41
113	Rangeli Municipality	44,423,577.33	46,393,148.44	(64,062.67)	-	-	-	443,447,427.22	54,331,267.00	724,755,886.75	705,954,768.75	18,801,118.00
114	Retuwamai Municipality	36,529,348.53	55,168,443.41	-	-	-	-	239,295,569.79	465,362,370.99	741,525,063.78	653,741,699.37	45,836,419.37
115	Letang Municipality	51,205,209.88	30,611,272.00	(7,955,986.92)	-	-	-	314,078,298.60	16,668,567.00	559,114,682.13	513,278,262.76	45,836,419.37
116	Sunwarshi Municipality	23,879,625.55	15,329,399.44	-	-	-	-	373,308,442.52	37,732,610.65	580,959,579.03	551,845,983.59	29,113,595.44
117	Sundar harachu Municipality	174,060,750.44	167,193,004.20	(30,694,038.35)	-	-	-	597,644,251.61	30,230,372.00	1,222,082,830.32	1,050,145,171.92	171,937,658.40

118	Katahari Rural Municipality	52,985,705.53	26,672,918.12	(122,292.38)	106,835,249.74	-	-	186,371,581.01	335,904,846.31	23,281,072.00	545,557,499.32	477,182,338.70	68,375,160.62
119	Kanepokhari Rural Municipality	46,264,376.34	16,099,751.11	48,624,163.90	100,725,272.24	-	-	211,713,563.59	367,836,599.00	20,597,756.00	600,147,918.59	520,621,969.30	79,525,949.29
120	Kerabari Rural Municipality	32,224,579.74	32,224,579.74	1,316,080.10	170,105,039.29	1,591,461.00	888,480.00	336,745,568.39	381,240,302.28	19,547,399.00	651,564,269.67	550,699,898.08	100,864,371.59
121	Ganrithan Rural Municipality	122,584,530.99	12,999,987.15	-	98,933,398.55	-	952,000.00	325,469,916.69	300,240,147.00	19,747,862.26	636,457,925.95	545,958,531.43	90,499,394.52
122	Jahadai Rural Municipality	63,768,258.91	11,840,169.09	(2,358,132.95)	98,478,474.20	-	-	171,728,769.25	323,630,947.53	14,788,928.00	510,148,644.78	459,736,438.42	50,412,206.36
123	Dharpalthan Rural Municipality	148,232,805.11	18,164,808.64	630,004.68	108,284,324.46	-	-	275,311,942.89	327,726,632.90	19,092,274.00	617,130,849.79	469,744,421.14	140,386,428.65
124	Budjigadh Rural Municipality	94,461,306.36	94,461,306.36	214,386.44	202,962,462.51	-	-	309,904,235.22	357,297,502.28	22,283,831.00	689,485,568.50	569,097,999.45	120,387,569.05
125	Miklajung Rural Municipality	91,527,942.16	32,565,186.13	2,632,234.30	156,117,159.12	4,252,112.01	-	287,094,633.72	361,723,815.10	20,916,419.00	669,734,867.82	570,455,297.19	99,279,570.63
126	Itahari Sub-metropolitan	37,768,232.79	351,535,817.94	16,510,182.42	292,342,359.76	-	-	798,156,592.91	867,266,249.11	41,780,174.00	1,661,940,866.42	1,452,202,149.59	45,202,149.59
127	Dharan Sub-metropolitan	57,244,095.70	248,674,162.94	73,587,866.65	285,647,940.29	-	9,041,047.00	600,533,658.07	831,195,928.05	48,733,529.99	1,336,745,848.82	144,481,267.29	44,481,267.29
128	Inarwa Municipality	80,899,827.43	135,184,976.26	-	112,758,863.30	-	-	328,843,666.99	484,148,800.00	32,940,000.00	845,932,466.99	689,818,301.94	156,114,165.05
129	Duhawli Municipality	26,386,348.75	77,624,344.70	12,125,764.30	151,074,733.95	-	-	267,211,191.70	415,612,030.00	32,510,000.00	715,333,221.70	691,418,205.95	72,915,015.75
130	Baraha Municipality	77,938,680.02	77,776,005.05	17,186,775.38	144,302,733.88	-	-	333,224,519.99	374,008,913.85	18,743,357.71	725,976,791.55	606,580,831.18	119,395,960.37
131	Ramdholi Municipality	116,925,161.92	43,320,281.94	12,285,276.32	151,984,197.81	8,709,602.00	-	160,832,792.03	305,498,464.09	18,542,886.00	484,674,142.12	436,911,603.14	47,762,538.98
132	Koshi Rural Municipality	35,840,117.87	14,576,590.73	(105,811.48)	110,521,894.91	-	-	168,310,158.87	269,911,632.24	21,232,000.00	459,457,469.77	457,235,432.38	12,793,004.09
133	Gadhi Rural Municipality	84,166,878.11	25,104,279.37	(32,749,958.54)	91,588,502.61	200,457.32	-	124,656,461.84	328,533,441.63	16,838,533.00	470,028,436.47	457,235,432.38	12,793,004.09
134	Dewanganj Rural Municipality	36,923,288.79	33,564,967.10	997,190.16	81,351,724.79	26,415.00	-	152,863,585.84	301,291,675.75	21,371,766.00	484,527,027.59	478,939,310.30	5,587,717.29
135	Burji Rural Municipality	65,871,468.27	15,983,208.89	6,768,430.95	87,781,757.08	-	-	176,044,865.37	287,035,316.79	19,027,105.00	482,467,377.16	451,138,541.26	31,328,835.90
136	Bhokraha Rural Municipality	25,140,978.50	8,161,610.92	15,342,319.76	102,952,409.26	-	-	151,597,318.26	288,279,019.00	24,197,880.00	464,074,217.26	469,064,881.96	4,990,164.70
137	Harnagar Rural Municipality	16,980,248.68	7,853,786.65	(1,281,431.00)	101,103,857.51	-	-	268,473,149.72	386,106,024.67	12,442,000.00	667,021,174.39	608,961,214.21	58,059,960.18
138	Kanchanrup Municipality	132,748,696.66	4,000.00	19,453,618.88	116,266,834.18	-	-	232,942,531.25	397,710,299.23	9,674,000.00	640,326,830.48	616,983,708.02	23,343,122.46
139	Khadak Municipality	92,438,323.35	13,141,678.59	(1,329,271.02)	117,453,704.53	11,238,095.80	-	211,417,535.46	320,199,880.57	9,420,000.00	541,037,416.03	408,818,295.72	132,219,120.31
140	Daksheshwori Municipality	95,114,796.30	8,183,996.63	678,778.63	107,439,963.90	-	-	158,951,350.20	352,790,404.41	12,573,000.00	524,314,754.61	442,874,941.44	81,439,813.17
141	Bodebarsing Municipality	111,439,485.32	8,614,523.98	(51,243,563.88)	90,140,904.78	-	-	425,170,079.27	508,262,564.12	13,589,000.00	947,021,643.39	855,693,086.89	91,328,556.50
142	Rajbiraj Municipality	265,736,468.59	23,193,497.67	2,542,056.60	133,698,056.41	-	-	163,537,234.86	302,123,421.44	8,325,000.00	473,985,656.30	434,614,693.55	39,370,962.75
143	Shambhunath Municipality	49,866,044.69	8,867,123.52	805,005.94	104,119,031.65	-	-	127,668,011.01	190,891,319.44	6,319,000.00	324,878,330.45	269,735,130.81	55,143,199.64
144	Saptakoshi Municipality	44,818,307.42	13,520,111.52	805,905.94	68,523,686.13	-	-	245,417,031.37	368,210,902.06	9,562,000.00	623,189,933.43	543,937,007.04	79,252,926.39
145	Surunga Municipality	99,606,294.49	15,741,050.34	1,312,326.34	128,757,560.20	-	-	190,470,277.39	318,817,337.77	9,762,000.00	404,643,560.26	371,652,993.50	32,990,566.76
146	Hanumannagar Kankalini Municipality	69,215,048.73	13,615,894.84	(1,330,943.57)	108,970,277.39	-	-	137,602,649.15	256,804,911.11	10,236,000.00	404,643,560.26	371,652,993.50	32,990,566.76
147	Agnisair Krishnasubaran Rural Municipality	45,088,071.75	8,190,718.99	-	84,323,858.41	-	-	196,957,454.03	211,490,198.68	7,394,000.00	415,841,652.71	409,305,206.83	6,536,445.88
148	Chhinamasta Rural Municipality	119,560,415.62	8,287,505.32	(2,343,074.57)	71,452,607.66	-	-	261,225,759.19	184,836,860.13	6,453,000.00	452,515,619.32	408,491,224.68	44,024,394.64
149	Tirahu Rural Municipality	183,557,616.29	3,926,006.76	11,238,577.85	62,703,324.29	-	-	125,807,749.33	263,406,914.88	8,123,000.00	397,337,664.21	348,731,816.02	48,605,848.19
150	Tilati Koiladi Rural Municipality	60,471,213.42	2,647,323.41	(12,723,056.99)	75,412,269.49	-	-	120,082,746.46	245,547,000.00	9,352,381.95	374,982,128.41	356,729,151.80	18,252,976.61
151	Balan-Vihul Rural Municipality	58,427,824.51	2,175,967.28	(2,387,554.81)	61,866,509.48	-	-	140,861,486.22	198,425,317.50	6,702,000.00	345,988,803.72	300,797,290.34	45,191,513.38
152	Bishupur Rural Municipality	42,440,659.87	2,910,588.59	27,928,688.61	67,681,569.15	-	-	138,066,740.79	223,422,839.22	7,376,000.00	368,865,580.01	358,463,504.13	22,570,075.88
153	Raigadh Rural Municipality	48,832,881.51	2,073,557.50	6,693,323.72	80,466,978.06	-	-	157,062,002.71	220,267,623.60	7,407,000.00	384,736,626.31	358,463,504.13	26,273,285.58
154	Mahadeva Rural Municipality	69,920,854.75	1,589,789.00	11,213,131.68	73,988,827.28	-	-	166,983,154.91	202,527,827.60	7,040,000.00	377,547,442.51	256,202,180.15	121,345,262.36
155	Rupeni Rural Municipality	82,992,221.77	4,772,826.76	(140,903.00)	79,359,009.38	-	-	186,267,379.35	272,447,000.00	11,345,835.50	470,060,214.85	387,820,736.93	82,239,477.92
156	Karnjua Municipality	57,877,616.81	18,230,401.27	26,041,028.77	84,118,332.50	-	-	248,163,248.01	387,965,000.00	12,077,000.00	648,205,248.01	489,401,679.20	158,803,568.81
157	Kalyanpur Municipality	119,334,408.21	19,546,356.92	(308,993.01)	109,591,475.89	-	-	309,465,760.67	533,345,000.00	13,586,000.00	856,396,760.67	735,935,153.82	120,461,606.85
158	Golabazar Municipality	87,390,233.53	76,739,413.28	27,508,784.93	117,827,328.93	-	-	297,085,465.34	328,380,121.93	12,665,593.00	638,131,180.27	554,569,104.22	83,562,076.05
159	Dhangadhimai Municipality	142,906,135.90	36,400,601.47	(1,649,985.52)	119,428,713.49	-	-	361,275,680.46	348,119,475.18	14,050,786.00	723,445,941.64	575,695,527.77	147,750,413.87
160	Mechiaya Municipality	183,465,340.72	40,757,787.10	28,736,798.64	108,315,754.00	-	-	623,423,425.24	608,971,000.00	18,576,000.00	1,250,970,425.24	994,780,648.58	256,189,776.66
161	Lahan Municipality	407,643,036.08	136,298,232.85	(159,887,294.87)	239,369,451.18	-	-	328,271,669.92	663,356,672.30	14,030,000.00	1,005,658,342.22	892,672,322.73	112,986,019.49
162	Siraha Municipality	149,322,525.80	41,593,760.84	-	137,355,383.28	-	-	236,474,212.13	359,796,000.00	8,333,000.00	604,603,212.13	489,014,908.04	115,588,304.09
163	Sukhipur Municipality	115,982,682.91	18,015,814.72	12,710,879.89	89,764,834.61	-	-	138,893,148.12	236,834,767.80	6,201,000.00	381,928,915.92	313,210,635.07	68,718,280.85
164	Arnama Rural Municipality	61,027,386.76	5,184,496.42	3,953,730.95	68,277,533.99	-	-	201,439,567.49	228,888,000.00	6,411,000.00	436,738,567.49	352,330,679.29	84,407,888.20
165	Aurahi Rural Municipality	4,650,873.30	(58,555,091.82)	(58,555,091.82)	65,129,462.42	-	-	130,943,637.27	200,980,000.00	8,620,000.00	340,543,637.27	286,236,970.35	54,306,666.92
166	Naraha Rural Municipality	82,841,418.23	71,290,299.61	(81,241,418.23)	58,053,337.66	-	-	146,687,223.85	220,245,000.00	5,525,000.00	372,457,223.85	305,659,087.36	66,798,136.49
167	Nawarajpur Rural Municipality	81,235,026.94	4,309,229.65	-	61,142,967.26	-	-	172,680,181.84	282,638,000.00	6,669,000.00	461,977,018.84	304,775,638.74	157,201,380.10
168	Beriyapatti Rural Municipality	101,909,541.85	6,284,795.09	(3,957,951.45)	68,443,633.70	-	-	169,085,558.05	208,486,000.00	5,609,000.00	383,180,558.05	275,014,863.67	108,165,694.38
169	Bishupur Rural Municipality	111,277,401.85	3,207,398.83	38,744.86	54,061,882.51	-	-	181,862,555.67	191,842,396.17	6,134,000.00	379,838,951.84	294,575,595.58	85,263,356.26
170	Bhagwanpur Rural Municipality	119,617,867.52	1,365,439.00	195,561.57	60,683,687.58	-	-	238,722,035.90	273,956,000.00	7,119,000.00	519,977,035.90	365,467,564.46	154,329,471.44
171	Laxmipur Rural Municipality	125,736,222.86	3,815,608.00	39,719,694.06	69,450,510.98	-	-	100,480,226.49	188,208,835.55	5,596,000.00	294,285,062.04	273,846,662.82	20,438,399.22
172	Rakhuwanankarkaty Rural Municipality	38,854,356.88	4,128,209.86	-	42,977,659.75	-	-	885,050,228.72	800,108,380.52	25,175,000.00	1,710,333,609.24	1,221,916,746.13	488,416,863.11
173	Janakpurdharm Sub-metropolitan	372,311,091.38	159,635,233.80	(11,298,715.95)	343,394,160.49	21,007,959.00	-	163,434,770.55	222,376,052.58	8,276,000.00	393,946,822.93	235,931,442.93	158,015,380.00
174	Kamala Municipality	63,741,664.18	1,754,413.84	68									

182	Subulia Municipality	324,388,445.44	9,731,637.63	-	-	109,402,476.13	-	-	443,522,559.20	315,212,422.57	10,287,000.00	769,021,981.77	407,677,752.35	361,344,229.42
183	Hanspur Municipality	39,903,696.20	3,721,750.84	2,306,533.32	-	94,338,644.75	-	-	140,270,625.11	296,515,959.00	8,468,000.00	445,254,584.11	405,088,639.00	40,165,945.11
184	Aushahi Rural Municipality	10,712,396.97	84,625.75	63,303,869.98	-	76,559,326.70	-	-	76,559,326.70	180,902,406.60	6,347,000.00	309,608,733.30	282,846,672.52	26,780,060.78
185	Janaknandi Rural Municipality	40,019,285.46	4,871,460.75	1,402,195.70	-	64,554,383.72	-	-	110,847,325.63	180,942,482.27	6,660,000.00	298,441,807.90	216,222,863.93	82,218,943.97
186	Dhanuaji Rural Municipality	89,965,132.10	3,584,617.09	9,832,248.68	-	56,216,372.11	-	-	159,598,369.98	169,244,716.00	6,136,000.00	334,979,085.98	256,312,609.77	78,666,476.21
187	Biteshor Rural Municipality	38,118,721.59	3,135,218.77	(709,620.67)	-	68,274,035.50	-	-	108,818,355.19	320,250,451.00	8,679,732.00	320,748,538.19	281,666,223.00	39,082,315.19
188	Mithila Bihari Rural Municipality	76,022,224.33	7,348,460.59	4,139,748.00	-	85,366,466.84	-	-	172,876,899.76	243,274,244.00	10,845,000.00	427,049,143.76	320,272,753.80	106,776,389.96
189	Mukhiyapatti Rural Municipality	312,518,356.88	3,161,783.79	4,621,839.04	-	70,181,452.69	-	-	390,483,432.40	201,406,037.98	9,456,528.00	601,345,998.38	485,347,439.98	115,998,558.40
190	Laxminya Rural Municipality	2,426,816.77	17,439,497.45	842,462.17	-	66,496,108.66	-	-	87,205,362.05	226,652,080.45	7,307,000.00	321,164,412.50	279,529,017.56	23,635,394.94
191	Gaushala Municipality	243,522,189.68	55,422,690.87	(4,305,441.08)	-	162,124,119.11	-	-	456,763,558.58	405,204,086.01	14,701,000.00	876,668,644.59	642,410,120.83	234,258,523.94
192	Jaleshor Municipality	26,661,610.25	15,181,617.92	37,845,323.24	-	116,244,965.60	-	-	195,933,517.01	453,743,835.85	11,675,000.00	661,352,352.86	592,504,272.79	68,848,080.07
193	Bardbas Municipality	182,760,940.27	39,798,679.34	408.00	-	203,911,051.87	-	-	526,481,079.48	553,168,777.68	17,243,000.00	1,096,892,857.16	903,088,608.52	193,804,248.64
194	Belawa Municipality	280,400,045.44	11,988,102.91	(17,849,309.67)	-	85,977,921.54	-	-	276,525,573.79	326,079,053.78	12,104,000.00	614,708,627.57	497,891,923.39	116,816,704.18
195	Bhangwa Municipality	156,472,667.61	5,707,577.99	622,967.38	-	113,722,360.81	-	-	158,545,429.57	246,385,742.31	10,406,000.00	415,537,171.88	363,553,470.01	151,783,701.87
196	Matihani Municipality	71,494,093.09	8,103,242.70	994,427.38	-	77,953,666.40	-	-	229,108,410.15	239,025,842.38	7,302,000.00	562,506,446.07	418,198,022.82	144,317,423.87
197	Manra Shisawa Municipality	108,443,069.28	9,069,341.96	3,061,114.35	-	108,534,884.56	-	-	224,168,762.17	324,920,534.83	10,735,000.00	559,824,297.00	529,700,186.51	30,124,110.49
198	Ramgopalpur Municipality	30,092,676.46	11,575,116.13	(28,793,385.94)	-	82,733,707.73	-	-	95,608,114.38	216,756,950.19	10,020,000.00	322,385,064.57	322,219,348.82	165,715.75
199	Loharpatti Municipality	117,402,987.06	16,553,991.77	807,262.39	-	89,404,520.95	-	-	229,108,410.15	239,025,842.38	7,302,000.00	559,824,297.00	529,700,186.51	30,124,110.49
200	Ekdara Rural Municipality	59,029,366.92	4,221,134.40	8,105,914.70	-	69,192,412.85	-	-	165,021,925.41	239,025,842.38	7,302,000.00	411,349,767.79	312,842,173.13	98,507,594.63
201	Aushahi Municipality	75,458,451.83	6,293,455.44	-	-	83,270,018.14	-	-	252,437,202.50	280,849,746.90	13,210,000.00	546,496,949.40	511,698,194.57	34,798,754.83
202	Pipra Rural Municipality	149,920,596.40	18,763,103.18	(2,930,053.02)	-	86,683,555.94	-	-	111,938,507.33	233,881,974.57	11,280,000.00	357,100,481.90	347,395,686.15	9,704,795.75
203	Mahottari Rural Municipality	26,096,304.10	11,990,136.43	7,088,267.10	-	66,763,799.70	-	-	386,687,153.41	178,835,844.40	9,391,285.00	574,914,282.81	337,031,397.97	237,882,884.84
204	Saansi Rural Municipality	208,820,158.77	186,126.60	108,190,424.91	-	69,490,443.13	-	-	313,900,680.07	207,123,893.74	8,253,000.00	529,277,573.81	335,119,016.99	194,158,556.82
205	Sonamu Rural Municipality	207,352,593.69	7,385,512.18	2,139,056.00	-	97,023,518.20	-	-	553,368,312.22	384,163,457.37	14,354,626.00	951,886,395.59	626,229,116.79	325,657,278.80
206	Ishtarpur Municipality	312,997,807.14	24,711,565.89	56,130,628.28	-	148,933,655.91	-	-	378,736,938.04	376,829,375.90	9,534,000.00	666,372,658.50	521,381,922.48	144,990,736.02
207	Kabilashi Rural Municipality	264,574,249.39	2,518,463.94	19,246,719.39	-	92,397,505.32	-	-	201,432,625.07	276,829,375.90	9,534,000.00	587,796,000.97	503,001,379.76	84,994,621.21
208	Godaita Municipality	71,496,791.73	6,990,645.67	14,014,006.08	-	109,331,181.59	-	-	261,931,801.15	435,309,642.70	15,551,495.00	712,792,938.85	689,098,073.36	23,694,865.49
209	Burthawa Municipality	71,778,468.86	26,468,556.02	4,582,489.25	-	159,102,287.02	-	-	136,107,615.82	323,589,861.56	14,487,347.00	474,184,824.38	464,360,993.23	9,823,831.15
210	Baira Municipality	35,466,819.25	2,524,025.82	(5,256,040.67)	-	103,372,811.42	-	-	233,221,358.43	318,272,808.84	13,124,817.00	564,618,984.27	514,906,382.47	49,712,601.80
211	Bagnmati Municipality	23,414,548.21	105,334,061.01	(9,215,058.53)	-	113,687,807.74	-	-	169,744,125.07	312,122,228.90	13,048,962.00	494,915,315.97	477,558,625.74	17,356,690.23
212	Malangwa Municipality	112,584,742.60	9,829,224.09	(53,786,738.18)	-	101,116,896.56	-	-	329,946,991.35	482,281,772.70	11,145,423.66	823,953,764.05	753,630,180.27	70,333,583.78
213	Lalbandhi Municipality	105,331,781.10	70,737,319.00	37,375,415.00	-	140,020,790.05	-	-	267,759,679.30	303,558,660.34	11,245,423.66	582,463,763.30	436,008,460.10	146,455,303.20
214	Haripurba Municipality	153,135,061.83	7,181,995.27	5,554,417.44	-	101,888,206.76	-	-	280,856,360.99	190,370,052.04	7,914,000.00	479,140,413.03	240,814,776.91	238,325,636.12
215	Haripur Municipality	173,125,887.32	5,934,560.59	5,719,034.61	-	96,076,878.47	-	-	220,765,507.72	454,621,270.79	9,698,000.00	685,084,778.51	633,841,375.98	51,243,202.53
216	Hariban Municipality	43,656,846.18	37,428,030.71	383,027.41	-	139,297,603.42	-	-	89,532,558.93	215,429,259.82	6,638,000.00	311,419,818.75	304,503,826.32	6,915,992.43
217	Kaudera Rural Municipality	19,738,814.35	3,015,753.21	(1,240,563.72)	-	67,998,555.09	-	-	156,413,794.28	201,226,677.04	6,905,000.00	364,545,461.32	297,497,072.57	67,047,788.75
218	Chakraghata Rural Municipality	88,955,017.38	1,044,920.66	1,623,198.82	-	64,790,647.42	-	-	300,860,521.25	242,366,667.03	7,776,000.00	551,003,188.28	389,456,699.48	161,546,488.80
219	Chandranagar Rural Municipality	209,741,169.71	6,124,499.57	-	-	84,994,851.97	-	-	119,377,822.25	178,222,407.06	8,028,000.00	305,628,229.31	290,302,893.70	15,325,335.61
220	Dhankaul Rural Municipality	20,132,422.81	5,774,794.21	19,111.55	-	69,609,731.76	-	-	85,106,572.34	74,808,144.21	6,242,000.00	266,156,716.55	226,019,827.23	40,136,889.32
221	Parsu Rural Municipality	53,667,772.57	1,325,901.76	2,380,158.47	-	62,003,989.45	-	-	167,829,154.63	224,075,469.42	7,272,000.00	399,176,624.05	365,463,658.05	33,173,966.00
222	Beshariya Rural Municipality	38,931,653.30	346,679.70	(17,533,921.56)	-	63,362,160.90	-	-	103,297,272.15	217,233,250.00	12,100,000.00	332,630,522.15	323,912,382.60	8,718,139.55
223	Brahmapuri Rural Municipality	74,235,335.28	7,478,929.51	10,762,281.26	-	75,352,608.58	-	-	121,242,372.08	221,356,903.51	9,571,000.00	352,170,275.59	269,287,247.01	82,883,026.58
224	Ramnagar Rural Municipality	23,924,857.66	4,093,664.69	3,447,826.80	-	71,830,923.00	-	-	138,734,375.46	302,491,173.63	13,782,000.00	455,007,549.09	446,188,768.78	8,818,780.31
225	Bishnu Rural Municipality	47,969,123.14	6,156,433.71	-	-	67,116,815.23	-	-	183,290,273.23	261,222,181.54	11,044,500.00	457,556,954.77	432,174,582.73	25,382,372.04
226	Isnath Municipality	38,228,627.11	3,052,556.43	4,546,354.00	-	92,906,837.92	-	-	118,817,129.01	347,382,199.00	12,703,685.00	478,903,013.01	475,081,634.74	3,821,378.27
227	Kathariya Municipality	81,909,491.63	7,089,715.29	11,089,995.66	-	85,201,070.65	-	-	229,072,437.40	367,780,733.02	14,939,954.00	611,793,124.42	599,417,385.53	12,375,738.89
228	Gadimai Municipality	(14,143,894.31)	35,590,240.13	1,172,807.41	-	96,191,975.78	-	-	221,722,785.21	325,951,478.93	9,526,000.00	557,200,264.14	477,986,005.08	79,214,259.06
229	Gurda Municipality	93,475,393.28	16,722,560.13	1,578,827.50	-	138,992,009.73	-	-	156,595,739.43	365,084,669.45	13,547,546.00	535,227,954.88	522,256,582.64	12,971,372.24
230	Guajra Municipality	79,390,281.21	1,761,666.77	154,648.00	-	84,048,598.02	-	-	363,129,923.87	564,487,986.85	18,260,447.00	945,878,357.72	912,483,583.17	33,394,774.55
231	Gaur Municipality	44,086,064.88	21,709,318.53	11,703,873.24	-	192,398,856.78	-	-	173,038,107.95	287,787,79	9,961,000.00	450,622,895.74	422,245,209.21	28,377,686.53
232	Chandrapur Municipality	114,609,965.19	44,417,228.66	331,869.55	-	84,692,361.99	-	-	144,006,112.18	281,668,540.29	11,017,534.00	436,692,186.47	433,214,357.45	3,477,829.02
233	Dewahi Gonahi Municipality	83,927,167.67	14,228,221.45	2,277,765.89	-	81,620,964.49	-	-	136,021,422.56	205,437,728.95	0.00	341,459,151.51	272,257,056.92	69,202,094.59
234	Paroha Municipality	46,929,160.35	8,222,344.45	(28,186,626.69)	-	88,881,624.68	-	-	264,363,741.33	288,542,086.37	8,559,000.00	541,494,799.70	541,872,291.41	19,622,808.29
235	Phatuwabajpur Municipality	67,104,080.12	8,000.00	(1,802,650.00)	-	106,138,911.73	-	-	195,970,030.91	226,083,308.10	7,558,000.00	429,611,339.01	363,860,676.51	65,750,662.50
236	Bridawan Municipality	149,419,547.06	10,607,932.54	272,528.63	-	74,411,801.74	-	-	186,494,025.08	265,933,624.41	7,887,000.00	460,314,649.49	415,485,550.60	44,829,098.89
237	Baudhimai Municipality	93,323,935.07	22,132,236.95	1,991,830.54	-	78,522,028.35	-	-	92,850,268.42	236,339,095.82	12,966,818.00	340,176,182.24	349,3	

