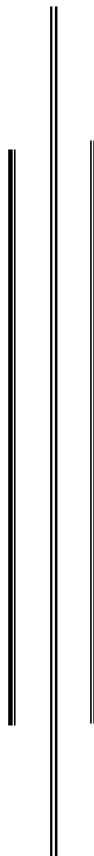


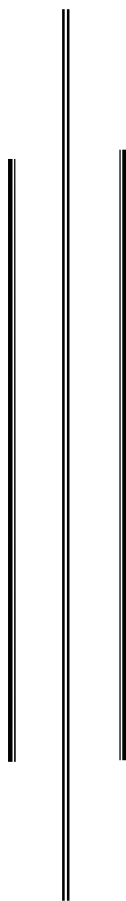


Public Announcement
of
Income-Expenditure Details
of
Fiscal Year 2021/22



Government of Nepal
Ministry of Finance
2021

Delivered by
Honourable Finance Minister Mr. Bishnu Prasad Paudel
Public Announcement
of
Income-Expenditure Details
of
Fiscal Year 2021/22



Respected Sisters and Brothers,

1. I am here to publicly announce the details of income and expenditure of the fiscal year 2021/22 with the firm belief that the lives of the citizens can be saved and the economy can be revived by making it more vibrant even at the most challenging situation that we have ever had in our lifetime due to COVID-19 pandemic.
2. As the House of Representatives has been dissolved as per the constitutional provision, it is not possible to present the revenue and expenditure estimates to the Federal Parliament. The Right Honorable President has already issued Appropriation Ordinance, Fiscal Ordinance and Ordinance to Raise National Debt. I have included core contents of these laws in the statement of income and expenditure.
3. The COVID-19 pandemic that appeared in early 2020, has severely affected our trajectory of development and prosperity. Many Nepali have lost their jobs and employment due to the mandatory measures adopted to prevent and control the pandemic. Despite tireless efforts made for the prevention, control and treatment of this infection, a large number of Nepali have lost their lives. I extend my heartfelt tribute to all the Nepali people who lost their lives from this pandemic. I express my condolences to deceased families. I wish for the speedy recovery of the infected patients.
4. Today, 29th of May, is the Republic Day. I pay homage to all the martyrs who sacrificed their lives during people's movement for establishing federal democratic republic. I express my sincere respect to the seniors, sisters and brothers who have led and contributed to these movements.
5. Additional challenges are being emerged due to the increasing risk of second wave of COVID- 19 pandemic. The duration of the risk of infection and its effects have remained uncertain. At this time of crisis, the Government has paid the topmost priority to the responsibility of saving the life of every Nepali individual. The Government is committed towards continuing economic activities by adopting health protocol amid the pandemic.
6. The Federal Democratic Republic, established on the foundation of the historic people's movement, has provided us the basis to advance towards lasting peace, stability, development, prosperity, social justice and socialism. It has opened the avenues of possibilities to realize every Nepali's desire for change and the dream of development and prosperity. A solid foundation has been laid for fulfilling the national aspirations of **Prosperous Nepal Happy Nepali** through a multi-dimensional and rapid development with social justice. The pent-up dreams of people have been awakened and new benchmark of development and prosperity have been established to move forward.
7. Under the leadership of the present government, we have achieved remarkable success in the field of development and social justice. Decades long crisis ridden Melamchi Drinking Water Project has come into operation. The Upper Tamakoshi Hydropower Project is near to its completion. The morale of all Nepali people has been boosted with the rebuilding of collapsed Dharahara. The results achieved so far in road construction, hydropower generation, post-earthquake reconstruction and economic recovery have been notable. We have succeeded in conveying the positive message that the development efforts can be accelerated through advancement with the right policy, competent leadership, strong confidence and dedication.
8. I have considered the Constitution of Nepal, Election Manifesto, Fifteenth Plan, national aspiration of **Prosperous Nepal Happy Nepali**, determination to graduate in a developing country and Sustainable Development Goals as the fundamental basis for

formulating budget for the next fiscal year. I have been guided by the objective of ending all kinds of social and economic discrimination; making the journey of development, prosperity and social justice more vibrant; and building the foundation of socialism. I have duly considered the suggestions received from elected representatives, private sector, intellectuals, professionals and the general public.

Respected Sisters and Brothers,

The Economic Survey 2020/21 with the inclusion of key indicators, statistics and details of the economy has already been published. Now I will briefly present the overview of current economic situation of the country:

9. The economic growth rate of the last fiscal year remained negative by 2.1 percent due to the impact of COVID-19 pandemic. The economic growth rate is estimated to be around 4 percent in the current fiscal year as a result of positive impact of the economic recovery policies and programmes implemented by the government. However, there has been additional challenge to achieve the estimated economic growth as economic activities have been re-affected by the second wave of COVID-19 pandemic.
10. Per capita GDP in the current price is estimated to reach US Dollars 1,191 in comparison to the US Dollars 1,126 last year and per capita disposable income is estimated to remain at US Dollars 1,486. Total investment and total national saving are projected to remain at 30.8 percent and 31.4 percent of GDP, respectively.
11. Despite health risk, inflation is subdued due to continuation in supply chain. Consumer price inflation, which stood at 6.7 percent last year, has dropped to 3.1 percent in the first nine months of the current fiscal year. The balance of payments is in surplus, remittance inflows has increased, foreign exchange reserves are adequate, growth rate of loans and deposits has been positive, and transaction in capital market has been increasing. However, these indicators are expected to remain under pressure due to the emerging risk of second wave of COVID- 19.
12. In the first 10 months of the current fiscal year, public expenditure has increased by 16 percent and revenue collection by 14.1 percent as compared to the corresponding period of the previous fiscal year. By mid-April, Rs. 202.28 billion foreign aid commitment has been received. Fiscal transfer to the provinces and local levels has increased by 15.7 percent to Rs. 294.33 billion. Revenue sharing with provinces and local levels has reached to Rs. 91.47 billion.
13. In the first nine months of the current fiscal year, export has surged by 20.2 percent and import by 13.1 percent. Trade deficit has declined while balance of payments has remained surplus by Rs. 42.54 billion. Foreign exchange reserves stood at Rs. 1,433.27 billion.
14. The revised public expenditure for the current fiscal year is expected to remain at 85.9 percent of the total allocation. Within the total allocation, 91.4 percent will be spent on recurrent expenditure, 71.3 percent on capital expenditure while that of 85.2 percent will be towards financing.
15. Revenue collection in the current fiscal year is estimated to be 94.8 percent against the annual target. Foreign Grants Rs. 27.06 billion and foreign debt of Rs. 165.10 billion are estimated to be mobilized. Internal debt mobilization is estimated to remain at Rs. 223 billion.

Respected Sisters and Brothers,

Now, I would like to present the objectives and priorities of the budget for the coming FY 2021/22. The objectives of the budget are as follows:

- a) To protect the lives of the citizen from the COVID- 19 pandemic,
- b) To speed up economic activities and development programmes for the rapid recovery of the economy,
- c) To strengthen the role of the state in public welfare, provide social security and protection and achieve prosperity along with social justice, and
- d) To build resilient economy by mobilizing the resources and means available with public, private and cooperatives in the productive sector.

I have set the following priorities to achieve objectives of the budget:

- a) Expanding the coverage of COVID- 19 tests, provision of treatment, supply of health equipment and logistics, assurance of free vaccination, development of health infrastructure and effective mobilization of doctors and health workers for prevention, control and treatment of COVID-19,
- b) Providing relief to the families affected by COVID-19, expansion of economic activities through incentive, facilitation and recovery to the private sector,
- c) Ensuring work and employment for workers entering in the labor market and for those who have lost employment,
- d) Ensuring life cycle based social security and protection for all Nepali citizens,
- e) Enhancing agricultural production and productivity and assurance of food security,
- f) Investing in educational infrastructure for life-sustaining and skill-based education,
- g) Building infrastructure of strategic importance that supports to achieve rapid industrialization and quick returns,
- h) Balancing development through coordination and collaboration among the federal, provincial and local levels,
- i) Eliminating all forms of discrimination and inequality, equitable development and fair access to the outcome of development,
- j) Enhancing accountable governance system, assurance of peace and security, corruption control, good governance and effectiveness in service delivery.

Respected Sisters and Brothers,

Now, I would like to present the details of fiscal transfer at the federal, provincial and local levels:

16. I have increased the Equalization, Special and Matching grants to be transferred to the provinces and local levels as well as conditional grants to be provided for the federal projects and programmes to be implemented from the provinces and local levels.
17. I have allocated Rs. 57.95 billion and Rs. 94.56 billion equalization grants to the provinces and local levels respectively based on the formula recommended by the National Natural Resources and Fiscal Commission. Towards conditional grant, I have allocated Rs. 35.87 billion to the provinces and Rs. 173.50 billion to the local levels. I have allocated Rs. 12.37 billion as a matching grant and Rs. 12.46 billion as a special grant. I have estimated that a total of Rs. 126.69 billion will be shared among the provinces and local levels as a revenue sharing.
18. I have made a provision of fiscal transfer in the form of conditional grant for the projects to be implemented in the co-finance of federal, province and local levels.

