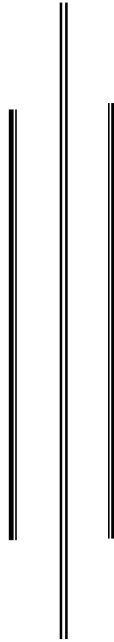


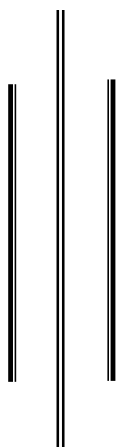


# Budget Speech of Fiscal Year 2019/20

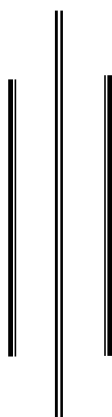


Government of Nepal  
Ministry of Finance  
2019

Budget Speech  
of  
Fiscal Year 2019/20



Delivered to  
Joint Assembly of Federal Parliament  
By Honourable Finance Minister Dr. Yuba Raj Khatriwada  
Wednesday, May 29, 2019



Government of Nepal  
Ministry of Finance  
2019  
[www.mof.gov.np](http://www.mof.gov.np)

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

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

1. I am privileged to be presenting the Budget for the Fiscal Year 2019/20 at this joint meeting of the Federal parliament in the capacity of Finance Minister of the Government of Nepal. On this important occasion, I pay my heartfelt tributes to all great martyrs who sacrificed their lives to bring the nation to this era of federal democratic republic and to respected late leaders who devoted their lives for the nation. I also hold in high esteem all fellow Nepali citizens and the political leadership who united in the path for building a just and prosperous society while upholding national self and independence.
2. Fiscal federalism, an important aspect of state restructuring, has been institutionalized within a short period of time. The system for building a society for providing Nepali citizens the services they seek, the development they want, and the society they dream through a representative democratic process has been established. The foundation for progressing towards prosperity through optimal mobilisation of resources, means and opportunities by ways of coordination and cooperation among the federal, provincial and local levels has been built.
3. The Government is persistently progressing towards attaining the national vision of **Prosperous Nepal, Happy Nepali** on the foundation to the epochal political achievements. In this process, the Government is committed to achieving comprehensive democracy and building socialism-oriented prosperous economy marked by rapid development with social justice, and a civilized, cultured and responsible society with an accountable government and good governance.
4. The implementation of the Policy and Programme and budget of the current Fiscal Year have built a strong foundation of good governance, development and prosperity. Such outcomes have started to be reflected in economic growth, savings capacity, poverty alleviation, employment opportunities and living standards of the citizens. The compulsion of Nepali to live in extreme poverty, destitution, illiteracy and backwardness is coming to an end soon. Work and employment opportunities, access to basic education and primary health services, and social security arrangement for all citizens is being ensured.
5. The pace of construction of economic, social, physical infrastructure and reconstruction has been intensified. Investment-friendly laws, and infrastructure that has been built, have laid down the foundation for Nepal to become an attractive foreign investment destination. The presence of private and cooperative sectors in development process is becoming stronger. The broad-based economic foundation built in the current Fiscal Year has provided a solid ground for attaining double-digit economic growth in the coming years.
6. While formulating budget for the coming Fiscal Year, I have paid special attention to promoting the social and economic wellbeing of citizens through equal rights, equal opportunities, equitable distribution of resources, and means and the arrangement of social security while institutionalising the gains achieved this year. I have emphasised Institutional reforms and collectivism in production modality in order to make the public sector robust and effective. I have paid attention towards developing productive capacity under the leadership of the private sector and ensuring ownership of all Nepali in domestic capital formation. I have focussed the budget towards establishing Nepal as an emerging nation oriented towards socialism by reducing the existing economic-social inequalities, attaining high economic growth, and meeting the mission of a welfare state.
7. While formulating the next Fiscal Year's budget, I have paid attention to the Constitution of Nepal, existing laws, Policies and Programmes of the Government approved by the Federal Parliament last month, the principles, priorities of the Appropriation Bill 2076, the Fifteenth

Plan, and the Sustainable Development Goals Attention has also been given to constructive recommendations provided by the Public Expenditure Review Commission, the Revenue Advisory Committee, other study taskforces, institutions, and intellectuals.

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

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

8. Now, allow me to provide a brief overview of the nation's economic situation in the current Fiscal Year.
9. A majority of the macroeconomic indicators have remained encouraging in the current Fiscal Year. As economic activities in all production sectors have remained high, economic growth rate is expected to be 7 per cent during this Fiscal Year. At provincial level also, the growth rates have been about 6 per cent, at the minimum. Average inflation in the current Fiscal Year is estimated to remain at 4.5 per cent.
10. Domestic savings have increased reaching a historical high level of 20.5 per cent of Gross Domestic Product in the current Fiscal Year. The disposable per capita income has increased by 5.7 per cent to US\$ 1364.
11. Positive impact in agricultural output has been observed as a result of the policy on modernisation, commercialization and mechanization of agriculture sector. The agriculture sector is expected to grow by 5 per cent in the current Fiscal Year over 2.8 per cent in the last Fiscal Year. Industrial capacity has been expanding. This year the number of foreign tourist arrivals reached at historical high level. The progress in physical infrastructure has been encouraging. The electricity production capacity is expected to double within the next fiscal year. Construction of international airports, large irrigation projects and national highways, and post-earthquake reconstruction work, have been accelerated.
12. Export growth in the first nine months of the current Fiscal Year has more than doubled compared to that in the same period last year and import growth has remained at almost same level of the last Fiscal Year. Still there is high imbalance in foreign trade. The number of workers going to foreign employment has decreased by 39 per cent while remittance income has increased by 21 per cent. The balance of payments has remained under pressure owing to the high trade deficit resulting from import of capital goods and construction materials.
13. Gradual improvements in the monetary and capital markets have been observed; and financial resources are becoming more productive. Due to the increase in credit demand for private investment and subsequently higher growth rate of credit over the growth of deposit, bank interest rates remained slightly distressed. However, the situation now is improving.
14. There has been remarkable increase in access to banking, insurance and other financial services. Bank branches have reached at a majority of local levels, with addition of 2257 bank branches within a single year. Insurance services, which had begun five decades ago and had reached up to 14 per cent last year, expanded **remarkably** to reach 18 per cent in last one year. Positive impact of capital market reform initiatives is being reflected in share market.
15. The revised Government expenditure for the Fiscal Year 2018/19 is Rs. 1208.37 billion, which is 91.8 per cent of the total allocation. The revised estimate for recurrent expenditure, capital expenditure and financing is 92.3, 86.9 and 98.1 per cent of the annual allocation, respectively.
16. Revenue mobilization in the Fiscal Year 2018/19 is estimated to be Rs. 860 billion. The revised estimate for mobilising foreign aid is Rs. 46.77 billion in grants and Rs 210.28 billion in loans.

17. I have already submitted in this august House the Economic Survey 2018/19 that comprises of important economic indicators, narratives and statistics.
18. In the coming years, both investment and productivity have to be enhanced for attaining high and sustainable economic growth with social justice. The objective has to be achieved through cooperation between the public, private, cooperative and community sectors. Trade deficit needs to be reduced by reducing reliance on imports in production structure and increasing exports. Additional efforts are required for making the Government budget results-oriented by enhancing capacity of increasing capital expenditure, and quality of capital spending. The budget for the next Fiscal Year aims to addresses these matters.

**Right Honourable Speaker,**

**Right Honourable Chairman,**

19. Now, I seek permission to present the objectives and priorities of the budget for FY 2019/20. The following are the objectives of the budget.
  - a. **Rapidly improving the living standard of people** through fulfilment of the basic needs and fundamental rights of the citizens as enshrined in the constitution
  - b. Ensuring **rapid economic development with social justice** by maximum utilisation and equitable distribution of available resources, opportunities and capacities, and
  - c. **Building foundation for socialism-oriented** advanced and prosperous **economy** and transforming into a middle-income country by 2030 through economic, physical and social infrastructure development.
20. I have specified the following policies, programme and procedural priorities for attaining the objectives of the budget.
  - a. Building a welfare state by ending extreme poverty, rapidly uplifting the backward regions, classes and communities, and expanding social security,
  - b. Formation of national capital, creation of jobs and enhancement of income through development of productive capacity, transformation of production relations and partnership among public, private and cooperative sectors,
  - c. Development of social infrastructure including quality education, health and drinking water; economic infrastructure including agriculture, industry and tourism; and developing and constructing strategically important physical infrastructure and implementation of incomplete on-going projects,
  - d. Promotion of good governance that can be sensed by the citizen through enhancing rule of law, effective public service delivery, accountability and people's participation in development, and
  - e. Partnership among the federal, provincial and local levels, and cooperative and private sectors for maximum utilisation of resources, opportunities and responsibilities.
21. Special attention has been given to the following while allocating the budget for the coming Fiscal Year: programmes and activities that would be assistive for immediate realisation of fundamental rights of citizens, sectors where immediate results can be derived, uplifting of backward classes, regions and communities, and those that enhance productive capacities that would be assistive for high and sustainable development, and projects and programmes that would contribute to domestic capital formation.

**Right Honourable Speaker,**

**Right Honourable Chairman,**

22. Now, allow me to present the allocations at the federal, provincial and local levels based on the federal fiscal arrangement.
23. I have made arrangement to hand over the implementation responsibilities of projects and programmes to the provincial and local levels based on fixed criteria which were initially at the federal level. Sectoral grant will be provided to the project and programmes handed over under conditional grant. I have made arrangements so as to allow provincial and local levels to decide on continuation, prioritisation and additional resources mobilisation in regard to such projects and programmes.
24. Based on the formula laid down by the National Natural Resources and Fiscal Commission, such as spending needs, status of human development indicators, resource mobilisation capacity and other economic, social and other inequalities among provincial and local levels, I have allocated Equalization Grants of Rs. 55.30 billion and Rs. 89.95 billion to the provincial and local levels respectively for the coming Fiscal Year. Under conditional grants, Rs. 44.55 billion and Rs. 123.87 billion have been allocated to the provincial and local levels, respectively.
25. Population, area, human development indicator and other development deficit indicators of the provincial and local levels have been used as a basis for revenue sharing with the provincial and local levels. A total of Rs.130.89 billion is estimated to be distributed under this head. Arrangement has been made for depositing funds from the divisible fund in the consolidated fund of all three levels within 15 days after the end of the month.
26. I have allocated Rs. 10 billion as matching grants for projects to be identified and implemented by the provincial and local levels in their regions. Arrangements have also been made for providing such grants upon demand following completion of project preparation stages by the provincial and local levels based on the matching grants guidelines, 2075. Similarly, under the special grants guidelines, 2075, Rs. 10 billion has been set aside for providing Special Grants to provincial and local levels for undertaking activities and projects of a specific nature. Arrangements have been made for distributing these grants through the National Planning Commission.

**Right Honourable Speaker,**

**Right Honourable Chairman,**

27. Now, I want to present the allocation proposal for social sector programmes.

#### **Education**

28. I have given top priority in budget allocation in education sector for the coming Fiscal Year with the understanding that education is the cornerstone of social transformation and economic development. In this regard, all children will be provided compulsory basic education, and free education up to the High School level. Non-formal or open schools up to High School level will be operated for providing opportunities to students unable to enrol and continue regular studies. Opportunity will be offered to obtain education in mother tongue.
29. By the end of coming Fiscal Year, seventy districts will be made fully literate through **Literate Nepal** and **Let's Send (children) to School** campaigns for all school-age children. Madarsa, Gurukul and monastery education will be mainstreamed.

30. **President Education Improvement Fund** will be established comprising of programmes for quality enhancement of community education. Under this programme, infrastructure improvement of community schools and their restructuring, quality text books, adequacy of teachers, availability of other educational materials, laboratories, playgrounds and enhancement of access to technical and vocational education will be emphasized. Arrangement for One School, One Sports Teacher will be initiated. I have allocated Rs. 5 billion for this Fund.
31. The decade of 2019-2029 will be taken forward as the Decade of Community School Quality Enhancement. I have allocated Rs. 8.53 billion for the coming Fiscal Year for construction of 300 community schools and expansion of class rooms in the course of enhancing physical infrastructure of all community schools. Residential school facilities will be managed gradually at schools in remote and mountainous districts and schools to be attended by children with disabilities.
32. Scholarship opportunities for children from very poor families and children of citizens with disabilities, children of martyrs and exceptionally talented students will be increased. Scholarships provided by the Government of Nepal will be consolidated and only one type of scholarship will be made available to each recipient. The scholarship facility will benefit 1.07 million *Dalits*, 1.96 million girl students and 63,000 students with disabilities. I have allocated Rs. 3.19 billion for school level scholarships.
33. Schools and educational institutions will be mapped out on the basis of demography and topography, and will be adjusted and integrated accordingly. As an additional support to community schools with over 300, 600 and 1000 students after adjustment in the mountain, hill and Terai-Madhesh regions respectively, I have allocated Rs. 470 million to be managed through the local level.
34. **Know Your Land, Build Your Nation** campaign will be organized under which interested post-graduate and graduate students with technical education will be mobilised as teaching volunteers at schools where the teacher-student ratios are high and number of Maths, English and Science Teachers is inadequate. I have allocated Rs. 1.50 billion, including teaching-learning grants for this campaign and for mobilisation of additional teachers in those subjects.
35. I have allocated Rs. 2.21 billion for enhancing the quality of text books and making teaching-learning effective through provision of coloured textbooks up to basic level.
36. Skills-oriented, income-oriented and technical education will be undertaken as a campaign for linking the educational system with employment. Under the policy of establishing at least one school of technical stream at each local level, I have allocated Rs. 260 million to initiate technical stream education in the coming Fiscal Year at the remaining 212 local level community schools.
37. Infrastructure development, use of new technology and reforms in educational standards will be undertaken for narrowing down the existing disparities in education quality between community and private schools. Schools will be made disabled-friendly.
38. I have allocated Rs. 5.95 billion for day meal for retaining students and reducing the dropout rates to 2.23 million students (including 9,17,000 additional students) at basic schools in 43 districts. Arrangements have been made for providing the day meal allowance through the mothers of the students. Budget has also been arranged for providing sanitary pads free of cost to girl students attending community schools across the country.
39. School textbooks will be improved to inculcate nationalism, patriotism, and responsibility of students towards society. Research and development of sign language will be encouraged.

40. I have allocated Rs. 1.72 billion for providing various skills training to 83,000 youth through the Technical and Vocational Training Council and the Vocational Education and Training Project. Technical skills testing centres and poly-technic schools will be established in each province. Free higher education will be provided to the students from the poor, disabled and *Dalit* families.
41. Nepal will be made a destination for higher education. An umbrella university law will be enacted for uniformity in the establishment and operation of universities. The University Grants Commission will be restructured as the Higher Education Commission and operationalised for the development and reform of higher education. Grant amount to be distributed through the University Grants Commission has been increased significantly to Rs. 17.64 billion. I have allocated budget for necessary infrastructure development of the *Bidushi Yogmaya Ayurved* University, and the establishment of the Madan Bhandari Poly-technic University.
42. New educational programmes will be formulated in the national priority sectors for making higher education vocational and employment-oriented. The structure of all existing subsidies provided for higher education will be reformed and made result-oriented. Laboratories at graduate schools of science will be improved. Arrangements will be made to gradually establish at least one affiliated campus in each district.

### **Science and technology**

43. An advanced economy and a modern nation cannot be made possible without development of science and technology. This is why, I have proposed the establishment of the Madan Bhandari Science and Technology University as a world class specialised education and research institution. I have allocated Rs.1.10 billion for this purpose.
44. Establishment of a nuclear research centre will be taken forward for safe and peaceful use of atomic, radioactive and radiation substances. Establishment of Space Research Institute will be initiated for studies and research on space.
45. The National Forensic Science Laboratory currently at the federal level will be developed as central investigation agency, and forensic science laboratories will be established in each province for biological and serological research, and for facilitating crime investigation.
46. I have significantly increased the budget for education, science and technology sector to Rs.163.76 billion.

### **Health**

47. As all citizens need to be made healthy for enhancing productivity and building strong human capital, the health sector has been given special priority in budget allocation considering the fact that citizens are both the means and ends of development. Basic health services will be provided free of cost, and emergency health services will be ensured. Health services will be gradually made universal and qualitative. Specified basic health services provided by local level healthcare providers will be made reliable.
48. Programme has been finalized to bring all Nepalese under the scope of health insurance. Basic treatment covered by health insurance will be made available through all local level health centres. Minimum quality standards will be set to ensure quality services to the insured. I have allocated Rs. 6 billion for implementing the health insurance programme in all districts of the country.



49. I have allocated budget necessary to provide free health screening services for identifying fatal female diseases like cervical and breast cancer, for organising a vaccination campaign against cervical cancer, and for providing secured maternal and reproductive health services from all health organisations at the local level. The mission of ensuring full coverage of vaccination in each ward of local levels will be accomplished in form of a campaign.
50. I have increased the grant to Rs. 2.20 billion for treatment of poor citizens suffering from 8 types of chronic and catastrophic diseases. I have made arrangement necessary budget for diagnosis and resistance against diseases like cancer, high blood pressure and diabetes that have been on an increasing trend.
51. Maternity services will be provided from pregnancy time for ensuring nutrition of both mother and child. For this, I have allocated Rs. 2.22 billion as transportation cost for those seeking pregnancy examination services and delivering babies at health centres. I have allocated Rs. 6 billion for the child health and nutrition programme.
52. Respecting the service provided by 52,000 female health volunteers in health services across the country, I have allocated Rs. 150 million to provide them annual Rs.3000 as transport expense to further incentivise their services. I have allocated budget for a special programme for preventing sickle cell anaemia that has remained as a health problem in the Western Terai.
53. I have allocated Rs. 1.82 billion for tuberculosis, AIDS and sexually transmitted diseases, and leprosy control programmes. I have also allocated Rs. 1 billion for undertaking health services programmes in partnership with the provincial and local levels, and other organisations.
54. At least one primary hospital will be established at the local levels that do not have health infrastructure and a minimum of one doctor will be assigned at each local level. I have allocated Rs. 5 billion for building health institutions at the local level through local level cost-sharing for providing basic health services at all wards.
55. I have allocated Rs. 5.57 billion for completing hospital buildings under construction, and Rs. 1.26 billion for upgrading 15-bed primary hospitals. Under the policy of providing specialist services at one hospital in each province, I have allocated Rs. 1 billion for upgrading the Koshi Hospital, Bharatpur Hospital, Narayani Sub-regional Hospital, Bheri Zonal Hospital and Dadeldhura Sub-regional Hospital. In the Gandaki Province such services will be provided through Western Health Sciences Academy, Pokhara, and from the Karnali Regional Hospital in Surkhet in the Karnali Province.
56. I have allocated Rs. 400 million for establishing the Ram Raja Prasad Singh Health Sciences Academy in Rajbiraj. I have allocated necessary budget for building infrastructure at the Manmohan Cardiothoracic Vascular and Transplant Centre, for bringing the Sushil Koirala Memorial Cancer Hospital into operation, for building a cancer hospital in Siraha and providing extended services from the B.P. Koirala Cancer Hospital, and for providing services from the G.P. Koirala National Respiratory Treatment Centre. I have arranged grant for establishing human organ matching test centre at the Human Organ Transplant Centre in Bhaktapur.
57. Bir Hospital will be developed as high performing centre with international standard specialized service. I have allocated Rs. 400 million for undertaking detailed studies and undertaking construction of a modern building in Duwakot for expanding the services of the Bir Hospital in the coming Fiscal Year.
58. The Central Health Laboratory will be upgraded to the National Diagnostic Centre with state-of-art technology. Within three years, modern diagnostic centres will be brought into operation in all provinces. Necessary infrastructure will be built, and human resource will be managed

for operating Provincial Public Health Laboratories services on the basis of cost sharing with the concerned province.

59. Besides modern health, emphasis will be given to research, development and utilisation of alternative treatment such as *ayurvedic*, homeopathic, Yunani, acupuncture, Amchi and natural therapy. Basic services will be provided round the clock at primary hospitals using telemedicine education methods.
60. A social awareness campaign will be introduced for healthy citizens, healthy society, healthy lives, and for inculcating a habit of healthy production and healthy utilisation. Smoking and alcohol use will be fully banned in public places and public transport. Citizen Health Programmes will be organised at the community level. I have allocated Rs. 68.78 billion for the health and population sector.

### **Drinking water and sanitation**

61. For implementing the fundamental right of citizens to obtain basic drinking water and sanitation, I have taken forward the programme that supports to provide basic drinking water to a majority of citizens within a few years. Under this, I have made arrangement to provide access to basic drinking water services to 92 per cent of the population by the next Fiscal Year through initiating new drinking water projects, completing incomplete projects, and joint investment-based drinking water projects under construction, drinking water quality improvement projects and small urban drinking water supply projects.
62. The first phase of the Melamchi Drinking Water Project now under construction will be completed in the coming Fiscal Year, and access road and feasibility study for its second phase will be completed. I have allocated Rs. 7.39 billion for the Melamchi Drinking Water Project.
63. I have allocated budget for sustainably resolving the problem of arsenic contamination in drinking water in 20 Terai-Madhesh districts. I have allocated budget for expediting completion of drinking water projects in construction under the Terai-Madhesh Drinking Water Improvement Programme. Drinking water projects will be implemented in regions prone to drought.
64. I have allocated budget for reconstruction and rehabilitation of completed projects now in operation that have had minor problems or are fully problematic, and for projects co-financed with the local levels for ensuring smooth services, and for completing drinking water projects damaged by the earthquake.
65. Institutional restructuring of the Drinking Water Corporation, Kathmandu Valley Drinking Water Management Board, and Kathmandu Valley Drinking Water Management Limited will be undertaken to make drinking water supply systems and sewage management effective.
66. Declaring Nepal as a country free of open defecation, full sanitation programme will be implemented as a national campaign for ensuring basic sanitation services at the initiative of the local level. I have allocated Rs. 43.46 billion for the drinking water and sanitation sector.

### **Labour and employment**

67. I have prioritized employment in the budget because higher production, sustainable social security, and self-respect can be developed only through productive labour and employment. For effectively implementing the **Prime Minister Employment Programme** initiated in the current Fiscal Year, I have made arrangement to mobilise unemployed labour listed at the Employment Service Centres in public development and construction activities. For generating

self-employment, I have made arrangement for skills and entrepreneurship development and seed money.

68. I have made budget arrangement for development and employment generation in partnership with the local level, in a manner that will not duplicate other programmes and in accordance with the spirit of **Build Our Village Ourselves**. Arrangements will be made for requiring employment of workers with recommendation from the Employment Service Centres at construction works undertaken with Complementary and Special Grants provided by the Government of Nepal. Special Employment Programme will be implemented targeting the unemployed registered former *Kamaiya, Haliya, Harawa, Charawa, Kamlari*, marginalized, endangered and poor communities, the disabled, and the unemployed people of food-insecure regions registered at local Employment Service Centres. I have allocated Rs. 5.1 billion for implementing the Prime Minister Employment Programme.
69. Skills development training targeted to the unemployed and entrepreneurship promotion will be undertaken through an integrated policy and mechanism. New and special skills development trainings will be conducted taking into account the demand of the market and the interests of the unemployed.
70. Sound industrial relations will be developed to create productive and decent employment opportunities within the country. Arrangements will be made at the work place for labour safety and ensuring rights through effective implementation of business related security and health related standards. Labour related international commitments will be implemented effectively.
71. Bilateral agreements will be conducted with destination countries for ensuring that the costs of workers going abroad for employment are borne by the employer. Individuals in foreign employment will be encouraged to send their remittance incomes through banking channels and to invest in the productive sectors. I have allocated Rs. 7.14 billion for the labour and employment sector.

#### **Social security and protection of citizens**

72. All citizens will be affiliated with social security covering their lifecycle from conception till old age while building a welfare state for attaining prosperity with social justice. The social security programme will be undertaken by providing health check-ups and nutrition after conception, vaccination, nutritious food and child protection during childhood; free education and scholarships to students, employment security as adults and social security allowance and free health insurance during old age.
73. I have raised the monthly social security allowance for all senior citizens above age of seventy from Rs. 2000 to Rs. 3000 in accordance with our firm belief that senior citizens should be respected and protected. I have estimated that this will benefit about 1.3 million senior citizens.
74. Shouldering the responsibilities of a welfare state, I have also increased the social security allowance for the infirm, disabled, single women, and indigenous nationalities on the verge of extinction by Rs. 1000. I expect that this will ease livelihoods of about 900,000 individuals who need to be protected by the state.
75. Senior Citizens Service and Meeting Centres will be operated at all local levels in partnership between the federal, provincial, local levels and the private sector for assisting the intergenerational transfer of knowledge, skills and experience from senior citizens.
76. I have taken forward the programme of free insurance for families under the poverty line and senior citizens. I have continued the programme of the Government to provide health insurance

premiums for schemes up to Rs. 100,000 for individuals above the age of 70 years. I have doubled the insured amount to Rs. 100,000 for expanding the coverage of health insurance also to other families.