247	Nigud Municipality	104,697,601.31	27,276,279.31	(45,235,566.91)	285,111,111.55	-	-	-	371,849,425.26	342,198,352.67	11,733,000.00	725,780,777.93	666,723,788.91	59,056,989.02
248	Pacharanta Municipality	132,502,095.56	11,395,478.76	7,230,915.90	85,520,032.71	-	-	-	236,648,522.93	312,113,260.00	10,953,800.00	559,715,582.93	484,250,713.10	75,464,869.83
249	Mahagadi Municipality	62,592,335.01	34,256,541.47	7,906,380.04	107,117,552.42	-	-	-	212,872,808.94	347,445,000.00	13,755,200.00	647,582,279.19	237,510,729.75	36,570,549.44
250	Simangadi Municipality	122,853,850.07	6,973,347.00	(61,623,563.22)	100,542,080.44	-	-	-	168,745,714.29	377,284,000.00	10,045,000.00	556,074,714.29	418,118,791.88	137,955,922.41
251	Adarsha Kotwal Rural Municipality	91,911,437.98	2,365,180.83	1,935,744.70	75,513,675.58	-	-	-	171,726,039.09	210,618,855.26	7,085,000.00	389,429,894.35	348,331,443.62	41,098,450.73
252	Karaiyama Rural Municipality	55,979,536.46	5,903,293.18	1,740,430.60	76,194,430.60	-	-	-	139,817,320.63	243,600,980.80	8,575,828.00	391,994,129.33	367,411,038.16	31,183,091.17
253	Dewatal Rural Municipality	54,799,525.68	3,344,810.40	2,407,859.40	66,475,568.14	-	-	-	127,037,763.62	202,659,071.60	9,577,021.00	339,273,856.22	277,410,962.20	61,862,894.02
254	Paranpur Rural Municipality	100,131,761.30	26,666,234.48	(67,895,993.27)	73,184,437.24	-	-	-	132,086,439.75	198,481,240.00	6,799,000.00	337,366,679.75	312,352,431.70	25,014,248.05
255	Prasuni Rural Municipality	76,549,820.45	22,889,304.99	50,006,226.02	69,227,974.59	-	-	-	218,773,326.05	232,627,491.38	10,119,279.00	471,520,096.43	399,758,959.40	71,761,137.03
256	Pheta Rural Municipality	37,679,841.97	7,166,021.36	9,148,601.86	64,175,220.31	-	-	-	118,169,685.50	241,861,820.13	10,194,200.00	360,225,705.63	337,012,121.63	23,213,584.00
257	Baragadi Rural Municipality	109,318,652.00	1,732,689.91	(24,898,011.23)	74,617,894.04	-	-	-	160,771,224.72	204,486,625.71	7,276,000.00	372,533,850.43	325,795,726.05	46,738,124.38
258	Bishrampur Rural Municipality	33,552,567.14	6,800,391.40	(23,576,879.11)	77,180,920.16	-	-	-	93,936,999.59	188,862,803.40	6,827,000.00	289,626,802.99	284,927,347.10	4,799,455.89
259	Shubarna Rural Municipality	89,224,001.01	6,000,878.84	2,997,850.50	72,886,511.40	-	-	-	171,109,241.75	287,577,754.00	11,214,650.00	440,901,649.75	392,938,960.55	47,962,689.20
260	Biring Metropolitan	190,986,567.03	721,717,131.29	(162,853,220.91)	484,413,796.60	-	-	35,193,075.00	1,269,457,349.01	1,303,559,000.00	37,595,000.00	2,610,611,349.01	2,433,359,312.17	177,252,036.84
261	Parslagadi Municipality	45,187,121.93	12,410,184.03	3,125,036.59	109,950,043.46	-	-	-	170,672,476.01	384,277,548.67	11,693,403.00	466,643,427.68	436,189,781.24	30,453,646.44
262	Pokhariya Municipality	40,979,763.12	33,193,044.47	3,862,421.22	109,113,973.13	-	-	4,650,000.00	191,799,165.94	234,723,000.00	7,930,000.00	524,452,165.94	502,513,788.44	21,938,377.50
263	Bahudarma Rural Municipality	59,019,812.32	10,439,452.20	(15,319,493.00)	82,336,255.10	-	-	-	136,476,026.62	307,233,826.73	14,835,229.00	458,565,082.35	427,347,729.18	31,217,353.17
264	Kallikamai Rural Municipality	15,586,690.87	4,730,088.37	1,356,441.53	62,081,037.98	-	-	5,012,467.00	88,766,725.75	195,714,131.46	11,217,353.00	295,698,210.21	228,398,190.76	7,300,010.45
265	Chilpabarmi Rural Municipality	18,585,950.21	2,248,647.62	(11,066,789.84)	74,766,312.93	-	-	-	84,534,120.30	209,904,357.50	7,125,000.00	301,563,477.80	290,552,801.11	11,010,670.69
266	Jagarnathpur Rural Municipality	28,285,093.83	36,218,396.35	(28,285,093.83)	76,839,928.64	-	-	-	113,058,324.99	282,323,000.00	11,894,467.00	407,275,791.99	349,548,531.89	57,727,260.10
267	Jirabawani Rural Municipality	7,265,568.14	6,066,619.40	5,319,712.82	73,864,453.51	-	-	-	92,516,353.87	210,234,826.85	11,547,964.00	314,319,144.72	313,713,840.67	605,304.05
268	Thori Rural Municipality	8,821,737.64	1,516,988.85	3,020,298.56	85,598,288.85	-	-	-	98,957,313.90	272,749,903.66	9,435,337.00	381,142,554.56	363,078,592.19	18,063,962.37
269	Dhobini Rural Municipality	13,926,383.01	5,031,809.92	3,624,570.89	61,917,340.77	-	-	-	84,500,104.59	183,562,860.47	5,911,000.00	273,973,965.06	272,362,194.00	1,611,771.06
270	Pakaha Manpur Rural Municipality	17,857,696.67	26,150,550.54	(17,857,696.67)	63,923,540.74	-	-	-	90,074,091.28	174,276,268.76	11,268,120.83	275,618,480.87	272,249,046.42	3,369,434.45
271	Parewa Shigaudi Rural Municipality	23,622,469.73	31,220,677.48	2,851,950.89	90,439,357.45	-	-	3,350,000.00	151,484,455.55	228,422,879.91	10,447,850.00	390,355,185.46	361,733,154.85	28,622,030.61
272	Bindabashini Rural Municipality	20,827,312.98	6,865,116.51	40,050,970.75	62,083,951.41	-	-	-	90,182,331.65	186,219,145.30	6,935,000.00	283,336,476.95	256,556,842.75	26,779,634.20
273	Shakhuwa Prasuni Rural Municipality	27,109,551.84	4,399,145.87	27,844,385.80	93,880,912.14	-	-	-	153,233,995.65	293,705,459.27	8,038,000.00	454,977,454.92	432,604,078.46	22,373,376.46
274	Jiri Municipality	37,787,462.52	20,236,075.91	2,198,835.88	88,516,083.90	-	-	-	148,738,458.21	281,069,423.00	47,064,187.00	476,872,068.21	416,399,525.81	60,472,542.40
275	Bhimeshor Rural Municipality	16,019,094.00	27,088,234.81	-	133,879,510.62	-	-	42,771,805.00	121,778,644.43	328,934,481.59	54,689,088.00	804,861,214.02	794,530,639.15	52,319,248.91
276	Kalinchok Rural Municipality	28,694,520.92	3,582,148.85	2,299,295.08	97,118,766.48	-	-	-	229,694,731.33	589,524,820.63	51,108,496.00	870,328,047.96	518,008,799.05	52,319,248.91
277	Gaurishankar Rural Municipality	36,471,549.26	2,455,421.04	1,306,670.92	137,695,118.88	-	-	-	177,928,760.10	301,853,554.60	49,394,188.00	529,176,502.70	476,377,498.30	52,799,004.40
278	Tamakoshi Rural Municipality	54,219,684.12	11,183,988.22	65,574.00	92,672,471.71	-	-	-	160,141,718.05	333,542,658.38	36,907,554.00	530,591,930.43	515,071,689.36	15,520,241.07
279	Melung Rural Municipality	44,569,736.61	4,670,891.97	2,518,750.06	86,558,939.79	-	-	-	134,318,318.43	307,919,377.24	51,847,953.51	494,085,649.18	440,469,850.23	53,615,798.95
280	Bigu Rural Municipality	30,072,261.48	9,422,401.32	1,520,000.00	154,221,670.67	-	-	-	195,236,333.47	281,981,984.66	29,864,527.40	507,082,845.53	493,585,635.55	13,497,209.98
281	Baiteshwor Rural Municipality	52,519,751.69	16,287,583.90	1,633,679.34	85,148,910.86	-	-	-	115,589,925.79	320,467,622.00	48,557,116.00	484,614,663.79	482,394,234.59	2,220,429.20
282	Shailung Rural Municipality	13,781,981.11	6,147,986.23	35.00	91,576,137.17	-	-	2,580,000.00	151,506,139.51	331,923,678.43	41,576,828.00	525,006,645.94	505,678,744.75	19,327,901.19
283	Manbahi Municipality	122,345,367.19	17,037,924.37	(512,781.70)	171,255,553.42	-	-	-	312,706,063.28	570,557,667.41	59,486,773.00	942,750,503.69	877,711,338.11	65,039,165.58
284	Ramechhap Municipality	69,238,130.07	9,603,467.46	-	159,730,567.61	-	-	-	238,572,163.14	422,007,494.87	63,744,172.96	724,323,832.97	635,221,098.36	69,102,734.61
285	Umakunda Rural Municipality	6,873,884.45	6,659,197.64	2,125,380.00	119,404,955.87	-	-	-	135,063,417.96	288,871,620.04	30,761,726.05	454,696,764.05	445,311,510.11	9,385,253.94
286	Khadadevi Rural Municipality	25,532,206.23	5,103,310.52	(1,238,847.25)	108,553,885.88	-	-	-	137,950,555.38	371,211,675.23	39,955,972.39	549,118,203.00	535,217,304.00	13,900,899.00
287	Gokulanga Rural Municipality	8,409,298.12	6,878,451.90	(6,463,018.52)	110,191,521.21	-	-	-	119,016,252.71	303,078,893.87	49,995,385.72	472,090,532.30	455,585,174.59	16,505,357.71
288	Doramba Rural Municipality	110,585,888.80	7,060,815.65	(59,885,888.80)	99,834,889.16	-	-	-	157,595,704.81	306,495,392.46	40,658,723.20	504,749,821.47	438,444,641.93	66,304,959.54
289	Likhu Tamakoshi Rural Municipality	168,446,024.67	5,460,928.96	275,410,889	101,079,324.38	-	-	-	275,261,688.90	332,588,492.60	36,379,095.06	644,229,276.56	537,273,213.62	106,956,062.94
290	Snaptari Rural Municipality	40,241,523.74	4,999,181.90	3,465,148.40	78,731,208.55	-	-	-	127,437,062.59	305,704,144.38	40,660,377.20	473,801,584.17	434,696,464.02	39,105,120.15
291	Kamalmai Municipality	84,767,203.74	69,540,896.24	-	284,713,674.76	-	2,988,310.00	-	442,010,284.74	676,550,076.78	57,771,777.00	1,176,332,138.52	1,124,864,233.59	51,467,904.93
292	Dudhauri Municipality	20,546,283.72	37,080,402.35	-	227,227,381.74	-	-	-	284,854,067.81	594,061,521.75	69,843,692.00	948,759,281.56	942,822,544.84	5,936,736.72
293	Golanjor Rural Municipality	21,692,938.08	5,557,169.15	2,047,346.76	104,649,911.28	-	-	-	133,947,365.27	297,536,211.34	29,830,368.93	461,313,945.54	456,913,275.26	4,400,670.28
294	Ghungle Rural Municipality	42,909,873.78	3,972,188.26	(1,324,414.38)	85,858,192.32	-	-	-	131,416,469.98	209,596,721.54	40,713,518.00	381,726,709.52	330,602,072.73	51,124,636.79
295	Tiptan Rural Municipality	52,892,210.74	10,146,218.93	(52,212.00)	139,147,226.71	-	-	-	202,133,444.38	479,985,184.35	67,484,844.58	749,603,473.31	745,041,040.88	4,562,432.43
296	Phikal Rural Municipality	11,580,807.08	10,856,488.56	(209,329.02)	96,839,348.90	-	-	-	119,067,315.52	311,090,127.60	43,679,673.00	473,837,116.12	449,608,716.02	24,228,400.10
297	Marin Rural Municipality	16,894,271.40	15,500,428.37	4,696,915.69	123,938,758.13	-	-	-	161,030,373.59	310,692,229.87	43,404,827.36	515,127,440.82	511,117,461.26	4,009,960.56
298	Sunkoshi Rural Municipality	94,844,300.35	8,112,380.80	-	121,916,120.95	-	-	-	217,916,120.95	321,882,124.66	41,937,811.00	581,436,056.61	492,799,704.06	88,636,352.55
299	Hariharpur Rural Municipality	29,699,589.76	8,281,646.71	-	129,017,431.40	-	-	-	166,998,667.87	281,879,096.99	27,321,297.00	476,199,061.86	434,913,812.16	41,285,249.70
300	Dhulikel Rural Municipality	25,177,722.78	63,726,390.90	19,854,436.33	172,247,177.33	-	2,041,301.08	-	283,047,028.42	411,086,693.08	35,440,211.00	729,573,932.50	675,608,821.67	53,965,110.83
301	Norabuddha Municipality	47,846,682.52	20,067,122.65	4,082,906.62	132,744,426.67	-	-	-	262,741,138.46	387,090,603.41	68,329,244.58	658,160,986.45	596,947,449.00	61,213,537.45
302	Panauni Municipality	65,663,126.17	4											