Now I would like to present the programmes and allocations of budget for the coming fiscal year:

COVID-19 Infection Prevention, Control and Treatment

19. The government is committed to protect the lives of all Nepali people by adopting reliable measures of prevention, control and treatment of COVID-19 pandemic. The budget is focused towards utilizing all available prospects including the entire capacities to minimize health risks. There will not be any shortage of funds required for the prevention, control and treatment as well as the assurance of COVID-19 vaccine.
20. I have arranged free tests and treatment of COVID-19 in all government laboratories and hospitals. I have allocated the necessary budget for the purchase of oxygen plant, and cylinder as well as tank for transportation and storage of liquid oxygen. In order to avoid the shortage of oxygen for the treatment of COVID-19 infected patients, I have arranged for the mandatory installment of their own oxygen plant in those hospitals having more than 100 beds capacity.
21. I have exempted all customs duties and Value Added Tax on the importation of equipment required for the establishment of oxygen industry. Fifty percent of the total costs will be provided as capital grant to those community and private hospitals installing their own oxygen plants. I have arranged to exempt 50 percent of the electricity tariffs incurred from the production of oxygen during COVID-19 pandemic.
22. I have allocated Rs. 4 billion for the purchase of necessary equipment including ICU, HDU, ventilator and testing kits needed for the treatment of COVID-19 patients. I have exempted customs duty on the importation of medicines required for the treatment of COVID-19. I have made an arrangement for mobilizing in hospital the retired and interned doctors, nurses and other health workers on contract basic for the period of one year with salary and 50 percent risk allowance in order to avoid the shortage of human resources for the treatment.
23. To control the risk of COVID-19 infection, health desk will be operated and holding center will be established in the border points and airports. I have allocated the necessary budget for the construction of quarantine, contact tracing, establishment of isolation center, for provision of human resources as well as regular supply of medical equipment at all local levels. No one will be deprived of receiving the health treatment on the ground of lacking beds in hospitals.

24. I have made an arrangement for providing free health services including regular observation of health condition, mobile service for counseling and treatment, operation of call center psycho-social counseling, emergency treatment and oxygen support to the patients infected by COVID-19 staying in home isolation.
25. The present accountable government is committed to make free vaccination available to all Nepali brothers and sisters against COVID-19. In this connection, I would like to remind that Nepal is one of the few nations in the world that has begun the vaccination campaign and being the second nation in South Asia to start an inoculation. The vaccination campaign will be completed by utilizing our available resources and capacities to the extent possible so as to ensure speedy vaccination for every Nepali of all age groups who are yet to be vaccinated, by procuring vaccines from the vaccine producer countries and companies. I have allocated Rs. 26.75 billion for the arrangement of vaccine.
26. The concept of Central Command Approach will be implemented in all types of hospitals and health centers to provide treatment to all COVID-19 infected patients. I have arranged to make public the details regarding the availability of specialist doctors, oxygen and ventilator, ICU, HDU and hospital beds on a regular basis.
27. I have given continuity to risk allowances as well as other fringe benefits provided as an incentive until the prevalence of infection risk to those health workers and staff working in the lab, and cleaners and security personnel who are directly engaged in COVID -19 prevention and treatment.
28. I have allocated Rs. 37.53 billion for the prevention, control and treatment of COVID-19.

Reforms in Health System

29. Fundamental rights of citizen to obtain free basic health services will be guaranteed. Seventy types of medicines that are being distributed free of cost by the government will be continued to all health centers. The price and quality of medicines will be monitored regularly. I have allocated Rs. 5.60 billion for medicine purchase.
30. I have given continuity to the grants being provided currently for the treatment of indigent having heart disease, kidney disease, Cancer, Parkinson, Alzheimer, Spinal injury and Sickle-cell anemia as well as free treatment to the children under the age of 14 and the senior citizens above the age of 70 having heart disease. I have allocated Rs. 2.50 billion for this.
31. I have allocated Rs. 1.30 billion for the construction of a well-equipped hospital with 3 hundred beds in Kathmandu valley and with 50 beds in all provinces for communicable disease within next fiscal year.
32. Maternity and neonatal care services will be brought into operation in all district hospitals. A maternal waiting room equipped with prenatal health check-up and medical facility will be operated in 20 districts of remote areas including Humla, Dolpa, Mugu, Bajhang to improve maternal health. The IVF services for sub-fertile couple will be expanded to the public hospitals of Biratnagar, Birgunj, Butwal and Dhangadi.
33. In order to ensure quality health to the general public, the elementary hospitals with 5, 10 and 15 beds that are under construction in current fiscal year in 397 local levels will be completed and brought into operation within the next 2 years. The construction works for

elementary hospitals that are yet to be established at the remaining local levels will be initiated in the coming fiscal year. I have allocated Rs. 6.15 billion for this purpose.

34. I have allocated budget for child health and nourishment programmes to be implemented at local levels. I have also made budget allocations to make the country fully vaccinated next year by providing 13 types of vaccination services including BCG, Polio, DPT, Measles and Typhoid to children. Vaccination services will be provided to 620 thousand children in the coming year.
35. Access to health services to general public will be established through the expansion of hospitals and health posts as well as through the telemedicine, mobile health service, free pregnancy test service, maternity service, vaccination service, community-based rehabilitation and palliative services.
36. I have increased the existing travel expenses by 100 percent to Rs. 12 thousand for women health workers across the country.
37. All local levels will be declared Tuberculosis-free zone within next two years. I have allocated Rs. 1.46 billion for Malaria, Tuberculosis, AIDS, sexually transmitted diseases and leprosy control programmes.
38. I have arranged the establishment, upgradation and expansion of a specialized hospital with skilled doctors and modern equipment to diagnose and treat the non-communicable diseases including high blood pressure, diabetes, heart and kidney disease, and cancer caused by the changed lifestyles, food habits and environmental pollution.
39. I have made arrangements for free testing of blood pressure, urine and glucose in blood, breast cancer and cervical cancer once a year to the citizens above forty years. Vaccine programme against cervical cancer will be implemented in 9 districts of 3 provinces.
40. An arrangement will be made to run a Satellite-clinics with regular specialized service at least in one public hospital by all medical colleges, Health Science Academy and Central Hospitals. A provision for Health institutions having more than 50 beds will be made for them to operate mobile health clinic mandatorily once in a month in their respective service areas.
41. An arrangement will be made to allocate at least 10 beds for the treatment of mental disease in community and private hospitals having more than 200 beds. Geriatric wards will be established in all the hospitals having more than 50 beds.
42. I have allocated budget for the construction of the ultramodern super-specialty center at Kirtipur, Kathmandu having one thousand five hundred beds for the specialized medical services including diagnosis, treatment, teaching and research of Nephrology, Urology, Cardiology surgery, Pulmonology, Gastroenterology and Gastro surgery in order to ensure in-country quality health service of international standard by ending the compulsion to visit abroad for the treatment of complex and fatal diseases. The construction of such hospitals will be initiated and brought into operation within the next three years.
43. National Institute of Cancer Studies will be established for the study, research and cure of Cancer. Bhaktapur Cancer Hospital, BP Koirala Memorial Cancer Hospital and Sushil Koirala Prakhara Cancer Hospital will be operated under this institute.
44. I have allocated Rs.1.28 billion for infrastructures development of Manmohan Cardiovascular and Transplant Center, Tribhuvan University Teaching Hospital, BP Koirala

Cancer Hospital, GP Koirala National Respiratory Cure Center, Sushil Koirala Prakhara Cancer Hospital, Ramraja Prasad Singh Health Science Academy.

45. I have allocated Rs. 340 million for infrastructure development including the ICU ward of Kanti Children Hospital. I have allocated Rs. 580 million for the operation of child heart disease unit and upgradation of the Operation Theatre by extending the service of Shahid Gangalal Heart Disease Hospital.
46. An ultramodern well-equipped hospital with international standards will be built in Duwakot, Bhaktapur to operate the extended service of Bir Hospital. Preparatory works including Detailed Project Report will be concluded in upcoming fiscal year with a target of completing the construction work and bringing it into operation within next three years. The hospital will be brought into operation through the integrated management physical infrastructures, equipment and manpower. Arrangement will be made to include this project in National Pride Project for executing it through the separate project office. Four lane corridor road will be built along both sides of Manohara river from Jadibutti to the hospital site.
47. I have allocated budget for the establishment of Trauma Center in Dhalkebar, Bardaghat and Lamki in the coming fiscal year. Feasibility study for the establishment of a Trauma Center in Belkhu of Dhading will be completed.
48. National Public Health Laboratory will be upgraded as a Center of Excellence by developing infrastructures and providing necessary equipment in order to end the compulsion of sending the sample abroad for testing. I have allocated a budget for upgrading provincial laboratory as Referral Laboratory. A separate mechanism will be set up to determine and regulate the standard of radiology and imaging service provided by the community and private health institutes.
49. Citizen Awareness Programme will be conducted for healthy thoughts and diet and regular exercise in order to make **Healthy Nepal Campaign** effective. Ayurved, naturopathy and alternative medicine will be promoted. Ayurvedic and naturopathic hospitals will be established in all provinces.
50. Minimum of 50 percent family will be brought into insurance net by expanding health insurance programmes to all local levels within the coming fiscal year. The institutional capacity of Health Insurance Board will be enhanced. Alternative financial resources will be provided for the sustainability of insurance programme. I have allocated Rs. 7.50 billion for the implementation of health insurance programme.
51. Integrated Laws will be formulated to make the role of Health Science Academy, Commission and Research Center more effective. Necessary positions will be created for newly established and upgraded hospitals and health institutions.
52. I have increased the budget of the Ministry of Health and Population to Rs. 122.77 billion.

Now I would like to present the budget and allocation for relief, incentives and economic recovery programmes.