77. Programme will be implemented in a manner where the destitute, infirm and the helpless, helpless single women, disabled children, HIV infected individuals, those unable to care for themselves and the tribes on the verge of extinction, and all citizens can feel that they are being protected by the state. Existing social protection programmes will be implemented in a coordinated manner.
78. This Government strongly believes that not just senior citizens, but also children need state protection. Therefore, I have expanded the scope of child protection for the coming year to include children from families below the poverty line apart from Dalits and children from the Karnali Region, and Terai-Madhesh districts that lag behind in the Human Development Indicators. I have allocated Rs. 1.64 billion for child protection grants. This is expected to benefit about 350,000 children.
79. Families of martyrs, conflict-affected and the injured will be brought under scope of social security. Poverty psychology will be replaced by self-confidence. Programmes in line with the commitment **No One Will Go Hungry, No One Will Die of Hunger** in Nepal will be implemented. I have made arrangement for implementing the Garibsangha Bishweshwor Programme in coordination with other programmes at the local levels where there are people in extreme poverty.
80. Arrangements will be made by making a law on duties and responsibilities of guardians. Necessary laws will be made for making those leaving family members on the streets responsible for providing necessary protection to end the situation of the helpless destitute, infirm, and disabled individuals. Arrangements will be made for protection and care of the helpless, whereabouts of whose parents are unknown, , infected, shelter less and those who require assistance through organisations engaged in humanitarian services.
81. Employment programmes will be implemented for people with disability. Disabled-friendly play space and facilities will be managed for supporting healthcare of people with physical disabilities. Capacity and competence of the disabled will be developed for building self-confidence through education and training.
82. The scope of the contributory social security programme initiated this year will be expanded. Contributor will be provided identification card with social security number. I have allocated Rs. 64.50 billion for the social security programme.

## Youth

83. **Youth Mobilization Year** will be celebrated in the next Fiscal Year as to make **Youth Vigour, a Basis for Prosperity**. This campaign will undertake activities such as building awareness for ending gender, caste, untouchability and other types of social discrimination. Humanitarian service, disaster management, environmental conservation and plantation will be undertaken by mobilising youth through educational institutions, Nepal Scout, National Youth Council and non-governmental organisations, in partnerships with the federal, provincial, and local levels.
84. The organizational structures of the Youth Self-employment Fund and National Youth Council will be changed for making employment generation effective. Creative activities will be organized regularly for spotting talent, mobilisation and promotion regularly. Capacity will be built to enable youth to take up vocational leadership and their access to information will be enhanced. A youth scientist seminar will be organized in the coming year.

## **Women, children and senior citizens**

85. The **President Women Upliftment Programme** that works for the social and economic uplifting of poor and excluded women will be made more effective and implemented across the country. Rehabilitation centres will be expanded for rescue, relief, psychosocial counselling and legal redress. The programme to provide air rescue services to pregnant women and women with new-borns will be continued. I have allocated Rs. 220 million for this programme.
86. All forms of discrimination, violence and exploitation of women will be ended. Awareness programmes will be undertaken from the federal, provincial and local levels for ending social malpractices such as witchcraft, dowry, Tilak, child marriage and Chhaupadi. Housing development programme will be implemented for the economic and social empowerment of Badi women.
87. Women entrepreneurship will be developed by utilising the labour of women and encouraging the use of time-saving technologies for social empowerment and economic transformation. The gender responsive budgeting will be institutionalised at the provincial and local levels.
88. All forms of child labour will be eliminated. All Bal Mandirs across the country will be reformed. Children's parks at each local level will be built in partnership with the respective local level for physical and psychological development of children.. I have allocated necessary budget for the establishment and operation of children rehabilitation centre and children house.
89. Programme will be implemented in coordination with the federal, provincial and local levels for rescue, rehabilitation and reuniting street children with their families in collaboration with child welfare centres. School age children among them will be enrolled at residential schools with scholarships. Child protection programme will be implemented for the protection and care of children below school-going age. Day-care centres run for children of civil servants, will be expanded to the provincial level in coordination with the provincial government.
90. Grant will be provided to the organisations engaged in protection and care of children with mental health issues, orphans, the helpless, the elderly, disabled, and people with autism in accordance with the specified guideline. National and international community and non-governmental organisations will be made accountable and respectable and encouraged to operate in transparent and systematic ways. I have allocated budget of Rs. 780 million for women, children and senior citizen.

**Right Honourable Speaker,**

**Right Honourable Chairman,**

91. Allow me to propose economic sector programmes and allocation.

## **Agriculture**

92. It is necessary to modernise, specialise and commercialise agriculture for safeguarding the citizens' right to food and ending poverty, for raising the income levels of large number of farmers, and for building a strong economy. For this, I have allocated budget with focus on land use, irrigation, rural roads, rural electrification, market for agro-outputs and warehousing. Similarly, programmes and budget have been arranged in areas such as subsidies on agricultural inputs, concessional loans for agricultural businesses and capital grants for mechanisation.
93. I have allocated Rs. 8.10 billion for restructuring and expansion of the Prime Minister Agriculture Modernisation Programme. The Prime Minister Agriculture Modernisation

Programme will be expanded to additional 39 zones covering 69,000 hectares in the coming Fiscal Year alongside preparation of definite criteria for pocket, block, zone and super zone. The zones for soybean and buckwheat will be determined based on feasibility studies.

94. The country will quickly be made self-sufficient in basic foods by increasing food and livestock production. Self-sufficiency in eggs and poultry will be made sustainable; and animal husbandry, fisheries and vegetable farming will be promoted for making the country self-sufficient in milk, fish, meat and fresh vegetables also by the next year. Special programmes will be initiated to increase domestic production of potato and onion.
95. Based on fixed parameters, subsidies, technical support and tax-concessions on import will be provided to those who are involved in commercial farming, livestock farming, raising and growing medicinal herbs by integrating and using more than 100 ropanis of land in the hills and 100 bighas in the Terai to encourage collective, cooperative and contract farming through land-pooling.
96. I have increased the subsidy for chemical fertilisers by 50 per cent to Rs. 9 billion for ensuring smooth availability of chemical fertilisers for farmers and increasing agricultural production. Budget has been arranged for installing machinery for producing blended fertiliser by the Agricultural Inputs Company Limited for improving soil quality and increasing productivity through balanced use of fertilisers.
97. I have provisioned subsidies for cultivation and establishment of processing factories for silk, cotton and wool through cooperatives. Institutional reforms will be undertaken for making agricultural loans of the Small Farmer Bank effective. I have allocated Rs. 1 billion to ease access of medium and small farmer-entrepreneurs to concessional loans from the Small Farmers Development Bank using their projects as collateral. I have allocated Rs. 950 million as per the policy of providing subsidies to sugarcane farmers based on production
98. Seed substitution rate will be increased by developing advanced varieties of crops. Biological and local seeds and species will be protected and expanded. Necessary budget has been provisioned for seed quality testing facilities in all provinces.
99. Fruit saplings production and distribution programme will be implemented aimed at doubling the area covered by horticulture within the next five years. Fruit cultivation will be expanded in public-private partnerships based on climatic and topographical potential. Export will be encouraged by producing and processing, packaging and branding of high value cash and off seasonal crops.
100. The arrangement for carrying out soil quality tests through mobile laboratories at the local level will be continued. Necessary arrangements will be made for regulating and managing the use of toxic pesticides. Roof-top farming of organic vegetables will be encouraged by managing household waste in urban areas.
101. All provinces will be encouraged to establish model organic agricultural farms. Organic production will be emphasised in hill districts including the Karnali Province. Establishment of large-scale biogas plants and the use of bio-slurry for production of organic fertiliser will be encouraged to reduce the use of liquefied petroleum gas in collaboration with cooperative, community and private sector. Youths returning from foreign employment with skills in agriculture will be encouraged to undertake organic farming as a business.
102. Subsidy has been arranged through the local and provincial levels for the management of wholesale markets for agricultural products through cooperatives and for building modern agricultural market infrastructure in partnership with provincial and local levels. The construction

of fruit and agriculture wholesale markets and hat bazaars i.e. market places now underway in different parts of the country will be continued for ensuring market for agricultural products.

103. Emphasis will be given to development and use of information technology including mobile apps for ease in informing farmers on agricultural information and market prices. Arrangement will be made for farmers to use all cold storages at minimum service charge built with government subsidy.
104. **Healthy Food for All** campaign will be implemented in the coming Fiscal Year in a manner that reaches the grassroots. Food storage capacity will be increased, and arrangement will be made to keep pesticide use at safe levels for ensuring quality of foods consumed. Food quality testing laboratories will be established in all provinces. The import of low-quality agricultural products will be controlled.
105. Arrangement has been made to provide at least one technician at each local level for ensuring technical human resources in the agriculture sector. Apart from this, arrangements have been made for internships for the students of Bachelor's level from the Institute of Agriculture and Forestry.
106. The capacity of Agriculture Knowledge Centres established to provide technical knowledge and skills on agriculture and livestock will be enhanced and developed as call centres to provide immediate, necessary consultation to farmers. The Agricultural Research Centre and agricultural campuses will be encouraged to undertake research on agricultural activities.
107. Agriculture and livestock farms will be developed as Centres of Excellence centres in partnership with provincial and local levels. New agriculture research centres will be established in Province 5 and the Far-western Province. I have provisioned Rs. 500 million for providing subsidy to encourage youth in collective, cooperative, lease-hold and contract farming.
108. I have allocated Rs. 34.80 billion for agriculture and livestock development.

#### **Irrigation and river training**

109. Development and construction of irrigation projects have been accelerated to provide sustainable and reliable irrigation service to arable land. Year-round irrigation will be made available in agricultural super zones, zones, pockets and blocks.
110. Multipurpose water resources projects development will be prioritised while considering drinking water, irrigation, electricity, river training and environmental conservation aspects. Small and medium scale projects including small irrigation, tar irrigation, and shallow tube-wells will be undertaken with cost-sharing of the provincial and local levels.
111. On-going national pride projects such as Rani Jamara, Bheri-Babai Diversion and the Babai Project will be taken forward. I have allocated Rs. 2.5 billion for developing the Sunkoshi-Marin Multipurpose Project as a national pride project.
112. Necessary budget has been allocated for undertaking detailed feasibility studies of Kali Gandaki-Tinau, Tamor-Chisyang, Madi-Dang, Rapti-Kapilvastu, West Seti-Kailali Pandul diversions and Kankai Multipurpose Project, and for restoration of the Sunsari-Morang and Narayani Lift Irrigation systems.
113. Solar power will also be used to develop lift irrigation systems. Solar-energy based ground water irrigation facility will be provided in the Terai-Madhesh in participation of provincial and local levels. I have allocated Rs. 960 million for the Prosperous Terai-Madhesh Irrigation

Special Programme for developing ground and surface water irrigation in the Terai-Madhesh in a coordinated manner.

114. Large ponds will be built at appropriate places in high mountain area. Water from these ponds will be used for operating high-technology based drip irrigation. While managing river systems, land reclaimed in the process will be used for settlement development and afforestation, as necessary. I have allocated Rs. 23.63 billion for the irrigation sector.
115. River embankment programme will be operated to protect human settlements, agricultural land and other resources of national importance, and for heritage conservation. River training and landslide management activities will be expanded to river basins emphasising use of green technology also with the participation of provincial and local governments. I have allocated Rs. 5.73 billion for completing embankment projects including Janata Tatbandha, and on Koshi, Triyuga, Kamala, Narayani and Karnali rivers.
116. Modern, automatic flood and weather forecasting equipment and systems will be installed for quality and credible weather and flood forecasting for minimising damages to life and property caused by weather-related disasters. The weather radar installed in Surkhet will be brought into full operation. I have allocated Rs. 590 million for installing two additional radars in Palpa and Udayapur.

### **Forest and environment**

117. Programmes have been formulated to facilitate balanced conservation and use of forest resources which is the basis of lifestyles and prosperity of the Nepali people. Priority has been given to using forest area in multipurpose ways for generating income and employment while maintaining environmental balance through forest conservation. Arrangement has been made for expansion of multi-utility forests and block forests as well as scientific forest management for conservation and sustainable use in collaboration and coordination with federal, provincial and local levels, including forest user committees.
118. The coming Fiscal Year will be declared as **Afforestation Year** and planting of saplings of timber, non-timber and fruit trees will be undertaken as a campaign. The activity of planting fruit and herb saplings in vacant forest areas, river reclaimed areas, public lands and private forests will be undertaken as a campaign. In addition to government, both private and cooperative sectors will be encouraged to establish and develop nurseries to produce fruit saplings.
119. Green industries and businesses based on forests including herbs will be promoted and expanded. Appropriate technologies and species will be identified and expanded under the programme for developing herbal plant varieties. The Herbs Production and Processing Centre will be converted into a company, and at least one herbs processing centre will be established in all provinces where it is feasible.
120. Biological diversity and habitats will be protected. New botanical gardens will be established, and existing gardens will be upgraded. Feasibility studies will be undertaken for new zoological parks. All conservation areas, buffer zones, botanical gardens, and zoological parks will be developed as destinations for nature-based tourism.
121. Forest-based enterprises will be developed at the local level in collaboration with forest user groups. Micro enterprises of community forest user committees will be established for herb drying techniques and herbs storage in rural areas of high mountain districts.
122. Necessary infrastructure will be built, and agricultural forests will be promoted for protecting buffer zones between forests and inhabited areas to minimise human-wildlife conflicts. A



conservation action plan will be prepared, and a census of rare wildlife species and those on the verge of extinction will be carried out. A pilot initiative for commercial rearing and breeding of wildlife species will be undertaken by the Department of National Parks and the National Trust for Nature Conservation. A master plan will be prepared and implemented for the conservation of lakes.

123. The organisational structure of the President Chure Conservation Programme will be changed and the programme through project offices will be implemented in the eastern, central and western regions. I have allocated Rs. 1.74 billion for this. Budget has also been allocated for building 116 ponds for controlling gully landslides in the Chure-Bhavar region and for recharging creeks with water. An integrated management strategy will be prepared, and soil conservation activities will be undertaken in the Koshi, Gandaki, Karnali and Mahakali watersheds.
124. Arrangements will be made for pollution control by revising and setting environmental standards relatively for effective implementation. Climate change adaptation and mitigation programmes will be implemented in the national and local levels.
125. I have allocated Rs. 15.49 billion for programmes related to forest and environment to be implemented at the federal, provincial and local levels.

### **Land management**

126. Land management-related problems like land ownership, land use and land-consolidation including others will be resolved through the means of scientific land reform. Land ownership disputes will be resolved, tenancy problems will be addressed, omitted land will be registered, government public community land will be conserved, utilised and managed, and decisions made by previous commissions will be implemented.
127. Land Act will be enacted to ensure sustainable and optimal use of land. Land will be categorised based on its location, productive capacity, irrigation possibility, strategic importance and other suitable basis and arrangement will be made to allow utilizing the land based on the categorisation. Encroached government land will be reverted to government ownership within the next Fiscal Year.
128. Land Bank will be established and a system for making land available on rent for operating long-term agricultural and industrial enterprises will be developed. A lease law will be enacted to facilitate the obtaining of land on rent for undertaking agricultural and industrial-business enterprises.
129. Settlement of freed Kamaiyas, freed Haliyas, landless settlers and all other landless and marginalized families will be managed. To free them from the longstanding social stigma, the settlement work of Kamaiyas and Haliyas will be fully completed in the coming Fiscal Year. Access to land will be ensured to the landless, unplanned settlers, share-croppers, small farmers, minorities, Dalits, women and the poor classes.
130. All agricultural land records and land deeds will be digitized within the next two years. Land administration-related services will be carried out online and made simple, easy and secure.
131. I have allocated Rs. 750 million to provide land administration-related services online with the slogan of **Modern Land Administration: Transparency and Good Governance**, for restoring the network of control points damaged by the earthquake, and for generating GIS data for development and construction using Light Detection and Ranging (LiDAR) technology.

## Cooperatives

132. The cooperative sector will be developed as an important pillar of the economy and cooperative spirit will be developed in all social and economic sectors. Agriculture modernisation, mechanisation, and marketing, and also targeted poverty alleviation will be implemented under the leadership of cooperatives. Easy access to agricultural technology, agricultural expansion and credit will be assured through cooperatives. The scope of cooperatives will be expanded, and their presence will be increased in industry, tourism, energy, housing, education and health sectors.
133. Poor families will be involved in agriculture and herbs processing and other small and medium enterprises through cooperatives. The cooperative model will be promoted in milk processing, consumer fair price shops, housing development and renewable energy development.
134. Subsidies and tax-concessions have been arranged for small and cottage industries promoted by cooperative organisations. Budget has been arranged for institutional strengthening of cooperatives and capacity development to be done by the Cooperative Federation.
135. Regulation and supervision of savings and credit cooperatives will be made effective along with encouraging them to merge. Cooperatives Credit Information Centre and a Cooperative Savings and Credit Guarantee Fund will be established for minimising risks in cooperatives. Interest rates and operations of savings and credit cooperatives will be made competitive. Legal arrangements will be made to operationalise the cooperative security mechanism. I have allocated Rs. 7.69 billion for land management and cooperative sector.

## Tourism

136. I have emphasised the development of the tourism sector, which is a competitive sector with incredible possibilities that can generate immediately high economic growth, productive employment and better income distribution. **Visit Nepal Year 2020** will be operated to establish Nepal as an attractive, safe, tranquil and adventure tourism destination in the world tourism market. Publicity of tourist destinations, acceleration of infrastructure development at identified destinations, identification, development and promotion of new tourist destinations will be undertaken for the purpose.
137. Infrastructure creation in the areas like quality roads, large convention halls and conference centres will be emphasised to develop Nepal as MICE tourism destination. Historical fortresses, forts and roads constructed and used during Nepal's unification will be conserved and developed as attractive tourist destinations.
138. Integrated tourism will be developed by incorporating areas like mountaineering tourism, agricultural tourism, rural tourism, water-based tourism, ecotourism, religious-cultural tourism, sport tourism and health tourism. A Himalayan green road/ trekking route will be designed and infrastructure building will be commenced for connecting Darchula, in the Far-west with Taplejung in the east. Adventure tourism will be promoted in a manner that would attract global attention. The Rara region will be developed as national tourism destination.
139. The country's geographical and bio diversity will be used in tourism promotion. Potential tourism spots in the Mahabharat region will be developed as cool destinations for holidaying. Religious tourism spots will be built in appropriate places embellishing them with motifs of well-known religious areas.
140. Alongside promotion of domestic tourism, emphasis will be placed on development of quality and sustainable tourism. Use of cable cars will be encouraged for tourism, material transport

and as a means of transportation in mountainous and hilly regions. I have allocated Rs. 2.68 billion for tourism infrastructure development.

## **Industry**

141. Development of domestic industries, their expansion and modernisation will be encouraged for becoming self-sufficient in about two dozen industrial products within two years. Arrangements will be made to operate closed and sick industries in partnerships with cooperative and private sectors based on feasibility. The use of domestic products will be taken up as a campaign, and cooperative and private sectors will be encouraged to produce the necessary products.
142. The provision for using domestic products and services as far as available in public service will be strictly enforced. It will be made mandatory to use domestic products by Government delegates during conferences and international visits where gifts are exchanged. A policy will be taken to prioritise use of domestic and local construction materials such as cement, timber, iron and steel, paints, etc.
143. Cotton, silk, wool and fibre derived from forest products will be promoted and national textile industries will be encouraged. Emphasis will be given to extracting fibre from plants such as bamboo, Allo, and banana. Arrangement has been made for providing 50 per cent discount on electricity used by textile industries and five percentage points interest subsidies on bank loans for promoting national textile industries that are registered under the value added tax.
144. Priority will be given to operationalise quickly at least one industrial estate in each of the provinces where there are no industrial estates in operation. The work on building industrial estate infrastructure in Damak of Jhapa, Motipur of Rupandehi, Mayurdhap of Makawanpur, Shaktikhor of Chitwan, Naubasta of Banke, Chaurase of Surkhet and Daiji of Kanchanpur will be intensified. Basic infrastructure will be assured in Special Economic Zones under construction to encourage investment. Industries manufacturing basic goods will be encouraged to establish and expand capacity. The capacity of Udayapur and Hetauda cement industries will be increased.
145. Budget has been allocated for land management, upgrading roads, building sewerage systems and erecting electricity transmission lines and similar infrastructure for developing Itahari-Biratnagar, Pathliya-Birgunj, Butwal-Belihia, Kohalpur-Janunaha and Attariya-Dhangadhi as industrial corridors. I have allocated Rs. 2.87 billion for industrial infrastructure development.
146. Special Economic Zones and Inland Economic Zones will be established and expanded for establishing export-oriented industries in public private partnership. Budget has been allocated for establishing special economic zones in Nuwakot and Panchkhal of Kavre.
147. Micro, cottage, small and medium industries based on local raw materials will be promoted. Promoting entrepreneurial and productive culture among citizens, value chain-based forward and backward linkages will be established at micro-, cottage, small and medium industries. Arrangement has been made for a Challenge Fund for providing seed money for operating enterprises and businesses with innovative knowledge, skills and capacities.
148. From the coming Fiscal Year, commercial production will be started from the iron ore mine at Dhaubadi in Nawalparasi. Mining studies will be completed, and operations will be initiated from feasible locations for extracting petroleum, precious stones, iron, coal, copper, uranium and gold. A precious stones processing factory will be established in Surkhet. Mining industries will be taken forward under public-private partnership.

149. An export house will be established for taking small and cottage industries' products to international markets; products of cooperatives will also be included. Branding will be done through international quality certification, labelling and trademark for establishing an identity in the international market for Nepali goods such as carpets, pashmina, tea, coffee and handicrafts.
150. Following social integration of the Dalit community, they will be provided interest subsidy for undertaking modern enterprises through cooperatives or community production systems based on a guideline. Budget has been arranged for the Bhagat Sarbajit Skill Upliftment and Development Centre for protecting traditional skill and business.

### **Commerce and supplies**

151. Exportable products will be identified and developed, production will be increased, and sales will be promoted in international markets. Import of unnecessary luxury and health hazardous goods and services will be discouraged. Quarantine checks will be made effective at major border points. Minimum quality standards will be fixed and import of foods and beverages below the minimum quality standard will be restricted.
152. A laboratory of international standard will be established for certification of tea; and export of orthodox organic tea will be promoted. Auction house will be established for ensuring a domestic market for tea. Export of organic and products that have comparative advantage will be encouraged. Branding and export of value added agricultural, forest and mineral-based industrial production will be promoted.
153. Construction work of dry port with an international exhibition facility at Chobhar, dry port at Rasuwagadi, and integrated checkposts at Bhairahawa and Nepalgunj will be started. Customs infrastructure will be developed at Nechung of Mustang and Olangchunggola of Taplejung. The Tatopani border point will be operationalized. Infrastructure will be developed at other border points in the north side.
154. In addition to the export promotion, effective enforcement of laws related to safeguards, antidumping and countervailing will be undertaken to reduce unnecessary imports for bringing increasing trade deficit into control. Agricultural products which need to be imposed antidumping duties will be identified and implemented accordingly. Nepal Standard will be ensured for domestic products and market monitoring will be made effective. Effective monitoring will be undertaken to control sales and distribution of low-quality goods using fake quality standards.
155. Access of products in international markets will be enhanced following reviews of bilateral and multilateral trade treaties, by amending road, water and railway agreements as per the need of the day, and through new agreements. The Transit Protocol of the trade agreement between Nepal and China will be given final shape, and trade with third countries through Chinese ports will be initiated.
156. Supply and warehousing systems will be made effective to minimize the impact of sudden disruptions in the supply arrangements. Subsidy has been arranged for transporting food to remote regions. Supply arrangements will be made competitive by ending all types of cartels and syndicates. Consumer rights will be protected, and market monitoring will be made effective.

157. To ease the supply of petroleum products, work on laying petroleum pipes in the Amlekhgunj-Raxaul-Motihari section will be completed this year for facilitation of petroleum product imports. I have allocated Rs. 11.74 billion for the Industry, Commerce and Supplies sector.

**Right Honorable Speaker,**

**Right Honorable Chairman,**

158. Now, I will propose the programmes and allocations for the physical sector.

#### **Energy development**

159. As modern and renewable energy is a means for sustainable economic development and socio-economic transformation of the nation and as the major source of energy is water resources, the budget has been allocated so as to make this sector the driver of our prosperity.

160. Water resources and renewable energy will be developed and expanded in a manner in which each province has at least two large hydroelectricity and solar energy projects under development for taking modern energy to every Nepali household for making an **Illuminated Nepal**. At first, Province No. 2, Karnali and Far-Western Province having low access to energy will be declared as darkness-free provinces through development of hydroelectricity, solar, biomass, wind and other renewable energy.

161. In the coming year at least 1000 megawatts (MW) of power will be added to the national grid system by accelerating construction of Upper Tamakoshi, Rasuwagadi and other projects that are under construction.