308	Ternul Rural Municipality	36,408,178.02	10,889,702.83	712,247.06	91,432,320.33	-	-	139,442,448.24	293,221,864.88	43,392,043.00	47,6056,356.12	445,950,632.95	30,105,723.17
309	Bethanchowk Rural Municipality	45,645,846.56	116,908,258.90	(736,237.40)	109,570,362.02	-	-	271,388,230.08	277,311,980.18	47,146,080.00	595,846,290.26	567,117,396.77	28,728,893.49
310	Bhumla Rural Municipality	94,340,797.52	103,221,177	875.69	138,683,032.16	-	-	244,037,926.54	238,999,975.94	57,241,619.14	519,340,461.49	519,340,461.49	101,013,157.65
311	Mahabharat Rural Municipality	345,896,890.85	4,301,427.17	(180,453,734.85)	86,829,992.02	-	-	256,574,627.18	318,733,367.32	46,612,037.00	621,920,031.50	459,891,579.78	162,028,451.72
312	Rosi Rural Municipality	42,398,515.24	4,563,231.33	(2,693,239.70)	164,348,663.33	-	-	208,617,170.20	399,200,002.44	47,523,385.62	655,430,588.26	609,118,135.55	46,312,422.71
313	Chutara Municipality	134,540,274.05	21,679,028.70	47,865,215.62	446,828,626.93	-	-	650,913,145.30	614,628,369.01	42,659,726.00	1,308,296,240.30	1,311,020,963.00	196,675,277.30
314	Melumchi Municipality	237,940,557.43	299,630,779.13	(45,054,298.41)	228,881,561.15	-	-	721,398,599.30	566,628,982.01	78,171,192.60	1,366,198,773.91	1,311,695,546.98	55,603,226.93
315	Banbise Municipality	73,711,325.07	12,068,252.57	16,175,884.08	129,503,727.47	-	-	231,459,189.19	353,417,108.70	44,873,139.00	629,749,436.89	572,613,142.44	57,136,294.45
316	Indrawati Rural Municipality	37,808,207.19	25,834,525.00	(22,676,997.20)	237,624,434.00	-	-	278,590,168.99	407,328,273.36	40,346,930.00	726,265,372.35	700,394,606.35	75,780,766.00
317	Jugal Rural Municipality	120,335,575.91	18,514,280.06	7,325,708.09	117,067,361.04	-	-	263,242,925.10	299,285,999.81	42,743,694.00	605,272,618.91	531,789,605.81	73,483,013.10
318	Tripatheshwori Rural Municipality	40,357,089.47	19,301,053.34	(8,245,253.56)	72,175,146.47	-	-	123,588,035.72	259,763,625.82	32,347,888.20	415,699,549.74	370,486,315.11	45,213,234.63
319	Panchpokhari Rural Municipality	99,102,903.15	766,041.49	(22,490,598.93)	114,684,718.97	-	-	192,063,064.68	295,854,303.60	51,355,614.00	539,273,182.28	485,883,910.96	53,389,271.32
320	Balephi Rural Municipality	53,488,205.87	5,912,509.92	(693,583.16)	86,791,010.61	-	-	146,654,506.24	282,562,160.30	46,056,102.50	475,272,769.04	440,696,962.87	34,575,897.21
321	Bhokeshi Rural Municipality	145,347,097.52	30,322,129.99	(1,190,947.56)	199,084,300.96	-	-	373,762,580.91	239,032,383.76	32,814,577.00	645,629,541.67	575,086,102.46	70,543,439.21
322	Lishankhu Rural Municipality	80,022,828.83	8,721,427.14	(873,435.16)	76,543,201.09	-	-	164,795,021.88	283,122,129.43	41,841,987.67	489,759,138.98	444,667,159.68	45,091,979.30
323	Sunkoshi Rural Municipality	77,832,958.05	17,357,349.22	6,251,788.24	77,630,116.85	-	-	179,072,212.36	340,715,364.88	51,600,153.00	571,387,730.24	568,188,686.81	31,199,043.43
324	Helambu Rural Municipality	46,491,660.08	9,710,917.57	(1,788,441.18)	101,108,157.09	-	-	155,522,293.56	287,989,380.87	32,387,834.00	475,899,508.43	451,521,321.42	24,378,187.01
325	Uttargaya Rural Municipality	40,419,959.69	3,604,345.60	5,450.00	68,691,386.68	-	-	111,569,151.97	208,668,091.69	29,394,730.89	352,383,964.55	305,842,565.96	46,541,398.59
326	Jagannath Rural Municipality	40,497,690.56	3,284,276.75	(0.63)	57,787,083.99	-	-	104,321,400.67	210,313,476.43	41,371,896.67	353,254,423.77	313,848,789.37	39,405,634.40
327	Gosukunda Rural Municipality	61,348,292.80	17,291,424.37	-	85,571,553.12	-	-	164,211,270.29	182,309,003.40	23,675,413.00	370,195,686.69	305,377,975.40	64,817,711.29
328	Naukunda Rural Municipality	124,886,289.09	6,428,115.12	8,924.00	66,297,156.34	-	-	197,620,484.55	225,710,027.86	42,084,002.00	465,414,514.41	422,017,900.99	43,396,613.42
329	Aamachhodimgo Rural Municipality	91,471,516.71	6,676,595.05	(1,011.00)	78,855,374.84	-	-	177,002,475.60	137,636,331.43	23,091,718.00	337,730,525.03	240,955,420.00	96,775,105.03
330	Belkot Gadhi Rural Municipality	171,633,786.60	10,796,061.78	-	154,946,054.42	-	-	337,375,902.80	416,211,877.74	53,444,168.00	807,031,948.54	723,048,953.41	83,983,895.13
331	Bidur Municipality	34,678,253.15	54,156,584.19	77,000.00	219,288,682.38	-	-	308,200,519.72	559,007,478.00	59,029,079.00	926,237,076.72	916,879,333.02	9,357,743.70
332	Kakani Rural Municipality	28,086,566.91	9,331,837.98	13,691,762.09	113,965,502.11	-	-	165,075,669.09	324,508,337.68	47,584,019.74	537,168,026.51	512,400,833.53	24,767,192.98
333	Kispang Rural Municipality	36,933,645.64	2,830,251.79	(27,301,785.10)	75,902,208.58	-	-	88,364,326.63	333,356,629.34	331,375,717.88	335,356,629.34	331,375,717.88	3,980,911.46
334	Jadi Rural Municipality	56,674,084.49	4,212,989.59	(21,089,230.99)	75,506,403.86	-	-	115,304,246.95	257,737,122.55	57,130,697.90	430,172,057.40	409,261,844.56	20,910,212.84
335	Tarakeshwor Rural Municipality	7,639,614.71	4,238,636.59	(1,852,835.26)	71,138,388.93	-	-	81,163,804.97	226,614,764.01	37,953,152.40	345,731,721.38	335,614,630.76	10,117,090.62
336	Dupcheshwor Rural Municipality	51,727,141.65	8,813,758.47	317,280.00	92,275,526.36	-	-	153,133,706.48	284,776,673.00	48,685,515.99	486,595,895.47	475,766,002.22	10,829,893.25
337	Panchakanya Rural Municipality	18,433,174.27	5,155,252.55	(601,110.25)	69,836,220.10	-	-	96,591,333.12	245,504,703.96	48,480,421.00	390,576,438.08	368,742,139.00	21,834,319.08
338	Meghang Rural Municipality	28,942,953.79	4,002,898.11	3,248.78	70,856,483.63	-	-	103,805,584.31	236,649,829.83	42,735,044.51	383,190,458.65	339,302,580.07	43,887,878.58
339	Likhu Rural Municipality	68,219,948.56	7,098,691.09	165,459.99	93,580,225.87	-	-	129,991,644.03	204,293,109.82	42,634,407.00	376,919,160.85	349,657,421.35	27,261,739.50
340	Shibapuri Rural Municipality	25,517,067.68	11,056,756.96	(8,088,011.74)	89,826,331.97	-	-	158,015,025.75	314,208,054.58	56,303,612.80	528,526,693.13	495,421,449.58	33,105,243.55
341	Surya Gadhi Rural Municipality	16,421,533.36	4,299,377.70	11,355.40	66,479,416.84	-	-	87,211,683.30	224,556,689.01	35,556,552.70	347,324,925.01	338,050,871.85	9,274,053.16
342	Dhumbesi Municipality	35,361,381.13	61,851,749.14	-	134,249,436.32	-	-	231,462,566.59	340,099,740.25	77,553,426.46	649,115,733.30	621,113,675.74	28,002,057.56
343	Nilakanttha Municipality	166,778,950.53	28,421,078.84	14,321,049.47	212,992,847.96	-	-	422,513,926.80	627,364,337.64	83,431,368.00	1,029,045,470.30	1,029,045,470.30	104,264,162.14
344	Khanyobas Rural Municipality	9,832,161.06	5,586,743.00	(1,932,324.19)	66,700,736.98	-	-	80,187,316.85	227,595,206.98	56,390,135.36	364,172,659.19	363,849,852.42	322,806.77
345	Gangajumuna Rural Municipality	73,916,274.62	7,349,693.49	(12,626,674.00)	90,036,287.81	-	-	158,635,581.92	342,050,765.00	52,476,889.00	553,163,151.92	512,362,494.79	40,600,657.13
346	Gajuri Rural Municipality	37,894,866.24	14,012,506.96	15,046.00	129,257,913.17	-	-	181,180,332.37	329,412,899.96	57,136,480.00	567,729,721.33	544,737,951.81	22,991,769.52
347	Galehi Rural Municipality	78,374,423.54	36,898,397.28	225.00	133,297,868.49	-	-	248,570,914.31	327,071,908.83	44,499,242.93	620,142,066.07	604,757,561.22	15,384,504.85
348	Jawalimukhi Rural Municipality	37,665,289.04	17,021,081.21	10,937,770.84	89,399,345.07	-	-	155,023,486.16	326,418,236.18	58,825,172.17	540,266,894.51	540,236,452.32	30,442.19
349	Tripatheshwori Rural Municipality	21,453,970.72	5,647,658.94	(308,583.83)	94,044,710.88	-	-	120,837,756.71	339,301,189.14	42,254,107.00	502,393,052.85	500,201,468.47	2,191,584.38
350	Thakre Rural Municipality	64,684,317.33	45,091,995.60	-	143,328,816.98	-	-	253,105,129.91	353,498,335.90	58,104,749.90	664,708,215.71	644,451,874.53	20,256,341.18
351	Netrawati Dabajong Rural Municipality	37,203,141.75	5,120,773.51	-	67,262,361.85	-	-	111,026,277.11	225,725,576.00	57,373,000.00	394,124,853.11	359,773,843.20	34,351,009.91
352	Benighat Rorang Rural Municipality	108,705,303.74	22,876,588.47	188,732.01	145,259,394.90	-	-	277,030,019.12	413,715,597.10	65,229,218.00	755,974,834.22	679,048,452.69	76,926,381.53
353	Rubi Valley Rural Municipality	24,032,061.72	2,760,307.00	-	74,674,613.57	-	-	101,466,982.29	164,270,382.00	23,830,641.00	289,568,005.29	241,558,172.00	48,009,853.29
354	Shidleh Rural Municipality	47,210,322.00	8,030,455.25	-	96,954,635.91	-	-	152,195,413.16	327,534,863.73	56,400,375.00	536,130,651.89	518,341,090.63	17,789,561.26
355	Bharapuri Metropolitan	779,488,380.55	1,459,119,497.50	(764,327,217.42)	1,041,848,020.08	-	-	2,527,355,336.67	1,593,219,604.01	154,859,748.00	4,275,434,688.68	4,173,367,671.28	102,067,017.40
356	Kailika Municipality	74,660,016.22	59,833,788.54	-	194,047,420.90	-	-	345,731,831.66	335,528,907.57	31,786,687.11	733,047,626.34	672,817,441.48	61,632,002.35
357	Khairani Municipality	21,667,755.23	76,936,496.67	35,048,510.45	239,055,520.40	-	-	564,513,569.75	410,530,865.10	74,450,608.93	1,049,495,043.78	972,897,441.07	76,597,602.30
358	Maadi Municipality	35,504,471.40	61,811,011.82	138,550,629.81	194,108,964.17	-	-	292,924,447.39	425,260,299.90	78,667,563.52	796,852,310.81	778,384,351.07	18,467,959.74
359	Ratanmangar Municipality	525,043,211.43	39,794,281.30	1,912.00	209,001,395.53	-	-	982,572,095.94	537,415,949.35	81,754,418.10	1,601,742,463.39	1,224,028,090.20	377,714,373.19
360	Rapti Municipality	90,221,515.66	32,889,495.80	-	209,001,395.53	-	-	332,114,318.99	489,960,095.42	29,237,010.00	851,311,424.41	823,978,979.15	27,332,445.26
361	Jejhyakamana Rural Municipality	46,559,704.28	27,875,118.83	4,284,820.29	115,449,980.08	-	-	194,169,623.48	357,530,273.69	46,903,607.90	598,603,505.07	582,944,251.72	15,659,253.35
362	Hetauda Sub-metropolitan	580,650,241.74	9,865,144.91	5,521,078.49	487,203,089.26	-	-	1,420,432,554.40	1,018,355,496.43	88,302,345.87	2,527,090,396.70	2,343,420,690.44	183,669,706.26
363	Thaha Municipality	53,388,111.06	60,772,480.66	(3,842,872.08)	202,809,285.44	-	-	313,127,005.08	417,074,403.95	111,917,106.75	842,118,515.78	828,682,932.53	13,435,380.25
364	Indrasarwar Rural Municipality	56,937,411.69	5,457,405.34	9,499,003.64	119,569,337.22	-	-	191,463,157.89	205,402,196.35	46,575,773.67	443,441,127.91	390,541,895.43	52,899,232.48

373	Bhaktapur Municipality	256,240,133.18	620,091,390.07	-	-	105,551,173.56	-	-	981,882,696.81	578,628,567.94	40,896,583.00	1,601,407,847.75	1,291,962,178.27	309,445,669.48
374	Madhyapur THIMI Municipality	466,217,083.36	298,006,712.75	-	-	279,482,934.19	-	-	1,050,803,855.30	460,560,667.16	53,478,061.10	1,564,842,583.56	1,147,317,167.87	417,525,415.69
375	Suryabinayak Municipality	858,554,779.88	1,878,001,520.12	-	881.316.00	569,589,556.90	-	-	1,624,647,860.80	512,662,972.86	82,251,358.50	2,219,382,192.16	742,834,159.53	742,834,159.53
376	Lalitpur Metropolitan	3,141,738,028.24	1,858,035,932.39	-	-	929,589,556.90	-	-	5,998,895,253.65	1,043,930,059.91	80,770,410.05	7,123,595,723.61	4,844,434,593.75	2,279,161,131.86
377	Godawari Municipality	1,370,429,994.46	462,117,664.55	-	-	534,943,583.53	-	-	2,380,793,546.53	619,301,389.48	66,827,442.50	3,066,922,378.51	2,055,168,422.21	1,011,753,956.30
378	Mahalaaxmi Municipality	1,270,608,775.49	194,437,800.20	-	3,890,064.75	469,699,033.51	-	-	1,943,467,930.95	387,697,767.13	43,097,951.00	2,734,020,369.58	1,190,611,378.84	1,183,592,270.74
379	Kanjosom Municipality	45,222,180.30	15,047,880.30	-	150,772.51	55,260,883.24	-	-	119,218,704.35	221,569,962.10	37,707,278.58	378,495,945.83	361,889,497.27	16,606,447.76
380	Mahankal Rural Municipality	22,419,695.67	6,528,540.80	-	355,764.55	60,695,885.02	-	-	92,499,886.04	227,757,504.65	30,835,734.64	351,093,125.33	327,993,287.97	23,099,837.36
381	Bagmati Rural Municipality	7,930,685.67	15,057,145.13	-	2,059,322.20	78,288,618.29	-	-	103,335,771.29	291,453,589.30	36,797,528.93	431,586,889.52	426,638,249.90	4,948,639.62
382	Kathmandu Metropolitan	14,558,270,834.92	6,089,614,729.82	-	20,937.71	2,241,888,529.04	-	-	22,889,795,031.49	2,144,809,264.27	92,384,126.00	25,126,988,421.76	12,345,311,665.35	12,781,676,756.41
383	Kageshwori Manohara Municipality	21,327,696.54	382,589,067.41	-	-	485,015,146.68	-	-	906,597,318.95	469,796,569.21	59,204,511.00	1,435,598,399.16	1,433,525,302.86	2,073,096.30
384	Kirtipur Municipality	271,793,498.79	182,546,726.39	-	(5,220,318.00)	215,669,613.02	-	-	667,397,129.20	457,591,883.94	45,638,439.00	1,170,627,432.14	951,107,027.53	219,570,424.61
385	Gokarneshwor Municipality	90,675,443.61	277,652,305.85	-	(3,084,091.24)	390,352,050.01	-	-	759,302,036.23	497,085,542.39	52,867,461.00	1,309,235,039.62	1,208,591,886.45	100,663,153.17
386	CHANDRAGIRI Municipality	246,975,037.06	554,584,272.72	-	(1,854,389.10)	143,530,411.87	-	-	943,235,332.55	599,360,109.67	62,586,557.50	1,605,181,999.72	1,508,546,626.77	96,635,372.95
387	Tokha Municipality	608,490,317.79	333,921,914.04	-	-	354,345,718.38	-	-	1,302,279,323.36	392,706,940.41	57,104,464.23	1,752,090,728.20	1,226,267,658.55	525,823,069.65
388	Tarkeshwor Municipality	228,695,912.23	281,299,914.85	-	139,813,069.03	489,312,805.55	-	-	1,141,330,051.66	529,699,144.00	46,920,168.00	1,718,239,336.66	1,584,427,119.05	133,812,244.61
389	Daksinkali Municipality	19,125,025.40	58,987,572.50	-	(8,314,543.84)	161,328,838.83	-	-	236,426,892.89	321,404,795.48	49,205,273.00	617,036,961.37	619,024,942.21	195,862,968.77
390	Naugaurung Municipality	263,102,628.41	239,214,331.13	-	-	367,534,198.67	-	-	919,633,714.10	423,202,277.14	51,615,834.50	1,394,451,825.74	1,198,388,856.97	195,862,968.77
391	Budhanilkantha Municipality	1,584,969,916.57	386,296,168.90	-	625,241,244.36	-	-	-	2,596,507,329.83	532,315,454.24	60,638,959.30	3,189,461,743.37	1,843,544,136.43	1,345,917,606.94
392	Shankarapur Municipality	175,631,758.35	78,923,533.79	-	1,150,598.83	254,334,100.61	-	-	510,039,991.58	323,742,256.33	59,556,472.00	893,338,719.91	802,962,319.57	90,376,400.34
393	Gorkha Municipality	92,278,800.20	6,050,713.20	-	5,810,052.89	151,546,587.80	-	-	260,346,095.09	573,191,326.81	30,235,605.00	863,773,026.90	771,713,136.85	92,059,890.05
394	Palungtar Municipality	181,785,623.75	24,387,690.68	-	6,293,773.25	136,508,808.77	-	-	352,544,424.45	507,730,946.00	24,966,969.00	885,242,339.45	834,466,015.83	41,172,142.09
395	Ajirkot Rural Municipality	83,056,421.99	7,742,632.88	-	54,000.00	75,849,806.48	-	-	166,702,861.35	284,042,276.37	15,560,620.99	466,305,758.71	425,133,616.62	41,172,142.09
396	Aarigat Rural Municipality	30,212,298.27	3,681,166.58	-	475,505.58	86,974,016.29	-	-	121,342,986.72	362,006,778.60	17,957,300.00	501,307,065.32	461,269,110.68	40,037,954.64
397	Gunduli Rural Municipality	104,919,597.31	12,752,165.14	-	52,103.70	88,624,331.34	-	-	206,348,197.49	405,932,944.90	21,107,589.00	633,388,731.39	557,691,848.57	75,696,882.82
398	Chamunda Rural Municipality	114,300,707.29	2,714,189.00	-	-	78,938,586.56	-	-	195,953,482.85	169,474,694.08	15,863,351.00	381,291,527.93	251,599,211.94	129,692,313.99
399	Darche Rural Municipality	139,982,052.76	4,554,596.53	-	1,205,100.13	83,097,346.28	-	-	228,839,095.70	275,323,992.07	12,470,364.00	516,633,451.77	394,257,780.62	122,375,671.15
400	Bhimnethapa Rural Municipality	109,895,067.07	5,578,686.05	-	-	79,220,676.28	-	-	194,694,429.40	374,185,391.36	20,034,350.00	588,914,127.84	526,254,375.91	64,699,938.73
401	Shahid Lakhani Rural Municipality	36,668,120.49	29,016,167.18	-	201,840.75	99,927,307.62	-	-	166,447,186.04	373,024,441.80	23,540,500.00	563,012,170.76	526,354,375.03	36,657,751.93
402	Shirachiwok Rural Municipality	221,196,040.97	7,034,204.83	-	125,514.18	81,665,739.78	-	-	310,021,499.76	407,543,968.10	21,356,770.00	738,922,237.86	622,368,275.66	116,553,962.20
403	Barpak Sulko Rural Municipality	74,254,215.59	8,842,895.12	-	(186,767.72)	94,935,789.60	-	-	177,846,130.59	391,415,051.00	20,391,500.00	589,652,681.59	523,033,354.30	66,619,327.29
404	Besheshar Municipality	41,912,609.24	34,593,152.91	-	-	133,123,789.43	-	-	209,629,551.58	427,736,519.53	22,365,715.00	659,731,786.11	615,151,452.95	44,580,223.16
405	Medhya NEPAL Municipality	62,881,032.08	15,678,680.75	-	16,776,353.42	100,833,604.76	-	-	196,169,671.01	386,065,255.13	19,047,854.00	601,282,780.14	527,774,439.80	73,508,340.34
406	Rainas Municipality	32,275,889.42	10,026,540.82	-	3,981,599.28	74,970,196.64	-	-	121,854,225.86	377,600,394.87	14,508,696.00	513,963,316.73	475,566,754.87	38,396,561.86
407	Sundar Bazar Rural Municipality	107,776,836.85	14,620,772.72	-	12,382,964.34	101,340,709.65	-	-	240,864,610.56	405,719,209.51	18,990,088.04	665,573,908.11	614,526,998.17	51,046,909.94
408	Kwahalasohar Rural Municipality	17,346,513.01	2,602,563.79	-	10,981,022.97	59,710,188.53	-	-	90,640,288.30	207,220,002.60	12,608,838.36	310,469,129.26	283,873,086.87	26,596,042.39
409	Dudhokhari Rural Municipality	36,403,681.41	6,196,330.79	-	1,325,183.59	58,478,455.53	-	-	102,403,651.32	221,122,923.00	14,149,524.00	337,766,098.32	295,859,861.40	41,906,236.92
410	Dordi Rural Municipality	42,674,678.54	10,642,795.22	-	(8,994,906.10)	90,827,741.48	-	-	135,150,309.14	333,226,500.44	12,943,493.55	501,320,303.13	482,551,502.86	18,768,800.27
411	Maryangdi Rural Municipality	5,942,646.83	9,341,418.67	-	8,186,246.17	126,559,960.36	-	-	150,030,272.03	315,417,246.35	15,643,748.00	481,091,266.38	453,393,173.89	27,698,092.49
412	Bhunu Municipality	200,915,947.28	61,018,344.94	-	24,701.00	120,099,167.41	-	-	382,058,160.63	588,648,485.37	21,781,100.00	992,487,746.00	845,957,507.09	146,530,238.91
413	Bhimad Municipality	46,780,158.73	16,182,300.74	-	(0.00)	113,935,184.31	-	-	176,897,643.66	367,512,259.74	20,273,651.00	564,683,554.40	533,883,500.78	30,800,053.62
414	Byas Municipality	83,570,335.73	136,628,351.59	-	(5,208,287.30)	232,313,221.86	-	-	459,062,932.88	792,476,382.48	27,495,223.00	1,279,034,538.36	1,198,503,076.29	80,531,462.07
415	Shuklagandaki Municipality	116,831,542.92	92,252,909.50	-	1,685,551.50	165,660,208.37	-	-	398,615,758.52	502,341,099.62	23,260,942.00	924,217,800.14	859,334,335.60	64,883,464.54
416	Ashtikharant Rural Municipality	61,679,252.70	27,743,381.35	-	-	133,596,263.06	-	-	223,018,897.11	252,468,980.78	21,597,600.00	497,085,477.89	480,845,306.34	16,240,171.55
417	Risheng Rural Municipality	14,232,046.49	26,440,709.76	-	1,932,495.03	105,082,085.51	-	-	147,687,336.79	305,155,460.21	17,768,600.00	470,611,397.00	459,780,193.64	10,831,203.36
418	Ghiring Rural Municipality	35,781,362.01	5,275,748.73	-	100.00	75,586,483.30	-	-	116,643,694.04	245,415,330.44	14,423,390.00	376,482,414.48	363,522,508.31	12,959,906.17
419	Devghat Rural Municipality	110,581,024.93	20,176,189.60	-	-	82,827,064.36	-	-	213,584,278.89	284,348,144.44	15,676,850.00	513,609,273.33	442,148,509.00	71,460,764.33
420	Bandipur Rural Municipality	197,484,627.96	21,012,999.50	-	93,206,895.12	-	-	-	312,471,317.58	252,450,099.81	14,495,528.68	599,416,946.07	402,128,859.15	107,545,890.68
421	Myagde Rural Municipality	154,540,790.61	56,586,110.68	-	(29,900.00)	85,800,822.21	-	-	296,897,823.50	277,772,634.69	18,106,350.00	572,776,808.19	467,230,917.51	195,255,890.68
422	Pokhara Metropolitan	1,137,076,884.36	1,128,365,668.02	-	-	1,115,211,369.09	-	-	3,380,653,921.47	2,447,101,063.46	73,453,683.36	5,901,208,668.29	5,399,727,253.37	501,481,414.92
423	Annapurna Rural Municipality	59,514,296.90	15,292,349.97	-	-	99,523,335.70	-	-	173,935,359.57	391,577,889.00	17,057,525.00	582,370,773.57	573,376,511.56	8,994,262.01
424	Maachaphure Rural Municipality	72,973,095.59	15,182,126.32	-	77,659.15	129,921,580.30	-	-	219,054,461.36	357,858,525.30	14,577,578.00	591,490,564.66	540,698,373.97	50,792,190.69
425	Maadi Rural Municipality	108,533,195.87	10,115,493.38	-	1,246,159.26	109,541,910.87	-	-	229,617,990.14	337,903,263.92	14,601,797.00	582,123,051.06	554,042,476.00	28,080,575.06
426	Chure Rural Municipality	83,291,113.14	5,407,837.00	-	3,659,805.02	63,820,620.22	-	-	156,179,375.38	282,786,340.58	11,455,021.00	450,420,736.96	361,703,315.39	88,717,421.57
427	Chame Rural Municipality	44,918,416.60	3,676,424.72	-	-	37,228,675.70	-	-	85,823,517.02	122,033,397.40	10,624,116.08	218,481,030.50	178,081,348.39	40,399,682.11
428	Narpa Bhooni Rural Municipality	99,978,839.65	2,008,982.16	-	312,186.16	37,995,517.57	-	-	140,295,525.54	91,850,607.64	4,455,713.00	236,601,846.18	119,931,553.76	116,67