Relief, Incentives and Economic Recovery

53. Relief, incentive and economic recovery programmes will be implemented to revive the economy, weakened by the adverse effect of COVID-19 pandemic; to promote the main driving sector of the economy and to achieve the goal of rapid economic growth.
54. I have made provision to exempt the tariff of up to 20 thousand liters of drinking water per month being distributed for the households from Nepal Water Supply Corporation, Kathmandu Upatyaka Khanepani Limited and local levels, in order to improve the health of the citizens by ensuring quality drinking water facility.
55. I have made an arrangement to provide 20 percent discount on the selling price of rice, flour, pulses, salt, edible oil, sugar and cooking gas sold by Food Management and Trading Company Limited and Salt Trading Corporation Limited during the prohibitory order period.
56. I have arranged to provide full exemption of demand fee and tariff of electricity to be paid by all types of drinking water and irrigation consumer committee including partnership and co-financing. During the prohibitory order period for small and domestic electricity consumers, 100 percent tariff discount will be given to and those consuming up to 20 units per month, 50 percent consuming up to 150 units per month and 30 percent consuming up to 250 units. Arrangements to exempt electricity demand charge will be made for manufacturing industries, hotels and film industries during the prohibitory order period.
57. I have made an arrangement for auto- renewal of the businesses that are affected by COVID- 19 including hotel, travel, trekking, tourism business, public transport, air service, film industry, handicraft industry, media house, advertising service, tailoring, beauty parlor, health club by waiving their license and renewal fees for the FY 2021/22. I have arranged to provide the amount as per the criteria prescribed by the Government of Nepal to those hotels that are not in operation due to COVID-19 pandemic if they are operated as isolation centers. Hotel and tourism sector will be eligible to get similar facilities provided to manufacturing industries.
58. I have arranged to provide 25 percent subsidy on the freight of perishable consumer goods including milk, vegetables, fruits, fish and meat from the production site to the nearest market center. A subsidy of 50 percent will be provided to small farmers through local level for the purchase of paddy seeds.
59. I have arranged to provide loan up to Rs. 80 thousand at one percent interest rate for the period of two years to purchase a laptop with the objective of assisting in alternative learning for the students studying in higher secondary and upper levels at public schools and colleges. A SIM card will be provided free of cost to each student above 16 years of age.
60. The Government of Nepal will bear the contribution amount of Jestha and Ashadh 2078 (last two months of current fiscal year) to be deposited by the workers and employers in Social Security Fund. I have allocated necessary budget for this.
61. I have given continuity to the Business Continuity Fund established for the payment of wages and business operations of the labors and employees working in domestic, small, medium and large-scale industries, tourism, private educational institutions, transportation, film industry and media houses.

62. An arrangement will be made to provide discount up to 50 percent on the rent to be paid by the businessmen who have rented houses, warehouses or land of government and government owned entities during prohibitory order period.
63. I have arranged to extend the Public Procurement Agreement for six months without any penalty and no additional fee will be charged while extending bank guarantee period. Arrangements will be made for the contractors to get back the retention money against the bank guarantee equivalent to 50 percent of such money in order to facilitate current capital management. The Fund will be mobilized for capacity building and corporate interests of construction entrepreneurs.
64. I have given continuity to the refinancing facility being provided by Nepal Rastra Bank at five percent interest rate for COVID-19 affected entrepreneurs. The scope of business and the amount of money available to use the refinancing facility will be expanded.
65. The range and scope of concessional loans provided to micro, small and medium enterprises, commercial agriculture, youth enterprises, women enterprises and persons returning from foreign employment will be expanded. I have allocated Rs. 13 billion for this purpose to provide interest subsidy of 5 percent.
66. Tourism leave will be provided to the employees of civil service, public enterprises and academies with the amount equivalent of 10 days remuneration in order to promote domestic tourism. The private sector will also be encouraged to provide similar facilities to their employees.
67. The concept of public-private partnership will be implemented in the construction, operation and maintenance of roads, energy, railways and airport projects. Legal arrangement will be made to provide capital grant up to 30 percent of the project cost for Viability Gap Funding. I believe, this will promote private investment and contribute to job creation. I have allocated budget for viability gap funding.
68. With the objective of motivating youth entrepreneurs to get involved in startup business, seed capital loan up to Rs. 2.50 million at an interest rate of 1 percent will be provided by keeping project itself as collateral. I have arranged to provide free registration, renewal and other services for startup business through one window system. Policy facilitation will be made to attract foreign investment in startup business. For this, I have set up a challenge fund of Rs. 1 billion.
69. One-month gratis tourist visa will be provided to the foreign tourists visiting Nepal.

Now, I would like to present the budget and allocation for Labor, Employment and Social Security Programme.

Labor and Employment Creation

70. Work and employment opportunities will be created in coordination and cooperation with government, private, cooperative and non-government sectors to ensure decent jobs to all citizens.
71. The Prime Minister Employment Programme will be restructured to ensure minimum of 100 days employment to the unemployed person. An arrangement will be made to conclude procurement contract so that the unemployed persons enlisted in the Employment Service Centers will be hired in the federal, provincial and local level projects and programmes

including roads, irrigation, buildings, bridges, river training, tree plantation that are implemented at the local level. I have allocated Rs. 12 billion to create 200 thousand employments in the next year through Prime Minister Employment Programme.

72. I have allocated Rs. 400 million for skill development training to create additional 100 thousand persons in the businesses including handicrafts, plumbing, electrical maintenance, electronics, cook, blacksmiths, carpenters, masons, tailors, beauticians, hairdressers, vehicles and mobile maintenance, particularly targeting the young people entering into the labor market workers returning from foreign employment and those who have lost their job at home.
73. I have allocated Rs. 1 billion to conduct on-the-job trainings in collaboration with the private sector, to the trainee workers of production and service industries by providing grant equivalent to minimum remuneration of 3 months to develop the skilled manpower based on the necessity of the domestic industries. An arrangement will be made to provide basic training to the trainee employees in the same industry where they are guaranteed a minimum employment of 2 years. This programme will create an additional 25 thousand jobs next year.
74. Youths having a graduate degree or above will be provided with concessional loan up to Rs. 2.50 million with maximum five percent interest rate keeping their educational certificates as collateral.
75. All forms of discrimination and violence in the workplace will be eliminated. The principle of equal pay for equal work will be enforced. The provision of labor audit will be implemented effectively. Workers' rights, interests, occupational health and safety, minimum wage and compliance of labor laws will be ensured.
76. Arrangements will be made for Group Accidental insurance of the employees and workers from industrial establishments and organized sector free of cost. Group Accidental insurance will be made mandatory for workers involved in construction works of public entities.

Social Security and Protection

77. The Government of Nepal is committed to ensure social security and protection based on the concept of life cycle consideration by provisioning health check-up and nutrition during pregnancy; free immunizations, nutrition, basic education and scholarships facility in childhood; education, health and employment guarantee in youth; free treatment and dignified life in the old age. Accordingly, I have increased all types of social security allowances by 33 percent and the monthly allowance for senior citizens has been increased to Rs. 4 thousand. I have allocated Rs. 100 billion for the purpose of social security allowance.
78. I have increased the amount of Child Protection Grant provided to the orphans, children of *dalits*, disabled and indigent families by one third.
79. The Government of Nepal will bear the responsibility of protection of the disabled, helpless and abandoned persons. All forms of child labor will be abolished. Nepal will be made free from street-people by providing necessary services, facilities, treatment and accommodation. The concept of street-child free Nepal will be implemented by locating, protecting and rehabilitating children. Grants will be provided to encourage the organizations working in this field.

80. Feasibility study will be carried out for the establishment of Disability Rehabilitation Centers in all the provinces. Treatment services for children with mental disorder will be made easy and effective. I have given continuity to the subsidy being offered to the organizations which produce the accessories used by the disables. Public physical structure, infrastructure and means of transportation will be made disable-friendly.
81. The Contributory Pension Fund Act will be amended to include professors, teachers and other civil servants in this system. The scope of Social Security Fund will be extended to include self-employed persons, labors from unorganized sectors as well as contract and wage-based labors.
82. I have allocated Rs. 14 billion for the Ministry of Labor, Employment and Social Security.

Women, Children and Senior Citizens

83. The gender equality policy will be adopted in all the wings of the nation. Minimum 33 percent women's participation will be ensured in the executive level of the body to be operated with the grant from the Government of Nepal.
84. Women entrepreneurship will be developed through the President Women Upliftment Programme. Women from indigent group will be involved in income-generating activities by providing skill-oriented training. Women entrepreneurship facilitation center will be established at all local levels. The aerial rescue for pregnant and postpartum women from remote areas will be made more effective.
85. The dowry system as a social stigma will be abolished. Social awareness, empowerment and women education programmes will be conducted to eliminate ill practice, discrimination and violence against women. Strict legal provisions will be made against women's violence. Mangala-Sahana Rehabilitation Centre will be constructed at Suryabinayak, Bhaktapur to protect the displaced women due to domestic violence.
86. Programmes will be launched for income generation, capacity building and empowerment of women and adolescents of all deprived communities including disadvantage, *dalit*, indigenous, single women, women with disabilities, *Badi*, *kamhalari*, *kamaiya*, *Chepang*, *Raute*, endangered and marginalized.
87. Nutritious food, access to the qualitative health service, sports and recreational opportunities will be provided to the children for their mental and physical development. In partnership with the local levels, children's park and child recreation center will be constructed at 15 places.
88. A Child Academy will be established for the promotion of child literature and harmonious development of children. In order to develop inherent talents of children for their multi-dimensional development, a Children Paradise with quality education will be established at Damak, Jhapa.
89. Child Rehabilitation Center will be operated in Morang, Bhaktapur, Kaski and Banke district from the Government level. I have allocated budget for the construction of a well-organized Child Rehabilitation Center at Dhakaltar, Tanahu.
90. Child welfare official will be assigned at all local levels to protect, promote and regulate child's rights.