162. I have allocated Rs. 13.57 billion for the Budi Gandaki Project, Rs. 8.90 billion for the Tanahu Hydroelectricity Project, Rs. 1.85 billion for the Tamakoshi-5, and Rs. 2.2 billion for the Budi Ganga Hydroelectricity Project.

163. **Nepal's Water, Nepalis' investment** campaign will be operated to provide every Nepali an investment opportunity, according to capacity for mobilising scattered capital in hydropower, the generation of 3500 MW of hydroelectricity through the Upper Arun, Kimathanka Arun, Trishuli-3 B, Sanjen, Upper Sanjen, Phukot Karnali and Kimathanka. Appropriate projects will also be developed through share participation of Government employees.

164. Feasibility study of the Tamor Hydroelectricity Project will be completed, and it will be developed as a National Pride project. Dudh Koshi, West Seti, Karnali Chisapani, Nalgad and Uttarganga; and other hydroelectricity projects will be developed after deciding the investment modality. The investment method for Naumure Multipurpose Project will be determined and the implementation process will be taken forward. Public private partnership and alternative investment approaches will be adopted for implementing large hydropower projects.

165. Internal as well as cross-border transmission and distribution systems will be expanded and strengthened for domestic consumption as well as for promoting bilateral and regional power trading. The substations under construction at Dhalkebar, Inaruwa and Hetauda will be completed, and for the first time in Nepal, Dhalkebar substation, based on 400 KV systems will be brought into operation.

166. The construction of 400 KV capacity cross-border transmission line from Butwal to Gorakhpur and Galchi to Kerung will be initiated. Transmission lines will be built parallel to the East-West Highway and Mid-Hill Pushpalal Lokmarga, and North-South transmission lines will be built based on the river basins. For strengthening electricity distribution, I have allocated Rs. 4.50 billion for community and other rural electrification.

167. I have allocated Rs. 3.47 billion for implementing multiyear electrification programmes through the Alternative Energy Promotion Centre in Terai, Mountain and in Remote areas where the National Grid system has not yet reached. Programmes to encourage the private sector will also be undertaken in alternative energy development.
168. Multi-purpose technologies based on renewable energy will be promoted through a Challenge Fund in coordination with the federal, provincial and local governments. A **Clean Energy Programme** will be implemented in regions having no access to energy. Similarly, programmes to substitute dung cakes used for cooking food will be implemented in the Terai-Madhesh districts. Arrangement has been made to provide waste management grants to the local level for promoting energy generation from waste.
169. The institutional capacity of the Electricity Regulation Commission will be developed, and power purchase agreements and other activities will be systematised. Agreements will be reviewed on projects for which construction has not been started for a long period after obtaining electricity development licenses.
170. I have allocated Rs. 83.49 billion for the development of the energy sector.

### **Road infrastructure**

171. I have allocated significant amount of budget in road sector so as to help maintaining geographical connectivity, facilitate agricultural and industrial businesses, make livelihoods comfortable, and achieve high economic growth.
172. Infrastructure will be developed in such a way to make road transportation network, a prerequisite for development, the main basis of domestic and international connectivity and regional balance. Roads will be constructed so as to get each province connected to at least two national high-ways with a view to enhancing connectivity for investment promotion and tourism development and for facilitating trade with two neighbouring countries.
173. In the coming year, construction will be accelerated in the Butwal-Narayanghat and Kamala-Kanchanpur sections for developing the East-west Highway as a safe, dedicated four lane speed road. Construction will be initiated in remaining sections of the Highway from the eastern, central and western sections following detailed feasibility studies. I have allocated Rs. 19.18 billion for the East-West Highway.
174. I have allocated Rs. 12.20 billion for blacktopping 435 k.m. of the Mid-Hill Pushpalal Highway which is now under construction, and Rs. 13.63 billion has been allocated for blacktopping 350 k.m. of the Postal Highway that connects the Terai districts.
175. Construction of the Rasuwagadi-Galchhi-Thori road to connect the northern and southern borders will be accelerated. Feasibility studies will be undertaken for a tunnel in the Betrabati-Syafrubesi section. Rs. 5.6 billion has been allocated for accelerating the construction of the Mechi, Koshi, Kali Gandaki and Karnali corridors. Budget has also been allocated for adjusting the alignment and initiating construction of other north-south highways. I have allocated Rs. 4.82 billion for the Madan Bhandari Highway that will connect the Chure and inner-Madhesh regions.
176. The headquarter of Dolpa district will be connected by road this year. After the headquarter of Humla district is connected by road within the coming Fiscal Year, all district headquarters will be connected to the national road network. Work to build one strategic road in each constituency will be taken forward.

177. For making all roads connecting provincial capitals with the East-West Highway four lane based on feasibility studies, I have allocated Rs. 2.15 billion for upgrading the Kohalpur-Surkhet Highway and the Siddhartha Highway.
178. I have allocated Rs 15.1 billion for intensifying work on the Kathmandu-Nijhgadh fast track road. Rs. 5.4 billion has been allocated for expanding industrial corridor trade roads connecting major trade border points in the south with the East-West Highway to facilitate the transportation of consumable goods.
179. I have allocated Rs. 1.58 billion for upgrading the Galchhi-Trishuli-Betrawati-Mailung road to two lanes and for blacktopping of the Mailung-Syafrubesi road. Rs. 960 million has been allocated for enhancing the B.P Highway. The Tamor corridor will be upgraded to two lanes. Work on constructing and upgrading the *Sworna Sagarmatha Brihat Chakrapath* and the Simikot-Hilsa road will be taken forward.
180. Budget has been allocated for the Surkhet-Dailekh-Nagma-Gamgadi-Nakcholagna; Jajarkot-Dunai-Dolpa-Marim pass – Tinje Dho; Ghorai-Thabang-Musikot Martyr road and Dumre-Beshisahar-Chame road. Budget has also been allocated for the Chatara-Leguwa-Arun corridor; Kakrahawa-Lumbini-Ramapur; Dang-Chisapani, Maldhunga-Beni and Khutiya-Dipayal-Chainpur-Urai and Gamgadi-Rara roads.
181. I have allocated Rs. 1.81 billion for completing the expansion work of the Kathmandu Ring Road. Similarly, Rs. 610 million has been allocated for Kantipath to be completed in the coming year.
182. Detailed feasibility studies will be undertaken, and construction will be initiated for upgrading the Surya Binayak-Dhulihhel section, Tinkune-Koteshwor-Jadibuti tunnel road, New Baneshwor Underpass, and flyover from Tripureshwork to Maitighar for managing existing traffic congestion in Kathmandu Valley.
183. I have allocated Rs. 6.27 billion for continuing work to build road with tunnel at Nagdhunga-Naubise section in the coming year. Budget has been allocated for initiating tunnel road construction at Siddhababa section of the Butwal-Palpa road and completing detailed feasibility studies of tunnel roads in Tokha-Chhahare-Gurje Bhanjyang, Khurkot-Chiyabari, Bipinagar-Khutiya-Dipayal sections, Thankot-Chitlang section of the Ganeshman Highway and Lamabagar-northern border road.
184. I have allocated Rs. 4.4 billion for the Road Infrastructure Special Programme that is related to the prosperity of the Terai-Madhesh. Continuity has been given to construction of roads connecting the places having religious and touristic importance such as Devghat, Chatara and the Ramayan Circuit. I have allocated Rs. 10.97 billion for upgrading and rehabilitation of highways and Rs. 2.15 billion for the Road Sector Development Project.
185. I have allocated Rs. 900 million for the four-lane motorable bridge on the Mahakali River now under construction. Detailed feasibility studies will be completed, and construction will be started to build 10 modern, special types of bridges around tourism potential and important locations. Bridges under the jurisdiction of provincial and local levels will be completed and handed over to the province and local level. Rs. 7.47 billion has been allocated for completing construction of 200 bridges and for building ongoing as well as new bridges.
186. I have allocated Rs. 8 billion for regular maintenance and rehabilitation of different roads through the Road Board Nepal. An additional fee of Rs. 1 per litre on petrol and diesel will be levied to avoid shortage of fund for road maintenance. Rs. 4.45 billion has been allocated for the Roads Infrastructure Development Programme. A policy will be made for charging a fee on road users for ensuring sustainable resources for maintaining highways and roads.

187. Road safety barriers, road safety and traffic signs will be installed as necessary for making the roads safe. Maximum speed will be fixed based on road condition and will be strictly regulated. All roads to be built by the Government will have at least two lanes.
188. Railway infrastructure development has been emphasized because the country can enter in new era through the development of railways that provide sustainable and easy means of land transport. For this, East-West and North-South rail networks will be developed. Construction will be initiated from the eastern Kakarbhitta section where the feasibility study of electric railway has been already completed. Similarly, work will be initiated from the central and far-western sections upon completion of detailed feasibility studies of the remaining sections. Detailed feasibility reports of Birgunj-Kathmandu and Rasuwagadhi-Kathmandu railways that connect Kathmandu from both India and China will be prepared, and construction will be initiated within two years.
189. Work to build railway lines to connect Itahari, Nijgadh, Butwal and Kohalpur on the East-West Electric Railway with the southern border points will be taken forward. Rail services between Jayanagar-Bijalpura and from India's Bathnaha to Biratnagar will be operated within the coming Fiscal Year. Budget has been allocated for completing the Bijalpura-Bardibas section railway. Detailed feasibility studies will be conducted, and construction of metro and monorail will be initiated in investment partnerships with the private sector in Kathmandu and other cities. I have allocated Rs.7.70 billion to rail, metro and monorail.
190. I have allocated the budget for preparation of policy, legal and other infrastructure that are required to develop water transport as the most cost-effective means of internal and external connectivity and for developing water transport infrastructure in the Narayani and Koshi rivers.
191. Resting places will be arranged at fixed distances from the national highways and fast track roads. Roadsides will be made free of soil and vehicles will be washed through automatic systems at all entry points into Kathmandu Valley and at large construction sites to make Kathmandu Valley roads dust-free. Based on feasibility some sections of large highways will be cleared on both sides to arrange for emergency aircraft landings.
192. An Infrastructure Construction and Consultancy Company will be established and brought into operation in partnership with the private sector for making available equipments and heavy construction vehicles required for high-technology construction on rent as well as to carry out feasibility studies, design and technical supervision. The capacity of Nepali construction and consultancy companies will be enhanced. Feasibility study will be conducted, and work will be taken forward for establishing an engineering staff college for enhancing capacity and updating knowledge on engineering and modern technology.
193. I have allocated Rs.163.52 billion for roads, rail and water transport infrastructure development.

### **Transport management**

194. Public transport will be made competitive and systematic. A transport authority will be established after ending transport syndicates for making public transportation systematic. Electronic cards will be arranged for passengers to pay public transport fares. It will be ensured that journeys begin and reach the destinations on scheduled times. Public transport vehicles with large passenger capacity will be encouraged.
195. The location of public transport vehicles will be monitored using GPS technology. Work to build multi-storied bus parks and parking zones will be taken forward through public-private partnerships at major cities for effective management of public transport vehicles.



196. Renewable energy will be used in the transport sector; and use of electric vehicles will be encouraged to reduce air pollution in urban areas. Electric buses will be brought into operation in Kathmandu Valley and in major cities of all seven provinces and nearby areas through partnerships among the federal, provincial and local level as well as the private sector. Nepal Electricity Authority will establish adequate number of charging stations for making the use of electric vehicles nationwide.
197. Vehicle fitness testing centres will be established in all seven provincial capitals and periodic fitness tests of vehicles will be made mandatory. I have allocated Rs. 1.53 billion under the transport management heading.

### **Housing, buildings and urban infrastructure**

198. Cities are the standard of modern civilization; and a country's development is mirrored by its urban infrastructure. Keeping this reality into account, urban development programmes have been proposed. Feasibility studies will be undertaken to develop mega cities in the areas with rapid urbanization such as Biratnagar-Itahari, Kathmandu Valley, Birgunj-Jeetpur-Simara, Pokhara Valley, Butwal-Siddharthanagar, Nepalgunj-Kohalpur, and Dhangadhi-Attariya. Feasibility studies will be completed, and infrastructure building activities will be undertaken to develop some cities as **Smart Cities**. Programmes will be undertaken for restoring historical cities and those with cultural significance.
199. Urban infrastructure will be built in partnership with the local level. An integrated urban infrastructure development master plan will be formulated in the coming year for systematic urban development in 185 municipalities across the country. The ongoing Intensive Urban Development Programme will be taken forward on cost sharing basis with the concerned municipalities.
200. Budget has been allocated for preparing physical development plans for developing the headquarters of Rukum East and Nawalparasi East as model headquarters. I have allocated Rs. 1.98 billion for developing infrastructure for new modern cities at 27 locations along the Postal and Mid-hill Highway. A comprehensive master plan will be prepared for integrated development and management of the natural resources, river corridors, roads, waste, sewerage, and cultural heritage of the Valley.
201. Programmes such as Janata Awas, Safe Housing and Resettlement for ensuring the citizens' right to an appropriate housing, which remains as a fundamental right, will be taken forward. I have allocated Rs.4.30 billion for building 30,000 houses under the *Janata Awas* Programme.
202. I have allocated Rs. 730 million for providing timber and corrugated sheets as subsidies for building safe, cost-effective and environment-friendly houses replacing the thatch of 20,000 houses, under the Safe Housing Programme to the families of ultra poor, those on the verge of extinction, and marginalized class.
203. I have allocated Rs. 500 million for arranging housing for families living in vulnerable settlements to vulnerability-free areas, and for shifting them to integrated settlements in nearby secure areas in cost sharing basis with provincial and local levels. Similarly, I have allocated budget for undertaking house reconstruction work for people who lost their lives, homes and property in floods and landslides in Surkhet, Bardia, Dang and other Terai-Madhesh and hill districts.
204. A low-cost housing programme will be implemented in partnership with cooperatives, national and international non-governmental agencies working in the housing sector, Employees Employee's Provident Fund, Citizens Investment Trust, and in through public-private partnership.

205. The Federal Parliament, state guest house, ministers' residence, contact office and residence of the heads of the province and chief ministers will be built in Kathmandu Valley. A convention centre with a capacity of 3,000 people will be built in Kathmandu Valley within this year. Another multi-purpose convention centre with a capacity of 5,000 people will be built in partnership with the private sector within the next three years. In the course of building conference centres having 2000 people capacity in all provinces, budget has been arranged for the construction of conference centres, now underway, in Dhangadhi, Surkhet and Biratnagar. Budget has also been arranged for undertaking feasibility studies to build convention centers in Janakpur, Hetauda and Pokhara and for the International Convention Centre and Exhibition Centre now under construction in Butwal.
206. A master plan for all provincial infrastructures will be prepared for developing systematic infrastructure in all provincial capitals, and construction will be completed within the coming three years with cost-sharing of the respective provinces. I have allocated necessary budget for building conference halls at different local levels in cost sharing with the Government, Town Development Fund, and the private sector.
207. Pedestrian paths will be managed well, safe methods will be applied while transporting construction materials, and use of electric vehicles will be encouraged for making Kathmandu Valley dust-free. Arrangements will be made for mandatory requirements of foot paths while building roads within Kathmandu Valley.
208. Open spaces and parks will be developed by protecting public land. In large cities, cables for electricity, telephones and television will be managed underground. A clean city campaign will be undertaken in collaboration with the private sector in the Valley and in other urban areas for environmental conservation, promotion of greenery and maintaining urban beauty.
209. The Town Development Fund will be transformed into Nepal Urban Infrastructure Development Corporation and town level infrastructure projects will be implemented with financial investment of the corporation and in partnership with the local level. Building Codes and building standards will be effectively implemented and regulated to construct disaster resilient buildings along with earthquake. I have allocated Rs. 40.73 billion for Housing, Buildings and Urban Development.

#### **Earthquake and post-flooding reconstruction**

210. I have allocated Rs. 58.73 billion for completing the reconstruction of private houses damaged by the earthquake within the next Fiscal Year. Grants will be distributed after identifying real missing beneficiaries. I have also allocated Rs. 1 billion for reconstruction of Dharahara that has begun this year with target to complete within the next two years.
211. I have allocated necessary budget for completing the reconstruction of heritages damaged by the earthquake within the next two years. A policy to enter into partnerships with local communities will be adopted for building physical infrastructure of schools. The reconstruction of all schools damaged by the earthquake will be intensified. I have allocated Rs. 141 billion for reconstruction.

#### **Local infrastructure**

212. All centres of the local levels will be connected by black-topped roads with the provincial capital within the next four years for effective implementation of federalism, effectiveness in service delivery and strengthening the interdependence of provincial and local levels. I have allocated Rs. 5.7 billion for initiating this work through co-financing of the federal, provincial and local levels.

213. I have increased the budget for Local Infrastructure Development Programme to Rs. 60 million for each constituency and allocated Rs. 9.90 billion for this programme that was started in the current Fiscal Year. The guidelines of this programme will be amended to allow a role for all members of parliament of the House of Representatives and National Assembly in project selection and monitoring. In districts with more than one election constituency, arrangements will be made for allowing joint selection of projects.
214. Minimum infrastructures such as modern administrative buildings, electricity, roads, water supply, sewerage, play grounds, convention halls and parks will be developed at the centre of all local levels on cost-sharing basis with respective local level. I have allocated Rs. 1.60 billion for giving continuity to the Terai-Madhesh Prosperity Programme and for economic transformation, social development, and infrastructure development programmes at local levels that lag behind in terms of the Human Development Indicators.
215. I have allocated Rs. 1 billion for implementing the Northern Region Infrastructure Development and Livelihoods Improvement Programme in mountainous and high-hill districts that lag behind in terms of Human Development Indicators for their infrastructure development and livelihoods improvement. I have allocated Rs. 4.38 billion for completely displacing Tuins, Fadkes and temporary bridges within the next two years.
216. Laws, policies, standards and guidelines formulation, modification will be made, and capacity building programmes will be organised for making local infrastructure building-related work systematic and uniform. The capacity of Judicial Committees will be enhanced in collaboration with the provincial and local levels for using legal authority by Judicial Committees to provide immediate resolution.

#### **Aviation infrastructure**

217. I have prioritized safe, regular, reliable and quality aviation infrastructure for increasing domestic connectivity, making transportation easier and for the development of the domestic and international tourism sector. Arrangements will be made for developing Tribhuvan International Airport as a boutique airport that reflects original traditions and cultures and operates round the clock. An alternative domestic airport will be built at an appropriate location close to the Valley.
218. I have allocated Rs. 3.34 billion for completing the first phase of the Gautam Buddha International Airport and for commencing international flights. Similarly, I have also allocated Rs. 8 billion for the construction of the Pokhara Airport. Preparatory work for building the Nijgadh International Airport will be carried forward.
219. Domestic airports will be constructed and upgraded. Airports at Biratnagar, Janakpur, Simara, Nepalgunj, Dang, Dhangadhi, and other places will be upgraded to enable landings of large aircrafts. Feasibility study will be done for building a new airport in Surkhet. Airport construction work will be taken forward at Gokuleshwor, Kamal bazaar, Swargadwari, Chuandanda and other areas. Infrastructure will be built at airports without night flights facility for operating night-time flights.
220. Additional flight service agreement will be signed with countries that are sources of tourists. Memorandum of understanding and agreements will also be done with neighbouring countries for new aviation entry points and for use of new aviation routes. Public-private partnerships will be encouraged for aviation infrastructure building, development and management. I have allocated Rs. 15.85 billion to the aviation sector.

## Sport

221. To promote sport for healthy physical and psychological development of children and youths, regular sporting competitions right from the community level, sportspersons' coaching, capacity building and inspirational programmes will be organised in collaboration among the federal, provincial and local levels.
222. A preliminary study will be undertaken for building an international sporting centre in Kathmandu Valley. I have allocated Rs. 400 million for building provincial level stadiums with all facilities at all provinces on co-financing with the respective province; and for building sporting parks at all local levels on co-financing with the respective provinces and local levels.
223. I have allocated Rs.100 million for completing the International Cricket Ground at Mulpani of Kathmandu within two years. The Government will encourage construction of cricket and other sporting grounds under the leadership of the private sector. A cricket academy will be established for the development of the cricket games.
224. Necessary budget has been allocated for building infrastructure for the 13th South Asian Games and 9th National Games Competition. I have allocated Rs. 3.99 billion to the youth and sport sector.

## Culture

225. Special emphasis will be given to conservation and development of heritage incorporated in the World Heritage List, while giving attention to conserving the unique culture of the country. Languages on the verge of extinction, and art and culture will be conserved. Attention will be given to the skills development of writers, artists and musicians. **Night-time Kathmandu Valley Heritage Tour** will be carried out for observing the unique culture, traditions and music of the Kathmandu Valley. Budget has been allocated for building infrastructure to convert the ethnic museum in Kirtipur into a National Cultural Museum reflecting Nepal's languages, culture, traditions, customs and lifestyle.
226. An integrated Lumbini Development Master Plan will be formulated by including Tilaurakot, Lumbini, Devdaha and Ramgram areas. I have allocated Rs. 1 billion to give continuity to construction works in accordance with the Lumbini Area Development Master Plan. Similarly, I have allocated Rs.350 million for the development of the Pashupati Area. Budget has been allocated for preparing master plans and developing religious sites such as Devghat, Janakpurdham, Pathivara, Ruru, Biratchetra, Barahachetra, Khaptadchetra, Kakrebihar, Halesi and Gaurishanker. I have allocated Necessary budget for conserving and promoting the skills and arts of indigenous peoples, minorities and Dalits.

## Information and communications

227. A mass communication law will be enacted for quality and easy accessibility of the mass communication sector. The merger of Radio Nepal and Nepal Television will be completed, and programmes will be operated as a public broadcasting corporation. The work to establish media villages in all provinces will be given continuity.
228. Budget has been allocated for journalists' accidental insurance and journalists' career development fund for promoting quality, professionalism and fair practice in Nepali journalism. The fund provided by the Government for Public Welfare Advertising has been increased by 15 per cent.

229. Infrastructure building for establishing a Security Press within the country in two years will be initiated in Kavrepalanchowk District for printing passports, bank notes, excise stickers, postal stamps, land deeds and other documents of public importance.
230. Electronic information and details used in Government service will be secured through the Disaster Recovery Centre. Special attention will be given to trustworthiness of digital system and use of data and privacy. A cyber security system will be brought into operation to minimise cyber security risks.
231. A national frequency determination plan and strategy will be prepared for making the frequency distribution system more systematic and transparent. The work on expansion on broadband internet to all local level wards, health centres and community high schools will be completed in the coming year.
232. Joint use of infrastructure will be done to reduce duplication of investment on telecommunication infrastructure. Work towards installation of Nepal's own satellite will be initiated. Postal services will be restructured and made autonomous, competitive and professional. Arrangements will be made for receiving important Government documents through the post office.
233. **Nepal for Film Shooting** programme will be initiated in the coming year. Construction work for a state-of-art studio with all facilities in Kathmandu Valley will be initiated. Workers of film sector will be brought under the scope of social security.
234. Systems to provide public services gradually through digital systems will be developed for building **Digital Nepal**, and for enhancing the access of citizens to services, and for enhancing quality. The concept of Digital Nepal Framework will be implemented within the next five years for providing all viable citizens' services, and for carrying out Government financial transactions.
235. Arrangements will be made for the general public from the centre to local levels to easily receive services, notices, and information through mobile apps, and to express their grievances. A **National Knowledge Park** will be established at Khumaltar of Lalitpur for promoting information technology-based industries for developing a knowledge-based economy, and employment generation.

**Right Honourable Speaker,**

**Right Honourable Chairman,**

236. I will now propose the allocation for sectoral programmes in financial services, public corporations, private sector investment promotion.

**Financial sector**

237. Access to finance will be enhanced while ensuring good governance and stability in the financial sector. Financial resources will be made productive. The policy to merge banks and financial institutions will be continued while large banks and financial institutions will also be encouraged to merge. This arrangement will also be applied to insurance companies.
238. By implementing **Let Us Open Bank Account** campaign, all adult Nepali will have bank accounts by the end of the next Fiscal Year. Financial facilities provided by Government agencies to citizens and all types of payments will be made through bank accounts. Arrangements will be made for depositing gold, silver and precious metals earned by Nepali citizens as assets at banks as savings.