435	Lomathang Rural Municipality	62,760,588.52	2,123,171.38	6,599.00	38,938,960.89	-	-	103,829,319.79	135,321,989.07	13,483,750.00	252,635,058.86	178,705,048.35	73,930,010.51
436	Kushima Municipality	47,386,976.44	22,159,480.05	-	116,241,978.24	-	-	185,788,434.73	566,411,547.14	28,467,488.00	780,667,469.87	762,923,563.20	17,743,906.67
437	Phalabas Rural Municipality	25,365,969.72	8,829,776.62	-	85,651,981.33	-	-	119,847,727.67	518,081,036.00	19,081,036.00	687,137,143.92	655,586,020.71	31,551,123.21
438	Jajjala Rural Municipality	26,655,645.36	15,788,449.51	-	74,739,585.50	-	-	117,833,680.37	347,772,523.20	16,495,500.00	451,451,703.57	444,788,369.00	6,663,334.57
439	Paiyuu Rural Municipality	13,308,569.44	3,491,561.25	(1,037,832.53)	57,318,467.04	628,725.00	-	73,709,490.20	268,816,817.02	13,638,352.00	356,164,659.22	354,954,945.54	1,209,713.68
440	Mahasilra Rural Municipality	18,162,762.56	4,013,292.56	(248,671.36)	47,456,386.04	-	-	69,384,472.99	328,910,253.10	17,472,238.00	325,766,964.09	307,122,702.01	18,644,262.08
441	Modi Rural Municipality	13,679,727.06	11,169,239.54	-	97,041,052.31	-	-	121,890,018.91	369,813,635.16	17,318,293.00	509,021,947.07	504,190,609.91	4,831,337.16
442	Baachua Rural Municipality	55,287,916.77	1,893,095.83	698,508.98	61,281,941.30	-	-	119,161,462.88	276,232,029.83	13,445,175.00	408,838,667.71	380,989,187.43	27,849,480.28
443	Galchay Municipality	75,312,792.08	14,124,379.19	6,539,940.00	159,095,343.05	-	-	255,072,454.32	499,629,748.00	19,958,400.00	774,660,602.32	737,325,370.64	27,235,231.68
444	Chapakot Municipality	42,096,027.07	19,307,036.78	-	93,166,836.91	-	-	154,569,900.76	456,654,483.03	18,048,900.00	629,273,283.79	600,601,950.45	28,671,333.44
445	Punalbazar Municipality	118,927,260.20	70,755,735.53	(23,322,092.39)	128,941,681.62	-	-	295,302,584.96	603,039,245.68	26,268,400.00	924,630,230.64	846,674,577.88	77,955,652.76
446	Bhirkot Municipality	17,457,149.55	46,097,533.00	(6,457,149.55)	107,273,195.24	-	-	164,070,728.24	374,183,330.85	17,230,500.00	555,784,559.09	540,541,891.08	15,242,668.01
447	Waling Municipality	126,418,512.64	41,198,870.52	1,092,343.00	134,324,863.97	-	-	303,034,590.13	580,101,862.11	25,511,750.00	908,648,202.24	811,740,569.76	96,907,832.48
448	Arjunchaupari Rural Municipality	57,091,578.10	7,715,133.42	3,079,249.05	61,360,005.89	-	-	229,245,966.46	272,283,094.20	17,901,750.00	519,430,810.66	345,618,826.86	173,811,983.80
449	Aadikhola Rural Municipality	37,021,377.31	8,547,435.53	(31,717,200.16)	62,388,880.74	4,438,235.80	-	80,678,729.22	358,061,385.00	16,716,600.00	455,456,714.22	480,969,975.00	4,486,739.22
450	Kali Gandaki Rural Municipality	78,170,898.89	11,295,438.99	18.98	124,890,060.26	-	-	214,356,477.05	318,112,039.92	20,066,100.00	552,534,616.97	485,714,146.94	66,820,470.00
451	Fedikhola Rural Municipality	12,372,086.67	10,317,051.26	88,934.53	53,338,658.59	-	-	76,116,731.05	251,767,127.99	20,036,050.00	347,919,909.04	345,302,304.64	2,617,604.40
452	Barua Rural Municipality	50,257,014.83	5,664,958.48	-	68,712,461.79	-	-	124,634,435.10	297,220,519.96	13,571,385.00	435,426,340.66	405,777,964.99	29,648,375.07
453	Haras Rural Municipality	56,857,636.79	2,850,313.00	(196,120.00)	67,526,464.86	-	-	127,038,294.65	287,620,149.78	7,661,250.00	392,359,866.72	341,789,866.72	50,569,827.71
454	Beni Municipality	37,713,341.52	35,959,933.77	-	113,314,652.73	-	-	186,987,928.02	472,981,984.70	19,916,909.00	679,886,821.72	648,487,149.95	31,399,671.77
455	Annapurna Rural Municipality	129,267,568.31	17,389,526.42	-	86,841,527.93	-	-	233,498,622.66	308,290,404.44	11,468,194.00	553,257,221.10	444,484,213.72	108,773,007.38
456	Dawalagiri Rural Municipality	61,369,056.82	4,430,681.29	(181,735.92)	91,512,480.90	-	-	157,130,483.09	238,925,641.69	16,135,222.00	432,191,346.78	367,523,758.36	64,667,888.42
457	Mangala Rural Municipality	34,907,731.20	6,245,054.48	-	68,080,698.46	-	-	109,233,484.14	295,736,973.00	15,391,256.00	420,361,713.14	378,359,553.00	42,002,160.16
458	Malika Rural Municipality	53,379,880.64	6,649,710.00	-	77,564,775.48	-	-	137,594,366.12	281,196,180.32	15,901,800.00	434,692,346.44	373,470,811.88	61,221,664.56
459	Raghuwanga Rural Municipality	49,552,696.00	7,110,387.96	29,863.86	87,027,946.42	-	-	143,720,894.24	272,541,821.38	11,175,450.00	427,438,165.62	393,036,962.79	34,401,219.83
460	Galkot Municipality	20,634,221.52	17,850,145.51	-	106,895,840.41	-	-	145,380,207.44	483,406,859.56	15,996,009.00	624,731,139.80	604,731,936.20	20,051,936.20
461	Jajmani Municipality	64,964,708.58	12,323,842.86	1,217,132.18	94,447,396.95	-	-	175,369,086.57	483,799,344.68	21,277,000.00	680,445,431.25	631,614,256.03	48,831,175.22
462	Dhorpatan Municipality	27,705,846.43	21,303,527.37	5,429.18	96,236,518.03	-	-	145,251,321.01	335,822,540.34	14,251,747.00	495,325,608.35	485,391,003.34	9,934,605.01
463	Baglun Municipality	67,017,475.97	59,966,217.80	(73,920.23)	139,383,082.44	-	-	266,922,815.98	733,272,77.99	24,030,907.00	1,083,496,000.77	1,052,022,178.87	31,473,821.90
464	Kathikhola Rural Municipality	23,722,274.68	6,860,809.20	1,293,524.66	79,311,826.63	-	-	111,158,435.17	388,491,931.40	17,417,599.00	517,067,965.57	505,532,696.78	11,535,268.79
465	Tamankhola Rural Municipality	35,784,665.76	3,788,309.59	-	60,050,751.81	-	-	99,623,727.16	174,579,846.64	13,143,750.00	287,347,323.80	255,821,026.21	31,526,297.59
466	Tarakhola Rural Municipality	31,466,657.27	6,305,430.17	854,715.66	60,725,924.96	-	-	99,352,728.06	225,355,602.69	14,306,600.00	339,014,930.75	306,091,245.37	32,923,685.38
467	Nishikhola Rural Municipality	69,634,783.50	5,072,314.71	2,463.619.26	91,384,072.58	-	-	168,554,790.05	288,739,428.34	16,213,450.00	473,507,668.39	434,674,061.94	38,833,606.45
468	Badigang Rural Municipality	43,202,715.97	9,748,559.11	-	101,093,666.00	-	-	154,044,941.08	459,438,885.55	18,317,250.00	631,801,076.63	623,469,737.50	8,331,339.13
469	Bareng Rural Municipality	16,014,346.31	3,844,407.15	-	60,692,105.27	-	-	80,550,838.73	221,849,528.86	13,955,144.41	346,355,532.00	322,431,890.23	23,923,641.77
470	Kawasoti Municipality	71,436,596.74	66,126,932.72	(116,520.00)	190,032,750.87	1,381,225.23	-	336,860,985.56	600,525,330.20	21,699,000.00	959,085,315.76	934,467,055.00	24,618,260.76
471	Guidokot Municipality	126,230,350.85	128,098,396.98	28,258,005.36	183,768,530.30	-	-	466,355,283.49	495,103,512.67	26,527,500.00	987,986,296.16	923,026,621.71	64,959,674.45
472	Devchudi Municipality	180,898,939.66	63,899,769.40	(131.31)	145,477,239.54	-	-	390,275,817.29	448,590,920.39	18,656,419.00	857,523,156.68	674,994,928.85	182,528,227.83
473	Medhyabindu Municipality	134,574,846.63	39,898,662.98	-	173,553,491.61	-	-	351,257,496.22	488,538,700.83	23,459,650.00	863,552,847.05	751,902,806.88	111,650,040.41
474	Boudhikali Rural Municipality	123,463,280.77	4,104,590.31	(631,673.75)	69,594,424.49	3,230,495.00	-	196,530,621.82	231,680,296.77	14,995,000.00	441,205,918.59	344,268,088.11	98,937,830.48
475	Bulingtar Rural Municipality	62,122,929.35	3,769,213.53	(50.65)	79,032,298.97	-	-	144,998,983.20	260,563,266.60	17,847,170.00	423,409,419.80	369,739,602.28	53,669,817.52
476	Binayi Tribeni Rural Municipality	42,657,311.51	27,858,563.23	-	173,174,262.41	3,462,332.89	-	247,152,470.04	387,118,816.50	24,488,950.00	658,760,236.54	628,685,316.81	30,074,919.73
477	Hupasekot Rural Municipality	30,351,418.71	8,327,622.63	1,132,866.84	95,301,991.55	208,313.00	-	335,322,212.73	296,522,875.46	17,077,227.00	448,922,315.19	429,319,082.08	19,603,233.11
478	Badaghat Municipality	133,580,711.52	79,811,114.60	2,565,272.25	173,688,233.79	2,336,977.40	-	391,982,309.56	457,735,249.16	41,166,325.00	890,883,883.72	785,847,052.89	105,036,830.83
479	Ramgram Municipality	85,029,075.25	65,792,527.23	-	162,259,402.24	-	-	313,081,004.72	561,299,616.81	31,691,488.00	906,072,109.53	821,224,633.30	84,847,476.23
480	Sunwal Municipality	122,599,451.11	99,520,837.41	(96,634.00)	183,835,213.07	-	-	405,858,867.59	401,042,939.00	31,491,140.00	838,392,946.59	734,129,145.77	104,263,800.82
481	Susta Rural Municipality	230,811,318.60	31,601,751.38	(2,607,012.55)	115,829,233.79	-	-	375,635,291.22	256,479,943.68	24,441,180.00	656,556,414.90	411,702,869.29	244,853,545.61
482	Palimandun Rural Municipality	16,533,378.31	19,434,814.62	(393,985.00)	81,408,654.26	-	-	116,982,862.19	279,805,107.16	19,347,930.00	416,135,899.35	389,370,548.65	26,765,350.70
483	Pratapur Rural Municipality	94,008,509.81	23,514,144.36	9,291.66	100,049,266.61	-	-	217,581,212.44	361,655,753.51	24,681,415.00	603,918,380.95	541,982,399.04	61,935,981.91
484	Sarawoti Rural Municipality	74,279,250.64	12,155,097.90	(2,938,143.77)	100,043,955.94	-	-	183,540,160.71	294,365,812.29	25,599,600.00	503,505,533.00	463,847,698.51	39,657,834.49
485	Bawal Sub-metropolitan	285,846,883.54	544,256,736.88	426,871	369,491,839.72	-	-	1,199,595,887.01	712,811,790.44	54,810,355.59	1,967,218,033.04	1,693,522,351.60	273,695,681.44
486	Tilotama Municipality	428,023,246.80	248,082,887.71	(395,376.71)	508,150,733.66	13,661,818.02	-	1,267,532,309.48	797,397,360.90	46,877,413.00	2,086,798,641.38	1,525,569,750.00	961,629,247.31
487	Berdaha Municipality	149,396,684.25	81,952,531.50	3,537.40	150,874,910.95	-	-	386,920,135.10	392,231,568.99	29,036,413.00	813,178,117.09	714,528,869.88	58,649,247.21
488	Lumbini Sanskritic Municipality	231,719,856.93	26,236,049.41	4,408,385.16	157,672,747.81	-	-	346,920,135.10	310,408,183.50	26,726,893.00	543,297,952.36	471,802,438.56	71,485,513.80
489	Siddharthanagar Municipality	122,238,182.87	140,000,389.55	131,675.09	159,279,692.23	-	-	160,649,895.16	254,893,781.82	23,430,393.00	438,974,069.98	394,297,839.87	44,676,230.11
490	Saunamaina Municipality	57,232,103.69	57,026,702.00	(36,784.27)	189,192,630.57	1,574,985.00	-	303,420,730.99	389,457,684.70	38,886,530.00	731,764,945.69	660,513,852.56	71,251,093.13
491	Onsatiya Rural Municipality	40,494,558.54	29,504,194.80	-	100,371,548.69	-	-	170,370,302.03	247,011,235.20	23,133,333.00	440,514,870.23	424,750,378.45	15,764,491.78
492	Kanchan Rural Municipality	85,795,772.56	35,540,524.25	2									

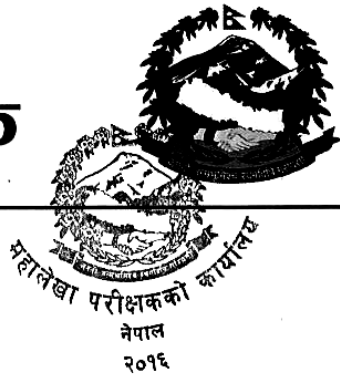
500	Suddhodhan Rural Municipality	169,348,158.24	49,339,651.47	1,984,600.68	139,046,710.95	-	-	359,719,121.34	283,874,073.30	22,888,476.00	666,481,670.64	483,994,426.20	182,487,244.44
501	Kapilvastu Municipality	186,345,729.74	26,061,485.21	-	200,882,428.03	-	6,081,116.00	419,370,758.98	478,308,352.83	28,011,253.29	925,690,365.10	781,631,401.16	144,058,963.94
502	Krishnaganj Municipality	224,921,022.88	33,028,514.10	-	124,170,425.44	-	4,607,340.63	386,277,903.05	393,501,565.10	47,617,589.32	767,880,457.47	633,603,879.19	132,828,558.28
503	Bannaganj Municipality	265,195,381.94	58,237,834.97	1,276,977.01	229,402,741.34	-	-	589,269,917.91	594,924,514.35	29,216,244.54	1,233,410,676.76	1,069,923,321.13	167,887,405.63
504	Buddhabhumi Municipality	155,591,758.09	24,924,743.39	-	182,643,446.10	-	3,049,858.02	366,209,805.60	495,964,301.60	33,618,134.00	895,792,241.20	734,492,638.24	161,299,602.96
505	Maharajganj Municipality	709,763.92	9,479,997.60	(1,875,787.28)	135,429,417.15	724,212.00	5,089,395.00	149,556,998.39	412,888,931.00	32,203,193.31	594,648,615.80	555,281,192.53	39,367,423.27
506	Shivara Municipality	251,102,820.20	33,378,203.64	-	195,275,849.93	-	-	479,756,873.77	482,540,931.00	32,323,293.00	994,621,097.77	766,236,034.16	228,385,063.61
507	Mayadevi Rural Municipality	30,220,436.24	10,450,262.85	(6,000.00)	113,709,268.82	-	-	154,373,967.91	356,933,462.28	34,318,635.00	545,646,065.19	526,241,284.73	19,404,780.46
508	Yashodhara Municipality	92,459,689.57	6,929,471.70	295,793.00	98,438,447.10	-	-	198,123,400.87	262,504,626.11	16,019,663.28	476,467,690.26	378,189,119.78	98,438,570.48
509	Biayanganj Rural Municipality	19,769,780.74	11,450,831.75	(386,011.52)	113,329,302.81	-	380,999.98	144,544,903.76	324,599,258.20	18,635,872.00	487,780,033.96	462,032,768.35	25,747,265.61
510	Suddhodhan Rural Municipality	79,497,124.83	13,416,265.01	(51,697.96)	106,371,582.40	-	-	199,233,274.28	269,954,530.17	16,785,297.00	485,973,101.45	463,591,282.64	22,381,818.81
511	Tansen Municipality	59,799,115.82	75,846,166.55	7,058,265.55	134,431,585.80	-	27,002,077.00	304,137,121.05	402,479,933.71	36,083,575.92	942,700,720.35	864,692,848.81	78,007,871.54
512	Rampur Municipality	83,832,695.09	50,393,908.36	-	105,248,331.66	-	-	239,474,935.11	626,732,733.40	34,977,358.00	701,205,026.51	596,466,917.59	104,736,108.92
513	Tinau Rural Municipality	62,230,518.30	30,976,665.62	232,200.45	90,439,191.47	-	-	183,878,575.84	287,285,276.20	18,790,652.00	489,954,504.04	451,402,926.78	38,551,577.26
514	Nimdi Rural Municipality	112,111,205.11	13,869,537.00	800.00	107,037,327.93	-	-	233,018,870.04	338,636,895.72	21,009,701.00	612,665,466.76	547,721,520.36	64,943,946.40
515	Purbakhola Rural Municipality	20,679,365.55	77,549,409.63	(870.00)	77,549,409.63	-	1,000,000.00	104,846,835.64	350,273,479.54	18,099,336.00	423,216,661.18	406,456,871.36	16,762,779.82
516	Bagnaskali Rural Municipality	38,871,078.49	9,195,511.07	-	85,412,212.25	-	-	133,478,801.81	321,907,528.20	22,207,599.00	477,593,929.01	457,287,987.57	20,305,941.44
517	Mathgadai Rural Municipality	101,717,845.57	16,939,307.32	-	104,748,772.58	-	2,100,000.00	225,505,925.47	347,474,435.90	19,561,733.00	592,542,094.37	510,728,280.09	81,813,841.28
518	Rambhara Rural Municipality	37,246,143.38	8,048,096.38	(5,756.00)	73,400,348.76	-	-	118,688,832.52	298,403,025.54	20,345,617.00	437,438,025.54	392,195,714.43	45,242,311.11
519	Ribdikot Rural Municipality	58,378,543.60	10,451,715.09	1,911,398.52	75,262,612.04	-	-	146,004,269.25	326,952,963.50	18,788,448.00	491,745,680.75	447,864,379.85	43,881,300.90
520	Rainadevi Chibhara Rural Municipality	419,218.50	13,653,369.78	455.00	93,800,916.35	-	-	107,873,959.63	417,926,905.40	21,966,167.00	547,767,032.03	542,875,974.44	44,801,057.59
521	Bhumikasthan Municipality	38,675,630.06	7,243,582.49	(1,203,995.10)	115,061,694.59	-	-	159,776,912.04	445,732,196.68	31,661,651.60	637,170,760.32	592,561,054.62	44,609,705.70
522	Shitganaga Municipality	29,812,160.55	13,563,200.66	-	170,390,684.79	-	-	213,766,046.00	515,861,688.12	31,372,898.00	761,000,632.12	744,579,455.83	16,421,176.29
523	Sandbhikhurk Municipality	19,992,199.20	32,040,480.59	196,591.87	122,887,873.32	-	-	175,117,144.98	621,985,726.66	43,727,363.00	840,830,234.64	822,624,563.43	18,205,671.21
524	Chatradev Rural Municipality	46,706,831.32	7,134,814.87	-	80,598,194.35	-	3,815,371.00	138,235,211.54	341,478,288.47	28,754,395.80	508,487,895.81	480,444,126.28	28,043,769.53
525	Pinuri Rural Municipality	52,525,913.04	7,661,111.49	-	93,082,391.08	-	-	153,269,455.61	419,472,157.40	24,893,826.00	593,135,439.01	555,374,133.64	37,761,305.37
526	Maharani Rural Municipality	5,951,412.54	17,566,644.77	-	82,224,826.56	-	-	105,742,883.87	409,434,927.15	20,361,650.00	535,539,461.02	522,685,360.01	12,854,101.01
527	Musikot Municipality	35,984,560.64	12,802,188.72	104.98	109,820,763.43	-	-	158,607,617.77	422,099,594.13	27,688,916.00	608,336,127.90	574,445,645.50	33,950,482.40
528	Resunga Rural Municipality	5,339,792.91	28,914,352.37	(5,638,865.00)	94,140,947.90	1,000,000.00	8,488,691.00	132,344,919.18	361,858,946.74	36,746,887.41	530,880,753.33	529,992,189.20	858,564.73
529	Isma Rural Municipality	65,383,638.39	4,467,583.57	1,628,355.23	76,272,020.74	1,592,141.00	-	149,343,738.93	284,796,328.09	21,384,584.88	455,524,651.90	406,677,877.31	48,846,774.59
530	Kaliyandaki Rural Municipality	14,492,660.43	35,306,834.22	1,000.00	74,301,534.65	-	-	124,102,029.30	320,514,485.13	25,737,605.00	470,354,119.43	453,752,636.95	16,601,482.48
531	Gulmidubur Rural Municipality	29,967,404.97	5,512,435.24	-	73,137,170.97	3,109,224.00	-	111,760,385.55	300,133,903.53	26,499,115.23	438,359,233.94	428,011,715.32	10,347,538.62
532	Chandrakot Rural Municipality	10,789,939.28	11,090,649.34	-	79,722,796.93	-	-	101,603,385.55	314,888,441.64	21,141,237.00	437,633,064.19	428,982,708.13	8,650,356.06
533	Charakot Rural Municipality	39,745,925.10	8,660,357.91	-	74,167,087.16	-	-	122,573,370.17	352,527,145.73	23,852,398.00	498,932,913.90	495,033,330.27	3,919,583.63
534	Dhurkot Rural Municipality	14,965,822.42	6,671,642.49	19,359,141.58	79,878,160.34	-	-	120,874,766.83	366,877,777.00	23,635,449.00	511,387,992.83	503,319,292.61	8,068,700.22
535	Madane Rural Municipality	36,422,644.08	3,779,843.15	46,961,280.72	77,844,373.99	-	-	165,008,141.83	314,698,800.97	26,064,184.00	505,771,126.91	475,902,077.12	29,869,049.79
536	Malika Rural Municipality	17,139,648.65	6,142,225.00	2,026,866.00	77,749,124.13	-	-	103,057,863.78	360,906,413.72	24,572,395.00	488,536,672.50	482,683,573.83	5,853,098.67
537	Ruru Rural Municipality	94,549,820.80	11,850,316.72	194,083.14	80,151,908.09	-	-	186,764,128.75	345,967,345.20	27,027,114.00	559,740,587.95	523,356,063.75	36,384,524.20
538	Satyawati Rural Municipality	71,595,384.63	9,659,829.30	951,953.50	90,263,311.03	-	-	172,470,478.46	352,703,636.56	21,189,763.00	546,363,878.02	506,131,794.68	40,232,083.34
539	Purba Uttarganga Rural Municipality	14,697,784.57	6,231,255.04	(8,560,285.18)	89,029,208.29	-	-	101,397,962.72	309,863,128.18	30,378,600.00	441,639,690.90	432,693,631.64	8,946,059.26
540	Bhume Rural Municipality	31,549,036.31	6,649,867.00	300.00	83,913,294.59	-	-	122,112,497.90	304,070,848.32	28,229,851.00	454,413,197.22	448,284,539.96	61,287,262.26
541	Sisne Rural Municipality	27,174,998.80	10,679,013.77	-	81,662,866.19	-	-	119,516,878.76	322,831,816.22	23,944,960.00	466,293,654.98	428,519,847.98	37,773,807.00
542	Rolpa Municipality	27,970,059.96	12,802,614.00	-	125,717,117.41	-	-	166,489,791.37	369,250,856.80	34,294,334.00	570,034,982.17	552,237,589.06	17,797,393.11
543	Triveni Rural Municipality	39,084,343.11	9,234,097.42	(472,350.00)	97,533,246.07	-	-	145,379,336.60	318,155,158.00	23,416,054.00	486,950,548.60	452,624,273.69	34,326,274.91
544	Thawang Rural Municipality	35,791,861.60	8,709,441.02	1,746,900.94	60,981,915.61	-	-	107,230,119.17	198,706,405.90	17,283,774.00	323,220,299.07	287,853,186.56	35,367,112.51
545	Paribhar Rural Municipality	26,758,520.07	5,778,973.87	8.52	79,914,261.04	-	-	112,451,763.50	272,737,749.05	24,278,595.92	409,482,108.47	384,034,548.34	25,447,560.13
546	Mardi Rural Municipality	11,989,813.62	4,724,428.00	(351,717.45)	72,664,777.19	-	-	89,027,301.36	230,257,411.97	18,700,832.00	337,985,545.33	335,279,689.13	2,705,856.20
547	Rutigadai Rural Municipality	26,134,034.75	8,726,353.00	111,421.95	104,522,128.61	-	-	139,493,938.31	314,441,614.30	26,155,323.00	480,090,875.61	467,577,833.30	12,513,040.31
548	Lungri Rural Municipality	21,636,959.00	6,639,607.22	-	85,012,863.28	-	-	126,664,712.06	265,618,597.00	24,022,154.00	384,460,743.00	377,453,083.91	7,007,659.09
549	Gangadev Rural Municipality	46,496,703.11	2,212,635.07	(2,184.00)	77,957,557.88	-	-	166,649,429.50	249,246,495.50	21,924,818.00	416,305,463.06	364,540,410.02	51,765,053.04
550	Sunehar Rural Municipality	42,188,928.64	5,174,349.41	6,191,465.43	77,663,384.43	-	-	131,218,127.91	198,150,754.71	19,284,292.00	348,653,174.62	324,212,404.03	24,440,770.59
551	Sunilmiriri Rural Municipality	17,565,166.63	9,699,280.57	-	95,173,226.94	-	-	122,377,674.14	311,358,787.01	18,382,291.00	452,118,751.52	429,710,512.83	22,408,239.32
552	Pyuthan Municipality	59,755,699.74	34,131,435.44	-	114,157,017.78	-	-	208,044,152.96	412,688,305.60	35,238,832.00	655,971,290.56	632,229,257.77	23,742,032.79
553	Swargadwari Municipality	37,597,526.59	19,886,637.54	-	113,317,526.98	-	-	170,801,691.11	405,154,422.46	31,880,174.33	607,836,287.90	562,274,731.63	45,561,556.27
554	Arawati Rural Municipality	51,330,551.57	6,030,234.00	-	86,098,208.18	-	-	143,758,994.46	280,168,356.00	17,006,257.00	440,933,607.46	431,259,228.00	9,674,379.46
555	Gaunakhi Rural Municipality	7,301,209.82	10,678,870.22	-	88,809,889.40	-	-	106,789,969.44	289,743,739.48	24,862,208.00	421,395,916.92	418,450,873.10	2,945,043.82
556	Jhimruk Rural Municipality	22,552,612.12	7,635,192.60	(467.00)	89,441,214.90	-	-	119,328,552.62	322,453,739.00	24,074,713.00	465,857,004.62	441,476,096.73	24,380,907.89
557	Naubabari Rural Municipality	30,195,023.49	8,111,000.78	4,228.00	102,530,135.36	-	-	140,840,387.63	321,012,308.06	22,426,200.32	484,278,896.01	470,467,226.	