91. A separate geriatric ward for the treatment of senior citizens will be established in all health institutions having more than 100 beds. Cohesion Center, Daycare Center and Sanatorium Center will be operated for the senior citizen. I have allocated necessary budget to build a senior citizen home including hospital facility with the capacity of 500 people at Gothatar, Kathmandu.
92. Arrangement for free medical treatment and protection will be made for single woman, widow and widower, physically and mentally disabled, helpless and senior citizen who don't have their own family and protection. The arrangement will be made for free medical treatment to the senior citizens affected from Alzheimer's and other aging associated diseases.
93. I have allocated Rs. 1.20 billion in the sector of women, children and senior citizen.

Agriculture and Livestock Development

94. Agriculture sector will be developed as the main basis of resilient economy by its modernization and commercialization. Arrangements will be made for the benefit of producer level farmers through the value chain of agricultural products. Citizens' right to food and nutrition will be ensured by increasing productivity through diversification and specialization of agricultural products. Leasehold, collective and contract farming will be encouraged by consolidating the cultivable land.
95. The effectiveness of the Prime Minister's Agriculture Modernization Project will be enhanced. Additional 71 zones including agricultural crops, fisheries and livestock production will be operated. Rubber zone will be brought into operation with a view to promote rubber farming. Conditional grant will be provided to the local level in the pocket area for the purchase of combined harvester, power tiller, cultivator, rotavator, harrow and other equipment. In order to provide technical assistance to the farmers of the project area, three hundred undergraduate level students of agriculture will be assigned as interns. One technician having passed bachelor's degree in agriculture will be assigned on contract for one year in all the district agricultural knowledge centers. I have allocated Rs. 7.98 billion for the implementation of this project.
96. A policy to provide unused government agricultural firms and barren lands to private sector on lease for commercial farming will be adopted. I have allocated budget to encourage the private sector investment in fruits in Bhojpur, Nuwakot, Baitadi and other districts in the hilly region and in commercial livestock farming in Manang, Mustang, Myagdi and Dolpa and other districts in the Himalayan region.
97. It will be encouraged to plant crops based on geographical and seasonal suitability of crops along with classification of the cultivable land and soil test. Digital soil mapping system will be implemented by enhancing the capacity of soil testing laboratory.
98. Existing agricultural subsidy system will be reviewed and production-based grant as incentive will be provided to farmers, agro-entrepreneurs, farmer groups and cooperatives. I have arranged to provide subsidy up to 50 percent of the price to those farmers who plant improved seeds purchased from the licensed sellers. For the purpose of agriculture mechanization, I have increased the scope and percentage of tax and duty exemption provided on the import of agricultural tools and equipment along with its machinery parts.
99. Five million fruit saplings will be produced by establishing multi-purpose nurseries with medium and high technology. Local level and farmer groups will be encouraged to plant

fruits, vegetables and cash crops on the reclaimed, barren and public land along the national highways side.

100. Adequate supply of chemical fertilizers will be ensured before the time of plantation. I have allocated budget for preliminary works to set up a chemical fertilizer factory within three years. I have increased the subsidy to be provided on chemical fertilizers to Rs. 12 billion.
101. The use of organic fertilizer and organic pesticides will be encouraged to promote organic farming. Branding, certification and market promotion of the yield produced in the pocket area of organic farming will be carried out. I have arranged to provide up to 50 percent capital grant to the private sector for the establishment of organic pesticide factory.
102. Industrial agricultural markets and agricultural yield processing centers having storage facilities will be established in all provinces. Industrial agricultural market targeting Cardamom in Ilam, vegetables in Chhattiwan of Makwanpur, ginger in Salyan and apple in Jumla, will be initiated to construct after completing its feasibility study.
103. Procuring arrangements of agricultural products including paddy, wheat and maize having minimum support price will be made through Food Management and Trading Company, and Agricultural Cooperatives to store and ensure smooth and regular supply. Two hundred food storage centers, eighty-nine cold chamber and cold storage will be established through local level. I have arranged to provide 50 percent subsidy on the insurance premium of the food storage. I have allocated Rs. 840 million to provide subsidy to sugarcane farmers based on their production volume within 15 days of sales to sugar mills.
104. Agricultural wholesale market will be established in 17 places including Mechinagar, Rangeli, Ratnanagar, Kageshwari Manahara, Sandhikharka through province and local levels. Preparatory works will be made to establish agricultural wholesale market in Kapurkot of Salyan and Silgadhi of Doti. Fruit and vegetable *haatbazaar* (temporary market) under construction in Chobhar of Kathmandu will be brought into operation. Fifty percent capital subsidy will be provided to the local levels and agricultural cooperatives for the construction of agricultural ropeways to transport agricultural products.
105. Construction work of agricultural wholesale market with modern technology will be commenced at Karsaghat, Rupendehi for sales and distribution of agricultural products in the domestic and international markets after collecting, processing and branding them.
106. Undue profits of the mediators will be controlled to ensure fair value of the agricultural yield for the farmers at production level. Arrangements will be made to provide regular information through mobile applications to the farmers regarding the availability of seed and fertilizer, market price of all types of agricultural produce and weather condition.
107. I have allocated Rs. 7.60 billion for providing concessional loan to agriculture-based enterprises and value chain development. The scope of agricultural and livestock insurance will be expanded so that interested farmers can participate. I have given continuity to the provision of providing 50 percent subsidy for the premium of livestock and crops insurance.
108. Nepal will be made self-sufficient in milk and vegetables within next two years; wheat, maize, millet and buckwheat within three years and rice within five years.
109. Milk collection and chilling centers will be established, and capacity will be expanded in Biratnagar, Pokhara and other places to ensure market for milk producing farmers. In order to increase the consumption of domestically produced milk and milk products, I have

made an arrangement to provide up-to thirty-five percent capital subsidy for the establishment of Ultra High Temperature (UHT) milk processing and powdered milk plants under the investment of private and cooperative organizations.

110. I have arranged fifty percent subsidy on the purchase of seedlings in order to promote commercial apple cultivation in himali districts including Manang, Mustang and Jumla, Mission Okhar (Wall-nut) programme will be conducted in 9 districts including Solukhumbu, Jajarkot and Baitadi. Commercial lemon farming expansion programme will be conducted in 10 districts including Bhojpur, Kavre, Parbat, Syangja, Dang and Dadeldhura.
111. Programmes for improved shed construction, production of animal feed and forage development and expansion of pastureland will be operated. Seven hundred thousand improved breeds of cows, buffaloes and goats will be produced through artificial insemination mission at 468 local levels. Animals having high breeding value will be produced within the country. Artificial insemination service will be provided free of cost. Nepal will be made self-reliant in vaccine production to control epidemics in cows, buffaloes and chickens. I have allocated necessary budget for animal health improvement programme.
112. The private sector will be encouraged and incentivized to build clean and well-organized model slaughterhouses in all provinces. Modern slaughterhouses will be established in Biratnagar, Pokhara, Surkhet and Dhangadhi.
113. Investment in agricultural research will be increased. Hybrid varieties of food crops, vegetables and fruits through Nepal Agriculture Research Council will be developed. Collaboration will be made with the University to conserve the seeds and breeds of indigenous species. Farmers will be encouraged to change their seeds every two years to increase agricultural productivity. I have allocated Rs. 3 billion for Nepal Agricultural Research Council.
114. In order to provide theoretical and practical knowledge of modern technology in agricultural production, one agricultural farm in each of the provinces including Chandradangi of Jhapa, Nawalpur of Sarlahi will be developed as a Center of Excellence and will be brought into operation within next two years.
115. Access to food and nutrition will be expanded to landless farmers, *dalits* and economically and socially backward classes and communities in order to implement the government's resolution: **No one remains hungry and no one dies of hunger**. Hunger will be ended by providing food to the individuals, families, classes and communities at risk of famine and food insecurity.
116. The capacity of the monitoring agencies will be enhanced to maintain the hygiene and quality of food items. The scope and area of food hygiene testing will be expanded by developing the National Food and Feed Reference Laboratory in accordance with international standards. Mobile service will be started in major agricultural wholesale and *Haatbazaar* (temporary markets) to test pesticide residues.
117. I have allocated Rs. 45.09 billion for Agriculture and Livestock Development

Irrigation

118. Agricultural production and productivity will be increased by providing irrigation facilities in cultivable land through river diversion, canal, lift, ditch and underground irrigation system. I have allocated budget with priority for the timely completion of under

construction projects, commencement of the construction of irrigation projects where feasibility study has been completed and for regular maintenance of irrigation system. Irrigation facility will be expanded in additional 29.4 thousand hectares of cultivable land next year.

119. Irrigation facility will be provided to additional 2 thousand hectares of land from the west main canal of Sikta Irrigation Project. Irrigation facility will be expanded in additional 5 thousand hectares of land from the eastern section of the project by completing construction of 20 km main canal and 12 km branch canal next year. The entire construction work of Sikta Irrigation Project will be completed within next two years. For this, I have allocated Rs. 1.56 billion.
120. Irrigation facility will be provided to additional 3 thousand hectares of land by completing the construction work of 9 km main canal under the first phase of Rani-Jamara-Kulariya Irrigation Project within next year. Under the second phase, construction of 15 km main and 5 km branch canals up to Kandra river of Lamki extension will be completed. Within the next 3 years, the entire work of this project will be completed, and irrigation facility will be provided to 20.3 thousand hectares of land. 4.7 MW electricity will be generated from the powerhouse under the project. I have allocated Rs. 2.35 billion for this project.
121. I have allocated Rs. 1.25 billion to provide irrigation facility to 2.90 thousand hectares of land by constructing 10 kilometers of main canal and branch canal in Bramhadev Mandi area under the third phase of Mahakali Irrigation Project. I have allocated Rs. 1.44 billion for the construction of the remaining 8 km canal of the western section of Babai Irrigation Project.
122. I have allocated Rs. 1.61 billion for the construction of small, medium and large irrigation projects including Praganna, Badkapath, Bagmati, Palungtar and Greater Dang valley. These projects will provide irrigation facility to additional 400 hectares of cultivable land next year.
123. We have entered a new era of water resource utilization by adopting the technology of water diversion from one river to another through tunnels for its multi-purpose use including drinking water, irrigation and electricity. The ongoing river diversion projects will be completed on time. Irrigation facilities will be expanded into the potential areas of Terai lands from Jhapa to Kanchanpur by implementing river diversion projects.
124. Construction of headworks of Bheri-Babai Diversion Multipurpose Project will be completed in the coming fiscal year. Irrigation facilities will be expanded to additional 15 thousand hectares of land in Banke and Bardiya districts and construction of 48 MW powerhouse will be completed within next two years. I have allocated Rs. 3.07 billion for this project. I have provisioned budget to prepare DPR and start construction of Naumure Multipurpose River Diversion Project.
125. Tunnel construction work of Sunkoshi-Marin Multipurpose River Diversion Project that will lay down the foundation for economic transformation of the entire Province No. 2 will be expedited to provide irrigation facility in 122 thousand hectares of cultivable land including Dhanusha, Mahottari, Sarlahi, Rautahat. Construction of headwork and power house will be started in the coming fiscal year. Upon completion of the project, construction of main and branch canals will be completed to provide irrigation facilities to the agricultural lands of the entire command area. The entire work of the project will be completed within four years. I have allocated Rs. 2.46 billion for this project.