239. Banking facilities will be guaranteed at all centres of the local level. Mobile, Internet and branchless banking will be encouraged to increase access to banking services in remote areas.
240. Concessional credit programme will be made effective to assure that all eligible individuals and groups have access to such credit. I have provisioned adequate budget to provide 5 per cent interest subsidy from Government of Nepal under such credit programmes, and for effectively implementing the 75 per cent subsidy for insurance and credit guarantee scheme.
241. Institutional and systematic reforms of insurance service providers will be done to facilitate the expansion of the outreach of insurance service. Mobile insurance programme will be implemented to make insurance easy in agriculture and small enterprises services. Foreign agencies will be encouraged to undertake reinsurance in Nepal following modification in the reinsurance policy for making the reinsurance business more effective and systematic
242. National Payment Gateway will be arranged to enable settlement of payment system in Nepal. Cash transactions will be gradually minimised and secure cards and Internet use will be prioritised in the payment system. Arrangement will be made for making payment of water supply and electricity service charges through electronic means.
243. The digital transaction system will be made secure and transparent for doing all secondary market securities and bond transactions through digital means. Online system will be developed for purchase/sale of Government bonds. Permanent Account Number and details of investors with transactions above a threshold amount in the secondary market will be incorporated in the NEPSE and CDSC settlement systems.
244. Institutional reforms will be carried out at the Nepal Stock Exchange and the Security Exchange Board of Nepal. The capital market will be expanded by making provisions for non-resident Nepali to invest through the secondary market. Arrangements will be made for publishing financial statements of the Employees Provident Fund, Citizen Investment Trust and Deposit and Credit Guarantee Fund in an integrated manner. The Credit Information and Secure Transactions Act will be amended. Mutual Investment Fund, dematerialization of shares (DEMAT) and CDSC and other activities will be systematised through formulation of Trustee law.
245. Arrangements will be made for requiring public and corporate institutions to manage employee retirement funds only through affiliate organisations established with the objective of operating such funds or through specific organisations established for operating retirement funds.

#### **Public enterprises**

246. Public Enterprise will be efficiently managed, and an integrated law will be made for enhancing their performance and effectiveness. Strategic partners will be included in public enterprises and professionalism will be developed alongside institutional reforms and effective regulation. A policy will be adopted to use land and other assets not utilised by public corporations commercially.
247. Partnership will be established with the private sector for re-operating sick public enterprises in industrial estates. Public enterprises will be operated through public-private and cooperative partnerships for increasing ownership of citizens.

#### **Private sector investment promotion**

248. Nepal will be established as an international investment destination by attracting foreign investment as component of domestic capital formation. Industry and business registration

processes, infrastructure building, land acquisition, tax payments, adherence to labour laws, and dispute resolution system will be reformed to reduce the business costs of investors. Intellectual property protection and business contract enforcement will be made effective.

249. Necessary laws and organisational structure reforms will be undertaken to transform the encouraging participation of investors in the recent investment summit into investments. Investors will be provided all types of investment-related information through a single portal service medium. Business will be facilitated by implementing the Nepal National Single Window. The Single Window Service to be provided by the Investment Board of Nepal to large projects will be commenced within this Fiscal Year.
250. Company law, intellectual property law, banking and insurance law, foreign exchange related law, bankruptcy and secure transaction law, Foreign Investment and Technology Transfer Regulations, Investment Board Regulations and the Industrial Enterprises Act will be enacted, amended and implemented. The provisions in the Hedging Regulations will be made effective and foreign exchange risks will be managed.
251. International commitments regarding anti money laundering and combating the financing of terrorism will be fulfilled in order to enhance Nepal's international financial credibility by making conducive environment for investment in Nepal. The strategic action plan on anti money laundering and combating the financing of terrorism will be implemented.

### **Governance and public service delivery**

252. Integrity system will be adopted in all sectors while prioritizing promotion of fair and good governance. A policy of rigid non-tolerance will be adopted against the tendency of illicit exploitation of state assets. Alongside legal reform, the capacity of the regulatory bodies will be enhanced to control corruption.
253. Way of thinking and working style of public administration will be developed as per the federal governance system through radical change in the work culture. Accountability of public officials will be assured. For developing a mechanism of obtaining factual information of public services, the existing 'Hello Sarkar' portal will be enhanced and implemented throughout all provinces and local levels.
254. Reporting and monitoring of work progress of ministries will be made through the Integrated Digital Monitoring System. An arrangement will be made for indirect monitoring of development projects from an 'Action Room' at the Office of Prime Minister and the Council of Ministers.
255. Result-based performance system will be adopted in government service. Performance contract will be done with the high managerial level officials and the performance will be evaluated based on the contract conditions. Arrangement will be made to make performance appraisal consistent with the performance level of the organisation.
256. Public awareness campaigns will be conducted to make the citizens alert and active in the basic aspects of human rights. Capacity of constitutional commissions will be enhanced to make their functions effective. By-elections will be held to fill the vacant positions in the federal, provincial and local levels legislatures.

### **Law and justice**

257. Judicial administration will be made easy, affordable and effective to ensure the access to justice for all. Laws required in the areas of Fundamental Rights, implementation of federalism, development activities, and investment promotion and governance will be reformed and

enacted. The fourth five-year Strategic Plan of the Judiciary and the second five-year Strategic Plan of the Office of Attorney General will be implemented.

258. Capacity development of human resources and physical and institutional strengthening of the courts and other judicial agencies will be undertaken. Construction of court buildings and Government attorney offices will be taken forward. Two additional laboratories will be established in the next year as part of expanding forensic laboratories to the provincial level.
259. Civil and Criminal Codes will be effectively implemented. Free legal services will be made available to female victims of violence, single women, people with disabilities, *Dalits*, children and senior citizens. The remaining tasks of transitional justice will be completed by amending related laws and by appointing officials.

### **International relations**

260. Nepal's foreign policy will be based on national interest, mutual benefits and respect, international commitments and obligations, and justice. National pride will be enhanced in the international arena while safeguarding freedom, sovereignty, territorial integrity, independence and national security. National interest will be promoted by further strengthening relations with neighbouring countries, development partners, labour destination countries, and other friendly countries.
261. An international conference - *the Sagarmatha Dialogue* - will be organised to discuss issues of national, regional and international concern and to arrive at common positions. Efforts will be made to make regional forums more effective where Nepal is a member. The globally exemplary experiences of Nepal's unique peace process will be shared at the international level.
262. Nepal's economic diplomacy will be operationalised by fixing country- and region wise targets. Economic diplomacy will be carried out for increasing support on development cooperation, promoting trade, investment, labour, and tourism.
263. The preparatory work for implementing digital passport will be completed while making the passport service more effective. Entry visas for foreign nationals will be made available online. The international network of Non-resident Nepali, and their knowledge, skills, capital and technology will be attracted for use in Nepal's socio-economic development.

### **National security**

264. Special attention will be given to protecting life and property of citizens as well as public property alongside the strengthening law and order in the country. A sense of security will be created for citizens to conduct their business and professions in a fearless environment. Fact and scientific evidence based crime investigation and prosecution system will be developed. Capacity enhancement of the human resources involved in investigation and prosecution will be done.
265. National security system will be strengthened further by making all security agencies strong, capable and accountable. The National Investigation Department will be developed as a professional intelligence agency. Physical and technical capacity of the security units will be enhanced for border security and for controlling cross-border crimes and smuggling.
266. Keeping in mind the large number of prisoners compared to the capacity of the prisons in various districts of the country, the budget has been increased remarkably for construction and improvement of existing prison infrastructure. Arrangements will be made to utilise the labour and skills of prisoners in production work.



267. Disaster risk sensitivity will be mainstreamed in the development process. Localisation and capacity development, public and private investments as well as partnerships and cooperation will be increased for minimising disaster risks, and enhancing resilience.
268. The distribution task of national identity card with biometric identification and unique number will be started to ensure that it will not be required to carry more than one identity card by each Nepali within two years.
269. Disaster forecasting and early-warning systems will be installed and operationalised at the locations where security agencies are situated and at other feasible locations. All mechanisms/agencies will be kept alert and be operationalised for disaster preparedness, search, rescue, relief and rehabilitation.
270. I have allocated Rs. 5.5 billion for immediate release to prevent shortage of resources during disasters. This will assist immediate rescue during disasters. Emergency material storage centres will be established in all provinces. Disaster risks will be diversified, and preparedness enabled by information technology will be adopted, and arrangements will be made for affiliating the disaster-affected with social protection and insurance.
271. National security system will be strengthened by implementing the National Security Policy. A process will be initiated to establish a national security university for the study and research in the areas of national security and defence.
272. While promoting democratic federalism, patriotic youth will be developed and mobilised for which the role of National Service Squad will be expanded to the local level.

### **Economic planning and statistics**

273. The 15th Plan, covering a period of 5 years with the long-term vision for the next 25 years, will be implemented starting July 2019. Sectoral programmes will be integrated with the Sustainable Development Goals. Open data system will be developed for providing required factual information for evidence based decision making. National income, agriculture and industrial data calculation methodologies will be updated.
274. I have allocated required budget for the National Population Census 2021, Seventh National Agriculture Census 2021, Multi-indicator Survey, Fourth Living Standard Survey 2019, and First Comprehensive Industrial Survey 2019.

### **Public servant**

275. Work culture characterised by willingness to work, timely completion of tasks with service motive, effective delivery with outstanding results and responsibility bearing attitude will be developed among public servants. Effective public service delivery will be ensured by developing knowledge, skills and professional ethics among public servants.
276. Transfer, reward, punishment and opportunity for career development as well as capacity development opportunities of employees will be linked to performance appraisal. Necessary institutional arrangements will be made to operationalise the contributory pension fund.
277. Basic salary of all public servants, including civil servants, security personnel, teachers and professors drawing salary from the allocation of Government of Nepal has been increased by 20 per cent for non-gazetted, and by 18 per cent for gazetted class effective from 1st Shrawan 2076. The dearness allowance, uniform allowance and periodical life insurance has remained unchanged. I expect, this will help to raise employee morale, strengthen professional integrity and making public service delivery more effective.

### **Fiscal federalism management**

278. Coordination, mutual cooperation and collaboration among federal, provincial, and local levels will be systematised. Periodic interactions among mechanisms, like Inter-Province Council, Province Coordination Council, and Inter-Governmental Fiscal Council will be organised.
279. The function of federal, provincial and local levels will be systematised through augmenting functional clarity in regard to the use of concurrent authorities. The administrative structures of the federal, provincial and local level will be made functional. Fiscal transfer from Government of Nepal to the provincial and local level will be made equitable, based on the analysis of need and capacity.
280. Public accountability will be promoted by strengthening the inter-governmental fiscal transfer system, and integrated accounting and reporting of provincial and local level income and expenditure. Procedures for international development cooperation mobilisation and debt will be prepared and implemented. Recurrent expenditure of federal, provincial and local levels will be kept within the anticipated limit, and development finance will be focused on the priority sectors.
281. Budget formulation, expenditure accounting and integrated reporting will be systematised through implementation of the Budget Management Information System at provincial and the treasury accounting system SuTRA at the local levels. The monitoring system capable of capturing information about progress of projects and programmes will be linked to these systems to ensure performance-based budget expenditure.
282. Related laws will be amended so as to prioritise the fundamental rights of citizens while allocating resources through equalization grants and revenue sharing. Uniformity will be maintained by formulating revenue reform action plan aimed at further strengthening the revenue collection of the local level and revenue sharing function.
283. Federal laws remaining to be enacted for the implementation of federalism will be formulated. Coordination mechanisms will be developed while making laws at the federal, provincial and local levels. District Coordination Committee will be utilised effectively for capacity enhancement of local level, monitoring of development and construction works, data collection, report preparation, and monitoring of non-governmental organisations.

### **Public finance management and project implementation**

284. Budget system and public finance management system will be improved by gradual implementation of Public Expenditure Review Commission's report. Public expenditure management will be made result-oriented. Public debt will be mobilised after conducting cost-benefit analysis and ensuring debt sustainability. International development assistance will be mobilised in accordance with the new International Development Cooperation Mobilisation Policy that has come into effect this year.
285. Budget release arrangements will be made so as to enable spending of the budget remaining unspent at the end of Fiscal Year due to unfavourable weather in mountainous and high hill districts, from the beginning of the following Fiscal Year.
286. Performance contract will be concluded with the high-level management and the conditions of the contract will be made basis for performance appraisal. Contracts will be renewed every year based on performance. Except in the case where the performance of project manager is below 90 per cent, he/she will not be transferred elsewhere. A system of competitive selection of project managers from outside the civil service for the period of project will be initiated.

287. The capacity of the National Project Bank will be strengthened for implementing projects only after identification, selection, evaluation and cost-benefit analysis. Budget will be allocated to approved projects based on the status of readiness. Separate legal provisions will be made for rapid implementation of large projects. Arrangements for regular supply of construction material will be made while avoiding the inappropriate extraction of natural resources. Development projects will be encouraged to work in three shifts.
288. Procurement law will be made development-friendly through necessary amendments. The technical, human and financial capacity will be reviewed before awarding contracts. Sewerage and electricity poles and shifting of electricity wires or putting them underground will be included in a single package of road contracts.
289. Resources will be committed for new programmes, which have conducted sufficient feasibility studies and completed pre-construction readiness phases only under the approved parameters of the multi-year contract. A provision of maintenance by the same contractor at least for five years after completion of construction will be made.
290. System of regular monitoring and evaluation of the projects, including national pride projects will be made by making use of information technology. Selected projects will be directly monitored by the Office of the Prime Minister and Council of Ministers.

**Right Honourable Speaker,**

**Right Honourable Chairperson,**

291. I now seek your permission to present estimates of budget allocation and resource management for implementing above mentioned sectoral policies and programmes.
292. I have allocated Rs. 1532.97 billion to implement the policies and programmes of the coming Fiscal Year. Out of total allocation, Rs. 957.10 billion or 62.4 per cent is for recurrent expenditure, Rs. 408.59 billion or 26.6 per cent for capital expenditure, and Rs. 167.85 billion or 11 per cent is for financing.
293. Out of total estimated source of financing for the coming Fiscal Year, Rs. 981.13 billion will be financed through revenue mobilisation and Rs.57.99 billion from foreign grants, which will lead to the deficit of Rs. 493.83 billion. Rs. 298.83 will be arranged from foreign loan to meet this deficit. After financing from revenue and foreign aid there will be a net deficit of Rs.195 billion will be financed through domestic borrowing.

**Right Honourable Speaker,**

**Right Honourable Chairperson,**

294. I now seek permission to present the revenue policy and programmes for the Fiscal Year 2019/20.
295. With a view to transforming into sustainable tax system by bringing about structural changes through shifting gradually from an import-based to internal economic activities-based tax system, revenue will be mobilised aiming at attaining the following objectives:
- a. promoting productive industries and business and providing industrial protection by creating private investment-friendly environment through scientific, predictable and transparent revenue system,
  - b. broadening the tax base by bringing all taxable economic activities under the tax net and by controlling the tax evasion and leakage,

- c. promoting exports and discouraging import of goods that are unnecessary and harmful to human health and environment,
- d. enhancing tax compliance by developing efficient, professional, clean, strong, and taxpayer-friendly tax administration, procedural simplification and the increased use of information technology,
- e. mobilising additional revenue by timely updating of rates of non-tax revenue and making them cost effective and transparent.

296. Now, I would like to present the proposed tax rates and tax reform programmes for the coming Fiscal Year.

#### **Indirect tax**

297. The threshold and tax rate for value added tax have remained unchanged. Minor amendments have been made in custom rates for attaining self-sufficiency in domestic production, for discouraging import of goods that are unnecessary and harmful to health, and for protecting and promoting agro-based and domestic industrial production.
298. Export duty has been removed on all goods except on alcohol and tobacco-based goods, raw materials that can be consumed domestically, and basic agricultural products, for the promotion of export trade. To promote the export trade, bonded warehouse facility has been arranged for all types of raw material imports for companies that export more than 20 per cent of their production.
299. The custom rate of some raw materials has been reduced as per the policy of reducing it at least to one level below that of the finished goods. Arrangement has been made to exempt 50 per cent on transport equipment to be imported by agriculture-based cooperative industries.
300. Arrangement has been made to levy only 1 per cent custom duty and to exempt the remaining duties on 2, 3, and 4 ambulances to be imported by village council, municipality, and sub-metropolitan and metropolitan cities, respectively, as per the recommendation of the Ministry of Health and Population.
301. Arrangement has been made to levy only 1 per cent custom duty on mills, machineries, spare parts and chemicals imported by textile industries for their own use. For the protection and promotion of domestic industries, I have reduced the rate of custom duty on industrial machineries and equipment to be imported by textile, thread, tea, basic medicines, sanitary pad and feed supplement industries that have adequate in-country potential.
302. The rate of import duty on all means of waterways transport has been reduced from 15 per cent to 5 per cent for the development and promotion of waterways/sea- transportation in the country. Arrangement has been made to allow Nepali passengers returning from abroad to import up to 100 grams of gold jewellery carried in-person after paying duty.
303. I have increased the rate of customs duty on import of tea, coffee, dairy products, ghee, poultry meat, peas, peanuts, potato chips, noodles, ice cream, juice, mineral water, chocolates made of sugar and jaggery, chewing gum, pasta, corrugated iron sheet, shoes, sandals, thread and tents for protecting domestic production of agriculture-based and industrial products in which the country has already become self-sufficient.
304. I have made provision to refund Value Added Tax (VAT) credit remaining unadjusted within the period of last 4 months instead of 6 months. Arrangement has been made to refund VAT

immediately in case where individuals and entities enjoying diplomatic privileges have claimed refund against purchase of goods and services from the listed vendors.

305. Arrangement has been made to exempt taxes, penalty, charges, fees and interests computable for the period prior to FY 2019/20 for entrepreneurs operating start-up businesses with innovative knowledge, skill, entrepreneurship and technology outside the tax net if they come into the VAT and income tax regimes by mid-January 2020.
306. I have proposed nominal increases in the rates of existing customs duty and excise duty on alcohol, cigarette, other tobacco-based products and goods that are harmful to human health.

#### **Direct tax**

307. Income Tax rates for the coming Fiscal Year have been kept unchanged. I have increased income tax exemption limit to Rs. 400,000 for individuals and to Rs. 450,000 for couples.
308. Arrangement for acquiring Permanent Account Number (PAN) easily from any Inland Revenue Office has been made for implementing the one individual-one PAN policy.
309. Revenue related legislations will be amended to make them coherent with the provisions pertaining to tax exemption and incentives that are now scattered over various legislations. Arrangement has been made to compute capital gain tax on share transaction through weighted average cost method and have proposed the existing tax rate for individual to be 5 per cent with a view to encouraging investors in the share market.
310. The rate of capital gain tax imposed in form of withholding tax on commercial real estate transactions has been reduced. Arrangement has been made to impose income tax on cooperatives with financial operations only at the rate of 5 per cent within the area of municipality and 10 per cent for those operating within the area of metropolitan and sub-metropolitan cities.
311. Tax rates have been made progressive after reviewing the transaction-based tax rates. Arrangement has been made for not imposing tax on income of the Social Security Fund established under Contributory Social Security Fund Act, 2074.
312. An extension of one year in the period prescribed in the Income Tax Act, 2058 has been made for tax exemption and facilities to be offered in merger of banks, financial and insurance businesses. A provision has been made for not imposing VAT on accidental and health insurance.
313. Provision has been made to allow filing of amended tax return within the period of 30 days from the original date of return filing, if the return filed with the tax administration is found to be erroneous.

#### **Tax administration**

314. Tax Offices will be expanded to economic and commercial areas where there are remarkable economic activities. Avoidance of double taxation and fiscal evasion treaties will be concluded keeping Nepal's economic interest and investment promotion in view.
315. For enhancing quality of taxpayer registration, biometric registration system will be operationalized from the coming Fiscal Year. Taxpayers currently registered with VAT will have to update their details in the new system within the coming Fiscal Year, and those registered under income tax will be required to gradually update their details in the new system.

316. Single Tax Code will be formulated to make tax laws simple, comprehensive and transparent. New Customs Bill will be tabled in the current session of the Parliament. Customs clearance system will be made simple by making arrangements for electronic submission of all the customs-related documents.
317. The revenue amount to be deposited before applying for administrative review of amended tax assessment by the tax administration has been reduced from one third to one fourth of the disputed tax amount.
318. For making VAT collection effective, I have made arrangements to automatically deposit 10 per cent of VAT reflected in the VAT invoice to the bank account of the consumers in purchase of goods and services in cases where the payment is made through bank card or electronic means, there will be no withholding tax on the amount so deposited.
319. Import of goods of substandard quality, those not displaying quality standard and those harmful to human life will be controlled. Arrangement will be made to send imported goods to the market only after mandatory labelling of the goods by the importer and distributor on the packaging.
320. Arrangement will be made for making electronic payments possible for all types of revenue from the coming Fiscal Year. Enforcement of VAT billing will be made effective through online billing connected to the Central Billing Monitoring System housed at the Inland Revenue Department. The income tax refund system has been simplified and arrangement has been made to refund it from the concerned Tax Office. Provision for automatic generation of Tax Clearance Certificate through the system of Inland Revenue Department in case of taxpayers having no tax arrears has been made.
321. The chain from production, transportation to distribution will be connected to the tracking system for controlling revenue leakage through smuggling and for minimising malpractices in transportation of domestic products.
322. Revenue Board will be established as a permanent mechanism for conducting revenue related studies/research, for performing tasks of the existing Revenue Consultative Committee, and for providing policy recommendation and operational suggestions to the Government.

**Right Honourable Speaker,**

**Right Honourable Chairman,**

323. I have incorporated actual expenditure of FY 2017/18, revised estimate for FY 2018/19 and estimated income and expenditure for FY 2019/20 in the annexes. I have separately presented the detailed statement on financial and technical assistance to be received from international development partners, and assistance to be mobilised through international non-governmental organisations. I have presented the progress report of line ministries for the current Fiscal Year today.
324. I expect that the living standard of Nepali citizens will improve gradually with enhanced quality, comfort and safety through optimal utilisation of available resources and its equitable distribution, and foundation of sustainable and high economic growth will be strengthened through implementation of this budget. I believe the enhancement in quality and effectiveness of public service will help promote good governance and strengthen democracy.
325. The rate of economic growth is expected to be 8.5 per cent in the coming Fiscal Year through expansion of agriculture, industry and service sectors with accelerated economic and social infrastructure development, reconstruction and new construction. Creation of 500,000 jobs is

expected through expansion in agriculture-based and forestry-based business, expansion of business and industrial investment in private sector, tourism, increased access to financial services and operationalisation of the public construction-focused Prime Minister Employment Programme. The Nepal Rastra Bank will formulate a monetary policy to support the realisation of estimated economic growth and contain inflation rate at 6 per cent.

326. Expansion in public welfare programmes, economic stability and participatory development model will make the journey towards comprehensive democracy meaningful. Nepal will gradually be established in regional and global forums as an emerging socialism-oriented just and prosperous country based on democratic values and norms.
327. I would like to express my heartfelt gratitude to the Right Honourable President, Right Honourable Vice President, Right Honourable Prime Minister, Right Honourable Speaker of the House of Representatives and the Right Honourable Chairman of the National Assembly for guidance while formulating this budget. I am grateful to Honourable Members of the House of Representatives and the National Assembly for their suggestions based on extensive discussions on the principles and priorities of the budget. I express sincere thanks to prominent leaders of the major political parties, economists and planners, the private sector, cooperative sector and civil society for their suggestions. My sincere gratitude goes to the taxpayers and the development partners who have been continuously supporting the socio-economic development of Nepal.
328. I expect full cooperation from all spheres of society in the implementation of the budget for the next Fiscal Year. I would like to call upon all the Nepali within and outside the country to join our great journey towards building strong, prosperous and just nation.