565	Dangisharan Rural Municipality	29,141,612.40	9,271,746.05	16,493.00	79,508,393.32	-	-	117,938,244.77	232,108,222.70	32,633,565.00	382,680,032.47	367,008,066.08	15,671,966.39
566	Bengalchuli Rural Municipality	42,531,582.36	12,049,734.92	-	102,335,327.63	-	-	156,916,644.91	278,384,098.42	29,005,595.00	464,306,338.33	428,090,797.72	36,215,540.61
567	Babai Rural Municipality	24,243,032.51	11,079,830.51	(344,040.00)	97,251,809.82	-	-	133,230,632.84	254,948,195.00	23,046,818.00	413,560,580.28	380,102,978.43	33,402,978.43
568	Rajapur Rural Municipality	19,513,734.38	6,409,430.01	-	111,652,316.89	-	-	309,635,501.28	254,948,195.00	23,147,306.00	587,731,002.28	458,051,616.00	129,679,386.28
569	Rapti Rural Municipality	29,420,228.70	33,838,938.73	(522,348.62)	147,512,687.55	-	-	210,249,506.36	335,863,768.56	36,159,978.00	582,273,252.92	572,626,640.01	9,646,612.91
570	Shantigram Rural Municipality	11,564,039.89	10,111,913.50	-	85,057,870.74	-	-	106,733,824.13	277,524,643.80	27,435,196.10	385,893,664.03	364,308,573.76	21,585,090.27
571	Nepalgunj Sub-metropolitan	330,972,192.83	215,927,170.44	17,452,752.59	312,695,883.97	-	9,302,493.10	886,350,492.93	751,721,573.89	53,160,190.61	1,717,032,258.53	1,469,244,579.60	247,787,678.93
572	Kohalpur Municipality	89,809,676.04	87,907,873.77	-	210,760,801.25	-	-	388,078,351.06	480,046,257.27	41,014,078.00	909,138,686.33	851,399,399.61	57,739,286.72
573	Khajura Rural Municipality	131,022,302.51	25,975,151.47	1,012,687.59	125,109,870.01	-	-	278,120,011.58	471,253,622.26	23,853,630.84	773,226,650.84	713,562,021.27	59,664,639.57
574	Janaki Rural Municipality	13,531,361.92	15,256,825.14	496,409.94	102,604,774.30	-	-	131,889,371.30	280,508,280.81	22,763,717.00	435,161,386.11	411,156,722.13	24,004,663.98
575	Dudhwa Rural Municipality	23,846,524.45	11,664,385.41	0.84	117,715,657.03	-	-	153,226,567.73	285,572,911.92	10,923,277.00	449,722,756.65	430,586,463.58	19,136,293.07
576	Narainapur Rural Municipality	2,841,1562.36	4,354,000.37	-	102,798,652.84	-	-	109,994,195.77	283,571,296.22	19,117,733.00	414,683,224.99	400,923,157.92	13,760,067.07
577	Bainthali Rural Municipality	72,637,750.61	28,586,331.67	-	139,275,070.51	-	-	240,499,152.42	439,070,133.67	28,764,739.00	708,334,025.09	647,258,912.60	61,075,112.49
578	Raptisauri Rural Municipality	22,641,743.92	67,098,899.52	13,386,777.03	191,434,184.74	-	-	287,870,229.00	464,730,132.00	25,359,329.00	777,959,690.00	758,391,449.14	110,724,552.79
579	Guliyara Municipality	92,354,371.54	37,088,899.52	1,748,607.01	150,544,787.66	-	-	281,746,659.72	457,354,217.18	37,097,503.00	776,198,379.90	758,391,449.14	17,806,930.76
580	Takurbaba Rural Municipality	134,483,034.09	33,252,818.91	296.00	123,746,979.17	-	-	296,912,399.15	376,738,691.33	30,910,807.32	704,559,533.52	618,982,913.06	85,576,626.46
581	Basgadhi Municipality	225,560,893.25	27,651,089.69	-	158,464,510.09	-	-	411,676,493.03	413,172,537.47	22,848,249.00	847,697,279.50	631,829,373.99	215,867,905.51
582	Bardiya Municipality	161,860,522.11	21,576,268.58	(25,855.13)	158,639,697.33	-	-	342,050,632.89	486,951,535.45	36,197,200.00	865,109,368.34	767,396,700.73	97,802,667.61
583	Madhuvan Municipality	40,530,687.05	23,477,365.88	3,350,000.00	141,357,200.83	-	-	208,715,253.76	366,292,175.00	29,117,611.00	604,057,939.76	553,003,837.39	51,071,202.37
584	Rajpur Municipality	118,460,228.16	66,143,988.12	570,152.00	122,563,702.85	-	2,000,000.00	309,738,071.13	412,558,691.52	30,779,939.00	753,076,701.65	698,634,071.94	54,442,629.71
585	Gerawa Rural Municipality	105,491,330.15	11,396,483.00	158,465.00	94,173,072.51	-	1,599,999.00	212,819,349.66	322,439,526.00	22,660,340.00	557,919,215.66	477,608,791.40	80,310,424.26
586	Badhaiyatal Rural Municipality	91,209,454.99	31,749,453.21	-	119,482,994.47	-	-	242,441,902.67	410,110,838.81	30,576,957.00	683,129,698.48	635,067,210.87	48,062,487.61
587	Anthbiskot Municipality	6,697,571.07	27,296,602.07	-	123,543,893.63	-	-	157,538,066.77	360,054,874.97	79,507,806.00	597,100,747.74	591,226,859.74	5,873,888.00
588	Chaurjhari Municipality	8,147,312.91	30,891,357.07	18,629.36	88,950,101.63	-	-	128,007,400.95	337,446,132.33	81,915,670.00	547,369,203.28	520,598,484.12	26,770,719.16
589	Muskot Rural Municipality	51,989,222.11	18,949,838.69	(14,421.00)	97,932,421.76	-	-	168,857,081.56	526,298,315.63	87,835,930.00	782,991,327.19	732,430,613.13	50,560,714.06
590	Triveni Rural Municipality	11,877,832.13	8,557,659.70	27,695,519.57	69,934,891.27	-	-	118,065,927.65	311,614,518.01	68,956,896.00	498,637,316.68	483,529,629.79	15,107,686.89
591	Banfikot Rural Municipality	9,235,553.63	5,994,399.16	-	77,417,874.26	-	-	92,647,802.07	277,318,320.86	68,401,928.00	438,368,075.91	427,581,519.77	10,786,556.14
592	Sambheri Rural Municipality	8,112,037.63	14,331,967.58	-	81,136,007.17	-	-	103,582,012.38	300,324,272.49	55,472,235.00	459,378,519.87	448,702,123.41	10,676,396.46
593	Bangad Kupinde Municipality	161,908,106.13	9,162,751.60	1,532,628.88	118,690,151.77	-	-	291,293,231.78	365,028,447.30	46,520,609.00	702,842,288.30	557,750,654.50	53,071,653.58
594	Bargahaur Municipality	53,341,828.92	9,356,745.00	-	99,578,944.18	-	-	162,277,524.70	408,399,963.60	41,373,464.00	612,050,952.30	606,179,298.63	5,891,653.67
595	Sharada Municipality	61,283,204.49	15,659,186.64	(20,167.00)	103,389,416.29	-	-	180,311,640.42	405,072,326.07	55,659,504.00	641,043,470.49	618,487,839.66	22,555,630.83
596	Kapurkot Rural Municipality	2,382,638.47	8,303,233.05	130,411.77	69,539,355.74	-	-	80,355,639.03	264,405,091.46	27,057,159.00	351,817,889.49	344,489,409.27	7,328,480.25
597	Kailimati Rural Municipality	10,912,292.83	7,243,109.47	19,091.55	96,143,719.75	-	-	114,388,213.60	240,491,278.92	28,858,382.67	403,737,874.99	392,493,720.59	11,244,154.40
598	Kumakh Rural Municipality	84,998,341.26	3,902,313.51	454,376.43	87,540,769.08	-	780,999.98	176,895,800.28	310,808,727.06	27,790,295.00	515,494,822.34	462,570,981.11	52,923,841.23
599	Chaitreshwari Rural Municipality	48,993,436.46	5,043,695.57	(267,884.11)	76,398,939.45	-	-	130,949,187.35	305,941,378.58	31,257,050.00	468,147,615.93	440,719,973.37	27,429,917.31
600	Siddha Kumakh Rural Municipality	49,638,956.37	2,081,423.34	(17,805.00)	58,554,005.04	-	-	172,134,745.52	17,099,785.00	29,949,410.27	271,622,578.62	271,622,578.62	37,868,831.90
601	Triveni Rural Municipality	47,889,595.21	11,097,283.45	(4,966,505.30)	70,607,099.54	-	-	124,627,472.90	231,663,414.06	33,594,523.50	389,885,410.46	353,646,739.54	36,238,670.92
602	Dharma Rural Municipality	2,686,826.70	3,604,109.80	518,270.00	70,568,549.25	-	-	77,377,755.75	276,768,329.90	32,406,214.00	386,552,299.65	381,127,067.02	5,425,232.63
603	Thuli Bheri Municipality	22,990,814.97	8,274,997.21	(5,144,202.43)	61,181,388.03	-	-	87,302,997.78	289,354,619.20	56,242,284.64	432,899,901.62	424,740,482.23	8,159,419.39
604	Tripathisundari Municipality	(526,892.97)	6,945,191.11	1,889,925.12	70,307,064.95	-	-	78,615,288.21	332,755,681.23	49,549,132.00	460,920,101.44	459,648,881.84	1,271,219.60
605	Kaake Rural Municipality	14,797,298.72	1,296,616.00	-	41,574,606.56	-	-	57,668,521.28	160,220,060.37	87,784,055.00	305,672,636.65	300,502,350.85	51,700,285.80
606	Charkha Tangsong Rural Municipality	32,057,313.23	-	9,181,485.70	37,032,328.74	-	-	78,271,127.67	120,999,502.00	24,471,590.00	223,742,219.67	185,719,775.92	38,022,443.75
607	Jagulla Rural Municipality	4,545,165.84	1,898,537.79	-	38,349,309.30	-	-	44,793,012.93	193,636,318.70	19,804,567.00	258,233,898.63	249,326,047.96	8,907,850.67
608	Dolpo Buddha Rural Municipality	71,262,027.65	3,167,000.00	58,702,940.34	39,575,277.59	-	-	172,707,245.58	131,140,517.85	19,941,402.00	323,789,165.43	245,396,524.89	78,392,640.54
609	Mudkechula Rural Municipality	13,493,041.94	1,636,329.00	46,133.00	46,413,407.80	-	-	61,588,911.74	227,178,758.00	35,245,382.00	324,013,051.74	298,535,639.30	25,477,412.44
610	She Phoksundo Rural Municipality	36,858,292.75	5,722,429.10	2,213,466.49	48,897,405.12	-	-	93,691,758.00	192,101,758.00	34,599,443.00	320,392,841.46	281,639,764.66	38,753,076.80
611	Chandamath Rural Municipality	76,185,571.76	13,670,503.81	5,412,570.00	75,270,072.45	-	-	170,538,718.02	359,826,559.42	54,644,221.82	585,009,499.26	510,226,999.06	74,782,500.20
612	Kankasundari Rural Municipality	56,920,879.67	2,385,684.55	(2,975,098.31)	65,596,431.95	-	-	122,127,897.86	274,465,965.00	46,709,526.00	443,303,388.86	412,654,469.98	30,648,918.88
613	Guthichaur Rural Municipality	37,314,571.16	1,911,728.00	13,683,391.45	63,147,332.86	-	-	115,057,023.47	182,011,019.07	29,985,997.00	327,054,039.54	293,644,757.37	33,409,287.61
614	Tatopani Rural Municipality	86,473,148.71	1,822,832.88	687,994.02	79,550,923.00	-	-	168,537,898.61	285,360,632.00	51,320,152.00	505,218,682.61	451,490,717.00	53,727,965.61
615	Tila Rural Municipality	87,152,717.75	1,826,026.07	553,582.68	66,788,281.60	-	-	156,320,568.10	283,164,789.99	31,235,243.00	470,720,602.09	410,010,717.00	60,709,861.12
616	Pataarsi Rural Municipality	35,459,702.41	1,914,740.00	1,914,740.00	84,371,129.78	-	-	121,913,022.19	235,450,959.00	30,364,170.00	387,824,151.19	365,387,979.00	22,436,172.19
617	Sijia Rural Municipality	15,006,381.54	2,328,995.11	2,987,766.00	61,616,206.64	-	-	81,939,349.29	252,969,892.00	23,615,222.00	358,524,463.29	337,680,135.27	20,844,328.02
618	Hima Rural Municipality	17,849,359.94	2,899,022.41	4,551,416.06	56,183,141.94	-	-	81,482,940.35	266,229,728.50	29,266,884.00	376,979,552.85	371,840,974.15	5,138,578.70
619	Chayanath RARA Municipality	48,219,016.27	11,103,350.98	386,419.73	95,070,042.90	-	-	154,778,829.86	334,701,731.00	59,703,793.30	569,184,334.16	556,983,271.33	12,201,082.83
620	Mugumamgor Rural Municipality	42,956,305.96	9,030,012.82	-	63,923,079.58	-	-	115,909,398.36	207,918,104.62	31,165,594.09	354,993,097.07	316,573,468.76	38,419,628.31
621	Khatayad Rural Municipality	43,769,162.08	7,793,088.73	2,368,909.92	85,753,531.71	-	-	139,684,512.44	347,552,955.00	50,877,660.00	538,115,127.44	499,025,879.00	39,089,248.44
622	Soru Rural Municipality	46,574,049.85	373,760.00	(3,530,988.68)	71,253,385.01	-	-	114,670,206.18	283,255,366.57	44,843,409.78	442,768,982.53	438,461,491.91	4,307,490.62
623	Adanchuli												