126. Construction work of Tamor-Chisyang and Kali Gandaki-Tinau River Diversion projects will be started by preparing detailed project report, project implementation modality and financing framework next year. I have allocated budget to prepare detailed project report of Madi-Dang and West Seti-Kailali river diversion project.
127. Under the Prosperous Terai-Madhesh Irrigation Development Programme, 5 thousand shallow tube wells and 200 deep tube-wells will be installed to expand irrigation facilities in 20 thousand hectares of cultivable land in 25 districts including Jhapa, Saptari, Udaypur, Chitwan, Nawalparasi East, Dang, Bardiya, Kanchanpur. I have allocated Rs. 2.34 billion for this project.
128. Under the Integrated Energy and Irrigation Special Programme, I have arranged necessary budget for the expansion of irrigation facilities in 600 hectares of cultivable land along the riverbanks including Sunkoshi, Trishuli, Kaligandaki, Rapti, Bheri, Karnali and Chamelia.
129. Ponds will be constructed with the involvement of local level and community to provide irrigation facilities to the cultivable lands in the hilly region. For this, funds will be transferred to the local level.

River Training and Watershed Protection

130. River training programmes will be implemented for the protection of human settlements and cultivable lands and for productive use through local level by land reclamation. I have allocated Rs. 3.91 billion for Kankai, Ratuwa, Kamala, Lalbakaiya, Banganga, West Rapti, Karnali and Mahakali River training programmes,
131. I have allocated budget to protect Bhadrapur of Jhapa, Beni of Myagdi, Dunai of Dolpa, Chainpur of Bajhang and Khalanga Bazaar of Darchula from river erosion. I have allocated budget for the construction of 115 km structure by continuing river training programmes including Mawa, Biring, Bakraha, Khando, Ratu, Lakhandehi, East Rapti, Tinau-Danav, Bhada and Mohana rivers under *Janatako Tatabandha*. Innovative and bio-engineering technology will be used in river training and landslide management.
132. To protect Gaighat Bazaar, other settlements and cultivable land of Udayapur from the erosion of Triyuga river, eighty-four km embankment will be constructed within next three years.
133. I have allocated budget for feasibility study for construction of canal by interconnecting Koshi, Gandaki, Karnali and their tributary system in Bhawar area of Chure Hills from Jhapa to Kanchanpur. I hope this will help in managing the irrigation system of Terai, giving continuity to the water cycle, promoting waterways and aqua tourism and solving the problems of floods, inundation and river erosion in Terai.
134. Conservation of lake, pond and dam construction programmes will be implemented for the protection of reservoirs and expansion of irrigation facilities. I have allocated Rs. 270 million to conduct programmes under Rupa Taal Integrated Development Project.
135. Meteorological RADAR in Palpa and Udayapur and X-wind RADAR in Kathmandu valley will be installed for collecting weather information. Weather Television channel will be operated. I have allocated budget to establish hydrological and metrological stations in additional 30 places.

136. I have increased the budget to Rs. 31.86 billion for irrigation and river training sector.

Land Management

137. The Government is committed to protect public and government lands. The investigation, identification and reclamation of illegally encroached public, government and *Guthi* lands will be expedited. All the lands acquired or purchased by the Government of Nepal, including the road and its right of way, will be allotted and registered in the name of the Government of Nepal within next fiscal year.
138. Identifying, collecting data, mapping, assessing accuracy and recording of landless *dalits*, landless squatters, *ex-kamalaris*, *ex-kamaiyas*, *haruwa*, *charuwa* and unplanned settlers will be made through Land Issue Resolving Commission and; landowner registration certificates will be distributed within next fiscal year. I have allocated Rs. 680 million for this purpose.
139. At least fifty branches of *Bhumi* Bank will be established in each province with co-financing of the Government of Nepal and local level and will be brought into operation within next fiscal year. Arrangements will be made to provide unutilized private, government, public and reclaimed land on lease to individuals, groups or organizations for commercial farming and processing of agricultural product.
140. Land use planning will be formulated at all local levels employing land use maps based on geo- information system for scientific classification and maximum utilization of land. I have arranged to provide additional grant as an incentive to the local levels that implement land use planning.
141. Digital copy of all land related records will be made available through land record information management system. By expanding the services related to land administration based on electronic system in all Land Revenue Offices, I have made an arrangement for the service recipients so as to perform land administration related tasks including land registration and ownership transfer from homes.
142. **Mero Kitta** system will be implemented in all districts within next fiscal year to obtain the service related to land allotment map, field book and plot register digitally. Geo-information system will be expanded to 40 offices in different districts.
143. I have allocated Rs. 430 million for completing the mapping of fifteen thousand square kilometers of Terai from Mechi to Narayani by continuing the use of latest LiDAR technology for geo-information collection, survey and mapping, Mapping for all parts of the country will be completed within next three years.

Cooperatives and Poverty Alleviation

144. Cooperative sector will be developed as an important pillar of the economy. Cooperative organizations will be mobilized in financial access expansion, social and economic empowerment and productive sectors. Entrepreneurship development programmes will be implemented by involving landless, squatters, *dalits* and backward classes and communities in cooperatives.
145. Cooperatives will be encouraged for promotion of domestic and small- scale industries based on local raw materials and storage, processing, packaging and marketing of local

products. I have arranged to provide concessional loan to the cooperative organizations to develop value chain by processing the agricultural and livestock products.

146. Assistance will be provided to the cooperative organizations to establish agricultural market centers in partnership with the local level. A conditional grant will be provided to the local level for the utilization of warehouses with repair into operation for storing agricultural inputs that was previously belonged to *Sajha Sahakari Sanstha* for storing agricultural inputs.
147. I have arranged to provide subsidy through cooperatives for the purchase of seed, machinery and equipment required for cultivation of food crops, legumes, vegetables, fruit, tea, cardamom and coffee. Technical assistance and grants based on return will be provided for enhancing capacity and institutional strengthening of cooperatives that expand employment opportunities. I have allocated budget for strengthening the cooperative sector.
148. The distribution of identity cards to the poor households of all districts will be completed next year. All the services and facilities to be provided by the government targeting the poor will be linked with this identity card. I have given continuity to the **Bishweshwar with Poor** Programme.
149. I have abolished the Poverty Alleviation Fund. Approximately thirty-two thousand community groups affiliated to the Fund will be transformed into cooperatives. Poverty alleviation programme will be implemented by using Rs. 19 billion Revolving Fund mobilized by the group as a seed capital of the cooperatives.
150. I have allocated Rs. 8.21 billion for the Ministry of Land Management, Cooperatives and Poverty Alleviation.

Forest Development

151. Entrepreneurship will be promoted by linking timber, non-timber and herbal related forest-based enterprises with employment and economic gain. National standard of sustainable forest management will be implemented to increase the contribution of forest sector to the economic prosperity of the country.
152. Under the President Chure-Terai Madhesh Conservation Programme, underground water will be replenished by constructing 200 ponds in Shivalik and Mahabharat areas. Soil erosion control programmes will be implemented in 164 river systems of Chure region. I have allocated Rs. 1.53 billion for this programme.
153. Commercial production, processing, certification and marketing of high value plants and herbs including *Bodhichitta*, *Rudraksha*, *Chiraito*, *Shrikhand*, *Panchaonle*, which have potential for export, will be encouraged. Nurseries of plants and herbs will be developed based on geographical potentiality. I have arranged for herbal crops insurance and provide 50 percent subsidy in the premium amount.
154. Tourism infrastructure based on biodiversity and natural beauty will be developed in National Parks, Reserves, Protected Areas, Intermediate Areas, Boundaries, Botanical Gardens and Community Forests. In collaboration with the private sector, nature-based tourism infrastructure development programme will be implemented in Kanchanpur, Bardiya, Chitwan, Nuwakot and Dolakha districts.

155. Construction work of National Zoological Garden under construction at Suryabinayak of Bhaktapur and Bhanubhakta Zoological Garden at Tanahu will be completed. I have allocated budget for feasibility study to establish provincial level zoological gardens in all the provinces.
156. In order to reduce the conflict between human and wildlife, the biological pathways, grasslands, boundaries, natural ponds and habitats in the national forests and protected areas will be protected. Accidental insurance will be provided to the citizens and employees living within the protected and intermediate areas to compensate for the damage caused by the attack of wild animals.
157. Private, cooperative and community organizations will be encouraged to engage in commercial rearing of forest animals. Research center will be established for commercial cultivation of rare and valuable plants and herbs like Panchaole, Keshar (Saffron) and Yarsagumba. Endangered and rare wildlife such as tiger, one horned rhino, elephant, musk deer, crocodile, scaly ant eater (*Salak*) will be protected.
158. In order to expand employment and income generation opportunities, collective farming in forest areas and planting of agro-forest on private land will be encouraged. Forest prosperity programme will be implemented in 50 local levels of Lumbini Province and Province No. 2.