**Thank You.**

*Disclaimer: If the content in English and Nepali version of budget speech contradicts, the latter will be valid.*

## Budget Summary

Annex-1

Fiscal Year 2019/20

Rs. 00000

Heading	2017/18 Actual Budget	2018/19 Revised Estimate	2019/20 Estimate	Source		
				GoN	Foreign	
					Grant	Loan
<b>Revenue and Grants</b>	<b>7660363</b>	<b>8043159</b>	<b>10391338</b>			
Revenue	7,26,71,76	7,57,54,94	9,81,13,83	9,81,13,83		
Revenue	7,26,71,76	8,60,00,23	11,12,03,33	11,12,03,33		
Taxes	6,40,16,95	7,76,89,62	10,09,16,18	10,09,16,18		
Non Tax Revenue	86,54,81	83,10,62	1,02,87,14	1,02,87,14		
Revenue Sharing	0	1,02,45,29	1,30,89,50	1,30,89,50		
Sharing	0	1,02,45,29	1,30,89,50	1,30,89,50		
<b>Total Grants</b>	<b>39,31,87</b>	<b>46,76,65</b>	<b>57,99,55</b>	<b>0</b>	<b>57,99,55</b>	
Grants	39,31,87	46,76,65	57,99,55	0	57,99,55	
Grants	39,31,87	46,76,65	57,99,55	0	57,99,55	
<b>Expenditure</b>	<b>9,67,63,32</b>	<b>10,55,65,98</b>	<b>13,65,10,73</b>	<b>10,81,56,61</b>	<b>54,14,00</b>	<b>2,29,40,12</b>
Recurrent	6,96,91,96	7,82,89,13	9,57,10,14	8,44,34,43	27,80,62	84,95,09
Compensation of Employees	1,11,48,38	1,17,29,52	1,45,08,83	1,44,90,18	15,71	2,94
Use of Goods and Services	56,39,86	48,58,62	73,55,01	54,71,17	6,30,16	12,53,68
Interest, Service fee and Bank	16,24,73	26,46,12	26,90,37	26,90,37		
Subsidies	1,01,70	83,51	90,03	87,96	1,62	45
Grants	4,09,43,45	4,37,45,85	5,11,91,17	4,32,21,08	14,29,91	65,40,18
Social Security	98,97,93	1,16,97,42	1,57,27,25	1,51,60,63	2,23,06	3,43,56
Other Expenditure	3,35,90	35,28,09	41,47,48	33,13,04	4,80,16	3,54,28
Capital	2,70,71,37	2,72,76,85	4,08,00,59	2,37,22,18	26,33,38	1,44,45,03
Capital Expenditure	2,70,71,37	2,72,76,85	4,08,00,59	2,37,22,18	26,33,38	1,44,45,03
<b>Budget Surplus(-)/Deficit (+)</b>	<b>2,01,59,69</b>	<b>2,51,34,39</b>	<b>3,25,97,35</b>	<b>1,00,42,78</b>	<b>-3,85,55</b>	<b>2,29,40,12</b>
<b>Financing</b>	<b>-1,16,58,61</b>	<b>-2,29,57,07</b>	<b>-3,25,97,35</b>	<b>-1,00,42,78</b>	<b>3,85,55</b>	<b>-2,29,40,12</b>
Domestic Financial Assets	63,80,46	93,87,36	98,80,65	27,64,36	3,85,55	67,30,74
Loan Investment to Public Enterprise	19,19,57	37,46,32	32,36,12	11,35,51	1,26,00	19,74,61
Loan Investment to Other Enterprise	0	0	4,00,00	3,00,00		1,00,00
Share Investments to Public Enterprise	44,60,89	56,41,04	62,44,53	13,28,85	2,59,55	46,56,13
Net Internal Loan	16,82	17,00	2,41,47	29,00		2,12,47
External Loan	0	0	2,12,47			2,12,47
Foreign Share Investments	16,82	17,00	29,00	29,00		
Domestic Net Borrowing	-1,06,91,54	-1,36,93,55	-1,55,17,69	-1,55,17,69		
Loan from Other Institutions(Less)	1,44,00,00	1,72,00,00	1,95,00,00	1,95,00,00		
Amortizations	37,08,46	35,06,45	39,82,31	39,82,31		
External - Net Borrowing	-73,64,35	-1,86,67,88	-2,72,01,78	26,81,55		-2,98,83,33
External Borrowing(Less)	92,23,27	2,10,27,85	2,98,83,33			2,98,83,33
External Amortization	18,58,92	23,59,97	26,81,55	26,81,55		
<b>Surplus(-)/ Deficit(+)</b>	<b>85,01,08</b>	<b>21,77,32</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



## Receipts of Revenue and Grant Estimates

Annex -2

Fiscal Year 2076/77

(Rs. in '00000')

Heading	2017/18 Actual	2018/19 Revised	2019/20 Estimate	Existing Measures	New Measures
<b>Taxes</b>	<b>6,40,16,95</b>	<b>7,76,89,62</b>	<b>10,09,16,18</b>	<b>10,59,61,99</b>	<b>50,45,81</b>
<b>Taxes on income, profits, and capital gains</b>	<b>1,54,79,00</b>	<b>2,03,41,15</b>	<b>2,72,18,61</b>	<b>2,85,79,54</b>	<b>13,60,93</b>
<b>Payable by Individuals &amp; Sole Traders</b>	<b>41,40,69</b>	<b>52,55,79</b>	<b>71,38,37</b>	<b>74,95,29</b>	<b>3,56,92</b>
11111 Individual or Sole Traders	16,17,26	23,12,69	32,37,76	33,99,65	1,61,89
11112 Remuneration Tax	17,97,29	22,10,67	30,94,94	32,49,68	1,54,75
11113 Capital Gain - Individuals	7,26,13	7,32,43	8,05,67	8,45,96	40,28
<b>Payable by Enterprises and Corporations</b>	<b>87,59,68</b>	<b>1,13,17,85</b>	<b>1,52,08,55</b>	<b>1,59,68,98</b>	<b>7,60,43</b>
11121 Company Profit Tax - Government Corporations Companies	4,63,28	6,30,06	8,50,58	8,93,11	42,53
11122 Company Profit Tax - Public Limited Companies	36,99,20	47,83,17	64,57,29	67,80,15	3,22,86
11123 Company Profit Tax - Private Limited Companies	37,13,79	45,64,66	61,62,29	64,70,41	3,08,11
11124 Company Profit Tax - Other Institutions	7,84,23	10,95,94	14,79,51	15,53,49	73,98
11125 Capital gain - Entity	99,19	2,44,02	2,58,88	2,71,82	12,94
<b>Taxes on Investment and other income</b>	<b>25,78,63</b>	<b>37,67,51</b>	<b>48,71,68</b>	<b>51,15,27</b>	<b>2,43,58</b>
11131 Taxes on Assets Rent and Lease Income	4,53,80	5,00,87	5,25,91	5,52,21	26,30
11132 Interest	14,98,42	24,17,98	32,46,37	34,08,69	1,62,32
11133 Dividend	4,86,60	6,34,51	8,24,86	8,66,11	41,24
11134 Other Investment Income	9,24	13,01	14,79	15,53	74
11135 Tax on Windfall Gain	16,15	21,23	25,86	27,15	1,29
11139 Taxes on other income	1,14,44	1,79,91	2,33,89	2,45,58	11,69
<b>Taxes on payroll and workforce</b>	<b>5,09,78</b>	<b>6,27,02</b>	<b>8,16,49</b>	<b>8,57,32</b>	<b>40,82</b>
<b>Social Security Taxes on payroll</b>	<b>5,09,78</b>	<b>6,27,02</b>	<b>8,16,49</b>	<b>8,57,32</b>	<b>40,82</b>
11211 Social Security Taxes on payroll	5,09,78	6,27,02	8,16,49	8,57,32	40,82
<b>Taxes on property</b>	<b>1,03</b>	<b>36</b>	<b>1,36</b>	<b>1,43</b>	<b>7</b>
<b>Recurrent taxes on immovable property</b>	<b>1,03</b>	<b>36</b>	<b>1,36</b>	<b>1,43</b>	<b>7</b>
11311 Annual Private Property Tax- Individual	1,03	20	1,05	1,11	5
11312 Annual Property Tax- Entity	0	15	30	32	2
<b>Taxes on goods and services</b>	<b>3,48,04,94</b>	<b>4,13,37,97</b>	<b>5,33,08,47</b>	<b>5,59,73,90</b>	<b>26,65,42</b>
<b>Value Added Tax</b>	<b>2,06,80,98</b>	<b>2,50,88,26</b>	<b>3,15,00,83</b>	<b>3,30,75,87</b>	<b>15,75,04</b>
33311 Value Added Tax- Production	26,08,94	32,17,86	42,11,81	44,22,40	2,10,59
33312 Value Added Tax- Import	1,30,64,08	1,57,30,09	1,96,62,62	2,06,45,75	9,83,13
33313 Value Added Tax- Goods and Distribution	18,73,09	23,31,52	29,14,40	30,60,12	1,45,72
33314 Value Added Tax- Service and Contract	13,93,49	17,97,61	23,18,91	24,34,86	1,15,95
33315 Value Added Tax- Tourism	2,15,49	2,73,67	3,45,14	3,62,40	17,26
33316 Value Added Tax- Telephone, Insurance and Air Travel	11,27,39	12,39,40	14,25,31	14,96,57	71,27
33317 Value Added Tax- Non Registered (Reverse Charge)	3,98,49	4,98,12	6,22,65	6,53,78	31,13
<b>Excise</b>	<b>1,02,57,92</b>	<b>1,24,88,87</b>	<b>1,69,98,21</b>	<b>1,78,48,12</b>	<b>8,49,91</b>
11422 Import	42,07,18	47,16,90	63,67,82	66,86,21	3,18,39
33331 Tobacco	14,04,12	17,93,99	25,11,59	26,37,17	1,25,58
33332 Alcohol	22,99,49	28,26,96	38,16,40	40,07,22	1,90,82
33333 Beer	15,62,25	21,80,23	29,43,30	30,90,47	1,47,17
33334 Other Industrial Production	7,84,88	9,70,79	13,59,10	14,27,06	67,96
<b>Taxes on specific services</b>	<b>2,06,46</b>	<b>96,95</b>	<b>1,15,73</b>	<b>1,21,51</b>	<b>5,79</b>

Heading	2017/18 Actual	2018/19 Revised	2019/20 Estimate	Existing Measures	New Measures
11441 Foreign Employment Services	25	92	50	52	2
11442 Health Services	1,14,97	0	0	0	0
11443 Education Services- Education Institute	53,16	0	0	0	0
11444 Education Services- Abroad Study	38,08	96,03	1,15,23	1,20,99	5,76
<b>Taxes on Use of Infrastructure and Vehicles</b>	<b>36,59,59</b>	<b>36,63,89</b>	<b>46,93,70</b>	<b>49,28,39</b>	<b>2,34,69</b>
11451 Vehicle Tax	10,67,06	0	0	0	0
11452 Taxes on Use of Infrastructure	1,78,59	2,27,43	3,50,46	3,67,99	17,52
11453 Road Maintenance and Improvement Duty	3,81,87	4,92,61	7,49,38	7,86,85	37,47
11454 Road Construction and Maintenance Duty	9,40,21	16,50,88	18,45,07	19,37,33	92,25
11455 Infrastructure Tax	10,91,85	12,92,97	17,48,79	18,36,22	87,44
<b>Taxes on International Trade and Transactions</b>	<b>1,26,86,54</b>	<b>1,51,59,41</b>	<b>1,95,71,25</b>	<b>2,05,49,81</b>	<b>9,78,56</b>
<b>Customs Duties</b>	<b>1,21,61,48</b>	<b>1,45,31,29</b>	<b>1,87,30,29</b>	<b>1,96,66,81</b>	<b>9,36,51</b>
11511 Import duties	1,21,60,90	1,45,27,83	1,87,29,52	1,96,65,99	9,36,48
11512 Indian Excise Refund	48	3,26	77	81	4
11513 Local Development Fees on Import	10	20	0	0	0
<b>Taxes on exports</b>	<b>10,24</b>	<b>8,38</b>	<b>16,40</b>	<b>17,22</b>	<b>82</b>
11521 Export duty	9,87	8,03	15,82	16,61	79
11522 Export Service Charge	36	35	58	61	3
<b>Other taxes on international trade and transactions</b>	<b>5,14,81</b>	<b>6,19,74</b>	<b>8,24,56</b>	<b>8,65,79</b>	<b>41,23</b>
11561 Agriculture service charge on imports	4,73,50	5,68,20	7,58,39	7,96,31	37,92
11562 Other Income related to Customs	41,31	51,53	66,17	69,48	3,31
<b>Other taxes</b>	<b>5,35,66</b>	<b>2,23,70</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Registration Fee</b>	<b>5,35,07</b>	<b>2,23,09</b>	<b>0</b>	<b>0</b>	<b>0</b>
11611 Firm Registration Fee	1,56,77	2,00,01	0	0	0
11612 Agency Registration Fee	3,74	5,24	0	0	0
11621 Driving Lisence and Registration Fee	3,74,55	17,83	0	0	0
<b>Ownership Certificate Charge</b>	<b>59</b>	<b>62</b>	<b>0</b>	<b>0</b>	<b>0</b>
11622 Fire Arms Registration	59	62	0	0	0
<b>Non Tax Revenue</b>	<b>86,54,81</b>	<b>83,10,62</b>	<b>1,02,87,14</b>	<b>1,08,00,85</b>	<b>5,13,71</b>
<b>Property Income</b>	<b>33,90,41</b>	<b>41,17,03</b>	<b>47,20,69</b>	<b>49,56,72</b>	<b>2,36,03</b>
<b>Interest</b>	<b>3,53,78</b>	<b>4,33,35</b>	<b>4,98,22</b>	<b>5,23,13</b>	<b>24,91</b>
14111 Interest from financial institutions	15,05	18,33	21,20	22,26	1,06
14112 Interest from commercial institutions	15,79	18,95	22,24	23,35	1,11
14113 Interest from industrial institutions	4	5	6	6	0
14114 Interest from service oriented institutions	3,21,18	3,91,83	4,52,31	4,74,92	22,62
14119 Interest from other institutions	1,72	4,18	2,42	2,54	12
<b>Dividends</b>	<b>17,42,97</b>	<b>23,50,83</b>	<b>24,54,60</b>	<b>25,77,33</b>	<b>1,22,73</b>
14121 Dividend from Financial Institutions	8,20,47	12,44,16	11,55,46	12,13,23	57,77
14122 Dividend from Commercial Institutions	6	0	9	9	0
14123 Dividend from Industrial Institutions	3,29	3,52	4,64	4,87	23
14124 Dividend from Service Oriented Organization	9,19,13	11,02,96	12,94,40	13,59,12	64,72
14129 Dividend from Other Institutions	1	19	2	2	0

Heading	2017/18 Actual	2018/19 Revised	2019/20 Estimate	Existing Measures	New Measures
<b>Rent &amp; Royalty</b>	<b>12,93,67</b>	<b>13,32,86</b>	<b>17,67,86</b>	<b>18,56,26</b>	<b>88,39</b>
14151 Rent on Lease of Government Property	74,20	87,55	1,04,50	1,09,72	5,22
14152 Royalty on Casino	40,69	75,04	57,30	60,17	2,87
33361 Royalty on Forest	1,96,92	2,47,43	1,77,32	1,86,18	8,87
33362 Royalty on Mines	1,13,78	1,50,78	1,60,24	1,68,25	8,01
33363 Royalty on Water Resources	3,33,19	2,73,31	1,39,23	1,46,19	6,96
33364 Royalty on Electricity	0	0	3,00,00	3,15,00	15,00
33365 Royalty on Mountaineering	85,76	1,02,91	1,23,49	1,29,67	6,17
33369 Other Natural Resources Income Royalty	4,49,14	3,95,83	7,05,79	7,41,08	35,29
<b>Sales of Goods and Services</b>	<b>24,01,70</b>	<b>29,23,65</b>	<b>39,16,85</b>	<b>41,12,70</b>	<b>1,95,84</b>
<b>Sales of Goods</b>	<b>9,00,70</b>	<b>9,16,56</b>	<b>11,53,36</b>	<b>12,11,03</b>	<b>57,67</b>
14211 Sales of Agriculture Product	17,09	19,39	24,07	25,28	1,20
14212 Sale of Government Property	72,44	86,93	1,02,02	1,07,12	5,10
14213 Sales of Other Items	18,88	24,85	26,59	27,91	1,33
14214 Telephone Services Fee	6,44,73	6,34,30	7,92,88	8,32,52	39,64
14215 Telephone Ownership Fee	1,47,26	1,50,76	2,07,39	2,17,76	10,37
14216 Fee on Private Water Supply	7	6	10	11	1
14217 Fee for use of Water for Irrigation	22	26	30	32	2
14218 Charges for Consumption of Electricity	1	1	2	2	0
<b>Administrative Fee</b>	<b>15,01,00</b>	<b>20,07,09</b>	<b>24,47,34</b>	<b>25,69,71</b>	<b>1,22,37</b>
14221 Court Fee	1,03,72	1,13,42	1,46,07	1,53,37	7,30
14222 Charges for Postal Services	34,18	26,74	28,08	29,48	1,40
14223 Income from Education Sector	59,49	75,45	83,78	87,97	4,19
14224 Exam Fee	59,31	1,04,39	1,25,27	1,31,53	6,26
14225 Income from Transport Sector	80,62	1,05,94	10	11	1
14226 Export Import License Fee	12,99	13,64	18,30	19,21	91
14227 Passport Fee	4,16,75	5,54,68	8,21,08	8,62,13	41,05
14228 Visa Fee	2,67,50	3,18,70	4,14,31	4,35,02	20,72
14229 Other Administrative Service Fee	4,66,44	6,94,13	8,10,36	8,50,88	40,52
<b>Other Administrative Fee</b>	<b>0</b>	<b>0</b>	<b>3,16,15</b>	<b>3,31,96</b>	<b>15,81</b>
14251 Company Registration Fee	0	0	3,07,64	3,23,02	15,38
14252 Agency Registration Fee	0	0	7,35	7,72	37
14257 Weapons License Fee	0	0	1,16	1,22	6
<b>Penalties Fines &amp; Forfeiture</b>	<b>97,34</b>	<b>1,27,96</b>	<b>1,37,08</b>	<b>1,43,93</b>	<b>6,85</b>
<b>Penalties Fines &amp; Forfeiture</b>	<b>97,34</b>	<b>1,27,96</b>	<b>1,37,08</b>	<b>1,43,93</b>	<b>6,85</b>
14311 Judicial Penalty, Fines and Forfeiture	15,26	16,46	21,49	22,56	1,07
14312 Administrative Penalty, Fines and Forfeiture	82,08	1,11,50	1,15,59	1,21,37	5,78
<b>Transfers Other Than Grants</b>	<b>12</b>	<b>23</b>	<b>17</b>	<b>18</b>	<b>1</b>
<b>Recurrent Transfers</b>	<b>9</b>	<b>10</b>	<b>13</b>	<b>13</b>	<b>1</b>
14411 Recurrent Transfer	9	10	13	13	1
<b>Capital Transfers</b>	<b>3</b>	<b>13</b>	<b>4</b>	<b>4</b>	<b>0</b>
14421 Capital Transfer	3	13	4	4	0

Heading	2017/18 Actual	2018/19 Revised	2019/20 Estimate	Existing Measures	New Measures
<b>Miscellaneous Revenue</b>	<b>27,65,24</b>	<b>11,41,74</b>	<b>15,12,35</b>	<b>15,87,32</b>	<b>74,97</b>
<b>Other Revenue</b>	<b>27,64,89</b>	<b>11,41,64</b>	<b>15,11,85</b>	<b>15,86,80</b>	<b>74,94</b>
14521 Pollution Control Fee	1,25,97	1,47,10	2,05,93	2,16,23	10,30
14529 Other Revenue	26,38,91	9,94,54	13,05,92	13,70,57	64,65
<b>Capital Revenue</b>	<b>35</b>	<b>11</b>	<b>50</b>	<b>52</b>	<b>2</b>
14531 Sales of Government Land, Building and Goodwill	35	11	50	52	2
<b>Total Revenue :</b>	<b>7,26,71,76</b>	<b>8,60,00,23</b>	<b>11,12,03,33</b>	<b>11,67,62,84</b>	<b>55,59,52</b>
Revenue Sharing(Province and Local)		<b>1024529</b>	<b>1,30,89,50</b>		
Revenue Sharing-Federal :		<b>7575494</b>	<b>9,81,13,83</b>		
Grant :		<b>467665</b>	<b>57,99,55</b>		
Revenue & Grant Total:		<b>8043159</b>	<b>10,39,13,38</b>		

## Functional Expenditure Estimate (Including Financing)

Fiscal Year 2019/20

Annex - 3  
(Rs. in '00000')

Heading	Total	Federal	Province	Local Level	Percentage
<b>GENERAL PUBLIC SERVICE</b>	<b>4590532</b>	<b>3130455</b>	<b>560607</b>	<b>899470</b>	<b>30</b>
Executive and Legislative Organs, Financial and Foreign Affairs	1780077	1780077	0	0	
External Economic Assistance	32273	25521	6752	0	
General services	359286	359286	0	0	
Basic General Service	20554	20554	0	0	
General Research and Development Service	19881	19881	0	0	
Other General Service	85579	84710	869	0	
Public Debt Transactions	630604	630604	0	0	
Transfers Between Different Levels of government	1662278	209822	552986	899470	
<b>DEFENSE</b>	<b>501061</b>	<b>501061</b>	<b>0</b>	<b>0</b>	<b>3</b>
Military Defense	499262	499262	0	0	
Civil Defense	897	897	0	0	
Defense- Not Classified Elsewhere	902	902	0	0	
<b>PUBLIC ORDER AND SAFETY</b>	<b>561188</b>	<b>561188</b>	<b>0</b>	<b>0</b>	<b>4</b>
Police Services	415316	415316	0	0	
Fire Protection Services	153	153	0	0	
Law Courts	77307	77307	0	0	
Prisons	21951	21951	0	0	
Public Order and Safety- Not Classified Elsewhere	46461	46461	0	0	
<b>ECONOMIC AFFAIRS</b>	<b>5413670</b>	<b>5101634</b>	<b>257504</b>	<b>54532</b>	<b>35</b>
General Economic, Commercial and Labour	1571748	1568193	31	3524	
Agriculture, forestry, fishing and hunting	798173	658365	123262	16546	
Fuel and energy	834864	820224	4564	10076	
Mining, manufacturing and construction	31685	31685	0	0	
Transport	1854763	1717045	115060	22658	
Communication	58235	58235	0	0	
Other industries	132503	116223	14552	1728	
Research and Development- Economic Affairs	20465	20430	35	0	
Economic Affairs- Not Classified Elsewhere	111234	111234	0	0	
<b>ENVIRONMENTAL PROTECTION</b>	<b>267897</b>	<b>261615</b>	<b>2430</b>	<b>3852</b>	<b>2</b>
Waste Management	66072	66072	0	0	
Sewerage Management	51959	50558	1401	0	
Protection of Biodiversity and Soil Conservation	1755	1755	0	0	
Research and Development- Environmental Protection	39740	39740	0	0	
Environmental Protection- Not Classified Elsewhere	108371	103490	1029	3852	
<b>HOUSING AND COMMUNITY AMENITIES</b>	<b>787545</b>	<b>686024</b>	<b>81248</b>	<b>20273</b>	<b>5</b>
Housing Development	303293	260234	43059	0	
Community Development	28304	22761	0	5543	
Water Supply	346027	296537	37189	12301	
Housing and Community Amenities- Not Classified Elsewhere	109921	106492	1000	2429	
<b>HEALTH</b>	<b>784044</b>	<b>522962</b>	<b>48785</b>	<b>212297</b>	<b>5</b>
Medical Products, Appliances and Equipment	4361	4361	0	0	
Out-patient Services	90419	51267	21381	17771	
Hospital Services	209322	161219	13507	34596	
Public Health Services	341239	170180	12373	158686	
Research and Development- Health	110398	107630	1524	1244	

Heading	Total	Fedral	Province	Local Level	Percentage
Health- Not Classified Elsewhere	28305	28305	0	0	
<b>RECREATION, CULTURE AND RELIGION</b>	<b>72316</b>	<b>65258</b>	<b>5288</b>	<b>1770</b>	<b>0</b>
Recreational and Sporting Services	38393	33236	3684	1473	
Cultural Services	28138	26237	1604	297	
Broadcasting and Publishing Services	5163	5163	0	0	
Research and Development- Culture and Religion	622	622	0	0	
<b>EDUCATION</b>	<b>1637559</b>	<b>652817</b>	<b>42532</b>	<b>942210</b>	<b>11</b>
Pre-primary and Primary Education	497479	4956	0	492523	
Secondary Education	136059	0	0	136059	
Education Not Definable by Level- Non Formal Education	424155	68137	42390	313628	
Subsidiary Services to Education	532644	532502	142	0	
Research and Development- Education	173	173	0	0	
Education- Not Classified Elsewhere	47049	47049	0	0	
<b>SOCIAL PROTECTION</b>	<b>713859</b>	<b>710002</b>	<b>50</b>	<b>3807</b>	<b>5</b>
Unemployment	53907	50100	0	3807	
Social Exclusion	684	684	0	0	
Social Protection- Research and Development	7737	7737	0	0	
Social protection Not Classified Elsewhere	651531	651481	50	0	
<b>Grand Total</b>	<b>15329671</b>	<b>12193016</b>	<b>998444</b>	<b>2138211</b>	

## Administrative Expenditure Estimate (Including Financing)

Fiscal Year 2019/20

Annex -4

(Rs. in '00000')