630	Khadachakra Municipality	24,086,731.14	8,302,881.80	(10,805,227.98)	-	5,583,740.00	101,644,333.64	331,921,154.89	57,552,349.00	491,117,837.53	481,951,370.53	9,166,467.00
631	Tilgupha Municipality	26,212,013.35	5,303,886.55	726,762.20	-	-	107,951,307.85	291,493,638.10	41,665,224.00	441,110,169.95	434,792,844.95	6,317,325.00
632	Raskot Municipality	17,669,500.21	8,899,825.49	(10,445,458.96)	-	20,828,354.21	98,567,645.66	295,687,273.00	39,687,273.00	433,801,235.66	429,799,071.84	4,002,163.82
633	Shubh Kalika Rural Municipality	13,688,449.88	865,226.56	2,598,690.11	-	-	85,210,760.39	269,849,476.00	33,984,788.00	389,045,024.39	356,494,755.66	32,550,268.73
634	Narharinath Rural Municipality	72,227,086.54	2,047,733.58	(34,244,379.79)	-	-	122,792,512.39	318,780,646.30	39,291,759.93	480,864,918.62	454,198,838.16	26,666,080.46
635	Pachaldharma Rural Municipality	10,260,198.78	1,421,162.86	(6,752,235.41)	-	-	68,192,546.11	247,684,115.86	36,256,739.58	352,134,001.55	334,021,014.74	18,112,986.81
636	Palana Rural Municipality	23,580,966.59	2,062,235.06	(9,811,856.84)	-	-	92,443,150.72	281,873,725.08	31,830,609.00	406,147,484.80	390,928,442.04	15,219,042.76
637	Mahabui Rural Municipality	20,254,470.10	199,593.00	(20,254,470.10)	-	-	58,695,366.00	200,243,494.00	29,411,542.00	288,350,402.00	278,339,921.00	10,010,481.00
638	Sutri Tribeni Rural Municipality	33,327,514.51	2,861,804.20	505,139.17	-	-	99,382,121.51	262,332,457.80	34,776,011.55	394,490,590.86	385,886,154.67	8,604,026.19
639	Chedagad Municipality	13,439,638.16	7,778,238.60	2,597,261.61	-	-	134,767,231.69	466,865,233.00	88,725,714.00	690,358,178.69	683,046,193.00	7,313,985.69
640	Nalgad Municipality	10,381,571.46	12,124,857.40	1,935.00	-	-	123,975,962.64	376,379,422.89	41,863,835.00	542,219,220.53	530,555,719.30	11,663,501.23
641	Bheri Municipality	43,234,075.57	21,567,789.90	-	-	-	171,566,894.49	454,687,380.00	60,549,153.15	686,803,627.64	667,835,061.16	18,968,566.48
642	Kuse Rural Municipality	33,259,070.01	2,198,853.10	5,086,002.50	-	-	125,899,264.96	301,829,791.23	62,213,716.60	489,942,772.79	469,905,968.97	20,036,803.82
643	Junichande Rural Municipality	22,938,913.35	2,522,473.73	-	-	-	117,318,301.39	295,784,723.32	63,422,324.00	476,525,348.71	470,739,184.98	5,786,163.73
644	Barekot Rural Municipality	21,305,540.12	2,240,089.00	(0.20)	-	-	111,553,860.05	283,865,005.52	38,116,144.00	433,335,009.57	411,113,082.22	22,221,927.35
645	Shiwakoti Rural Municipality	17,947,146.06	1,097,856.89	-	-	-	86,487,572.31	248,723,553.00	56,288,665.00	391,499,799.31	357,780,392.00	33,719,398.31
646	Aantabis Municipality	43,212,733.74	4,888,114.95	(251,686.36)	-	-	143,601,809.83	297,554,559.72	46,228,639.00	487,385,008.55	470,798,436.33	16,586,572.22
647	Birdrasini Municipality	75,222,476.04	1,309,632.45	220,464.00	-	-	157,036,960.70	480,756,219.90	43,427,241.98	481,220,422.58	430,928,798.49	50,291,624.09
648	Dulla Municipality	54,047,474.92	9,441,887.53	294,702.55	-	-	216,317,219.64	270,128,237.18	46,369,795.21	732,715,252.03	694,419,812.69	38,295,439.34
649	Narayan Municipality	11,350,418.07	12,602,086.54	2,111,522.42	-	-	114,503,537.16	368,203,566.20	47,470,859.79	530,177,963.15	515,296,440.51	14,881,532.64
650	Gurans Rural Municipality	80,406,151.72	11,451,758.69	(42,021,534.75)	-	17,934.00	129,367,421.42	328,912,705.33	39,937,004.60	498,217,131.35	477,202,163.22	21,014,968.13
651	Thatikandh Rural Municipality	36,399,722.22	2,466,745.00	(20,965,401.22)	-	-	86,376,680.31	211,922,717.00	42,539,387.00	340,838,784.31	333,148,421.00	7,690,363.31
652	Dungeswori Rural Municipality	32,941,516.06	22,197,500.30	409,552.00	-	-	78,239,269.05	229,832,871.32	31,226,257.99	339,298,398.36	335,468,144.54	3,830,253.82
653	Naumale Rural Municipality	51,185,023.70	2,460,778.51	989,891.22	-	-	135,384,670.91	316,920,522.70	33,468,730.00	485,773,923.61	449,688,538.91	36,085,384.70
654	Bhagwatimai Rural Municipality	28,168,822.84	6,436,613.77	(19,474,490.65)	-	-	90,192,917.54	287,790,250.00	25,178,936.00	403,162,103.54	395,925,762.00	7,236,341.54
655	Bhairabimai Rural Municipality	76,812,628.00	7,499,731.70	(37,698,520.00)	-	-	91,291,745.60	230,984,325.00	30,834,309.00	381,810,379.60	357,985,405.00	23,824,974.60
656	Mahabui Rural Municipality	38,968,530.49	6,445,711.57	(25,704,030.97)	-	-	91,261,529.72	256,463,149.73	44,161,911.22	391,886,590.67	376,823,297.79	15,063,297.88
657	Gurbhakot Municipality	62,432,087.39	12,885,892.03	11,144,661.08	-	-	214,605,625.30	466,183,710.49	63,976,976.00	744,766,311.79	689,673,512.13	55,092,790.66
658	Panjuipuri Municipality	50,903,411.12	8,870,579.35	(2,400,372.91)	-	948,075.00	171,773,202.32	395,343,410.00	87,490,549.00	654,587,546.32	596,538,089.91	58,049,456.41
659	Bheriganga Municipality	25,678,797.10	11,830,551.16	4,599,205.06	-	-	170,885,744.47	427,750,713.20	48,996,549.00	647,633,006.67	609,750,549.49	37,882,457.18
660	Lekbesi Municipality	73,256,665.22	9,293,355.86	27,102,227.93	-	-	215,860,607.08	384,430,416.11	73,492,563.00	673,783,586.19	619,740,094.95	54,043,491.24
661	Birendranagar Municipality	57,121,191.26	131,924,599.30	3,508,700.61	-	-	983,355,773.46	714,105,243.76	255,912,707.00	1,953,373,724.22	1,543,217,080.61	410,156,643.61
662	Chingad Rural Municipality	52,988,994.62	2,479,921.28	(11,344,442.02)	-	-	121,623,295.76	278,051,453.00	27,255,467.00	426,672,729.81	391,807,485.95	34,762,729.81
663	Chaukune Rural Municipality	81,248,798.16	1,937,073.53	(40,599,273.09)	-	-	145,019,388.12	303,633,230.35	60,268,573.00	508,921,191.47	518,497,560.46	9,576,368.99
664	Barahatai Rural Municipality	83,126,789.29	6,465,111.98	(23,524,947.87)	-	-	70,984,497.09	329,878,696.66	67,329,974.00	568,193,167.75	538,117,476.28	30,075,541.47
665	Sirna Rural Municipality	63,415,498.64	6,410,158.84	1,373,367.73	-	-	163,824,910.76	353,358,377.57	41,817,018.00	559,000,306.33	545,978,762.50	13,021,548.83
666	Tribeni Municipality	19,370,344.53	4,029,485.49	-	-	-	104,964,835.10	277,358,169.15	23,442,234.71	405,765,238.96	391,853,339.52	13,911,899.44
667	Budmalika Municipality	19,010,223.15	6,439,033.30	-	-	-	103,575,631.85	267,700,168.08	27,032,070.52	398,447,870.45	382,710,748.25	15,737,122.20
668	Budjiganga Municipality	119,938,462.52	2,383,597.66	61,537.48	-	-	203,976,451.16	343,385,100.40	25,515,756.00	572,877,307.56	555,491,627.43	17,385,080.13
669	Budhananda Municipality	20,469,239.95	9,160,668.99	-	-	-	114,043,289.49	276,908,967.11	14,203,000.00	405,155,256.60	393,237,655.96	11,917,600.64
670	Gaumul Rural Municipality	16,657,336.54	1,452,242.00	-	-	-	76,918,910.89	233,421,018.97	20,223,875.72	330,563,805.58	313,601,129.04	16,962,676.54
671	Kjapada Chechelaha Rural Municipality	76,015,531.76	4,608,212.16	63,000.00	-	-	154,716,289.14	277,543,037.31	18,687,928.00	450,947,254.45	401,307,579.82	49,639,579.82
672	Jagannath Rural Municipality	13,885,909.62	2,819,000.88	-	-	-	73,595,763.61	171,501,160.88	9,989,207.00	255,086,131.49	245,835,387.94	9,250,743.55
673	Swamikartikapur Municipality	5,566,518.37	6,590,749.25	8,998,498.00	-	-	80,931,606.58	231,875,792.10	26,595,537.55	339,402,936.23	332,917,413.58	6,485,522.65
674	Himali Rural Municipality	19,270,910.65	1,570,648.00	272,890.73	-	-	92,547,744.48	185,691,902.98	20,833,993.00	299,073,640.96	294,797,782.50	4,275,857.96
675	JauPrithvi Municipality	22,928,858.96	9,486,194.84	-	-	-	114,217,043.17	391,488,676.35	29,817,708.00	535,523,427.52	502,932,193.10	32,591,234.42
676	Bagul Municipality	41,152,794.97	1,665,569.14	(12,552,670.13)	-	-	150,628,401.62	436,988,531.00	22,677,206.00	610,274,138.62	608,849,791.23	1,424,347.39
677	Kanda Rural Municipality	16,871,888.53	6,000.00	-	-	-	64,298,929.26	134,490,765.20	14,637,083.00	213,426,777.46	202,794,245.38	10,632,532.08
678	Kedarsu Rural Municipality	14,542,761.60	3,996,715.57	1,068,274.47	-	-	97,439,631.00	397,821,848.37	30,290,420.00	515,551,899.37	501,203,970.10	14,347,929.27
679	Kapadehihara Rural Municipality	5,546,453.09	619,999.20	-	-	-	73,894,645.91	303,763,090.64	33,543,086.48	411,200,803.03	404,853,391.08	6,347,411.95
680	Chabispatibheri Rural Municipality	16,064,224.94	2,177,087.89	-	-	-	87,121,781.95	325,494,011.33	27,774,832.00	440,390,625.28	422,055,518.58	18,335,106.70
681	Talakar Rural Municipality	19,014,711.73	3,219,444.00	(1,745,000.00)	-	-	91,900,482.88	218,786,437.80	13,635,469.00	324,322,389.68	304,770,131.90	19,552,257.78
682	Thalara Rural Municipality	9,982,182.33	3,120,900.00	-	-	-	84,042,773.37	303,599,793.60	15,223,291.00	402,865,857.97	388,284,407.28	14,581,250.69
683	Dungathali Rural Municipality	27,023,047.88	2,545,756.16	(500,000.00)	-	-	85,585,449.25	230,970,442.74	43,952,034.00	360,507,925.99	353,664,129.01	6,843,796.98
684	Masia Rural Municipality	3,932,916.74	2,510,843.00	-	-	-	71,995,392.69	308,812,514.08	25,525,110.00	406,333,016.77	399,399,280.83	6,936,735.94
685	Bithdhar Rural Municipality	15,147,968.47	2,381,708.47	-	-	-	85,574,077.78	262,846,067.32	12,355,901.00	360,776,046.10	340,152,198.92	20,623,847.18
686	Shurma Rural Municipality	16,127,188.76	1,171,066.75	-	-	-	77,388,852.79	158,703,676.00	20,712,088.44	256,804,587.23	243,513,568.02	13,291,019.21
687	Dipayal Singadi Rural Municipality	37,652,640.34	13,770,591.71	-	-	-	166,730,626.79	374,996,005.58	24,321,284.00	565,957,916.37	525,743,267.51	40,214,648.86
688	Shikhar Municipality	36,401,125.43	7,654,691.65	-	-	-	154,141,767.84	413,389,274.00	26,176,227.00	593,707,268.84	552,601,605.87	41,105,662.97
689	Aadarsha Rural Municipality	31,764,698.23	1,336,802.07	-	-	-	116,494,441.70	269,620,418.00	16,782,212.45	402,897,072.15	370,108,595.45	32,788,476.70
690	K.T. Singh Rural Municipality	29,549,205.55	2,673,272.55	-	-	-	109,591,167.18	239,403,062.43	15,614,544.00	364,608,773.61	335,401,798.67	29,206,974.94
691	Jorayal Rural Municipality	31,165,070.94	6,409,829.65	10,326.06	-	-	127,901,003.49	356,275,000.41	16,032,973.00	500,208,976.90	456,993,665.52	43,215,311.38
692	Purbachauki Rural Municipality	24,899,580.22	5,210,849.83	(8,953.07)	-	-	109,839,904.33	273,406,710.58	18,431,320.95	401,677,935.86	373,309,228.96	28,368,706.90
693	Budkedar Rural Municipality	45,284,138.72	4,035,842.64	-	-	-	123,107,783.05	249,781,357.72	13,145,430.00	386,034,570.77	349,287,343.47	36

695	Soyal Rural Municipality	35,243,068.52	3,265,529.72	(639,319.62)	74,655,067.49	-	-	112,524,346.11	216,716,955.79	17,283,860.00	346,525,161.90	342,722,953.58	3,802,208.32
696	Kamalazzar Municipality	56,806,825.64	3,955,138.93	1,871,508.00	81,484,676.77	-	-	144,118,149.34	315,776,078.06	17,562,400.00	477,456,627.40	447,868,053.20	29,588,574.20
697	Panchadewa Binsyak Municipality	55,648,523.68	8,502,917.10	(16,000)	95,937,109.50	-	-	158,028,534.98	331,021,864.96	22,094,379.00	513,144,778.94	488,623,670.76	24,521,108.18
698	Mangelsen Municipality	41,493,441.04	10,990,124.32	(8,875.26)	105,934,221.18	-	-	158,408,911.28	381,187,931.19	19,432,488.95	559,029,331.84	525,910,808.65	33,118,523.19
699	Safabagar Municipality	22,378,276.23	14,004,501.16	-	81,896,583.73	-	-	118,279,361.12	512,064,000.00	27,310,000.00	657,653,361.12	606,525,889.03	51,127,472.09
700	Chaurpati Rural Municipality	19,663,470.91	6,166,689.56	26,485.93	91,097,485.93	-	-	116,954,282.38	301,616,359.89	16,504,000.00	435,074,642.27	413,127,321.65	21,947,410.62
701	Diakauri Rural Municipality	18,665,074.26	6,783,952.50	170,061.66	85,090,485.63	-	-	110,709,574.05	248,996,274.58	13,429,400.00	373,135,248.63	362,356,472.92	10,778,775.71
702	Dhumakhand Rural Municipality	1,727,699.06	2,054,670.00	20,004.94	90,713,129.36	-	-	94,515,503.36	314,194,787.87	16,561,419.00	425,271,710.23	424,850,823.86	420,884.37
703	Bannigad Jyagad Rural Municipality	44,046,367.41	5,093,195.38	42,368.47	62,830,307.04	-	-	102,012,238.30	323,689,595.89	11,005,560.88	346,707,395.07	327,965,128.29	18,742,266.78
704	Melakh Rural Municipality	47,337,924.21	9,032,007.00	1,706,818.12	86,500,808.16	-	-	136,948,557.49	313,355,692.05	27,015,149.00	477,319,398.54	458,396,076.97	18,923,321.57
705	Ramroshan Rural Municipality	17,010,648.98	3,734,464.84	(947,307.79)	87,451,255.58	-	-	107,249,061.61	332,179,067.74	25,368,399.00	464,796,528.35	447,973,518.60	16,823,009.75
706	Mahakali Municipality	22,761,774.58	8,675,738.88	(1,062.00)	75,073,248.35	-	-	106,509,719.81	384,624,173.13	26,694,183.00	517,428,075.94	513,621,451.13	3,806,624.81
707	Shailashikhar Municipality	12,167,835.05	4,695,212.00	-	82,792,487.67	-	-	99,655,534.72	396,195,918.79	23,102,395.70	518,953,849.21	510,184,410.32	8,769,438.89
708	Apinimal Rural Municipality	13,412,181.70	2,475,376.31	28,720.96	58,967,492.51	-	-	74,883,771.48	188,459,900.43	19,473,839.33	282,817,511.24	272,612,872.40	10,204,638.84
709	Dunhu Rural Municipality	33,944,491.05	5,175,491.80	-	51,164,543.01	-	-	90,284,525.86	242,199,429.80	20,691,126.00	353,175,081.66	352,539,472.94	635,608.72
710	Nuagad Rural Municipality	9,996,603.35	3,589,802.27	-	73,513,710.75	-	-	87,100,116.37	274,348,871.30	24,867,780.00	386,316,767.67	383,508,736.79	2,808,030.88
711	Marma Rural Municipality	14,612,636.84	3,765,383.00	-	72,482,839.48	-	-	90,860,859.32	371,521,512.58	26,655,351.00	389,037,722.90	386,311,090.72	2,726,632.18
712	Malkarjun Rural Municipality	14,355,711.86	2,248,768.95	-	62,836,864.53	-	-	79,441,345.34	326,727,837.71	27,060,500.00	443,229,683.05	439,693,940.96	3,535,742.09
713	Lekhan Rural Municipality	37,392,790.34	2,283,091.00	-	60,448,927.41	-	-	100,124,808.75	313,473,427.09	22,192,506.00	435,790,741.84	426,890,162.94	8,900,578.90
714	Byas Rural Municipality	28,571,390.98	3,262,471.96	-	73,771,802.78	-	-	105,605,665.72	235,205,632.10	17,859,088.00	358,670,285.82	354,374,292.30	4,295,932.52
715	Dasarathband Municipality	54,928,651.46	8,224,004.94	-	93,395,002.54	-	-	156,547,658.94	464,840,691.29	26,229,658.18	647,618,008.41	600,533,022.89	47,084,985.52
716	Patun Municipality	16,876,043.89	7,438,907.82	174,207.76	95,380,331.02	-	-	119,869,490.49	425,697,878.69	22,181,685.00	567,749,054.18	529,646,582.50	38,102,471.68
717	Purchauri Municipality	18,604,624.13	6,152,194.15	97,654.12	106,788,544.73	-	-	131,643,017.13	460,946,523.50	29,829,880.00	622,419,420.63	617,889,790.11	4,529,630.52
718	Melauhi Municipality	50,280,965.42	3,580,093.94	18,447.51	80,277,440.30	-	-	134,156,947.17	323,574,825.50	11,875,560.00	469,607,332.47	424,558,438.20	45,048,894.27
719	Diashani Rural Municipality	39,917,233.89	6,720,490.06	815,731.60	78,786,336.89	-	-	126,239,792.44	308,468,558.32	20,952,889.00	455,661,239.76	440,848,290.51	14,812,940.25
720	Dogadkedar Rural Municipality	29,917,952.59	9,988,958.99	75,985.40	81,559,077.26	-	-	116,425,973.44	338,179,307.55	25,577,227.00	480,182,507.95	463,552,342.33	16,630,165.66
721	Pancheshor Rural Municipality	17,474,820.05	3,408,157.16	-	71,332,963.41	-	-	92,215,940.62	333,335,224.26	11,270,508.88	356,821,673.76	337,413,360.30	19,408,313.46
722	Shivnath Rural Municipality	26,374,739.76	4,455,893.40	-	64,584,006.27	-	-	95,414,639.43	217,771,347.98	14,090,747.00	327,276,734.41	315,785,669.28	11,491,065.13
723	Sigs Rural Municipality	38,855,170.27	10,472,155.43	8,592,578.32	83,634,749.50	-	-	141,554,653.52	274,373,462.00	16,357,569.00	432,285,684.52	385,355,505.32	46,930,179.20
724	Sunarya Rural Municipality	7,140,741.11	4,699,774.90	-	71,087,783.41	-	-	82,928,299.42	274,051,568.44	20,211,308.00	377,191,175.86	370,132,126.75	7,059,049.11
725	Anargadhi Municipality	55,332,428.12	18,079,793.88	-	79,689,023.36	-	-	153,101,245.36	425,143,868.00	25,113,000.00	603,558,113.36	558,161,465.82	45,196,647.54
726	Pashvuran Rural Municipality	73,660,390.34	8,733,875.36	-	115,961,744.57	-	-	198,336,010.27	396,008,550.54	23,443,357.00	617,807,917.81	568,638,000.00	49,169,917.81
727	Ajashwari Rural Municipality	13,876,423.37	4,304,870.99	-	69,063,217.49	-	-	87,244,511.85	300,127,495.12	18,319,999.00	405,692,005.97	401,058,936.15	4,633,062.82
728	Adial Rural Municipality	15,558,670.64	3,779,039.85	-	81,651,084.99	-	-	100,988,795.48	258,585,604.10	25,899,076.00	385,473,475.58	382,240,228.60	3,233,246.98
729	Gavapdhura Rural Municipality	36,973,169.23	6,348,991.86	(3,499.82)	66,443,856.87	-	-	109,762,518.14	235,798,398.99	12,222,372.00	357,783,289.13	299,821,360.52	57,961,928.61
730	Navedurga Rural Municipality	4,760,780.82	1,852,386.77	1,052,325.86	74,451,388.79	-	-	82,116,882.24	266,719,601.87	23,530,389.00	372,366,873.11	370,186,988.36	2,179,884.75
731	Bhajeshwor Rural Municipality	27,844,646.85	2,024,018.92	(265,534.52)	69,911,150.48	-	-	99,514,281.73	254,199,972.44	17,894,587.86	371,608,842.03	333,979,856.07	37,628,985.96
732	Krishnapur Municipality	111,155,492.12	63,372,681.46	2,025,656.90	125,802,594.50	-	-	302,356,424.98	391,090,444.08	30,863,126.00	724,309,995.06	685,771,272.58	38,538,722.48
733	Punarbas Municipality	180,200,393.50	33,505,266.59	-	137,976,306.80	-	-	351,681,966.89	394,322,201.30	18,825,282.00	764,829,480.19	597,332,321.80	167,497,128.39
734	Bedkot Municipality	286,287,341.67	24,707,333.48	-	156,106,611.86	-	-	467,101,287.01	401,964,876.26	22,085,082.00	891,151,245.27	577,008,617.19	314,142,628.08
735	Belauri Municipality	56,694,599.37	21,328,722.13	2,033,012.50	114,954,522.91	-	-	195,010,856.91	411,908,114.31	19,445,877.00	626,364,848.22	602,181,805.19	24,183,043.03
736	Bhindatti Municipality	252,080,248.75	81,674,559.34	-	264,348,716.53	-	-	601,280,721.80	716,504,404.76	40,466,633.00	1,358,251,759.56	1,197,383,460.06	160,868,299.50
737	Dodharachadani Municipality	44,720,463.61	12,666,396.69	-	123,199,930.24	-	-	80,586,790.54	305,180,746.29	16,850,707.70	502,618,244.53	437,891,979.39	64,726,265.14
738	Shuklaphat Municipality	59,178,658.85	20,309,066.16	-	122,782,336.23	-	-	202,270,061.24	371,208,285.03	21,216,456.00	594,694,802.27	546,941,730.11	47,753,072.16
739	Beldandi Rural Municipality	46,872,147.19	7,703,181.29	202,331.31	61,388,469.37	-	-	116,166,129.16	208,301,041.12	22,930,753.00	347,397,923.28	324,397,361.39	23,000,561.89
740	Lalidhari Rural Municipality	42,707,724.85	6,260,190.67	2,364,938.25	81,596,409.61	-	-	132,929,263.38	249,494,248.25	14,838,892.00	397,262,403.63	369,712,561.80	27,549,841.83
741	Dhangadi Sub-metropolitan	400,836,854.70	331,252,404.61	4,896,255.40	358,802,134.44	-	-	1,095,787,649.15	842,434,077.16	58,293,785.82	1,996,515,512.13	1,615,589,533.35	380,925,978.78
742	Godawari Municipality	159,477,184.16	137,236,431.48	(44,750,105.00)	207,954,791.36	-	-	460,188,302.00	534,519,325.06	24,342,435.00	1,019,050,062.06	952,725,777.77	66,324,284.29
743	Guariganga Municipality	80,330,400.01	36,438,490.81	(14,676.00)	153,716,689.77	-	-	270,470,904.59	356,746,925.53	30,500,233.65	654,790,921.12	608,907,122.63	45,883,798.49
744	Ghodghodi Municipality	191,611,648.96	34,049,775.69	10,161,354.00	156,482,680.61	-	-	392,305,459.26	522,476,657.60	30,500,233.65	945,276,350.51	827,395,907.87	117,880,442.64
745	Tikapur Municipality	177,274,174.76	64,677,024.62	(158,043.29)	176,669,523.01	-	-	418,462,679.10	446,995,616.06	24,137,578.00	889,595,873.16	705,241,656.26	184,354,216.90
746	Bhajan Municipality	141,317,856.73	25,026,198.24	(5,538,224.94)	122,770,376.68	-	-	382,096,880.27	561,184,273.68	24,960,330.00	655,907,543.67	590,589,492.04	65,318,051.63
747	Lamichuha Municipality	110,882,100.16	66,196,142.64	17,397,732.30	187,620,905.17	-	-	382,096,880.27	561,184,273.68	24,960,330.00	655,907,543.67	590,589,492.04	65,318,051.63
748	Kailari Rural Municipality	16,936,744.48	25,114,210.51	17,519,953.53	109,488,151.14	-	-	169,059,059.66	390,396,094.88	26,919,485.00	586,374,639.54	560,303,760.33	26,070,879.21
749	Chure Rural Municipality	27,713,815.32	7,372,530.35	(252,546.00)	90,005,636.02	-	-	124,839,435.69	332,611,811.72	23,059,420.00	410,510,667.41	387,452,609.53	23,058,057.88
750	Janaki Rural Municipality	54,649,356.11	20,981,963.14	0.40	124,381,645.25	-	-	200,012,964.90	330,643,651.87	21,525,485.85	552,182,102.62	506,965,888.49	45,216,214.13
751	Joshipur Rural Municipality	49,316,218.07	7,834,269.25	491,557.46	88,773,767.30	-	-	146,415,812.08	278,038,839.84	11,916,451.00	436,371,102.92	388,449,345.11	47,921,757.81
752	Bardgoria Rural Municipality	96,882,489.62	18,514,285.00	800,589.43	108,919,325.54	-	-	225,116,689.59	270,630,141.72	23,704,194.00	524,501,025.31	485,921,331.74	38,579,693.57

नेपालका महालेखापरीक्षक



अनामनगर, काठमाडौं, नेपाल
पोष्ट बक्स नं.: १३३२८

पत्र संख्या : २०८१।८२

च.नं. : २६६

मिति: २०८२।१।३१

विषय: एकीकृत वित्तीय विवरणमा राय।

श्री सचिव,
अर्थ मन्त्रालय,
सिंहदरबार, काठमाडौं।

१. कैफियतसहितको राय - हामीले नेपाल सरकारको आर्थिक वर्ष २०८०।८१ को प्राप्ति तथा भुक्तानीको एकीकृत वार्षिक प्रतिवेदन, बजेट तुलनात्मक विवरण, सङ्घीय सञ्चित कोषको वार्षिक आर्थिक विवरण र त्यससँग सम्बन्धित लेखानीति तथा टिप्पणी समावेश भएको एकीकृत वित्तीय विवरणको लेखापरीक्षण गरेका छौं।

हाम्रो रायमा, यस प्रतिवेदनको कैफियतसहितको राय व्यक्त गर्ने आधार खण्डमा उल्लेख भएका विषयले पार्ने असर बाहेक पेस भएको आर्थिक वर्ष २०८०।८१ को प्राप्ति तथा भुक्तानीको एकीकृत वार्षिक प्रतिवेदन, बजेट 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 लगायत प्रचलित कानूनबमोजिम सारभूतरूपमा सही तथा यथार्थ अवस्था चित्रण गर्दछ।