Environmental Protection

159. Fifteen million trees will be planted in Churia and Terai-Madhesh areas. Green city will be developed by planting fruit trees along the roadside, residential area and open spaces of urban areas. Nepal Army, Nepal Police and Armed Police Force will also be mobilized for tree plantation and protection.
160. In order to reduce the environmental pollution caused by plastics; the production, import, sales and distribution as well as use of plastics less than 40 microns thickness has been completely banned from the upcoming mid-July. I have arranged to use cotton, jute or paper bags instead of plastic bags in all business establishments including shopping malls and department stores. If the industry producing plastic bags or seats with less than forty microns thickness replaces the parts of the old machinery with new materials, the additional investment made by the industry will be provided as capital grant.
161. The use of electric vehicles will be encouraged to control the adverse effects of environmental pollution on human health and promote clean and environment friendly development. A strategic plan will be formulated and implemented by 2031 AD. to replace the light vehicles powered by fossil fuels by electric vehicles. For this, a task force including experts will be formed to provide suggestions regarding the policies to be adopted, exemptions and facilities and infrastructure development. I have arranged to give exemption of renewal fee and road construction and maintenance fee for 5 years if the vehicles operated from fossil fuels are converted into electric vehicles.
162. I have allocated budget to implement carbon emissions reduction programme in 13 districts of Terai-Madhesh including Rautahat, Bara, Parsa, Chitwan, Banke, Bardiya, Kailali and Kanchanpur. The capacity of the local community will be enhanced to minimize the adverse effects of climate change.

163. Air quality measurement centers will be established in Ilam, Rajbiraj, Jomsom, Dipayal and other places. Regional standards related to air, noise and water pollution will be updated and implemented.

164. I have allocated Rs. 14.13 billion to the Ministry of Forest and Environment.

Tourism Promotion

165. Nepal will be developed as an attractive, scenic and safe tourist destination by utilizing the tourism possibilities obtained through unique natural beauty, abundant biodiversity and incomparable socio-cultural diversity.

166. An integrated tourism infrastructure development programme will be implemented in collaboration with the private sector in order to diversify and expand tourism sector. Tourism infrastructure will be constructed in the spots including Sandakpur, Dhanushadham, Indrasarovar, Panchase, Niglihawa, Kupinde Daha and Bhadagaun. I have given continuity to the reconstruction work of *Aani Gumba* in Muktinath area and Pindasthan in Kagweni area.

167. Trekking routes, hiking destinations and cycling trails will be constructed at feasible places near Kathmandu valley. An environment friendly bicycle circuit will be constructed around Fewa Lake. A detailed project report will be prepared for the construction of Himalayan Foot Trail from Darchula to Taplejung. Land will be provided on lease to the private sector to promote tourism by constructing hotels, motels, resorts including hill stations in feasible places of Chure and Mahabharat range.

168. I have allocated budget to develop naturally important places including Rara lake, Shey Phoksundo lake, Khaptad as an attractive tourist destination.

169. Trekking routes will be constructed in the areas like Lower Dolpa, Simikot of Humla, Ruby valley of Dhading, Rolwaling of Dolakha and Olangchunggola of Taplejung. An integrated tourism information system including GPS tracking will be operationalized for the safety and rescue of outbound tourists for trekking and mountaineering.

170. Important lakes including Maipokhari of Ilam, Barju lake of Sunsari, Jagdishpur lake of Kapilvastu, Satyavati lake of Palpa, Syarpu lake of Rukum and Beheda Baba lake of Kailali will be developed as tourist destinations by their conservation and beautification.

171. Adventure tourism including mountaineering, bungee jumping, rock climbing, rafting, paragliding, zipline, kayaking will be promoted. National and international investors will be attracted to invest in the field of adventure tourism.

172. Agro-tourism, eco-tourism, Himalayan-yoga tourism, high altitude sports tourism, educational tourism and conference tourism will be promoted with the coordination and cooperation of local level and private sector. I have allocated Rs. 590 million in order to continue the tourism infrastructure development programme operated in 216 places in cost-sharing of province and local level.

173. Historical forts including Simraungadh, Makwanpurgadhi, Sindhuligadhi and Jitgadhi will be conserved and developed. A detailed study will be conducted to build a circuit in the religious-cultural and wetland areas.

174. I have allocated Rs. 27.47 billion to the Ministry of Culture, Tourism and Civil Aviation.

Industrial Development and Investment Promotion

175. Nepal will be developed as an attractive and safe investment destination by creating favorable business environment to increase the contribution of industry sector in the national economy. The process of industrialization will be intensified by developing investment friendly industrial administration, preferential treatment, protective tax system, good labor relations and modern infrastructure.
176. **Made in Nepal** and **Make in Nepal** campaigns will be launched in collaboration with the private sector for mass production, marketing, use and export promotion of domestic goods. Export will be promoted having self-reliant in the products including cement, medicine, iron rods, furniture and shoes.
177. Production based on local raw materials and labor will be increased by protecting cottage, small and medium enterprises. An arrangement will be made for organizing virtual trade shows for market promotion of the products of such industries.
178. Sheep and mountain goat (*Chyangra*) rearing will be encouraged through wool mission at 33 local levels of 22 high mountainous and hilly districts. I have arranged to set up wool processing plants in the mountainous districts of Gandaki and Karnali Province. Exports will be encouraged by operating meat industry in the Himalayan region.
179. The companies producing and assembling the world's top 10 brand of electric vehicles will be attracted to set up industries in Nepal. Employment will be generated through the development of backward linkages by locally producing various types of accessories to be used in vehicles. In addition to tax incentive, the government will provide land required for such companies on lease without any charge.
180. Infrastructure of industrial zone in Damak of Jhapa, Mayurdhap of Makwanpur, Motipur of Rupandehi, Nauwasta of Banke, Lamki of Kailali and Daiji of Kanchanpur will be completed within next two years. Feasibility study for establishing industrial zone in Murtiya of Sarlahi, Chintutar of Tanahu, Laxmipur of Dang and Chaurase of Surkhet will be done. The role and participation of the private sector in the management and operation of the industrial sector will be kept on increasing. International investors will be attracted in the construction and management of infrastructure in the industrial zone.
181. Ongoing construction of Special Economic Zone in Panchkhal of Kavrepalanchok will be completed and brought into operation. Feasibility study to establish Special Economic Zone in Amarduwa of Sunsari, Haraiya of Kailali and Rajapur of Bardiya will be done. I have allocated Rs. 520 million for infrastructure development of Special Economic Zone.
182. I have allocated Rs. 920 million for continuation of construction of infrastructure related to industrial village started at the local level.
183. Ongoing Construction of SAARC Handicraft Building at Tripureshwor, Kathmandu will be completed this year. An international exhibition center will be constructed in Kathmandu valley in partnership with the Federation of Export Entrepreneurs Nepal. The exhibition centre operated in Biratnagar will be upgraded.
184. Incentives will be provided to the private sector for the establishment and operation of industries of comparative advantage. The process of repatriation of foreign investment will be simplified. The services to the investors will be provided electronically through single window service center.

185. Opportunities brought by the industrial revolution of the fourth generation including digital and artificial intelligence technology will be utilized. Laws related to e-commerce will be formulated.
186. Additional concessions and incentives will be provided to the industries to be established in the industrial zone, special economic zone and industrial village. In order to establish industry in the industrial sector, land will be made available on lease at minimum price and lease period will be extended. While establishing industries in the industrial zone and special economic zone, industries other than environmentally sensitive will not require environmental impact assessment.
187. Arrangements will be made to relocate the industries established outside the industrial zone to the special economic zone. Arrangements for the industry established in the special economic zone will be made to sell 40 percent of the products in the domestic market for 3 years from the date of initial production. The lease amount to be paid by the industries in the special economic zone will be reduced.
188. In line with the objective of building a pollution free and clean capital, the industries being operated in the Kathmandu valley will be relocated to the Mayurdhap Industrial Area of Makwanpur. I have arranged to provide free land to the relocated industries for 10 years and levy only 1 percent customs duty on machinery/equipment and their parts to be imported by the industries. The electricity demand charges of these industries will be fully exempted for five years.
189. *Bhagat Sarvajit Silpa* Upliftment and Development Programme will be conducted in all provinces to make commercial and to expand employment opportunities and scope by protecting, promoting and modernizing traditional skills, arts and professions of *dalit* community. Capital grants will be provided for skill development and market promotion by declaring special pocket-areas-based profession, products and location. A separate structure will be set up for the implementation of this programme. I have allocated necessary budget for this purpose.
190. Seventy-five percent of the construction cost will be reimbursed if the access road and transmission line required for star hotels, cement and iron industries are constructed by the investors themselves.
191. Exploration, survey and excavation of iron, precious metals, precious stones, petroleum products and other minerals will be started. I have allocated necessary amount to start the work related to geological mapping of mines and mineral exploration.
192. Commercial production of iron will be started from Dhauwadi mine next year. Petroleum exploration in Chupra of Dailekh will be completed within two years. Necessary arrangements will be made for the protection, promotion and use of radioactive material including uranium in Lomanthang of Mustang.
193. After feasibility study, excavation will be commenced of phosphorite in Baitadi, magnesite in Udayapur, copper mine in Okhaldhunga Khanidanda and Tanahu Aanbukhaireni, quartz in Jajarkot and precious stones in Rubi valley of Dhading. In collaboration with the private sector, laboratories and processing centers for precious and semi-precious stones will be established in Kathmandu and Surkhet.
194. The micro enterprise development for poverty alleviation programme will be expanded at all local levels by increasing their institutional capacity.