Heading	Total	Federal	Province	Local Level	%	
101	President	2528	2528	0	0	.016
102	Deputy President	459	459	0	0	.003
103	Chief of States	2475	2475	0	0	.016
202	Federal Parliament	13088	13088	0	0	.085
204	Courts	62076	62076	0	0	.405
206	Commission for Investigation of Abuse of Authority	13388	13388	0	0	.087
208	Office of the Auditor General	7068	7068	0	0	.046
210	Public Service Commission	7534	7534	0	0	.049
212	Election Commission	5223	5223	0	0	.034
214	National Human Rights Commission	2558	2558	0	0	.017
218	Council of Justice	521	521	0	0	.003
220	National Natural Resources and Fiscal Commission	1020	1020	0	0	.007
222	National Women Commission	1203	1203	0	0	.008
224	National Dalit Commission	503	503	0	0	.003
226	National Inclusion Commission	501	501	0	0	.003
228	Indigenous Nationalities Commission	502	502	0	0	.003
230	Madhesi Commission	501	501	0	0	.003
232	Tharu Commission	499	499	0	0	.003
234	Muslim Commission	501	501	0	0	.003
301	Office of Prime Minister and Council of Minister	46568	46568	0	0	.304
305	Ministry of Finance	226621	226621	0	0	1.478
307	Ministry of Industry, Commerce and Supply	117359	106274	11085	0	.766
308	Ministry of Energy, Water Resources and Irrigation	547327	464803	72448	10076	3.57
311	Ministry of Law, Justice and Parliamentary Affairs	5091	5091	0	0	.033
312	Ministry of Agriculture and Livestock Development	348005	280934	50525	16546	2.27
313	Ministry of Drinking Water	292575	253985	38590	0	1.909
314	Ministry of Home Affairs	1355934	1355934	0	0	8.845
325	Ministry of Culture, Tourism and Civil Aviation	59955	52824	5106	2025	.391
326	Ministry of Foreign Affairs	60584	60584	0	0	.395
329	Ministry of Forestry and Environment	154879	138393	12634	3852	1.01
336	Ministry of Land Management, Cooperative and Poverty Alleviation	76877	76877	0	0	.501
337	Ministry of Physical Infrastructure and Transport	1635222	1566332	68890	0	10.667
340	Ministry of Women, Children & Social Welfare	7805	7755	50	0	.051
343	Ministry of Youth and Sports	39908	34751	3684	1473	.26
345	Ministry of Defense	502711	502711	0	0	3.279
347	Ministry of Urban Development	407235	364176	43059	0	2.657
350	Ministry of Education, Science and Technology	1637559	652817	42532	942210	10.682
358	Ministry of Communications and Information Technology	63593	63593	0	0	.415
365	Ministry of Federal Affairs and General Administration	409212	318242	48039	42931	2.669
370	Ministry of Health and Population	687791	426709	48785	212297	4.487
371	Ministry of Labour, Employment and Social	71414	64052	31	7331	.466

Heading	Total	Federal	Province	Local Level	%
Security					
391 National Planning Commission	10156	10156	0	0	.066
392 National Reconstruction Authority	1411546	1411546	0	0	9.208
501 MOF- Financing	1012212	1012212	0	0	6.603
502 MOF- Domestic Debt Service	624351	624351	0	0	4.073
503 MOF- External Debt Service (Multilateral)	247388	247388	0	0	1.614
504 MOF- External Debt Service (Bilateral)	63684	63684	0	0	.415
601 MOF Staff Benefits and Retirement Benefits	861000	861000	0	0	5.617
602 MOF Miscellaneous	770505	770505	0	0	5.026
701 State (Fiscal Equalization Grant)	552986	0	552986	0	3.607
801 Local Level (Equalization Grant)	899470	0	0	899470	5.868
<b>Grand Total</b>	<b>15329671</b>	<b>12193016</b>	<b>998444</b>	<b>2138211</b>	



## Expenditure Estimates by Line Item wise Details (Including Financing)

Fiscal Year 2019/20

Annex 5  
(Rs. in '00000)

Line Items	Cash			Direct Payment and Commodity Grant	Grand Total
	GoN	Foreign	Cash Total		
<b>Recurrent</b>	<b>8,443,443</b>	<b>986,665</b>	<b>9,430,108</b>	<b>140,906</b>	<b>9,571,014</b>
<b>21100 Wages and salaries</b>	<b>1,431,614</b>	<b>585</b>	<b>1,432,199</b>	<b>1,278</b>	<b>1,433,477</b>
21111 Employee Salary	1,069,438	381	1,069,819	1,274	1,071,093
21112 Official Salary	14,738	0	14,738	0	14,738
21121 Uniform	41,647	15	41,662	0	41,662
21122 Meal	131,596	0	131,596	0	131,596
21123 Medical Allowance	17,404	10	17,414	0	17,414
21131 Local Allowances	14,037	4	14,041	0	14,041
21132 Dearness Allowance	79,797	10	79,807	0	79,807
21133 Field Allowance	218	0	218	0	218
21134 Employee Meeting Allowance	2,404	59	2,463	2	2,465
21135 Employee Incentive and Award	6,820	0	6,820	0	6,820
21136 Foreign Allowance	7,555	0	7,555	0	7,555
21139 Other Allowance	42,515	96	42,611	2	42,613
21141 Official Meeting Allowance	1,904	2	1,906	0	1,906
10 21142 Official Other Facility	1,236	2	1,238	0	1,238
21149 Official Other Allowance	305	6	311	0	311
<b>21200 Social Security Expenses of Employee</b>	<b>17,404</b>	<b>2</b>	<b>17,406</b>	<b>0</b>	<b>17,406</b>
21211 Social Security Fund Expenses	103	0	103	0	103
21212 Contributory Pension and Gratuity Fund Expense	107	0	107	0	107
21213 Contributory Insurance Fund Expense	15,971	2	15,973	0	15,973
21214 Employee Welfare Fund	12	0	12	0	12
21219 Other Social Security Expense	202	0	202	0	202
21223 Contributory Insurance Fund Expense of Officials	1,005	0	1,005	0	1,005
21229 Officials Other Social Security Expense	4	0	4	0	4
<b>22100 Services Fees</b>	<b>32,344</b>	<b>673</b>	<b>33,017</b>	<b>73</b>	<b>33,090</b>
22111 Water and Electricity	22,375	143	22,518	17	22,535
22112 Communication	9,969	530	10,499	56	10,555
<b>22200 Operation &amp; Maintenance of Capital Assets</b>	<b>98,751</b>	<b>1,488</b>	<b>100,239</b>	<b>66</b>	<b>100,305</b>
22211 Fuel (Official)	1,078	18	1,096	0	1,096
22212 Fuel (Office Purpose)	42,713	495	43,208	38	43,246
22213 Maintenance- Vehicles	14,487	411	14,898	21	14,919
22214 Insurance and Renewal Expense	5,424	74	5,498	6	5,504

Line Items	Cash			Direct Payment and Commodity Grant	Grand Total
	GoN	Foreign	Cash Total		
22221 Operation & Maintenance of Machineries	7,260	423	7,683	1	7,684
22231 Repair and Maintenance of Constructed Public Properties	10,008	43	10,051	0	10,051
22291 Operation and Maintenance of Other Assets	17,781	24	17,805	0	17,805
<b>22300 Office Materials and Services</b>	<b>51,354</b>	<b>1,846</b>	<b>53,200</b>	<b>417</b>	<b>53,617</b>
22311 General Office Expenses	40,484	1,407	41,891	381	42,272
22312 Feeds for Animals & Birds	1,859	0	1,859	0	1,859
22313 Books and Materials	449	11	460	0	460
22314 Fuel- For Other Purposes	2,380	55	2,435	21	2,456
22315 Newspaper, Printing and Information Publishing Expenses	5,522	348	5,870	15	5,885
22319 Operation Expenses of Office	660	25	685	0	685
<b>22400 Services and Consultancy Expenses</b>	<b>94,489</b>	<b>34,830</b>	<b>129,319</b>	<b>24,106</b>	<b>153,425</b>
22411 Services and Consultancy Expenses	34,717	33,539	68,256	23,740	91,996
22412 Information System and Software Operation Expense	3,910	69	3,979	0	3,979
22413 Contract Service Fee	46,081	1,120	47,201	78	47,279
22419 Other Services fee	9,781	102	9,883	288	10,171
<b>22500 Program Expenses</b>	<b>224,500</b>	<b>103,963</b>	<b>328,463</b>	<b>15,489</b>	<b>343,952</b>
22511 Employee Training Expense	12,845	1,447	14,292	213	14,505
22512 Skill Development and Awareness and Seminar Expense	11,390	17,613	29,003	2,612	31,615
22521 Production Materials/Service Expenses	9,898	8	9,906	0	9,906
22522 Program Expenses	185,413	84,605	270,018	12,664	282,682
22529 Other Program Expenses	4,954	290	5,244	0	5,244
<b>22600 Monitoring, Evaluation &amp; Travelling Expenses</b>	<b>29,896</b>	<b>4,222</b>	<b>34,118</b>	<b>510</b>	<b>34,628</b>
22611 Monitoring & Evaluation Expenses	14,114	3,315	17,429	95	17,524
22612 Travelling Expenses	14,484	907	15,391	415	15,806
22613 Travelling Expenses of VIPs & Delegations	881	0	881	0	881
22619 Other Travelling Expenses	417	0	417	0	417
<b>22700 Miscellaneous Expenses</b>	<b>15,783</b>	<b>686</b>	<b>16,469</b>	<b>15</b>	<b>16,484</b>
22711 Miscellaneous Expenses	15,783	686	16,469	15	16,484
<b>24100 Interest on Foreign Loan</b>	<b>42,917</b>	<b>0</b>	<b>42,917</b>	<b>0</b>	<b>42,917</b>
24111 Interest on Foreign Loan	42,917	0	42,917	0	42,917
<b>24200 Interest on Internal Loan, Service Fee and Bank Commission</b>	<b>226,120</b>	<b>0</b>	<b>226,120</b>	<b>0</b>	<b>226,120</b>
24211 Interest on Internal Loan	226,120	0	226,120	0	226,120

Line Items	Cash			Direct Payment and Commodity Grant	Grand Total
	GoN	Foreign	Cash Total		
<b>25100 Subsidies to Public Enterprises</b>	<b>7,817</b>	<b>7</b>	<b>7,824</b>	<b>162</b>	<b>7,986</b>
25111 Operating Subsidy - Non Financial Corporations	4,660	7	4,667	162	4,829
25112 Capital Subsidy - Non Financial Corporations	3,157	0	3,157	0	3,157
<b>25200 Subsidies to Private Enterprises</b>	<b>979</b>	<b>38</b>	<b>1,017</b>	<b>0</b>	<b>1,017</b>
25211 Operating Subsidies to Non-Financial Private Enterprises	29	38	67	0	67
25212 Capital Subsidies to Non-Financial Private Enterprises	950	0	950	0	950
<b>26200 Grant to International Organizations</b>	<b>4,059</b>	<b>0</b>	<b>4,059</b>	<b>0</b>	<b>4,059</b>
26211 International Membership Fee& Assistance	4,059	0	4,059	0	4,059
<b>26300 Grant to Other Tires of Government</b>	<b>3,209,300</b>	<b>171,923</b>	<b>3,381,223</b>	<b>34,706</b>	<b>3,415,929</b>
26311 Unconditional Recurrent Grant to Local Bodies	10,092	0	10,092	0	10,092
26312 Conditional Recurrent Grant to Local Bodies	1,575	3,640	5,215	0	5,215
26322 Conditional Capital Grant to Local Bodies	19,873	39,064	58,937	4,823	63,760
26331 Equalization Grants	1,452,456	0	1,452,456	0	1,452,456
26332 Conditional Grants	1,525,097	129,219	1,654,316	29,883	1,684,199
26333 Special Grants	100,000	0	100,000	0	100,000
26334 Complementary Grants	100,000	0	100,000	0	100,000
26335 Other Grants	207	0	207	0	207
<b>26400 Grant to Social Service</b>	<b>1,108,749</b>	<b>561,657</b>	<b>1,670,406</b>	<b>28,723</b>	<b>1,699,129</b>
26411 Unconditional Recurrent Grant to Government Agencies, Committees & Boards	39,355	1,400	40,755	276	41,031
26412 Conditional Recurrent Grant to Government Agencies, Committees & Boards	423,548	79,516	503,064	8,037	511,101
26413 Conditional Grant to Other Institutions	139,805	10,418	150,223	3,336	153,559
26421 Government Agencies, Committees, Boards- Unconditional Capital Grant	80,290	0	80,290	0	80,290
26422 Government Agencies, Committees, Boards- Conditional Capital Grant	208,507	69,063	277,570	17,074	294,644
26423 Unconditional Capital Grant to Other Institutions	217,244	401,260	618,504	0	618,504
<b>27100 Social Security</b>	<b>682,371</b>	<b>0</b>	<b>682,371</b>	<b>0</b>	<b>682,371</b>
27111 Social Security	658,371	0	658,371	0	658,371
27112 Other Social Security	24,000	0	24,000	0	24,000
<b>27200 Social Assistance</b>	<b>41,754</b>	<b>39,807</b>	<b>81,561</b>	<b>16,787</b>	<b>98,348</b>
27211 Scholarships	11,141	5,782	16,923	0	16,923
27212 Rescue, Relief and Rehabilitation Expense	1,292	30,000	31,292	0	31,292
27213 Medicine Purchases	29,321	4,025	33,346	16,787	50,133

Line Items	Cash			Direct Payment and Commodity Grant	Grand Total
	GoN	Foreign	Cash Total		
<b>27300 Expenses Related to Social Benefit of Employees</b>	<b>791,938</b>	<b>68</b>	<b>792,006</b>	<b>0</b>	<b>792,006</b>
27311 Pensions and Disability Allowance	582,036	0	582,036	0	582,036
27312 Gratuity	46,014	59	46,073	0	46,073
27313 Accumulated Leave of Retirees	82,284	9	82,293	0	82,293
27314 Medical Expenses of Retirees	76,604	0	76,604	0	76,604
27315 Benefit and Assistance for Deceased Employees	5,000	0	5,000	0	5,000
<b>28100 Property Related Expenditure</b>	<b>21,799</b>	<b>683</b>	<b>22,482</b>	<b>367</b>	<b>22,849</b>
28141 Land Rent	100	0	100	0	100
28142 House Rent	20,009	512	20,521	367	20,888
28143 N/A	790	140	930	0	930
28149 Other Rent	900	31	931	0	931
<b>28200 Refunds</b>	<b>15,560</b>	<b>0</b>	<b>15,560</b>	<b>0</b>	<b>15,560</b>
28211 Revenue Refund	8,060	0	8,060	0	8,060
28212 Judicial Refund	1,100	0	1,100	0	1,100
28219 Other Refund	6,400	0	6,400	0	6,400
<b>28900 Recurrent Contingencies</b>	<b>293,945</b>	<b>64,187</b>	<b>358,132</b>	<b>18,207</b>	<b>376,339</b>
<sup>13</sup> 28911 Recurrent Contingencies	293,945	64,187	358,132	18,207	376,339
<b>Capital</b>	<b>2,372,218</b>	<b>1,083,002</b>	<b>3,455,220</b>	<b>624,839</b>	<b>4,080,059</b>
<b>31100 Fixed Assets</b>	<b>2,046,344</b>	<b>1,068,176</b>	<b>3,114,520</b>	<b>624,839</b>	<b>3,739,359</b>
31111 Building Purchase	4,447	0	4,447	0	4,447
31112 Building Construction	404,183	284,603	688,786	194,062	882,848
31113 Capital Formation - Building	8,288	4,760	13,048	0	13,048
31114 Land Pulling	700	0	700	0	700
31121 Vehicles	14,795	1,884	16,679	138	16,817
31122 Plant & Machinery	113,756	19,091	132,847	5,190	138,037
31123 Furniture and Fixture	11,408	1,477	12,885	130	13,015
31131 Livestock and Horticulture Development Expenses	16	0	16	0	16
31132 Computer Software Development and Purchase Expenses and Receipt of Intellectual Property	21,314	3,377	24,691	4,683	29,374
31141 Security Equipment Purchase Expense	34,975	0	34,975	0	34,975
31151 Road and Bridge Construction	714,129	438,016	1,152,145	250,222	1,402,367
31152 Railway and Airport Construction	3,835	25,070	28,905	0	28,905
31153 Electricity Structure Construction	18,585	14,320	32,905	33,284	66,189

Line Items	Cash			Direct Payment and Commodity Grant	Grand Total
	GoN	Foreign	Cash Total		
31154 Embryo and Barrier Construction	41,672	13,360	55,032	2,310	57,342
31155 Irrigation Structure Construction	103,116	33,040	136,156	0	136,156
31156 Drinking Water Structure Construction	100,651	73,278	173,929	73	174,002
31157 Forest and Environment Conservation	11,602	5,075	16,677	482	17,159
31158 Sanitation Structure Construction	31,281	1,916	33,197	7,384	40,581
31159 Public Construction- Others	290,900	75,216	366,116	56,318	422,434
31171 Capital Improvement Expenses of Public Construction	28,957	4,565	33,522	30,000	63,522
31172 Capital Research & Consultancy	87,734	69,128	156,862	40,563	197,425
<b>31400 Natural Assets</b>	<b>280,307</b>	<b>80</b>	<b>280,387</b>	<b>0</b>	<b>280,387</b>
31411 Land Acquisition	279,941	80	280,021	0	280,021
31441 License Procurement Expenses	366	0	366	0	366
<b>31500 Capital Contingencies</b>	<b>45,567</b>	<b>14,746</b>	<b>60,313</b>	<b>0</b>	<b>60,313</b>
31511 Capital Contingencies	45,567	14,746	60,313	0	60,313
<b>Finance</b>	<b>945,722</b>	<b>185,134</b>	<b>1,130,856</b>	<b>547,742</b>	<b>1,678,598</b>
<b>32100 Domestic Financial Assets</b>	<b>276,436</b>	<b>185,134</b>	<b>461,570</b>	<b>526,495</b>	<b>988,065</b>
14 32142 Loan Investment to Public Enterprise	113,551	78,934	192,485	131,127	323,612
32143 Loan Investment to Other Enterprise	30,000	10,000	40,000	0	40,000
32151 Share Investments to Public Enterprise	132,885	96,200	229,085	395,368	624,453
<b>32200 Net Internal Loan</b>	<b>2,900</b>	<b>0</b>	<b>2,900</b>	<b>21,247</b>	<b>24,147</b>
32211 External Loan	0	0	0	21,247	21,247
32251 Foreign Share Investments	2,900	0	2,900	0	2,900
<b>33100 Domestic Net Borrowing</b>	<b>398,231</b>	<b>0</b>	<b>398,231</b>	<b>0</b>	<b>398,231</b>
33195 Amortizations	398,231	0	398,231	0	398,231
<b>33200 External - Net Borrowing</b>	<b>268,155</b>	<b>0</b>	<b>268,155</b>	<b>0</b>	<b>268,155</b>
33242 External Amortization	268,155	0	268,155	0	268,155
<b>Grand Total</b>	<b>11,761,383</b>	<b>2,254,801</b>	<b>14,016,184</b>	<b>1,313,487</b>	<b>15,329,671</b>

## Expenditure by Economic Heads and LineItem(Including Financing)

Fiscal Year - 2019/20

Annex - 6  
(Rs. in '00000')

Heading	2017/18 Actual	2018/19 Revised	2019/20 Estimate	Source		
				GON	Grant	Loan
Recurrent Expenditure	6,969,196	7,828,913	9,571,014	8443443	278062	849509
21000 Compensation of Employees	1,114,838	1,172,952	1,450,883	1449018	1571	294
21100 Wages and salaries	1,114,838	1,172,952	1,433,477	1431614	1570	293
21110 Wages and Salaries in Cash	850,427	840,757	1,085,831	1084176	1436	219
21111 Employee Salary	850,427	840,757	1,071,093	1,069,438	1,436	219
21112 Official Salary			14,738	14,738		
21120 Wages and Salaries in Kind	174,480	191,103	190,672	190647	5	20
21121 Uniform	33,640	41,397	41,662	41,647	2	13
21122 Meal	136,931	131,815	131,596	131,596		
21123 Medical Allowance	3,910	17,891	17,414	17,404	3	7
21130 Employee Allowance	89,931	141,092	153,519	153346	125	48
21131 Local Allowances	9,886	14,969	14,041	14,037		4
21132 Dearness Allowance	30,482	91,267	79,807	79,797	2	8
21133 Field Allowance	1,142	186	218	218		
21134 Employee Meeting Allowance			2,465	2,404	48	13
21135 Employee Incentive and Award			6,820	6,820		
21136 Foreign Allowance			7,555	7,555		
21139 Other Allowance	48,420	34,670	42,613	42,515	75	23
21140 Employee Allowance and Other Facility			3,455	3445	4	6
21141 Official Meeting Allowance			1,906	1,904	1	1
21142 Official Other Facility			1,238	1,236	1	1
21149 Official Other Allowance			311	305	2	4
21200 Social Security Expenses of Employee			17,406	17404	1	1
21210 Social Security Expenses of Employee			16,397	16395	1	1
21211 Social Security Fund Expenses			103	103		
21212 Contributory Pension and Gratuity Fund Expense			107	107		
21213 Contributory Insurance Fund Expense			15,973	15,971	1	1
21214 Employee Welfare Fund			12	12		
21219 Other Social Security Expense			202	202		
21220 Social Security Expenses of Officials			1,009	1009	0	0
21223 Contributory Insurance Fund Expense of Officials			1,005	1,005		
21229 Officials Other Social Security Expense			4	4		
22000 Use of Goods and Services	563,986	485,862	735,501	547117	63016	125368
22100 Services Fees	22,601	28,823	33,090	32344	264	482
22110 Services Fee	22,601	28,823	33,090	32344	264	482
22111 Water and Electricity	14,879	19,857	22,535	22,375	71	89
22112 Communication	7,722	8,966	10,555	9,969	193	393
22200 Operation & Maintenance of Capital Assets	69,572	65,932	100,305	98751	555	999
22210 Operation & Maintenance of Capital As	56,231	56,740	64,765	63702	498	565
22211 Fuel (Official)			1,096	1,078	18	
22212 Fuel (Office Purpose)	28,456	27,151	43,246	42,713	246	287
22213 Maintenance- Vehicles	24,298	25,175	14,919	14,487	200	232
22214 Insurance and Renewal Expense	3,477	4,414	5,504	5,424	34	46
22220 Operation & Maintenance of Machine			7,684	7260	29	395
22221 Operation & Maintenance of Machine		15	7,684	7,260	29	395

Heading	2017/18 Actual	2018/19 Revised	2019/20 Estimate	Source			
				GON	Grant	Loan	
22230	Repair and Maintenance of Constructed Public Properties	13,342	9,192	10,051	10008	26	17
22231	Repair and Maintenance of Constructed Public Properties	13,342	9,192	10,051	10,008	26	17
22290	Operation and Maintenance of Other Assets			17,805	17781	2	22
22291	Operation and Maintenance of Other Assets			17,805	17,781	2	22
22300	Office Materials and Services	36,435	37,642	53,617	51354	1222	1041
22310	Office Materials and Services	36,435	37,642	53,617	51354	1222	1041
22311	General Office Expenses	32,419	33,809	42,272	40,484	971	817
22312	Feeds for Animals & Birds	1,542	1,686	1,859	1,859		
22313	Books and Materials	419	431	460	449	7	4
22314	Fuel- For Other Purposes	2,055	1,716	2,456	2,380	57	19
22315	Newspaper, Printing and Information Publishing Expenses			5,885	5,522	171	192
22319	Operation Expenses of Office			685	660	16	9
22400	Services and Consultancy Expenses	85,546	134,910	153,425	94489	30481	28455
22410	Consultancy and Other Services fee	85,546	134,910	153,425	94489	30481	28455
22411	Services and Consultancy Expenses	38,471	90,501	91,996	34,717	29,250	28,029
22412	Information System and Software Operation Expense			3,979	3,910	48	21
22413	Contract Service Fee			47,279	46,081	797	401
22419	Other Services fee	47,076	44,409	10,171	9,781	386	4
22500	Program Expenses	191,785	178,344	343,952	224500	28052	91400
22510	Training and Seminar	44,827	37,346	46,120	24235	6301	15584
22511	Employee Training Expense	12,178	12,196	14,505	12,845	1,513	147
22512	Skill Development and Awareness and Seminar Expense	32,649	25,150	31,615	11,390	4,788	15,437
22520	Production Materials, Service and Programme	146,958	140,998	297,832	200265	21751	75816
22521	Production Materials/Service Expenses	10,815	9,416	9,906	9,898	8	
22522	Program Expenses	125,435	127,445	282,682	185,413	21,463	75,806
22529	Other Program Expenses	10,709	4,137	5,244	4,954	280	10
22600	Monitoring, Evaluation & Travelling Expenses	49,742	26,950	34,628	29896	2239	2493
22610	Monitoring, Evaluation & Travelling Exp.	49,742	26,950	34,628	29896	2239	2493
22611	Monitoring & Evaluation Expenses	16,310	12,439	17,524	14,114	1,034	2,376
22612	Travelling Expenses	32,648	13,606	15,806	14,484	1,205	117
22613	Travelling Expenses of VIPs & Delegations	446	685	881	881		
22619	Other Travelling Expenses	338	220	417	417		
22700	Miscellaneous Expenses	108,305	13,261	16,484	15783	203	498
22710	Miscellaneous Expenses	108,305	13,261	16,484	15783	203	498
22711	Miscellaneous Expenses	108,305	13,261	16,484	15,783	203	498
24000	Interest, Service fee and Bank Commission	162,473	264,612	269,037	269037	0	0
24100	Interest on Foreign Loan	38,604	43,356	42,917	42917	0	0
24110	Interest on Foreign Loan	38,604	43,356	42,917	42917	0	0
24111	Interest on Foreign Loan	38,604	43,356	42,917	42,917		
24200	Interest on Internal Loan, Service Fee and Bank Commission	123,869	221,256	226,120	226120	0	0
24210	Interest on Internal Loan, Service Fee and Bank Commission	123,869	221,256	226,120	226120	0	0
24211	Interest on Internal Loan	123,869	221,256	226,120	226,120		