२. कैफियतसहितको राय व्यक्त गर्ने आधार

- २.१. सञ्चित कोष - सङ्घीय सञ्चितकोषको आर्थिक वर्ष २०८०।८१ को वार्षिक आर्थिक विवरणअनुसार समग्र राजस्व, अनुदान, आन्तरिक तथा बाह्य ऋण र सोझै भुक्तानी हुने अनुदान र ऋणसमेत कुल प्राप्ति रु.१३ खर्ब ३१ अर्ब ८६ करोड ५७ लाखमध्ये चालु, पुँजीगत र वित्तीय व्यवस्थासमेतमा रु.१३ खर्ब ९३ अर्ब ४० करोड १६ लाख भुक्तानी/खर्च भई रु.६१ अर्ब ५३ करोड ५९ लाख ऋणात्मक मौज्जात रहेको छ। सो रकममा आन्तरिक ऋणको रोलओभर नाफा र गत वर्षको नगद दाखिला रु.१४ अर्ब ४४ करोड ५६ लाख आम्दानी समायोजन गर्दा यो वर्ष सङ्घीय सञ्चित कोष रु.४७ अर्ब ९ करोड ३ लाखले ऋणात्मक देखिएको र उक्त रकममा गत वर्षसम्मको ऋणात्मक मौज्जात रु.१ खर्ब ८१ अर्ब २६ करोड ७४ लाख थप हुँदा यस वर्षसम्म सङ्घीय सञ्चित कोषको मौज्जात रु.२ खर्ब २८ अर्ब ३५ करोड ७७ लाख ऋणात्मक रहेको छ।

नेपाल सरकारको अन्य सरकारी कोष तथा खाताहरूमा यस वर्षको अन्त्यमा रु.१ खर्ब ४० अर्ब ९४ करोड ७० लाख मौज्जात रहेको छ। त्यस्तै वर्षान्तमा प्रदेश सञ्चितकोष रु.५० अर्ब ९० करोड ९८ लाख र स्थानीय सञ्चित कोष रु.६० अर्ब ५० करोड ८१ लाखले धनात्मक छन्।

- २.२. मौज्जातको यथार्थता - अन्य सरकारी कोष तथा खातामा रहेको धनात्मक मौज्जात रु.१ खर्ब ४० अर्ब ९४ करोड ७० लाख समायोजनपश्चात् पनि सञ्चित कोष रु.८७ अर्ब ४१ करोड ७ लाख ऋणात्मक रहेको छ। नेपाल राष्ट्र बैङ्कको २०८०।८१ को वित्तीय विवरणको अनुसूची ४.२१ (सरकारको बचत) अनुसार रु.९९ अर्ब ४९ करोड १७ लाख ऋणात्मक देखिएकोले रु.१२ अर्ब ८ करोड १० लाखले मौज्जात फरक परेको छ। सङ्घीय सञ्चित कोषको वित्तीय विवरण र नेपाल राष्ट्र बैङ्कको वित्तीय विवरणबिच मौज्जात रकम फरक परेको सम्बन्धमा महालेखा नियन्त्रक कार्यालयले हिसाब मिलान विवरण तयार पारेको छैन।
- २.३. वैदेशिक ऋण - सार्वजनिक ऋण व्यवस्थापन कार्यालयबाट पेस भएको नेपाल सरकारको ऋण दायित्वको वार्षिक प्रतिवेदन, २०८०।८१ अनुसार यो वर्षको वैदेशिक ऋण प्राप्ति रु.१ खर्ब २५ अर्ब ६६ करोड ६१ लाख देखिएकोमा महालेखा नियन्त्रक कार्यालयबाट प्राप्त सङ्घीय सञ्चितकोषको वार्षिक आर्थिक विवरणमा रु.१ खर्ब १३ अर्ब २७ करोड १४ लाख रहेकोले वैदेशिक ऋण प्राप्ति रु.१२ अर्ब ३९ करोड ४७ लाखले फरक परेको छ। साथै महालेखा नियन्त्रक कार्यालयबाट प्राप्त नेपाल सरकारको एकीकृत वित्तीय विवरणअनुसार यस वर्ष वैदेशिक ऋणबाट रु.१ खर्ब १९ अर्ब ५ करोड ८१ लाख खर्च बेहोरेको देखिएको छ।
- २.४. प्राविधिक तथा अन्य सहायता - बजेट वक्तव्यसाथ सङ्घीय संसदमा पेस भएको प्राविधिक तथा अन्य सहायतासम्बन्धी विवरणमा १५ सङ्घीय मन्त्रालय/निकायअन्तर्गतका १३१ आयोजना तथा कार्यक्रमको लागि यो वर्ष रु.२१ अर्ब ८४ करोड ५४ लाख ८७ हजार प्राविधिक सहायता प्राप्त हुने उल्लेख भएकोमा सोबाट भएको खर्च सम्बन्धित कार्यालयले आर्थिक विवरणमा समावेश गरी लेखापरीक्षण गराएका छैनन्। यसै गरी सो खर्च एकीकृत वित्तीय विवरणमा समेत समावेश भएको छैन।
- २.५. विभाज्य कोष - अन्तर सरकारी वित्त व्यवस्थापन ऐन, २०७४ को दफा ६ र ७ मा विभाज्य कोषमा राजस्व तथा रोयल्टीको रकम जम्मा गरी तीन तहका सरकारबिच बाँडफाँट गर्ने व्यवस्था छ। यो वर्ष सङ्घीय विभाज्य कोषमा रु.४ खर्ब १९ अर्ब ६४ करोड ३१ लाख दाखिला भएकोमा रु.४ खर्ब १२ अर्ब ९१ करोड ६७ लाख बाँडफाँट भई रु.६ अर्ब ७२ करोड ६४ लाख बाँडफाँट गर्न बाँकी रहेको छ। सो रकम बाँडफाँट नभएको कारणले सङ्घीय सञ्चित कोषको राजस्व असुली अङ्कमा उक्त विभाज्य कोषबाट प्राप्त हुने रकम उल्लेख भएको छैन।
- २.६. राजस्व बाँडफाँट - महालेखा नियन्त्रक कार्यालयले २०८१।३।१६ देखि २०८१ ३।३१ सम्म सङ्कलन भएको मूल्य अभिवृद्धि कर र अन्तःशुल्कबापतको राजस्व रु.३२ अर्ब ९ करोड ७९ लाख २०८१।७।२७ मा बाँडफाँट गरेकोमा सोमध्ये सङ्घीय सञ्चित कोषमा रु.२२ अर्ब ४६ करोड ८५ लाख सोही मितिमा प्राप्त भएको देखिन्छ। त्यस्तो रकमलाईसमेत महालेखा नियन्त्रक कार्यालयले २०८०।८१ मा नै प्राप्त भएको उल्लेख गरी वित्तीय विवरण तयार गरेको छ। नगदमा आधारित लेखा प्रणालीबमोजिम पछिल्लो वर्षको प्राप्तिसमेत २०८०।८१ को आम्दानीमा समावेश गरेको देखिन्छ।
- २.७. कोषको मौज्जात - महालेखा नियन्त्रक कार्यालयले २०७९।८० को नेपाल सरकारको एकीकृत वित्तीय विवरणमा विभिन्न कोष तथा खाताहरूमा रु.९७ अर्ब ५६ करोड ६१ लाख मौज्जात देखाएकोमा २०८०।८१ को वित्तीय विवरणमा यस्ता कोषहरूमा रु.१ खर्ब ७ अर्ब ३९ करोड ७७ लाख जिम्मेवारी सारेको छ। बढी जिम्मेवारी सारेको रु.९ अर्ब ८३ करोड १६ लाख सम्बन्धमा हिसाब मिलान विवरण तयार गरेको छैन।



२.८. **लिन/उठ्न बाँकी रकम** - नेपाल सरकारको एकीकृत वित्तीय विवरणमा बजेट निकायहरूको लिन/उठ्न बाँकी रकममा कर र अन्य राजस्वतर्फको रु.२ खर्ब ५४ अर्ब ३ करोड मात्र उल्लेख छ। तर लेखापरीक्षणबाट सर्वोच्च अदालतबाट निर्धारित जरिवाना रु.३२ अर्ब ११ करोड ९६ लाख, सार्वजनिक ऋण व्यवस्थापन कार्यालयको विवरणअनुसार सरकारी लगानीमध्ये भाका नाघेको सावाँ ब्याज बक्यौता रु.१ खर्ब ८१ अर्ब १७ करोड ८४ लाख र कुमारी चोक तथा केन्द्रीय तहसिल कार्यालयको लगत रु.२ अर्ब ४२ करोड ८५ लाख ६३ हजार समावेश गरेको देखिएन।

२.९. **बेरुजु** - यस वर्षको लेखापरीक्षणबाट सङ्घीय मन्त्रालय तथा निकायतर्फ असुल गर्नुपर्ने रु.१८ अर्ब ३३ करोड २४ लाख, अनियमित देखिएको रु.१ अर्ब ९२ करोड ९३ लाख, प्रमाणका कागजात पेस नभएको रु.२५ अर्ब ९९ करोड ८६ लाख, शोधभर्ना नलिएको रु.७ लाख र पेस्की बाँकी रु.१ अर्ब ४८ करोड २० लाखसमेत रु.४७ अर्ब ७४ करोड ३० लाख बेरुजु देखिएको छ। यस अतिरिक्त राजस्व बक्यौता रु.४ खर्ब ७२ अर्ब ३४ करोड ९३ लाख र शोधभर्ना हुन बाँकी वैदेशिक अनुदान र ऋण क्रमशः रु.६ अर्ब २५ करोड ११ लाख र रु.१४ अर्ब ३३ करोड ३ लाख रहेको देखिन्छ।

लेखापरीक्षण कार्य नेपालको संविधान, लेखापरीक्षण ऐन, २०७५ तथा महालेखापरीक्षकको कार्यालयले अवलम्बन गरेको नेपाल सरकारी लेखापरीक्षण मान, मार्गदर्शन तथा लेखापरीक्षणसँग सम्बन्धित अन्य प्रचलित कानूनबमोजिम गरिएको छ। एकीकृत वित्तीय विवरण तयार गर्ने निकायसँग हामी स्वतन्त्र छौं। त्यसका लागि स्वीकृत आचारसंहिताअनुसार हामीले काम गरेका छौं। लेखापरीक्षणको क्रममा प्राप्त भएका आधार र प्रमाण राय व्यक्त गर्न पर्याप्त र उपयुक्त छन् भन्नेमा विश्वस्त छौं।

३. **अन्य बेहोरा** - यो वर्ष लेखापरीक्षण गरिएका निकायबाट भएका वित्तीय कारोबार, कार्यसम्पादन र परिपालना स्थितिको परीक्षण गर्दा शासकीय प्रबन्ध, अर्थतन्त्र, सार्वजनिक वित्त व्यवस्थापन, सार्वजनिक सम्पत्ति व्यवस्थापन, विकास व्यवस्थापन, सार्वजनिक प्रशासन, सूचना प्रविधि र सुशासन लगायतका विषयमा सुधार गर्नुपर्ने देखिएको छ।

४. **वित्तीय विवरण उपर व्यवस्थापन र लेखा उत्तरदायी अधिकृतको जिम्मेवारी** - आर्थिक कार्यविधि तथा वित्तीय उत्तरदायित्व ऐन, २०७६ को दफा ५० (२) बमोजिम लेखा राख्ने, खर्च गर्ने तथा बेरुजु फर्साउँ गर्ने गराउनेलगायतका वित्तीय उत्तरदायित्व वहन गर्ने जिम्मेवारी सम्बन्धित लेखा उत्तरदायी अधिकृतको हुने र उपदफा ३ बमोजिम सम्बन्धित पदाधिकारीबाट उपर्युक्तअनुसार उत्तरदायित्व वहन गरे नगरेको सम्बन्धमा निगरानी गर्ने उत्तरदायित्व सम्बन्धित विभागीय मन्त्रीको हुने व्यवस्था छ। सोही ऐनको दफा २९ मा प्रत्येक आर्थिक वर्षको सङ्घीय सञ्चित कोषको अतिरिक्त वैदेशिक अनुदान र ऋण सहायता तथा लगानीको लेखा र विनियोजन, राजस्व, धरोटी तथा अन्य कोषहरूसहितको केन्द्रीय लेखाको एकीकृत वित्तीय विवरण तयार गर्ने जिम्मेवारी महालेखा नियन्त्रक कार्यालयको रहेको छ। 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 लागु गर्ने जिम्मेवारी अर्थ मन्त्रालय, सम्बन्धित लेखा उत्तरदायी अधिकृत एवं मातहतका जिम्मेवार व्यक्तिमा रहेको छ।

५. **वित्तीय विवरणको परीक्षण उपर लेखापरीक्षकको जिम्मेवारी** - वित्तीय विवरण 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 आश्वस्तता प्रदान गरेको हुन्छ। लेखापरीक्षण ऐन तथा महालेखापरीक्षकको कार्यालयले अवलम्बन गरेको नेपाल सरकारी लेखापरीक्षण मान, मार्गदर्शन तथा लेखापरीक्षणसँग सम्बन्धित अन्य प्रचलित कानूनबमोजिम लेखापरीक्षण कार्यसम्पादन गरिएको छ। यसरी लेखापरीक्षण गरेको अवस्थामा समेत आन्तरिक नियन्त्रण र वित्तीय प्रतिवेदनको प्रकृति, लेखापरीक्षणका विधि तथा लेखापरीक्षण सम्पन्न गर्ने 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 सारभूतरूपमा गलत आँकडा मानिएको छ।



(तोयम राया)

महालेखापरीक्षक



नेपाल सरकार अर्थ मन्त्रालय



पत्र संख्या:-

२०८१/८२

च. नं.:-

सिंहदरबार, काठमाडौं
नेपाल ।

मिति :- २०८२/०१/२२

उत्तरदायित्व स्पष्टोक्ति ।

आर्थिक कार्यविधि तथा वित्तीय उत्तरदायित्व ऐन, २०७६ को दफा ३ बमोजिम सञ्चालित सङ्घीय सञ्चित कोष, बैदेशिक अनुदान, ऋण सहायता तथा लगानीको लेखा र बजेट तथा गैर बजेटरी निकायको विनियोजन, राजस्व, 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 २०८०/८१ 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 महालेखापरीक्षकबाट 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 २०८०/८१ को अन्त्यको वित्तीय स्थिति र कारोबारहरूलाई प्रतिबिम्बित गरेको छ । उपर्युक्त वित्तीय विवरण कानुनी प्रावधान सम्मत रहनुका साथै पूर्ण र विश्वसनीय छन् ।

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(डा.गणेश प्रसाद पाण्डेय)

महालेखा नियन्त्रक

महालेखा नियन्त्रक कार्यालय, अनामनगर, काठमाडौं ।

मिति २०८२।०१।२२ गते ।

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 ।

.....
(घनश्याम उपाध्याय)

सचिव

अर्थ मन्त्रालय, सिंहदरबार, काठमाडौं ।

मिति २०८२।०१।२२ गते ।

टेलिफोन नं.:- बजेट म. ४२९९८०१, प्रशासन म. ४२९९७४८, स.स.म. ४२९९९९३, राजस्व व्य.म. ४२९९८६७, अ.आ.स.स.म. ४२९९८३७
आ.नि.वि.म. ४२९९८२६, अनुगमन तथा मू.म. ४२००४९८, कानून तथा प.म. ४२९९८९३, वि.क्षे.व्य.म. ४२९९७७०
फ्याक्स नं. ४२९९९६४, ४२९९३४८ (बजेट म.), ४२९९९६५, (अ.आ.स.स.म.)

महालेखा नियन्त्रक कार्यालय
अर्थ मन्त्रालय

प्राप्ति र भुक्तानीको एकिकृत वार्षिक प्रतिवेदन (बजेट र गैरबजेट निकाय)

आर्थिक वर्ष: २०८०/८१

रकम रु. मा

क्र.सं./आर्थिक संकेत	विवरण	टिप्पणी नं.	चातु आ.व.को काराबार			गत आ.व.को काराबार		
			नगद	तेस्रो पक्ष भुक्तानी (सोही भुक्तानी)	जम्मा	नगद	तेस्रो पक्ष भुक्तानी (सोही भुक्तानी)	जम्मा
१	प्राप्ति		१	२	३ = १+२	४	५	६ = ४+५
११०००	राजस्व, अनुदान र अन्य प्राप्ति	१	१,००५,३८९,४५२,४३६.१६	१०,१२०,७४५,४१५.९१	१,०१५,५१०,१९७,८५२.०७	९७६,२९५,९२८,८५८.५७	१५,३५४,१५४,३०६.२६	९९१,६५०,०८३,१६४.९३
११०००	कर राजस्व	१	८२०,६९७,०३३,४३२.६९	-	८२०,६९७,०३३,४३२.६९	७४८,४२०,०३८,६८३.८१	-	७४८,४२०,०३८,६८३.८१
११०००	अन्य राजस्व	१.३	१३३,९२६,०३५,६६५.५१	-	१३३,९२६,०३५,६६५.५१	१०७,००७,९७४,५२४.६३	-	१०७,००७,९७४,५२४.६३
११०००	अनुदान	१.३	१४,२०७,४६३,१९४.६९	१०,१२०,७४५,४१५.९१	२४,३२८,२०८,६१०.६०	४१,४३२,७०२,९६८.८८	१५,३५४,१५४,३०६.२६	५६,७८६,८५७,२७५.१४
११०००	अन्य प्राप्ति	१.३	३६,५५८,९२०,१४५.२७	-	३६,५५८,९२०,१४५.२७	७९,४३५,२१२,६८१.३५	-	७९,४३५,२१२,६८१.३५
११०००	वेरुजु, निकास फिर्ता र अनुदान फिर्ता लगायी तथा वित्तीय प्राप्ति	१	३६,५५८,९२०,१४५.२७	-	३६,५५८,९२०,१४५.२७	७९,४३५,२१२,६८१.३५	-	७९,४३५,२१२,६८१.३५
३२१५६ - ५९	सेयर बिक्री तथा विविध आन्तरिक ऋण लगायी	२.१	-	-	-	-	-	-
३२१५७ - ४९	फिर्ता प्राप्ति	२.२	७,२६०,९८९,७३८.००	-	७,२६०,९८९,७३८.००	११,८१४,१३६,१६६.०४	-	११,८१४,१३६,१६६.०४
३२२४२	वैदेशिक ऋण लगायी	२.२	-	-	-	-	-	-
३२२४२	फिर्ता प्राप्ति	२.२	-	-	-	-	-	-
३२२४२ - ४४	आन्तरिक ऋण प्राप्ति	२.३	२३४,४२१,४२०,०००.००	-	२३४,४२१,४२०,०००.००	२४८,७३८,२७९,१४१.७८	-	२४८,७३८,२७९,१४१.७८
३२२४२	वैदेशिक ऋण प्राप्ति	२.३	७६,१६२,८१४,०१९.१९	३७,०८८,६१५,८०९.४६	११३,२५१,४२९,८२८.६५	६९,३९१,१४३,७७८.३७	३५,३१८,०९२,५२२.२४	१०४,७०९,२३६,२९८.६१
३२२४२	कुल जम्मा प्राप्ति		१,३२३,२५४,८७६,१९५.३४	४७,२०९,३६१,२२५.३७	१,३७०,४६६,०३७,४२०.७१	१,३२६,२३९,४६७,९४२.८६	५०,६७२,२४६,८२८.५०	१,३७६,९११,७१४,७७१.३६
२	भुक्तानी							
२१	चातु खर्च		९४६,७४४,४६९,८५८.२६	५,४२१,७०२,७०८.२८	९५२,१६६,१७२,५६६.५३	१,०४६,४३३,३६५,३६७.४१	४,५९२,६२२,६३४.३८	१,०५१,०२५,९८७,००१.७९
२१०००	पारिश्रमिक / सुविधा खर्च	३.१	१८३,५५०,१४८,४३९.७६	३३६,८२०.००	१८३,५५०,४८५,२५९.७६	१८८,३८०,८०१,६९२.९१	२७६,११३,२५८.१०	१८८,६५६,९१४,९५१.०१
२२०००	मातृसमान तथा सेवाको उपभोग खर्च	३.१	४६,३६२,२०३,०९९.७७	२,२२१,०३०,९१२.४४	४८,५८३,२३४,०१२.४१	५७,७२८,५७०,८४७.२६	२,१४९,६८८,९४३.१४	५८,८७८,२५९,७९०.४०
२४०००	क्यान्स, सेवा शुल्क तथा वैजु कमिशन	३.१	८३,१७६,०७७,३७४.०२	-	८३,१७६,०७७,३७४.०२	७३,७०२,६२१,०३९.१०	११२,५७३,०३०.१०	७३,८१५,१९४,०६९.२०
२४०००	सहायता खर्च	३.१	७४०,३६४,०६२.४५	-	७४०,३६४,०६२.४५	६,२१०,२८९,५१४.४६	३७१,०००.००	६,२१०,६६०,५१४.४६
२४०००	अनुदान खर्च	३.१	३९८,६९८,४२४,०४०.५१	१,१४२,९४६,३५७.७९	३९९,८४१,३७०,३९८.३०	४८७,६०५,२०१,९६७.३३	५०१,७९६,६१६.८०	४८८,४०१,९९८,५८४.१३
२४०००	सामाजिक सुरक्षा खर्च	३.१	२२६,८४७,५४४,६९२.६२	२,००८,८६५,०४८.६०	२२८,८५६,४०९,७४१.२२	२१८,५९८,२८७,७८४.११	१,५०१,९०६,७४२.००	२२०,१००,१९४,५२६.११
२४०००	अन्य	३.१	७,३६९,७०८,१४८.९२	४८,५२३,५६९.४५	७,४१८,२३१,७१८.३७	१४,२०७,५८२,५२२.२४	५०,१७१,०४४.२४	१४,२५७,७५३,६६६.४८
२४०००	पूँजीगत खर्च	३.१	१९६,८६६,५०३,८२८.७६	१३,६५८,६८८,२९०.८६	२१०,५२५,१९२,११९.६२	२३२,५२९,८२२,२३३.७४	१८,६६८,०८८,२७९.२८	२५१,१९७,९१०,५१३.००
३११००	स्थिर सम्पत्ति प्राप्ति खर्च		१९३,५३१,२९३,०९५.४५	१३,६५२,९८२,३०५.५७	२०७,१८४,२७५,४०१.०२	२२८,९५४,९२६,६४८.५५	१८,६६८,०८८,२७९.२८	२४७,६२३,०१४,९२७.८१
३११००	भवन तथा संरचना	३.२	२५,२१७,८२९,०६८.३७	१५९,५९३,६७६.८०	२५,३७७,४२२,७४५.१७	३९,०५४,७८५,६९१.३७	१७७,१२८,३९९.९७	३९,२३१,९१४,०९१.३४
३११००	सवारी साधन तथा मेशिनरी औजार	३.२	११,०६०,३५७,२११.४८	२६१,०९१,३७४.८८	११,३२१,४४८,५८६.३६	१४,४१२,७९९,४९७.७१	९९,२४५,९३५.८१	१४,५१२,०४५,४३३.५७
३११०० - ४०	अन्य पूँजीगत खर्च	३.२	८,१८९,२२६,६१३.०८	९३५,९२२,७८१.३७	९,१२५,१४८,३९४.४५	१०,९६१,७५४,५६३.११	१,६२२,०२९,३९२.२२	१२,५८३,७८३,९५५.३३
३११००	सार्वजनिक निर्माण	३.२	१४५,४२१,७८०,३५०.११	१२,२९६,३७४,४७२.५२	१५७,७१८,१५४,८२२.६३	१५८,४२६,५३१,८२७.३५	१६,५६८,७२९,७५७.२६	१७४,९९५,२६१,५८४.६१
३११००	निर्मित संरचनाको सुधार खर्च	३.२	९३४,९०३,६९२.८४	-	९३४,९०३,६९२.८४	९३१,८१०,८४५.३९	-	९३१,८१०,८४५.३९
३११००	पूँजीगत सुधार खर्च	३.२	२,७०७,१९६,१५९.५७	-	२,७०७,१९६,१५९.५७	३,१६७,२४४,२२३.५९	९५४,७९४.००	३,१६८,०३९,०१७.५९
३१४००	प्राकृतिक सम्पत्ति खर्च		३,३३५,२१०,७३३.३१	५,७०५,९८५.२९	३,३४१,९१६,७१८.६०	५,५७४,८९५,५८५.१९	-	५,५७४,८९५,५८५.१९
३१४००	जग्गा प्राप्ति	३.२	३,३३३,४९४,२६३.३१	-	३,३३३,४९४,२६३.३१	५,५६०,३२२,२८०.९९	-	५,५६०,३२२,२८०.९९
३१४००	अपुष्ट सम्पत्ति प्राप्ति खर्च (Intangible)	३.२	१,७१६,४७०.००	५,७०५,९८५.२९	७,४२२,४५५.२९	१४,५७३,३०४.२०	-	१४,५७३,३०४.२०
३२०००	वित्तीय व्यवस्था		२४३,१०५,३१५,८४५.९१	२८,१२८,९७०,२२६.२३	२७१,२३४,२८६,०७२.१४	१६८,८११,०४२,०००.८५	२७,६११,५३५,९१४.८६	१९६,४२२,५७७,९१५.७१
३२१५५-४०	आन्तरिक ऋणको साँवा भुक्तानी	४.२	१८२,५५७,४००,०००.००	-	१८२,५५७,४००,०००.००	११६,३२१,८७९,९३७.९०	-	११६,३२१,८७९,९३७.९०
३२२४२	बाह्य ऋणको साँवा भुक्तानी	४.२	४०,७२२,१४२,८२५.०६	-	४०,७२२,१४२,८२५.०६	३४,६१७,९५५,६९३.९५	-	३४,६१७,९५५,६९३.९५
३२२४२ - ४३	आन्तरिक ऋण लगायी	४.१	१४,२०७,४६३,१९४.६९	२६,५३२,२३०,४११.३६	४०,७३९,६९३,६०६.०५	५,७२९,१९०,४७०.००	२६,३३७,३४७,२६९.०२	३२,०६६,५३७,७३९.०२
३२२४२ - ४३	आन्तरिक सेयर लगायी	४.१	५,४०४,६२१,०००.००	१,५९६,७३९,८१४.८७	७,००१,३६०,८१४.८७	११,९२९,०१८,४२९.००	१,२७४,१८६,६४५.८४	१३,२०३,२०५,०७४.८४
३२२४२	बाह्य ऋण लगायी	४.१	-	-	-	-	-	-
३२२४२	बाह्य सेयर लगायी	४.१	२१६,०५९,४००.००	-	२१६,०५९,४००.००	२१२,९९७,६००.००	-	२१२,९९७,६००.००
ख.	कुल जम्मा भुक्तानी		१,३८६,७१६,२८९,५३२.९२	४७,२०९,३६१,२२५.३७	१,४३३,९२७,६००,७५८.२९	१,४४७,७७४,२१९,६०२.००	५०,६७२,२४६,८२८.५०	१,४९८,४४६,४६६,४३०.५०
ग.	बचत / कमी (ग = क-ख)		(६३,४२६,८२७,३३७.५६)	-	(६३,४२६,८२७,३३७.५६)	(१२१,५३४,७३१,६९९.१४)	-	(१२१,५३४,७३१,६९९.१४)
घ.	धौरोटी, आकस्मिक कोष लगायतका अन्य कोषको मौज्जातको थप/घट (+/-)	५	२६,१७२,०१८,३९२.१३	-	२६,१७२,०१८,३९२.१३	१७,३९५,२५७,३१४.८१	-	(१०४,१३९,४७४,३४४.३३)
ङ.	यस आ.व.को नगद तथा वैजु मौज्जात (बचत / कमी) (ङ = ग+घ)		(३७,२८९,५९४,९४५.४४)	-	(३७,२८९,५९४,९४५.४४)	(१०४,१३९,४७४,३४४.३३)	-	(१०४,१३९,४७४,३४४.३३)
च.	गत आ.व.को नगद तथा वैजु मौज्जात		(२५,५५५,२८९,०५२.३२)	-	(२५,५५५,२८९,०५२.३२)	७८,५८४,१८५,२९२.०१	-	७८,५८४,१८५,२९२.०१
छ.	विनिमय नाफा/घाटा तथा अन्य समायोजन	१९	४७,४०४,२८२,९८५.७१	-	४७,४०४,२८२,९८५.७१	-	-	-
ज.	आ.व. अन्तको बाँकी नगद तथा वैजु मौज्जात (ज = ङ+च+छ)		(१५,४४०,६०१,०१२.०५)	-	(१५,४४०,६०१,०१२.०५)	(२५,५५५,२८९,०५२.३२)	-	(२५,५५५,२८९,०५२.३२)