195. I have allocated Rs. 2.77 billion for the construction of industrial infrastructure.

Commerce

196. Additional incentives will be provided to the private sector to promote export with internationally recognized quality certification by processing, packaging and branding of eco-friendly products with unique identity of Nepal including cardamom, tea, coffee, ginger and herbs.
197. Foreign investment will be attracted in export-oriented industries. The private sector will be encouraged to export quality drinking water of the Himalayan region by branding it. Additional income tax exemption will be provided to the foreign investors exporting 100 percent of their production to their own country.
198. Bonded warehouse facility will be provided to the private sector to establish and operate export house to increase the export of goods produced by small and medium enterprises. Production and export of readymade garments, pashmina, carpets and exportable goods based on jute, silk and cotton will be promoted.
199. Trade deficit will be reduced by exporting mine based stones, gravel and sand based on environmental impact assessment. For the transportation of mine based construction materials intended to export, I have arranged to exempt import duty for the construction of ropeway from manufacturing unit to the point of export.
200. Arrangements will be made to provide additional subsidy to the exporters exporting goods more in quantity and value than the previous fiscal year. Export subsidy will be extended to the producer level.
201. Electricity consumption will be increased to reduce trade deficit by import substitution of petroleum products. Arrangements will be made to use domestic cement and iron on the roads to be constructed on those areas where there is regular water flow, slope terrain and that require frequent maintenance due to heavy load pressure.
202. Safeguard, anti-dumping and countervailing laws will be implemented for the protection of domestic industries. In addition to discouraging the import of luxury goods, the import of health and environmentally hazardous substances will be controlled.
203. International market of collective trademarks including *Chyangra Pashmina*, Felt, Nepal Herbs, Everest Big Cardamom, Nepal Tea, Himalayan Nepali Carpet and Nepal Coffee will be promoted. I have arranged to bear the collective trademark renewal fee by the Government of Nepal as well as to waive the fee for organic certification.
204. Trade treaties with the neighboring countries will be reviewed. Trade with third countries will be expanded by making maximum use of transit facilities provided by friendly countries India and China.

Trade Infrastructure

205. Construction of inter-country trade infrastructure will be expedited. The construction of integrated check post in Nepalgunj will be completed and brought into operation next year. Construction of integrated check post in Bhairahawa will be commenced soon. Integrated check posts on the Nepal-India border will be connected with the railways. I

have arranged to construct a parking yard for 2,000 cargo vehicles at Belahiya border point.

206. Construction of dry port at Timure, Rasuwa will be completed next year. After completing preparatory works for dry ports in Olanchungola of Taplejung, Kimathanka of Sankhuwasabha, Korola of Mustang, Yari of Humla and Dodhara-Chandani of Kanchakanpur, construction will be commenced.
207. Container freight station under construction at Chobhar, Kathmandu will be brought into operation from next fiscal year. An arrangement of customs clearance at Chobhar, Kathmandu will be made without any hindrance for all types of cargo vehicles destined for Kathmandu after having them sealed at the Nepal entry point.

Supply Management

208. National standard policy will be formulated. The supply system will be made fair and competitive by eliminating market monopolies and cartels. Market monitoring will be made regular and effective in collaboration with the agencies involved in market monitoring and organizations actively working for the benefit of consumers.
209. I have allocated Rs. 760 million for continuation of the subsidy provided for transportation of food crops and salt in remote areas including Karnali.
210. Storage capacity will be increased to meet the demand of petroleum products for a minimum of three months. The work of laying petroleum pipeline from Panitanki to Charali via Kankadvitta and from Amalekhgunj to Lothar will be started and brought into operation within three years.
211. Salt production and distribution with the participation of private sector will be made competitive in order to make the supply of iodized salt accessible, qualitative and affordable.
212. I have allocated Rs. 13.58 billion for the Ministry of Industry, Commerce and Supplies.

Respected Sisters and Brothers,

Now I would like to present the programmes and allocation of Social Sectors including Education and Water Supply

Quality Education

213. Access to education for all citizens will be ensured by making education, the foundation of human capital formation, qualitative, viable, occupational and technology-friendly. A conducive environment for learning will be created through efficient educated human resource development and formulation of knowledge and skill-oriented curriculum. Disaster-sensitive and disability-friendly educational infrastructure will be constructed. A result-oriented educational evaluation system will be adopted. The arrangement will be made to provide grant based on the educational result for the promotion of quality education of community schools.
214. President Educational Reform Programme will be focused on building infrastructure of educational sectors. Building and infrastructure suitable for alternative learning methods including classrooms, laboratories, libraries, drinking water and toilets will be constructed

at community schools and colleges at all levels within three years. The construction of the physical infrastructure of one thousand five hundred schools and colleges will be initiated next year based on priority. I believe that the implementation of this programme will have significant contribution on the revolutionary change in the construction of educational infrastructure and socio-economic transformation including social justice through production of appropriate human resource in-country context. I have allocated Rs. 10 billion for the President Educational Reform Programme.

215. Compulsory and free basic education will be ensured in the coming academic session by increasing the enrollment rate to 100 percent. Traditional education methods such as Gurukul, Madrasa and Gumba will be included in the formal education system.
216. A minimum monthly remuneration of Rs. 15 thousand will be provided to the teachers of Primary Child Development Center and school staff as determined by the Government of Nepal. The Government of Nepal has increased current monthly remuneration to Rs. 8 thousand. Arrangements will be made to cover the rest amount by the local levels if that appears to be less than the minimum remuneration. For this, I have allocated Rs. 5.55 billion.
217. I have allocated Rs. 8.73 billion to continue mid-day-meal programme for all the children up to grade 5 of public schools to improve their nutritional level and to solve the problem of school dropout. Three million and five hundred thousand children across the country will be benefitted from this programme.
218. The number of teacher position will be adjusted based on teacher-student ratio. Excess numbers of teachers at the primary level will be adjusted to the secondary level and the residual will be repealed. I have allocated Rs. 2.66 billion for additional grant to manage Science, Mathematics and English subject teachers in proportion to the number of students in secondary level schools.
219. With a view to provide a free broadband internet service at all community schools within next two years, such service will be extended to 60 percent of community schools across the country by the end of coming fiscal year.
220. An alternative means of teaching-learning action plan will be implemented effectively. I have arranged for the development of a learning portal and operation of the educational channel through Nepal Television targeting the students who are unable to attend school. I have allocated Rs. 1.20 billion for the implementation of an alternative teaching-learning action plan.
221. Before the commencement of academic session, textbooks will be printed and distributed free of cost. The children studying up to grade 9 in public schools will be distributed color textbooks. I have allocated Rs. 4.79 billion to distribute textbooks to all students and sanitary pads to girls up to grade 12 without any charge.
222. Secondary level residential schools will be operated in 13 Himali districts including Taplejung, Rasuwa, Mustang, Mugu and Darchula for the children who are from minorities at risk, on the verge of extinction, marginalized communities and disadvantaged group.
223. I have made budget arrangement for scholarships to the students of the communities economically, socially marginalized and on the verge of extinction including *Chepang, Raute, Badi, Majhi, Musahar*; disables, martyrs' families, conflict victims, families deceased due to COVID-19 infection and HIV/AIDS infected children in order to protect the child's

right to education. I have arranged to ensure free education and provide scholarships up to higher education in all subjects to *dalit*, *Muslim* and *ex-kamalari* female students.

224. Arrangements will be made for blind children to get education with the help of modern technology including Braille textbooks. One special school with accommodation facility will be established and operated in each province for the students with intellectual disability.
225. Health awareness will be increased in schools by adopting One School - One Health Worker policy. At the beginning of each academic session, compulsory basic health check-up arrangement including eye and ear check-up of all students will be made.
226. The secondary level students will be encouraged to participate in extracurricular activities including Nepal Scout, Junior Red Cross Circle, Sports and Music in addition to regular studies.
227. The University Grants Commission will be developed as a competent and capable body to test national merit, set standards, monitor as well as regulate the universities. Grants provided to universities will be made performance based. I have increased the grant to be distributed by the University Grants Commission to Rs. 18.34 billion.
228. The concept of 70 percent technical and 30 percent general education will be implemented. An engineering college will be established at Jaleswor, Mahottari. Constituent campuses of Agriculture and Forest University will be expanded.
229. Madan Bhandari Polytechnic University will be brought into operation within the next two years. I have allocated the budget to commence the construction of the university infrastructure next year.
230. I have allocated budget to commence the construction of infrastructure of Yogamaya Ayurvedic University with a view to bring it into operation within two years.
231. Necessary facilitation will be provided for the establishment and operation of the proposed Nepal University.
232. A medical college which is currently under construction will be brought into operation at Geta in Far-Western Province next year. Construction work of Butwal Medical College will be started by preparing detailed project report. Land acquisition and detailed project report will be prepared for the establishment of medical college at Bardibas of Province 2 and Surkhet of Karnali Province.
233. University education will be made research based. I have allocated the budget to CEDA, CNAS, CERID and RECAST under Tribhuvan University to develop as leading research institutions.
234. Technical schools will be operated at all local levels to develop skilled human resources based on local specialty and needs. Conditional grant will be provided for the establishment of technical school in the affiliation of Council for Technical Education and Vocational Training and under the management of the concerned local level. The Council for Technical Education and Vocational Training will be focused on curriculum development, production of skilled instructors, quality assessment, learning certification and regulation.
235. Budget will be provided to strengthen the History Amendment Committee, which is working to establish validation in the geographical, political, cultural and social aspects

applying the method of study, exploration and discovery. UNESCO village will be constructed at Jagdol, Kathmandu.