Heading	2017/18 Actual	2018/19 Revised	2019/20 Estimate	Source		
				GON	Grant	Loan
25000 Subsidies	10,170	8,351	9,003	8796	162	45
25100 Subsidies to Public Enterprises	8,175	7,817	7,986	7817	162	7
25110 Operating Subsidy - Non Financial Public Enterprises	8,175	7,817	7,986	7817	162	7
25111 Operating Subsidy - Non Financial Corporations	5,730	5,604	4,829	4,660	162	7
25112 Capital Subsidy - Non Financial Corporations	2,445	2,213	3,157	3,157		
25200 Subsidies to Private Enterprises	1,995	534	1,017	979	0	38
25210 Subsidies- Non Financial Enterprises	1,995	534	1,017	979	0	38
25211 Operating Subsidies to Non-Financial Private Enterprises	173	34	67	29		38
25212 Capital Subsidies to Non-Financial Private Enterprises	1,823	500	950	950		
26000 Grants	4,094,345	4,374,585	5,119,117	4322108	142991	654018
26200 Grant to International Organizations	1,758	4,078	4,059	4059	0	0
26210 International Membership Fee and Assistance	1,758	4,078	4,059	4059	0	0
26211 International Membership Fee & Assistance	1,758	4,078	4,059	4,059		
26300 Grant to Other Tiers of Government	2,500,759	2,745,510	3,415,929	3209300	84169	122460
26310 Recurrent Grant to Local Body	26,431	14,945	15,307	11667	3290	350
26311 Unconditional Recurrent Grant to Local Bodies	17,428	8,693	10,092	10,092		
26312 Conditional Recurrent Grant to Local Bodies	9,003	6,252	5,215	1,575	3,290	350
26320 Capital Grant to Local Body	62,618	31,103	63,760	19873	1397	42490
26321 Unconditional Capital Grant to Local Bodies	1,512					
26322 Conditional Capital Grant to Local Bodies	61,106	31,103	63,760	19,873	1,397	42,490
26330 Internal Grant	2,411,709	2,699,462	3,336,862	3177760	79482	79620
26331 Equalization Grants	1,558,980	1,355,061	1,452,456	1,452,456		
26332 Conditional Grants	852,730	1,176,401	1,684,199	1,525,097	79,482	79,620
26333 Special Grants		100,000	100,000	100,000		
26334 Complementary Grants		68,000	100,000	100,000		
26335 Other Grants			207	207		
26400 Grant to Social Service	1,591,827	1,624,997	1,699,129	1108749	58822	531558
26410 Recurrent Grant	411,485	466,946	705,691	602708	39193	63790
26411 Unconditional Recurrent Grant to Government Agencies, Committees & Boards	37,743	34,068	41,031	39,355	276	1,400
26412 Conditional Recurrent Grant to Government Agencies, Committees & Boards	296,075	324,213	511,101	423,548	29,368	58,185
26413 Conditional Grant to Other Institutions	77,666	108,665	153,559	139,805	9,549	4,205
26420 Capital Grant	1,180,343	1,158,051	993,438	506041	19629	467768
26421 Government Agencies, Committees, Boards- Unconditional Capital Grant	44,871	54,080	80,290	80,290		
26422 Government Agencies, Committees, Boards- Conditional Capital Grant	148,444	175,115	294,644	208,507	19,301	66,836
26423 Conditional Capital Grant to Other Institutions	987,027	928,856	618,504	217,244	328	400,932
27000 Social Security	989,793	1,169,742	1,572,725	1516063	22306	34356
27100 Social Security	409,997	433,922	682,371	682371	0	0
27110 Social Security	409,997	433,922	682,371	682371	0	0
27111 Social Security	388,263	421,887	658,371	658,371		
27112 Other Social Security	21,734	12,035	24,000	24,000		



Heading		2017/18 Actual	2018/19 Revised	2019/20 Estimate	Source		
					GON	Grant	Loan
27200	Social Assistance	42,126	53,850	98,348	41754	22283	34311
27210	Social Assistance	42,126	53,850	98,348	41754	22283	34311
27211	Scholarships	8,389	14,730	16,923	11,141	1,471	4,311
27212	Rescue, Relief and Rehabilitation Expense			31,292	1,292		30,000
27213	Medicine Purchases	33,737	39,120	50,133	29,321	20,812	
27300	Expenses Related to Social Benefit of Employees	537,670	681,970	792,006	791938	23	45
27310	Retirement Benefits	537,670	681,970	792,006	791938	23	45
27311	Pensions and Disability Allowance	403,642	462,316	582,036	582,036		
27312	Gratuity	5,896	71,048	46,073	46,014	20	39
27313	Accumulated Leave of Retirees	50,978	69,606	82,293	82,284	3	6
27314	Medical Expenses of Retirees	76,766	74,000	76,604	76,604		
27315	Benefit and Assistance for Deceased Employees	388	5,000	5,000	5,000		
28000	Other Expenditure	33,590	352,809	414,748	331304	48016	35428
28100	Property Related Expenditure	30,875	22,582	22,849	21799	642	408
28140	Land Rent	30,875	22,582	22,849	21799	642	408
28141	Land Rent	60	43	100	100		
28142	House Rent	19,248	20,987	20,888	20,009	570	309
28143	Vehicle and Machinery Rent			930	790	71	69
28149	Other Rent	11,566	1,552	931	900	1	30
28200	Refunds	2,715	15,544	15,560	15560	0	0
28210	Refunds	2,715	15,544	15,560	15560	0	0
28211	Revenue Refund	988	8,044	8,060	8,060		
28212	Judicial Refund	801	1,100	1,100	1,100		
28219	Other Refund	925	6,400	6,400	6,400		
28900	Recurrent Contingencies		314,683	376,339	293945	47374	35020
28910	Recurrent Contingencies		314,683	376,339	293945	47374	35020
28911	Recurrent Contingencies		314,683	376,339	293,945	47,374	35,020
Capital Expenditure		2,707,137	2,727,685	4,080,059	2372218	263338	1444503
31000	Capital Expenditure	2,707,137	2,727,685	4,080,059	2372218	263338	1444503
31100	Fixed Assets	2,417,828	2,317,691	3,739,359	2046344	259312	1433703
31110	Building - Purchase	372,185	542,195	901,043	417618	57204	426221
31111	Building Purchase	8,889	380	4,447	4,447		
31112	Building Construction	357,351	534,839	882,848	404,183	57,113	421,552
31113	Capital Formation - Building	5,944	6,976	13,048	8,288	91	4,669
31114	Land Pulling			700	700		
31120	Vehicles	176,565	156,778	167,869	139959	8092	19818
31121	Vehicles	66,145	13,139	16,817	14,795	1,103	919
31122	Plant & Machinery	97,434	131,442	138,037	113,756	6,723	17,558
31123	Furniture and Fixture	12,986	12,197	13,015	11,408	266	1,341
31130	Other Capital Expenses	8,712	11,748	29,390	21330	7435	625
31131	Livestock and Horticulture Development Expenses			16	16		
31132	Computer Software Development and Purchase Expenses and Receipt of Intellectual Property	8,712	11,748	29,374	21,314	7,435	625
31140	Security Equipment			34,975	34975	0	0
31141	Security Equipment Purchase Expense			34,975	34,975		

Heading	2017/18 Actual	2018/19 Revised	2019/20 Estimate	Source		
				GON	Grant	Loan
31150 Public Construction	1,707,506	1,475,634	2,345,135	1315771	146264	883100
31151 Road and Bridge Construction			1,402,367	714,129	61,880	626,358
31152 Railway and Airport Construction			28,905	3,835		25,070
31153 Electricity Structure Construction			66,189	18,585	33,284	14,320
31154 Embryo and Barrier Construction			57,342	41,672	8,220	7,450
31155 Irrigation Structure Construction			136,156	103,116	397	32,643
31156 Drinking Water Structure Construction			174,002	100,651	4,116	69,235
31157 Forest and Environment Conservation			17,159	11,602	3,854	1,703
31158 Sanitation Structure Construction			40,581	31,281	141	9,159
31159 Public Construction- Others	1,707,506	1,475,634	422,434	290,900	34,372	97,162
31170 Capital Improvement Expenses	152,860	131,336	260,947	116691	40317	103939
31171 Capital Improvement Expenses of Public Construction	67,231	19,235	63,522	28,957	825	33,740
31172 Capital Research & Consultancy	85,629	112,101	197,425	87,734	39,492	70,199
31400 Natural Assets	289,309	317,181	280,387	280307	0	80
31410 Land Acquisition	289,309	317,181	280,021	279941	0	80
31411 Land Acquisition	289,309	317,181	280,021	279,941		80
31440 Intangible Asset Acquisition Expenses			366	366	0	0
31441 License Procurement Expenses			366	366		
31500 Capital Contingencies		92,813	60,313	45567	4026	10720
31510 Capital Contingencies		92,813	60,313	45567	4026	10720
31511 Capital Contingencies		92,813	60,313	45,567	4,026	10,720
Finance	1,196,466	1,527,078	1,678,598	945722	38555	694321
32000 Fiscal Policy (L-R)	639,728	940,436	1,012,212	279336	38555	694321
32100 Domestic Financial Assets	638,046	938,736	988,065	276436	38555	673074
32140 Net Loan Investment	191,957	374,632	363,612	143551	12600	207461
32142 Loan Investment to Public Enterprise	191,957	374,632	323,612	113,551	12,600	197,461
32143 Loan Investment to Other Enterprise			40,000	30,000		10,000
32150 Net Share Investment	446,089	564,104	624,453	132885	25955	465613
32151 Share Investments to Public Enterprise	446,089	564,104	624,453	132,885	25,955	465,613
32200 Net Internal Loan	1,682	1,700	24,147	2900	0	21247
32210 Net Foreign Debt Investment			21,247	0	0	21247
32211 External Loan			21,247			21,247
32250 Net Foreign Share Investment	1,682	1,700	2,900	2900	0	0
32251 Foreign Share Investments	1,682	1,700	2,900	2,900		
33000 Liquidity	556,738	586,642	666,386	666386	0	0
33100 Domestic Net Borrowing	370,846	350,645	398,231	398231	0	0
33190 Domestic Borrowing	370,846	350,645	398,231	398231	0	0
33195 Amortizations	370,846	350,645	398,231	398,231		
33200 External - Net Borrowing	185,892	235,997	268,155	268155	0	0
33240 External Borrowing	185,892	235,997	268,155	268155	0	0
33242 External Amortization	185,892	235,997	268,155	268,155		
Total Expenditure	10,872,798	12,083,676	15,329,671	11,761,383	579,955	2,988,333

## Administrative Expenditure Estimates (Including Financing)

Annex - 7  
(Rs. in '00000')

Fiscal Year 2019/20

Heading	2017/18	2018/19	2019/20	Source		
	Actual	Revised	Estimate	GON	Grant	Loan
<b>Head of State</b>	<b>1,957</b>	<b>2,634</b>	<b>2,987</b>	2,987		
<b>President</b>	<b>1,557</b>	<b>2,256</b>	<b>2,528</b>	<b>2,528</b>		
Recurrent	1,349	1,181	1,192	1,192		
Capital	209	1,075	1,336	1,336		
<b>Deputy President</b>	<b>400</b>	<b>378</b>	<b>459</b>	<b>459</b>		
Recurrent	356	342	443	443		
Capital	43	36	16	16		
<b>Constitutional Body</b>	<b>173,871</b>	<b>96,061</b>	<b>119,161</b>	118,461	700	
<b>Chief of States</b>	<b>1,313</b>	<b>2,926</b>	<b>2,475</b>	<b>2,475</b>		
Recurrent	617	2,303	2,297	2,297		
Capital	696	623	178	178		
<b>Federal Parliament</b>	<b>10,414</b>	<b>12,398</b>	<b>13,088</b>	<b>13,088</b>		
Recurrent	9,447	12,257	12,710	12,710		
Capital	967	141	378	378		
<b>Courts</b>	<b>46,497</b>	<b>45,032</b>	<b>62,076</b>	<b>62,076</b>		
Recurrent	36,459	36,132	44,916	44,916		
Capital	10,038	8,900	17,160	17,160		
<b>Commission for Investigation of Abuse of Authority</b>	<b>8,446</b>	<b>7,833</b>	<b>13,388</b>	<b>13,388</b>		
Recurrent	6,228	5,096	9,775	9,775		
Capital	2,218	2,737	3,613	3,613		
<b>Office of the Auditor General</b>	<b>6,101</b>	<b>8,012</b>	<b>7,068</b>	<b>7,068</b>		
Recurrent	3,822	4,547	4,726	4,726		
Capital	2,279	3,465	2,342	2,342		
<b>Public Service Commission</b>	<b>7,407</b>	<b>7,518</b>	<b>7,534</b>	<b>7,534</b>		
Recurrent	6,871	6,841	7,138	7,138		
Capital	536	677	396	396		
<b>Election Commission</b>	<b>89,576</b>	<b>5,223</b>	<b>5,223</b>	<b>5,223</b>		
Recurrent	85,368	4,616	4,652	4,652		
Capital	4,208	607	571	571		
<b>National Human Rights Commission</b>	<b>1,834</b>	<b>2,051</b>	<b>2,558</b>	<b>2,558</b>		
Recurrent	1,662	2,019	2,523	2,523		
Capital	172	32	35	35		
<b>Council of Justice</b>	<b>633</b>	<b>523</b>	<b>521</b>	<b>521</b>		
Recurrent	579	495	494	494		
Capital	54	28	27	27		
<b>National Natural Resources and Fiscal Commission</b>	<b>837</b>	<b>924</b>	<b>1,020</b>	<b>1,020</b>		
Recurrent	129	749	950	950		
Capital	708	175	70	70		
<b>National Women Commission</b>	<b>600</b>	<b>1,215</b>	<b>1,203</b>	<b>503</b>	<b>700</b>	
Recurrent	545	1,144	1,132	488	644	
Capital	55	71	71	15	56	
<b>National Dalit Commission</b>	<b>179</b>	<b>401</b>	<b>503</b>	<b>503</b>		
Recurrent	175	278	449	449		
Capital	4	123	54	54		
<b>National Inclusion Commission</b>		<b>401</b>	<b>501</b>	<b>501</b>		

Heading	2017/18	2018/19	2019/20	Source		
	Actual	Revised	Estimate	GON	Grant	Loan
Recurrent		278	410	410		
Capital		123	91	91		
<b>Indigenous Nationalities Commission</b>		<b>401</b>	<b>502</b>	<b>502</b>		
Recurrent		278	384	384		
Capital		123	118	118		
<b>Madhesi Commission</b>		<b>401</b>	<b>501</b>	<b>501</b>		
Recurrent		278	416	416		
Capital		123	85	85		
<b>Tharu Commission</b>		<b>401</b>	<b>499</b>	<b>499</b>		
Recurrent		278	396	396		
Capital		123	103	103		
<b>Muslim Commission</b>	<b>34</b>	<b>401</b>	<b>501</b>	<b>501</b>		
Recurrent	34	278	378	378		
Capital		123	123	123		
<b>Ministry</b>	<b>6,542,291</b>	<b>6,408,506</b>	<b>8,491,728</b>	5,931,797	461,218	2,098,713
<b>Office of Prime Minister and Council of Minister</b>	<b>68,976</b>	<b>48,741</b>	<b>46,568</b>	<b>44,030</b>	<b>2,538</b>	
Recurrent	57,765	41,333	36,987	34,958	2,029	
Capital	11,211	7,408	9,581	9,072	509	
<b>Ministry of Finance</b>	<b>57,551</b>	<b>179,637</b>	<b>226,621</b>	<b>149,413</b>	<b>70,294</b>	<b>6,914</b>
Recurrent	47,425	125,470	123,964	100,950	23,014	
Capital	10,127	54,167	102,657	48,463	47,280	6,914
<b>Ministry of Industry, Commerce and Supply</b>	<b>58,883</b>	<b>72,984</b>	<b>106,274</b>	<b>61,461</b>	<b>28,306</b>	<b>16,507</b>
Recurrent	33,954	24,945	40,377	25,827	9,530	5,020
Capital	24,929	48,039	65,897	35,634	18,776	11,487
<b>Ministry of Energy, Water Resources and Irrigation</b>	<b>645,426</b>	<b>440,491</b>	<b>464,803</b>	<b>379,018</b>	<b>26,165</b>	<b>59,620</b>
Recurrent	59,855	50,223	62,242	50,549	10,416	1,277
Capital	540,790	373,531	402,561	328,469	15,749	58,343
Finance	44,780	16,737				
<b>Ministry of Law, Justice and Parliamentary Affairs</b>	<b>4,469</b>	<b>4,507</b>	<b>5,091</b>	<b>5,091</b>		
Recurrent	4,300	4,471	5,031	5,031		
Capital	169	36	60	60		
<b>Ministry of Agriculture and Livestock Development</b>	<b>239,706</b>	<b>232,198</b>	<b>280,934</b>	<b>199,024</b>	<b>30,292</b>	<b>51,618</b>
Recurrent	197,404	208,934	252,166	177,413	29,961	44,792
Capital	42,303	23,264	28,768	21,611	331	6,826
<b>Ministry of Drinking Water</b>	<b>199,492</b>	<b>156,672</b>	<b>253,985</b>	<b>166,546</b>	<b>7,079</b>	<b>80,360</b>
Recurrent	12,872	6,085	27,944	26,040	479	1,425
Capital	186,620	150,587	226,041	140,506	6,600	78,935
<b>Ministry of Home Affairs</b>	<b>980,774</b>	<b>950,046</b>	<b>1,355,934</b>	<b>1,322,661</b>		<b>33,273</b>
Recurrent	928,139	884,806	1,254,292	1,225,299		28,993
Capital	52,636	65,240	101,642	97,362		4,280
<b>Ministry of Culture, Tourism and Civil Aviation</b>	<b>35,604</b>	<b>40,546</b>	<b>52,824</b>	<b>47,898</b>	<b>2,426</b>	<b>2,500</b>
Recurrent	26,765	28,438	29,678	24,838	2,340	2,500
Capital	8,839	12,108	23,146	23,060	86	
<b>Ministry of Foreign Affairs</b>	<b>46,667</b>	<b>52,364</b>	<b>60,584</b>	<b>60,584</b>		

Heading	2017/18	2018/19	2019/20	Source		
	Actual	Revised	Estimate	GON	Grant	Loan
Recurrent	31,457	36,044	43,120	43,120		
Capital	15,210	16,320	17,464	17,464		
<b>Ministry of Forest and Environment</b>	<b>125,524</b>	<b>137,149</b>	<b>138,393</b>	<b>102,058</b>	<b>26,335</b>	<b>10,000</b>
Recurrent	86,373	102,486	82,405	67,733	12,522	2,150
Capital	39,151	34,663	55,988	34,325	13,813	7,850
<b>Ministry of Land Management, Cooperative and Poverty Alleviation</b>	<b>63,029</b>	<b>97,748</b>	<b>76,877</b>	<b>76,403</b>	<b>474</b>	
Recurrent	53,521	86,118	59,671	59,197	474	
Capital	9,508	11,630	17,206	17,206		
<b>Ministry of Physical Infrastructure and Transport</b>	<b>1,026,054</b>	<b>911,201</b>	<b>1,566,332</b>	<b>835,676</b>	<b>71,880</b>	<b>658,776</b>
Recurrent	65,933	76,796	117,455	117,455		
Capital	960,121	834,405	1,448,877	718,221	71,880	658,776
<b>Ministry of Women, Children &amp; Social Welfare</b>	<b>13,789</b>	<b>9,398</b>	<b>7,755</b>	<b>7,399</b>	<b>356</b>	
Recurrent	12,638	9,273	7,620	7,264	356	
Capital	1,152	125	135	135		
<b>Ministry of Youth and Sports</b>	<b>24,816</b>	<b>37,554</b>	<b>34,751</b>	<b>34,751</b>		
Recurrent	24,648	15,157	14,180	14,180		
Capital	168	22,397	20,571	20,571		
<b>Ministry of Defense</b>	<b>482,012</b>	<b>451,082</b>	<b>502,711</b>	<b>502,711</b>		
Recurrent	386,287	383,241	424,641	424,641		
Capital	95,726	67,841	78,070	78,070		
<b>Ministry of Urban Development</b>	<b>282,289</b>	<b>192,135</b>	<b>364,176</b>	<b>248,036</b>	<b>5,723</b>	<b>110,417</b>
Recurrent	74,000	45,554	79,656	31,310	5,185	43,161
Capital	208,289	146,581	284,520	216,726	538	67,256
<b>Ministry of Education, Science and Technology</b>	<b>463,685</b>	<b>465,350</b>	<b>652,817</b>	<b>573,392</b>	<b>29,431</b>	<b>49,994</b>
Recurrent	459,968	462,062	646,780	567,402	29,417	49,961
Capital	3,717	3,288	6,037	5,990	14	33
<b>Ministry of Communications and Information Technology</b>	<b>53,043</b>	<b>56,458</b>	<b>63,593</b>	<b>63,593</b>		
Recurrent	43,848	43,264	48,062	48,062		
Capital	9,195	13,194	15,531	15,531		
<b>Ministry of Federal Affairs and General Administration</b>	<b>221,972</b>	<b>191,819</b>	<b>318,242</b>	<b>216,513</b>	<b>34,860</b>	<b>66,869</b>
Recurrent	57,509	124,482	217,888	164,491	23,018	30,379
Capital	164,463	67,337	100,354	52,022	11,842	36,490
<b>Ministry of Health and Population</b>	<b>273,703</b>	<b>315,962</b>	<b>426,709</b>	<b>338,828</b>	<b>48,181</b>	<b>39,700</b>
Recurrent	206,876	255,112	344,908	299,284	45,624	
Capital	66,827	60,850	81,801	39,544	2,557	39,700
<b>Ministry of Labour, Employment and Social Security</b>	<b>9,668</b>	<b>38,945</b>	<b>64,052</b>	<b>34,393</b>	<b>3,459</b>	<b>26,200</b>
Recurrent	8,043	36,895	62,380	32,871	3,309	26,200
Capital	1,626	2,050	1,672	1,522	150	
<b>National Planning Commission</b>	<b>8,383</b>	<b>6,495</b>	<b>10,156</b>	<b>9,894</b>	<b>262</b>	
Recurrent	8,045	6,247	9,448	9,186	262	
Capital	338	248	708	708		
<b>National Reconstruction Authority</b>	<b>1,156,778</b>	<b>1,319,024</b>	<b>1,411,546</b>	<b>452,424</b>	<b>73,157</b>	<b>885,965</b>
Recurrent	925,062	899,272	671,363	228,011		443,352

Heading	2017/18	2018/19	2019/20	Source		
	Actual	Revised	Estimate	GON	Grant	Loan
Capital	231,717	419,752	740,183	224,413	73,157	442,613
<b>MOF Financing &amp; Debt Service</b>	<b>1,314,159</b>	<b>1,780,394</b>	<b>1,947,635</b>	1,214,759	38,555	694,321
<b>MOF- Financing</b>	<b>594,948</b>	<b>929,140</b>	<b>1,012,212</b>	<b>279,336</b>	<b>38,555</b>	<b>694,321</b>
Recurrent		241				
Capital		5,200				
Finance	594,948	923,699	1,012,212	279,336	38,555	694,321
<b>MOF- Domestic Debt Service</b>	<b>494,715</b>	<b>571,901</b>	<b>624,351</b>	<b>624,351</b>		
Recurrent	123,869	221,256	226,120	226,120		
Finance	370,846	350,645	398,231	398,231		
<b>MOF- External Debt Service (Multilateral)</b>	<b>192,548</b>	<b>238,582</b>	<b>247,388</b>	<b>247,388</b>		
Recurrent	33,154	38,389	38,337	38,337		
Finance	159,394	200,193	209,051	209,051		
<b>MOF- External Debt Service (Bilateral)</b>	<b>31,948</b>	<b>40,771</b>	<b>63,684</b>	<b>63,684</b>		
Recurrent	5,450	4,967	4,580	4,580		
Finance	26,498	35,804	59,104	59,104		
<b>MOF - Miscellaneous</b>	<b>428,841</b>	<b>1,264,619</b>	<b>1,631,505</b>	1,515,826		115,679
<b>MOF Staff Benefits and Retirement Benefits</b>	<b>420,048</b>	<b>610,000</b>	<b>861,000</b>	<b>861,000</b>		
Recurrent	420,048	610,000	861,000	861,000		
<b>MOF Miscellaneous</b>	<b>8,793</b>	<b>654,619</b>	<b>770,505</b>	<b>654,826</b>		<b>115,679</b>
Recurrent	8,793	386,500	546,683	456,004		90,679
Capital		268,119	223,822	198,822		25,000
<b>State</b>	<b>71,455</b>	<b>932,311</b>	<b>998,444</b>	957,033	23,457	17,954
<b>State</b>	<b>71,455</b>	<b>932,311</b>	<b>998,444</b>	<b>957,033</b>	<b>23,457</b>	<b>17,954</b>
Recurrent	71,455	932,311	998,444	957,033	23,457	17,954
<b>Local level</b>	<b>2,340,102</b>	<b>1,599,151</b>	<b>2,138,211</b>	2,020,520	56,025	61,666
<b>Local Level</b>	<b>2,340,102</b>	<b>1,599,151</b>	<b>2,138,211</b>	<b>2,020,520</b>	<b>56,025</b>	<b>61,666</b>
Recurrent	2,340,102	1,599,151	2,138,211	2,020,520	56,025	61,666
<b>Total Expenditure</b>	<b>10,872,676</b>	<b>12,083,676</b>	<b>15,329,671</b>	11,761,383	579,955	2,988,333