नोट: गैरबजेट निकायलाई प्रदान गरिएको अनुदान रकम दोहोरो गणना नहुनेगरी प्राप्ति र भुक्तानीमा प्रत्येकको

तयार गर्नेको सही:
नाम:
पद:
मिति:

महालेखा नियन्त्रकको सही:
नाम: विनोदप्रकाश सिंह
पद: महालेखा नियन्त्रक
मिति: २०८१/०९/१४

महालेखा परीक्षकको सही:
नाम: रामेश्वर शर्मा अग्रिणी
पद: महालेखा परीक्षक
मिति: २०८१/०९/१३

२०८२/०९/३०

नेपाल सरकार
अर्थ मन्त्रालय
महालेखा नियन्त्रक कार्यालय

सङ्घीय सञ्चित कोषको वार्षिक आर्थिक विवरण

आर्थिक वर्ष: २०८०/०८१

विवरण	टिप्पणी नं.	चातु आ.व.को कारोबार			गत आ.व.को कारोबार		
		नगद	तेस्रो पक्ष भुक्तानी (सोझै भुक्तानी)	जम्मा	नगद	तेस्रो पक्ष भुक्तानी (सोझै भुक्तानी)	जम्मा
१	२	३	४	५=३+४	६	७	८=६+७
१. राजस्व, अनुदान र अन्य प्राप्ति		966,811,152,724.11	10,100,697,788.94	976,911,850,513.05	903,581,883,441.50	6,809,092,480.92	910,370,975,922.42
१.१. राजस्व		929,047,793,873.37	-	929,047,793,873.37	834,059,552,039.38	-	834,059,552,039.38
क. कर	१.२	820,697,033,432.69	-	820,697,033,432.69	748,420,038,683.81	-	748,420,038,683.81
ख. अन्य राजस्व	१.२	108,350,760,440.68	-	108,350,760,440.68	85,639,513,355.57	-	85,639,513,355.57
१.२. अनुदान		13,908,698,103.58	10,100,697,788.94	24,009,395,892.52	16,199,810,168.08	6,809,092,480.92	23,008,902,649.00
क. द्विपक्षिय वैदेशिक अनुदान	१.३	1,360,052,051.44	3,663,413,172.38	5,023,465,223.82	1,577,641,812.00	1,954,640,455.88	3,532,282,267.88
ख. बहुपक्षिय वैदेशिक अनुदान	१.३	12,548,646,052.14	6,437,284,616.56	18,985,930,668.70	14,622,168,356.08	4,854,452,025.04	19,476,620,381.12
ग. अन्तरसरकारी वित्तीय हस्तांतरण	१.३	-	-	-	-	-	-
१.३. बेरुजु तथा अन्य प्राप्ति	१.२	23,854,660,747.16	-	23,854,660,747.16	53,302,521,234.04	-	53,302,521,234.04
२. वित्तीय व्यवस्थाबाट प्राप्ति		317,865,223,757.19	37,088,615,809.46	354,953,839,566.65	348,281,940,134.19	35,318,092,522.24	383,600,032,656.43
२.१. ऋण लगानी फिर्ता		7,260,989,738.00	-	7,260,989,738.00	11,814,136,166.04	-	11,814,136,166.04
क. आन्तरिक ऋण लगानी फिर्ता	२.२	7,260,989,738.00	-	7,260,989,738.00	11,814,136,166.04	-	11,814,136,166.04
ख. वैदेशिक ऋण लगानी फिर्ता	२.२	-	-	-	-	-	-
२.२. शेयर बिक्री		-	-	-	-	-	-
क. आन्तरिक शेयर बिक्री	२.१	-	-	-	-	-	-
ख. वैदेशिक शेयर बिक्री	२.१	-	-	-	-	-	-
२.३. वैदेशिक ऋण प्राप्ति		76,182,814,019.19	37,088,615,809.46	113,271,429,828.65	87,729,524,826.37	35,318,092,522.24	123,047,617,348.61
क. बहुपक्षीय	२.४	-	-	-	-	-	-
ख. द्विपक्षीय	२.४	-	-	-	-	-	-
ग. अन्य		-	-	-	-	-	-
२.४ आन्तरिक ऋण		234,421,420,000.00	-	234,421,420,000.00	248,738,279,141.78	-	248,738,279,141.78
क. राष्ट्रिय बचतपत्र	२.३	-	-	-	-	-	-
ख. नागरिक बचतपत्र	२.३	369,800,000.00	-	369,800,000.00	2,361,300,000.00	-	2,361,300,000.00
ग. विकास ऋणपत्र	२.३	179,000,000,000.00	-	179,000,000,000.00	100,000,000,000.00	-	100,000,000,000.00
घ. वैदेशिक रोजगार बचतपत्र	२.३	51,620,000.00	-	51,620,000.00	26,400,000.00	-	26,400,000.00
ङ. विशेष ऋणपत्र	२.३	-	-	-	-	-	-
च. ब्याजमा आधारित ट्रेजरी बिल	२.३	-	-	-	-	-	-
छ. बट्टामा आधारित ट्रेजरी बिल	२.३	55,000,000,000.00	-	55,000,000,000.00	146,350,579,141.78	-	146,350,579,141.78
ज. अन्य	२.३	-	-	-	-	-	-
३. यस वर्षको खुद प्राप्ति (१+२)		1,284,676,376,481.30	47,189,313,598.40	1,331,865,690,079.70	1,251,843,823,575.69	42,127,185,003.16	1,293,971,008,578.85
४. भुक्तानी		1,346,212,275,187.00	47,189,313,598.40	1,393,401,588,785.40	1,379,199,767,549.85	42,127,185,003.16	1,421,326,952,553.01
४.१. सञ्चित कोष माथि व्ययभार हुने रकमबाट खर्च		305,631,593,394.01	-	305,631,593,394.01	223,062,712,742.52	-	223,062,712,742.52
क. चातु खर्च	३.३	82,352,050,568.95	-	82,352,050,568.95	73,350,007,178.57	-	73,350,007,178.57
ख. वित्तीय खर्च	३.३	223,279,542,825.06	-	223,279,542,825.06	149,712,705,563.95	-	149,712,705,563.95
४.२. विनियोजन ऐनद्वारा भएको खर्च		1,040,580,681,792.99	47,189,313,598.40	1,087,769,995,391.39	1,156,137,054,807.33	42,127,185,003.16	1,198,264,239,810.49
क. चातु खर्च	३.४	841,352,689,312.12	5,421,702,708.28	846,774,392,020.40	913,975,457,184.01	4,181,261,649.04	918,156,718,833.05
ख. पुँजीगत खर्च	३.४	178,824,306,080.87	13,203,057,099.66	192,027,363,180.53	224,290,391,124.32	10,334,387,439.26	234,624,778,563.58
ग. वित्तीय खर्च	३.४	20,403,686,400.00	28,564,553,790.46	48,968,240,190.46	17,871,206,499.00	27,611,535,914.86	45,482,742,413.86
५. विनियम दर वा अन्य समायोजन		14,445,628,339.46	-	14,445,628,339.46	-	-	-
६. यस वर्षको जम्मा भुक्तानी (४+५)		1,331,766,646,847.54	47,189,313,598.40	1,378,955,960,445.94	1,379,199,767,549.85	42,127,185,003.16	1,421,326,952,553.01
७. यस अवधिमा कायमा भएको थप घट (+/-) (३-६)		(47,090,270,366.24)	-	(47,090,270,366.24)	(127,355,943,974.16)	-	(127,355,943,974.16)
८. आर्थिक वर्षको सुरुवातको मौज्दात		(181,267,386,492.84)	-	(181,267,386,492.84)	(53,911,442,518.68)	-	(53,911,442,518.68)
९. आर्थिक वर्षको अन्त्यको मौज्दात (७+८)		(228,357,656,859.08)	-	(228,357,656,859.08)	(181,267,386,492.84)	-	(181,267,386,492.84)

तयार गर्नेको सही:
नाम:
मिति:

महालेखा नियन्त्रकको सही:
नाम: विनोदप्रकाश सिंह
पद: महालेखा नियन्त्रक
मिति: २०८१/०७/१४

३५-महालेखा परीक्षकको सही:
नाम: वासुदेव शर्मा अधिकारी
मिति: २०८२/०७/३०

 नेपाल सरकार
 अर्थ मन्त्रालय
 महालेखा नियन्त्रक कार्यालय
 बजेट तुलनात्मक पदविवरण (बजेट/निकाय)
 महालेखा नियन्त्रक कार्यालय

आर्थिक वर्ष: २०८०/०८१

क्र.सं.	विवरण	टिप्पणी	चासु आ.व.			गत आ.व.		
			सुरु बजेट/अनुमान	अन्तिम कायम बजेट/अनुमान	पैमानामा प्राप्त/यथार्थ प्राप्त/भुक्तानी	सुरु बजेट/अनुमान	अन्तिम कायम बजेट/अनुमान	यथार्थ प्राप्त/भुक्तानी
१	राजस्व, अनुदान र अन्य प्राप्ति (७+८)		1,247,634,240,000.00	-	976,911,850,513.05	1,240,117,900,000.00	1,040,000,000,000.00	910,370,975,922.42
२	राजस्व र अन्य प्राप्ति (३+४+५)		1,247,634,240,000.00	-	1,083,503,899,770.47	1,240,117,900,000.00	1,040,000,000,000.00	887,362,073,273.42
३	कर	१.२	1,134,065,540,000.00	-	944,572,048,479.93	1,132,346,700,000.00	909,818,600,000.00	748,420,038,683.81
४	अन्य राजस्व	१.२	113,568,700,000.00	-	115,077,190,543.38	107,771,200,000.00	94,122,900,000.00	85,639,513,355.57
५	विविध प्राप्ति	१.२	-	-	23,854,660,747.16	-	36,058,500,000.00	53,302,521,234.04
६	अन्य तहका सरकारलाई राजस्व बाँडफाँड गरिएको राजस्व	१.४	-	-	130,601,445,149.95	-	-	-
७	सञ्चित कोषमा दाखिला हुने राजस्व (२-६)		1,247,634,240,000.00	-	952,902,454,620.53	1,240,117,900,000.00	1,040,000,000,000.00	887,362,073,273.42
८	अनुदान	१.३	-	-	24,009,395,892.52	-	-	23,008,902,649.00
९	खर्च (१०+११)		1,443,858,500,000.00	1,441,818,428,000.00	1,121,153,805,769.88	1,563,619,600,000.00	1,544,342,127,000.00	1,226,131,504,575.20
१०	चासु खर्च		1,141,784,100,000.00	1,132,557,251,494.00	929,126,442,589.35	1,183,235,100,000.00	1,173,984,997,628.00	991,506,726,011.62
	पारिश्रमिक/सुविधा	३.१	174,521,500,000.00	171,823,666,480.00	154,682,133,950.35	193,876,700,000.00	187,093,656,057.00	157,799,736,937.59
	मालसामान तथा सेवाको उपयोग	३.१	54,722,600,000.00	57,488,537,063.00	39,264,041,089.31	58,257,900,000.00	68,645,499,120.00	50,390,630,782.82
	ब्याज, सेवा शुल्क तथा बैङ्क कमिशन	३.१	105,385,800,000.00	103,939,000,000.00	82,097,795,282.40	54,145,000,000.00	77,427,686,000.00	73,029,571,515.87
	सहायता	३.१	963,800,000.00	958,800,000.00	695,984,112.45	975,500,000.00	976,553,400.00	935,430,062.51
	अनुदान	३.१	518,387,600,000.00	518,134,324,186.00	422,562,049,116.68	574,245,400,000.00	565,278,250,152.00	487,179,808,517.99
	सामाजिक सुरक्षा	३.१	258,791,900,000.00	268,995,882,741.00	226,669,775,930.06	253,036,000,000.00	258,792,207,760.00	218,939,527,145.48
	अन्य खर्च	३.१	29,010,900,000.00	13,217,041,024.00	3,154,663,108.10	48,698,600,000.00	15,771,145,137.00	3,232,021,049.36
११	पूँजीगत खर्च		302,074,400,000.00	309,261,176,506.00	192,027,363,180.53	380,384,500,000.00	370,357,129,374.00	234,624,778,563.58
	पूँजीगत खर्च	३.२	302,074,400,000.00	309,261,176,506.00	192,027,363,180.53	380,384,500,000.00	370,357,129,374.00	234,624,778,563.58
१२	बजेट बचत (-) न्यून (+) (१-९)		(196,224,260,000.00)	(1,441,818,428,000.00)	(144,241,955,256.84)	(323,501,700,000.00)	(504,342,127,000.00)	(315,760,528,652.78)
१३	वित्तीय व्यवस्था (१४+१९+२२-२५)		(145,295,500,000.00)	309,493,672,000.00	(82,706,056,551.13)	(268,043,400,000.00)	(42,270,100,000.00)	(188,404,584,678.62)
१४	आन्तरिक वित्तीय सम्पत्ति (१५+१६+१७-१८)		81,928,700,000.00	82,521,972,000.00	41,491,191,052.46	96,757,900,000.00	81,291,100,000.00	33,455,608,647.82
१५	सार्वजनिक संस्थानमा ऋण लगानी	४.१	67,596,300,000.00	71,978,199,000.00	41,757,867,975.59	74,271,500,000.00	69,271,500,000.00	32,066,537,739.02
१६	अन्य संस्थामा ऋण लगानी	४.१	-	-	-	-	-	-
१७	संस्थानमा शेयर लगानी	४.१	14,332,400,000.00	10,543,773,000.00	6,994,312,814.87	22,486,400,000.00	12,019,600,000.00	13,203,207,074.84
१८	ऋण लगानी फिर्ता	२.२	-	-	7,260,989,738.00	-	-	11,814,136,166.04
१९	बाह्य वित्तीय सम्पत्ति (२०+२१)		350,000,000.00	350,000,000.00	216,059,400.00	350,000,000.00	210,000,000.00	212,997,600.00
२०	वैदेशिक ऋण लगानी	४.१	-	-	-	-	-	-
२१	वैदेशिक शेयर लगानी	४.१	350,000,000.00	350,000,000.00	216,059,400.00	350,000,000.00	210,000,000.00	212,997,600.00
२२	आन्तरिक दायित्व (२३+२४)		(57,442,600,000.00)	182,557,400,000.00	(51,864,020,000.00)	(165,407,700,000.00)	116,800,000,000.00	(133,643,529,141.78)
२३	अन्य संस्थाहरूबाट ऋण प्राप्ति (घटाउने)	२.३	(240,000,000,000.00)	-	(234,421,420,000.00)	(258,000,000,000.00)	-	(248,738,279,141.78)
२४	ऋणपत्र माफत प्राप्त ऋण साँवा भुक्तानी	४.२	182,557,400,000.00	182,557,400,000.00	182,557,400,000.00	90,592,300,000.00	116,800,000,000.00	115,094,750,000.00
२५	बाह्य वित्तीय दायित्व (२६+२७)		(170,131,600,000.00)	44,064,300,000.00	(72,549,287,003.56)	(199,743,600,000.00)	(240,571,200,000.00)	(88,429,661,784.66)
२६	वैदेशिक ऋणको प्राप्ति (घटाउने)	२.४	(212,749,100,000.00)	-	(113,271,429,828.65)	(242,261,100,000.00)	(283,088,700,000.00)	(123,047,617,348.61)
२७	वैदेशिक ऋण साँवा भुक्तानी	४.२	42,617,500,000.00	44,064,300,000.00	40,722,142,825.06	42,517,500,000.00	42,517,500,000.00	34,617,955,563.95
२८	बजेट बचत (-) न्यून (+) (१२-१३)		-	-	(61,535,898,705.70)	-	-	(127,355,943,974.16)

तयार गर्नेको सही:

नाम:

पद:

मिति:

महालेखा नियन्त्रकको सही:

नाम: विनोदप्रकाश सिंह

पद: महालेखा नियन्त्रक

मिति: २०८१/०७/१४

उप - महालेखा परीक्षकको सही:

नाम: रामदेव शर्मा अधिकारी

पद:

मिति: ३०-८-२०८१

२०८२/०७/२०

Appendix – I

The name and designation of officers of FCGO involved in preparing and completing this report :

Name	Designation	Division/Section
Mrs. Yamuna Pradhan	Joint FCG	Treasury Management & Information Technology Division, FCGO
Mr. Shiv Kumar Pokharel	Director (I.T.)	Information Technology Section, FCGO
Mr. Hiranya Prasad Parajuli	Deputy FCG	Budget Operation and Reimbursement Section, FCGO
Mr. Gokul Banstola	Under Secretary (Account)	Ministry of Industry, Commerce and Supplies
Mr. Yagya Prasad Dhakal	Deputy FCG	Intergovernmental Fiscal Coordination Section, FCGO
Mr. Prakash Pudashaini	Under Secretary (Account)	Public Debt Management Office
Mr. Ram Chandra Sharma	Deputy FCG	Treasury Management and System Development Section, FCGO
Mrs. Rejina Koirala	Deputy FCG	Internal audit Section, FCGO
Mr. Man Bahadur Magar	Deputy FCG	Public Assets and Liabilities Management Section, FCGO
Mr. Rabi Chandra Aryal	Deputy FCG	Financial Reporting and Publication Section, FCGO
Mr. Dilip Kumar Maharjan	Account Officer	Financial Reporting and Publication Section, FCGO
Mr. Sujan Prasai	Account Officer	Financial Reporting and Publication Section, FCGO
Mr. Suman Khatiwada	Account Officer	Financial Reporting and Publication Section, FCGO
Mr. Chiranjibi Pande	Accountant	Financial Reporting and Publication Section, FCGO



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