## Gender Responsive Budget (Including Financing), Fiscal Year 2019/20

Annex-8  
(Rs. in '00000)

Heading	Directly Supportive	Indirectly Supportive	Neutral	Total	
101	President	0	0	25,28	25,28
102	Deputy President	0	0	4,59	4,59
103	Chief of States	0	0	24,75	24,75
202	Federal Parliament	0	0	1,30,88	1,30,88
204	Courts	0	0	6,20,76	6,20,76
206	Commission for Investigation of Abuse of Authority	0	0	1,33,88	1,33,88
208	Office of the Auditor General	0	0	70,68	70,68
210	Public Service Commission	75,34	0	0	75,34
212	Election Commission	0	0	52,23	52,23
214	National Human Rights Commission	25,58	0	0	25,58
218	Council of Justice	0	0	5,21	5,21
220	National Natural Resources and Fiscal Commission	0	0	10,20	10,20
222	National Women Commission	12,03	0	0	12,03
224	National Dalit Commission	0	5,03	0	5,03
226	National Inclusion Commission	0	5,01	0	5,01
228	Indigenous Nationalities Commission	0	5,02	0	5,02
230	Madhesi Commission	0	5,01	0	5,01
232	Tharu Commission	0	4,99	0	4,99
234	Muslim Commission	0	5,01	0	5,01
301	Office of Prime Minister and Council of Minister	0	0	4,65,68	4,65,68
305	Ministry of Finance	0	31,01	22,35,20	22,66,21
307	Ministry of Industry, Commerce and Supply	2,72,85	3,61,90	5,38,84	11,73,59
308	Ministry of Energy, Water Resources and Irrigation	30,44,64	20,58,52	3,70,11	54,73,27
311	Ministry of Law, Justice and Parliamentary Affairs	0	2,86	48,05	50,91
312	Ministry of Agriculture and Livestock Development	5,42,26	27,82,24	1,55,55	34,80,05
313	Ministry of Drinking Water	10,48,36	15,20,55	3,56,84	29,25,75
314	Ministry of Home Affairs	64,50,00	43,18,64	27,90,70	1,35,59,34
325	Ministry of Culture, Tourism and Civil Aviation	3,52,79	7,94	2,38,82	5,99,55
326	Ministry of Foreign Affairs	0	78,72	5,27,12	6,05,84
329	Ministry of Forest and Environment	4,80,77	8,87,49	1,80,53	15,48,79
336	Ministry of Land Management, Cooperative and Poverty Alleviation	11,52	1,54,27	6,02,98	7,68,77
337	Ministry of Physical Infrastructure and Transport	8,77,49	1,12,94,05	41,80,68	1,63,52,22
340	Ministry of Women, Children & Social Welfare	37,89	40,16	0	78,05
343	Ministry of Youth and Sports	0	3,79,40	19,68	3,99,08
345	Ministry of Defense	0	48,94,07	1,33,04	50,27,11
347	Ministry of Urban Development	18,01,72	18,94,94	3,75,69	40,72,35
350	Ministry of Education, Science and Technology	96,45,69	66,85,33	44,57	1,63,75,59
358	Ministry of Communications and Information Technology	0	1,38,77	4,97,16	6,35,93
365	Ministry of Federal Affairs and General Administration	11,84,49	27,47,61	1,60,02	40,92,12
370	Ministry of Health and Population	39,72,22	29,05,69	0	68,77,91
371	Ministry of Labour, Employment and Social Security	23,89	1,49,68	5,40,57	7,14,14
391	National Planning Commission	36,27	31,33	33,96	1,01,56
392	National Reconstruction Authority	1,41,00,03	0	15,43	1,41,15,46
501	MOF- Financing	0	60,53,31	40,68,81	1,01,22,12
502	MOF- Domestic Debt Service	0	0	62,43,51	62,43,51
503	MOF- External Debt Service (Multilateral)	0	0	24,73,88	24,73,88
504	MOF- External Debt Service (Bilateral)	0	0	6,36,84	6,36,84

Heading		Directly Supportive	Indirectly Supportive	Neutral	Total
601	MOF Staff Benefits and Retirement Benefits	0	25,10,00	61,00,00	86,10,00
602	MOF Miscellaneous	0	25,47,50	51,57,55	77,05,05
701	State (Equalization Grant)	55,29,86	0	0	55,29,86
801	Local Level (Equalization Grant)	89,94,70	0	0	89,94,70
<b>Grand Total</b>		<b>5,85,20,39</b>	<b>5,45,06,05</b>	<b>4,02,70,27</b>	<b>15,32,96,71</b>

Code	Gender Responsive	Amount	Percent
<b>1</b>	<b>Directly</b>	<b>5,85,20,39</b>	<b>38.17</b>
<b>2</b>	<b>Indirectly</b>	<b>5,45,06,05</b>	<b>35.56</b>
<b>3</b>	<b>Neutral</b>	<b>4,02,70,27</b>	<b>26.27</b>

**Note: Gender Responsive Budget Classifications**

Basis of classification for Gender Responsive Budget are as follows:

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

Following indicators are used to assess the percentage above.

S. No.	Indicators	Percentage
1	Women Participation in formulation and implementation of Program	20
2	Women Capacity Development	20
3	Women's share in benefit	30
4	Support in employment and income generating to women	20
5	Quality reform in time consumption & minimization in of workload to women	10
Total		100



## Climate Budget, Fiscal Year 2019/20

Annex-9  
(Rs. in '00000)

Heading	Highly Relevant	Relevant	Neutral	Total	
101	President	0	0	25,28	25,28
102	Deputy President	0	0	4,59	4,59
103	Chief of States	0	0	24,75	24,75
202	Federal Parliament	0	0	1,30,88	1,30,88
204	Courts	0	0	6,20,76	6,20,76
206	Commission for Investigation of Abuse of Authority	0	0	1,33,88	1,33,88
208	Office of the Auditor General	0	0	70,68	70,68
210	Public Service Commission	0	0	75,34	75,34
212	Election Commission	0	0	52,23	52,23
214	National Human Rights Commission	0	0	25,58	25,58
218	Council of Justice	0	0	5,21	5,21
220	National Natural Resources and Fiscal Commission	0	0	10,20	10,20
222	National Women Commission	0	0	12,03	12,03
224	National Dalit Commission	0	0	5,03	5,03
226	National Inclusion Commission	0	0	5,01	5,01
228	Indigenous Nationalities Commission	0	0	5,02	5,02
230	Madhesi Commission	0	0	5,01	5,01
232	Tharu Commission	0	0	4,99	4,99
234	Muslim Commission	0	0	5,01	5,01
301	Office of Prime Minister and Council of Minister	0	0	4,65,68	4,65,68
305	Ministry of Finance	0	10,03,27	12,62,94	22,66,21
307	Ministry of Industry, Commerce and Supply	0	1,41,52	10,32,07	11,73,59
308	Ministry of Energy, Water Resources and Irrigation	36,59,30	13,14,49	4,99,48	54,73,27
311	Ministry of Law, Justice and Parliamentary Affairs	0	0	50,91	50,91
312	Ministry of Agriculture and Livestock Development	1,19,41	23,85,51	9,75,13	34,80,05
313	Ministry of Drinking Water	19,81,09	5,87,82	3,56,84	29,25,75
314	Ministry of Home Affairs	0	64,50,00	71,09,34	1,35,59,34
325	Ministry of Culture, Tourism and Civil Aviation	0	5,34	5,94,21	5,99,55
326	Ministry of Foreign Affairs	0	0	6,05,84	6,05,84
329	Ministry of Forest and Environment	7,05,71	2,80,90	5,62,18	15,48,79
336	Ministry of Land Management, Cooperative and Poverty Alleviation	0	5,00	7,63,77	7,68,77
337	Ministry of Physical Infrastructure and Transport	61,90	22,75,04	1,40,15,28	1,63,52,22
340	Ministry of Women, Children & Social Welfare	0	0	78,05	78,05
343	Ministry of Youth and Sports	0	0	3,99,08	3,99,08
345	Ministry of Defense	0	0	50,27,11	50,27,11
347	Ministry of Urban Development	4,89,47	13,83,20	21,99,68	40,72,35
350	Ministry of Education, Science and Technology	0	90,00	1,62,85,59	1,63,75,59
358	Ministry of Communications and Information Technology	0	0	6,35,93	6,35,93
365	Ministry of Federal Affairs and General Administration	1,24,86	2,22,20	37,45,06	40,92,12
370	Ministry of Health and Population	0	7,21,10	61,56,81	68,77,91
371	Ministry of Labour, Employment and Social Security	0	1,50	7,12,64	7,14,14
391	National Planning Commission	0	0	1,01,56	1,01,56
392	National Reconstruction Authority	0	0	1,41,15,46	1,41,15,46
501	MOF- Financing	8,42,47	40,11,51	52,68,14	1,01,22,12
502	MOF- Domestic Debt Service	0	0	62,43,51	62,43,51
503	MOF- External Debt Service (Multilateral)	0	0	24,73,88	24,73,88
504	MOF- External Debt Service (Bilateral)	0	0	6,36,84	6,36,84

Heading		Highly Relevant	Relevant	Neutral	Total
601	MOF Staff Benefits and Retirement Benefits	0	0	86,10,00	86,10,00
602	MOF Miscellaneous	0	30,00,79	47,04,26	77,05,05
701	State (Equalization Grant)	0	55,29,86	0	55,29,86
801	Local Level (Equalization Grant)	0	89,94,70	0	89,94,70
<b>Grand Total</b>		<b>79,84,21</b>	<b>3,84,03,75</b>	<b>10,69,08,75</b>	<b>15,32,96,71</b>

Code	Climate	Amount	Percent
<b>1</b>	<b>Highly Relevant</b>	<b>79,84,21</b>	<b>5.21</b>
<b>2</b>	<b>Relevant</b>	<b>3,84,03,75</b>	<b>25.05</b>
<b>3</b>	<b>Neutral</b>	<b>10,69,08,75</b>	<b>69.74</b>

## Foreign Grant and Loan Summary

Annex - 10

Fiscal Year 2019/20

(Rs. in '00000')

Donor Agencies	Total	Grant					Loan			
		Total	Cash	Direct	Reimbursement	Kind	Total	Cash	Direct	Reimbursement
<b>Multilateral</b>	2,242,536	187,321	8,272	376,897	1,281,288	3,691	2,055,215	397,030	58,506	116,852
<b>Asian Development Bank</b>	798,080	41,653	2,100	21,392	18,161		756,427	64,614	216,236	475,577
ADB - General	796,320	39,893	2,100	21,392	16,401		756,427	64,614	216,236	475,577
JFPR	1,760	1,760			1,760					
<b>International Development Association (World Bank)</b>	1,195,631	65,177	15	16,367	48,795		1,130,454	332,416	140,999	657,039
IDA - General	1,182,488	52,077	15	11,592	40,470		1,130,411	332,416	140,999	656,996
WB - Trust Fund	13,100	13,100		4,775	8,325					
IDA - Pool Fund	43						43			43
<b>Nordic Development Fund</b>	1,276	1,276		1,276						
NDF	1,276	1,276		1,276						
<b>Organization of Petroleum Exporting Countries (OPEC) Fund</b>	71,382						71,382		4,662	66,720
OFID	71,382						71,382		4,662	66,720
<b>Saudi Development Fund</b>	223	223		223						
SAARC Fund	223	223		223						
<b>United Nations</b>	19,695	19,695	5,157	10,041	806	3,691				
UNDP	474	474	474							
UNFPA	318	318	238	80						
UNICEF	6,804	6,804	4,445	1,666	264	429				
UN -GEF	2,921	2,921		2,921						
WHO	679	679		679						
WFP	3,804	3,804			542	3,262				
UNFCCC-Adaptation Fund Board	4,695	4,695		4,695						
<b>International Fund for Agricultural Development</b>	28,443	17,391		8,207	9,184		11,052			11,052
IFAD	28,443	17,391		8,207	9,184		11,052			11,052
<b>SSDP</b>	110,806	39,906			39,906		70,900			70,900
SSDP	110,806	39,906			39,906		70,900			70,900
<b>Asian Infrastructure Investment Bank</b>	17,000	2,000	1,000	1,000			15,000		15,000	
Asian Infrastructure Investment Bank	17,000	2,000	1,000	1,000			15,000		15,000	
<b>Bilateral-Donors</b>	1,223,779	330,361	37,733	657,335	236,083	9	893,418		199,830	92,789

Donor Agencies	Total	Grant					Loan			
		Total	Cash	Direct	Reimb.	Kind	Total	Direct	Direct	Reimb.
<b>Bilateral-Donors</b>	1,223,779	330,361					893,418			
<b>China</b>	158,000	56,880		56,880			101,120	81,120	20,000	
China - General	57,000	56,880		56,880			120	120		
China - Exim Bank	101,000						101,000	81,000	20,000	
<b>Finland</b>	10,400	10,400	32	10,368						
Finland - Pool Fund	10,400	10,400	32	10,368						
<b>Germany</b>	14,500	12,500		12,500			2,000	2,000		
Germany - KFW	14,500	12,500		12,500			2,000	2,000		
<b>India</b>	689,523	102,480	35,900	600	65,980		587,043	497,735	89,308	
India - General	102,480	102,480	35,900	600	65,980					
India - Exim Bank	587,043						587,043	497,735	89,308	
<b>Japan</b>	140,049	18,800		17,500	1,300		121,249	43,980	77,269	
Japan - General	52,350						52,350	33,580	18,770	
Japan - JICA	86,399	17,500		17,500			68,899	10,400	58,499	
Japan -KR2	1,300	1,300			1,300					
<b>Korea</b>	2,500						2,500	2,500		
Korea - Exim Bank	2,500						2,500	2,500		
<b>Kuwait Development Fund</b>	16,067						16,067		16,067	
KFAED	16,067						16,067		16,067	
<b>Switzerland</b>	27,406	27,406	1,801	25,596		9				
Switzerland - SDC	27,406	27,406	1,801	25,596		9				
<b>Saudi Development Fund</b>	33,439						33,439		33,439	
Saudi Fund	33,439						33,439		33,439	
<b>United Kingdom</b>	15,103	15,103		13,285	1,818					
UK - General	15,103	15,103		13,285	1,818					
<b>United States of America</b>	64,010	64,010		60,319	3,691					
USAID - General	3,691	3,691			3,691					
Millennium Challenge Corporation, USA	60,319	60,319		60,319						
<b>European Union</b>	52,782	22,782		2,782	20,000		30,000	30,000		
EU - General	22,782	22,782		2,782	20,000					
European Investment Bank	30,000						30,000	30,000		

Donor Agencies	Total	Grant					Loan			
		Total	Cash	Direct	Reimb.	Kind	Total	Direct	Direct	Reimb.
<b>Basket Funds</b>	101,973	62,273	6,011		39,700	17,088	39,700		131	39,043
<b>Pooled Funds</b>	1,415	1,415	415	26		974				
GEFMAT- General	1,273	1,273	299			974				
GEFMAT- Save The Children	142	142	116	26						
<b>Global Alliance for Vaccination and Immunization</b>	21,710	21,710	5,596			16,114				
Gavi - General	21,710	21,710	5,596			16,114				
<b>Save the Children</b>	105	105		105						
Save the Children	105	105		105						
<b>Donor - Pool Fund-Health</b>	78,743	39,043			39,043		39,700			39,700
Donor - Pool Fund-Health	78,743	39,043			39,043		39,700			39,700
<b>Grant Total</b>	<b>3,568,288</b>	<b>579,955</b>	<b>52,016</b>	<b>258,467</b>	<b>248,684</b>	<b>20,788</b>	<b>2,988,333</b>	<b>397,030</b>	<b>1,034,232</b>	<b>1,557,071</b>

## Targeted Performance Indicators of FY 2019/20 Budget

SN	Sectoral Programme	Sub-sectoral Programme	Unit	Upto 2018/19	At the end of FY 2019/20
1	Agriculture	Food grain Production	M.Ton (thousand)	10629	10750
		Vegetable	M.Ton (thousand)	4176	4400
		Fish	M.Ton (thousand)	93	120
2	Beast	Milk	M.Ton	2213202	2849000
		Meat	M.Ton	372226	459000
3	Irrigation/ river control	Additional Irrigation Facilities	Hector	1480356	1515406
		Construction of embankment in the large and medium river	K.M.	879.26	899.26
		Large Landside Management	Nos	9	13
4	Forest	Seedling Production, Procurement, Distribution	Nos	25000000	40000000
		Estimated revenue amount from forest area	Rs. Billion	2.5	2.75
		Wood Production	cubic ft. (hundred thousand)	150	200
		Beneficiary from community based forest management	Household	3843639	3882639
		Pasture management	Hector	350	1500
		Monitoring of environmental studies and criteria implementation	Nos.	150	200
5	Roads	District H/Q with Road Connection	Nos.	76 among 77	77
		Districts with Blacktopped Road Connection	Nos.	72 among 72	73
		Blacktopped Road*	KM	13550	1200
		Graveled Road*	KM	7400	1000
		Temporary(Muddy) Road*	KM	9750	400
		Routine & Recurrent Road Maintenance*	KM	10000	7175
		Periodic Road Maintenance*	KM	1800	800
		No. of Bridge Construction*	KM	250	200
6	Rural Roads and Bridges	Blacktopped Road	KM	3946	5446
		Graveled Road	KM	13151	13501
		Muddy Road	KM	43066	43266
		Rural Road Bridge Construction	meater	524	594
		Rural municipalities/ municipality center connected with road	Nos.	711	719
		Suspension Bridge	Nos.	8010	8610
		Hydro-electricity Production Capacity	MW	1417	2445
		Transmission Line Construction ( more than 66 KV)	KM	4206	4780

SN	Sectoral Programme	Sub-sectoral Programme	Unit	Upto 2018/19	At the end of FY 2019/20	
7	Energy	Expansion of 33 KV Transmission Line	KM	4905	5650	
		The population receiving access to electricity from the national power system	Percentage	90	92	
		Electricity Consumption per head	KWh	200	250	
		Electricity leakage	Percentage	19	18	
8	Alternative Energy	Installation of domestic solar power system	Nos. (thousand)	890	940	
		Construction of domestic bio-gas plant	Nos. (thousand)	440	470	
		Improved Iron Stove	Nos. (thousand)	57	157	
9	Information and Communication Technology	Density of telephone	Percentage	137	139	
		Density of Internet Users	Percentage	60	65	
		Increase in national access to radio	Percentage	86	90	
		Increase in number of customer using basic PSTN telephone	Nos. (hundred thousand)	8	8	
		Mobile Phone Users	Nos. (hundred thousand)	396	398	
		Online tracking system in postal service	District	75	75	
		number of customer in Internet / Broadband	Nos. (hundred thousand)	176	225	
		Access of digital television	Household percentage	72	78	
		Online government service	entity	10	13	
10	Education	Visible enrollment rate in pre-primary education	Percentage	86	87.7	
		Class 1 enrollment with Previous experience of child development	Percentage	68.6	70.8	
		<b>Net Enrollment Rate</b>				
		a. Basic (Class 1-5)	Percentage	97.5	98	
		b. Basic (Class 1-8)	Percentage	94	95.5	
		c. Secondary (Class 9-12)	Percentage	45.1	49.3	
		Basic Grade class 1-8 Completion rate	Percentage	71.3	75.3	
		<b>Retention Rate</b>				
		a. Up-to Grade 8	Percentage	86	88.7	
		b. Up-to Grade 10	Percentage	58.5	60	
		Gender equality indicator (based on the basic level net enrollment rate)	Percentage	1.03	1.03	
		Gender equality indicator (based on the secondary level net enrollment rate)	Percentage	1.07	1.07	
		Literacy Rate (above 5 years)	Percentage	82	85	
		Literacy Rate (age group 15-24)	Percentage	92	94	
		Student receiving day meal	Nos.	1312316	2229324	

SN	Sectoral Programme	Sub-sectoral Programme	Unit	Upto 2018/19	At the end of FY 2019/20
		Community School with Internet Facility	Nos.	9366	10366
		Construction of new Class Room	Nos.	98845	103425
		Visible enrollment rate of higher education	Percentage	15.5	17.5
		Local level with access to technical education	Nos.	541	753
		Skill oriented training (short term)	Nos.	418550	501930
		Technical Education Training	Nos.	334075	399375
		Trainer's training for technical education and vocational training	Nos.	5000	5785
		Quality assurance and accredited campus	Nos.	30	60
		Toilet with WASH Facility	Nos.	17080	18634
11	Health	Delivery Service from Health Institutions	Percentage	57	60
		Modern Contraceptive Use Rate	Percentage	53	55
		Pregnancy Test up to fourth time	Percentage	60	61
		Receiving maternity services from health Workers	Percentage	58	60
		Child mortality rate (below 5 years)	per Thousand	34	31
		Infant mortality rate	per Thousand	21	21
		Patients having free Heart Treatment	Nos.	3965	4200
		Free medicine availability	Type	70	70
12	Drinking Water and Sanitation	Population benefited from basic drinking water facility	Percentage	89	92
		Population benefited from high-level drinking water facility	Percentage	21	25
		Population benefited from basic sanitation facility	Percentage	99	100
13	Urban Development	Population Consuming Urban Facilities	Percentage	57	60
		Construction of safe residential housing	Nos.	10000	34000
14	Tourism	Tourists arrival	Nos. (hundred thousand)	12	15.5
		Tourists Stay	day	12.4	13
		Per tourist per day expense	USD	54	62
		Employment generation through tourism	Nos.	45000	61000
		Contribution from Tourism to GDP	Percentage	3	3.5
		Number of all seasons airport	Nos.	32	34
		International airlines service to Nepal	Nos.	28	29
		Allowance for Senior Citizen	Nos.	990307	989397
		Dalit Senior citizen (Karnali)	Nos.	241279	288252
		Single Women and Widow	Nos.	674485	717508
		Full disability	Nos.	39508	43266



SN	Sectoral Programme	Sub-sectoral Programme	Unit	Upto 2018/19	At the end of FY 2019/20
15	Social Security	Excessive disability	Nos.	65292	73941
		Tribble at the verge of Extinction	Nos.	24761	24204
		Dalit children	Nos.	409257	384938
		Other child nutrition	Nos.	112250	446018
		Birth registration incentives	Nos.	45180	45180
16	Industry	Employment generation through establishment of cottage & small, medium and large industries	thousand	115	160
		Registration of large industry	Nos.	303	450
		Registration of medium industry	Nos.	55	80
		Registration of cottage & small industry	Nos. (thousand)	32	33
		Upgrdation of micro entrepreneurs	Nos. (thousand)	32	25.5
		Creation of micro entrepreneurs	Nos. (thousand)	23	30
17	Supply	Transportation of food in specified remote districts	M.Ton (thousand)	17539	19000
		Food stock in national food safety storage	M.Ton (thousand)	14000	25000
		Food Stock in SAARC food safety bank	M.Ton (thousand)	8000	8000
		Transportation of iodized salt in specified remote districts	Quintal	7130	7120
18	Commerce	Increase in export	Rs. Billion	93	140
		Export import ratio	Ratio	0.052	0.051
		Export to GDP ratio	Ratio	2.7	2.8
19	Cooperavive	Increased in number of cooperatives	Nos.	34763	35225
		Number of Cooperative Members	Hundred thousand	66	67
		Increased in Saving of Cooperatives	Rs. Billion	347	368
		Increase in Investment of Cooperatives	Rs. Billion	338	363
		Trained Manpower in Cooperative sector	Nos. (hundred thousand)	810	1175
		Direct Employment through Cooperatives	Nos. (thousand)	63.5	65
20	Labor and Social Security	Child labor inspection in enterprises ( per year)	Nos.	200	500
		Enterprise inspection (labour)	Nos.	1000	3000
		Number of beneficiaries in Social Security Fund	Nos.	6000	250000
		Number of enterprises / employers involved in social security plan	Nos.	2600	25000

\*Achievement only of FY 2019/20