Science and Technology

236. The scientific awareness will be enhanced by linking society with science and production with technology and innovation. Science, Technology and Innovation Council will be formed to proceed the work related to science and technology in an integrated and coordinated manner.
237. Madan Bhandari University of Science and Technology, established to produce world class human resources in the field of science and technology, will be brought into operation next year. Infrastructure construction work of engineering faculty will be completed at Chitlang, Makwanpur. Construction work will be commenced by preparing detailed project report to build infrastructure at Panchkhal in Kavre. I have allocated Rs. 1.55 billion for this purpose.
238. Nepal Academy of Science and Technology will be restructured. B.P. Koirala Memorial Science Museum will be developed as B.P. Koirala National Science Park.
239. I have allocated Rs. 180.04 billion to the Ministry of Education, Science and Technology.

Culture

240. Traditional culture and archeological heritage, by preserving and promoting, will be presented to the world as soft power. The remaining work of Lumbini Development master plan will be completed within two years. A comprehensive Lumbini Development master plan including Lumbini, Tilaurakot, Ramgram and Devdaha areas will be prepared by renowned international planners. I have allocated Rs. 1.50 billion for this.
241. Comprehensive Pashupati Area Development master plan will be formulated and implemented. I have allocated Rs. 350 million for the construction of infrastructure including retrofitting of Pashupatinath temple.
242. The process to list Janaki Mandir and Tilaurakot in the list of World Heritage Site will be proceeded. In order to develop Janakpur as a religious, cultural and tourist destination, a religious conference including *Ashtabakra Shastrartha* will be organized every year. I have allocated budget for the construction of Ram Mandir in Ayodhyapuri, Chitwan.
243. I have allocated budget for the protection and development of religious places including Birat area, Ramjanki Temple, Devghat, Bhairabsthan, Ruru and Khaptad.
244. I have allocated budget to prepare the master plan for the protection and development of important religious tourist destinations including Tripurasundari of Baitadi, Badimalika of Bajura, Chhayanath of Humla, Chandannath of Jumla, Kankrebihar of Surkhet, Swargadwari of Pyuthan, Muktinath of Mustang, Gadhimai of Bara, Chhinnamasta of Saptari, Halesi of Khotang, Baraha Kshetra of Sunsari and Pathivara of Taplejung.
245. Ongoing construction work of the National Cultural Museum in Kirtipur, Kathmandu that reflects the way of life, custom, art, culture and traditions of different castes and languages will be completed within two years. Provincial museums will be established and developed in each province in coordination and cooperation of the provincial governments.

246. Feasibility study of Academy Village in Kathmandu valley will be conducted for the infrastructure development of Nepal Academy, Nepal Academy of Music and Drama, Nepal Academy of Fine Arts and Nepal Academy of Children.

Youth and Sports

247. Through capacity enhancement, youths will be made patriotic, disciplined and entrepreneurs. Youth targeted programmes will be conducted for their meaningful participation in economic, social and cultural transformation of the country.
248. Additional 12 thousand youths will be made self-employed by providing loan along with technical and vocational skill through Youth and Small Entrepreneur Self-Employment Fund. I have arranged to provide 50 percent subsidy on credit guarantee premium of the loan provided to youth and small entrepreneurs through Youth Self-Employment Fund.
249. Youths will be mobilized in social activities including disaster risk mitigation, environment protection, relief, rescue and awareness enhancement by organizing them through National Youth Council. Leading role of the youths will be established in the process of economic, social and cultural transformation. Youth innovation centers will be established in all provinces in the initiation of National Youth Council.
250. The students of the age of five to twenty-five will be made active in nation building through development of discipline, self-reliance and the spirit of volunteerism by involving them in Scout. Nepal Scout will be expanded to 13 thousand schools in the next year.
251. I have made arrangement for the development of sports infrastructure, organization of sports competition, sports training and; provision of incentives to talent players to enhance the nation's pride in the global arena, by developing and expanding sports from the community level thereby preparing physically and mentally healthy, capable and disciplined citizen.
252. The construction of Madan Bhandari stadium having international standard will be commenced in Damak with an aim to bring it into operation within two years.
253. I have allocated necessary budget for the completion of cricket stadium construction in Baidyanathpur of Morang, Mulpani of Kathmandu, Bhairahawa of Rupandehi, Lamahi of Dang, Nepalgunj of Banke and Mahendranagar of Kanchanpur. Construction of Pokhara stadium will be completed next year.
254. I have arranged for the availability of concessional loan to the players, retired from active sport life, in order to operate their business.
255. The construction of Provincial stadium will be initiated in Dhangadi, Birendranagar, Nepalgunj, Janakpurdham and Itahari. Sports infrastructure will be constructed in all local levels. I have allocated budget for the construction of sports village in 168 local levels in the next year.
256. I have allocated necessary budget for the construction of high-altitude sports centres in Solukhumbu, Sindhupalchowk, Manang, Mustang and Jumla.
257. Ninth National Game will be organized next year. The games that are potential for winning international medal will be identified and the players will be encouraged. Nepal's participation will be increased in international competitions.

258. Feasibility study for international sports school will be completed to develop Nepal as an excellent destination for the sports tourism.
259. I have allocated Rs. 2.74 billion for the Ministry of Youth and Sports.

Clean Drinking Water for All

260. Access to basic drinking water and sanitation services will be ensured to all citizens by next year. Access to quality drinking water service will be expanded by implementing the concept of *ek ghar ek dhara* (one house one tap). The capacity of the consumer committees will be enhanced for sustainable management of drinking water.
261. Under the second phase of Melamchi Drinking Water Project, construction of infrastructures including tunnel will be commenced in the coming fiscal year to add 340 million liters of drinking water daily from Larke and Yangri rivers to the existing system. The construction of this project will be completed within three years. I have allocated Rs. 3.51 billion for Melamchi Drinking Water Project.
262. Significant improvement will be made in the drinking water distribution system of Kathmandu valley. In the first phase, water from Melamchi river will be distributed to 110 thousand households by extending 113 kilometers of new distribution lines from the four bulk distribution systems which are under construction. In the second phase, the pipeline will be extended to other areas outside ring road including Kirtipur, Pepsicola, Jorpati, Bhaktapur. I have allocated Rs. 4.79 billion for the improvement of the drinking water distribution system.
263. The project will be developed so as to supply drinking water to the big cities of Terai-Madhesh and Inner Madhesh from the under-construction river diversion projects. In the first phase, feasibility study of drinking water supply from Sunkoshi-Marin River Diversion Project in Siraha, Dhanusha, Mahottari, Sarlahi, Rautahat, Bara and Parsa districts and from Bheri-Babai Diversion Project in Banke and Bardiya districts will be carried out.
264. I have abolished the provision of requiring deposit one percent of the cost in advance by the consumers while starting the construction of drinking water project targeting rural areas. I have fully exempted the electricity charge and demand fee used in the drinking water projects operated by the consumer group.
265. Water recharge programme will be implemented to maintain the drinking water surface at a minimum level. Sustainable measures will be taken to recharge the depleting water level in the Terai-Madhesh. Conventional water sources including *dhunge dhara* (stone spouts), dug wells and ponds will be conserved in 30 places of Kathmandu valley.
266. I have allocated budget for the operation, in collaboration with the province and local level, of drinking water projects which are under construction and Terai-Madhesh centered arsenic free drinking water projects.
267. I have allocated Rs. 3.66 billion for the completion of lift drinking water projects in Aangnamauwa of Panchthar, Haleshi of Khotang, Rakathum of Ramechhap, Timal of Kavre, Lamidanda of Dhading, Biramkali of Gorkha, Bartung of Palpa, Sharada of Salyan, Chulimalika of Kalikot, Sarukot of Mugu and other places.
268. I have allocated 2.68 billion for the completion of drinking water projects under construction in co-financing in Pathibhara of Taplejung, Chainpur of Sankhuwasabha,

Mangarh of Morang, Okhaldhunga Bazaar of Okhaldhunga, Harnamadi of Makwanpur, Bayarghari of Syangja and Patan Drinking Water Project of Baitadi. Water distribution will be started in Pokhara and Nepalgunj from respective drinking water projects in the coming fiscal year. I have allocated necessary budget for the completion of Jhumsa Khola Drinking Water Project.

269. I have allocated Rs. 3.29 billion for regular maintenance of drinking water project systems being operated at federal, province and local levels.
270. Kodku, Dhobighat and Sallaghari sewage treatment plants in Kathmandu valley will be brought into operation. Construction of sewage treatment plants will be completed in Damak, Janakpur, Birgunj, Nepalgunj and eight other cities having high population density.
271. Garbage processing and sewerage construction as well as sanitation programme will be conducted in collaboration with the province and local level. Public toilets will be constructed along the highways, in public places and in all wards of urban areas.
272. I have allocated Rs. 43.54 billion for the Ministry of Water Supply.

Respected Sisters and Brothers,

Now, I would like to present programmes and allocation in physical infrastructure sector including Road, Hydropower and Housing.

Road Infrastructure Development

273. Quality transport infrastructure will be developed to facilitate movement, strengthen markets interconnection and production linkage. Express ways, tunnels, high bridges and flyovers will be constructed to reduce travel time and cost making maximum two hours of travel time between two major cities. I have arranged to classify all the roads with GIS mapping.
274. The East-West Highway will be expanded to four-lane with safety standards. Expansion work of Kanchanpur-Kamala, Kamala-Dhalkebar-Pathalaiya, and Narayangadh-Butwal sections will be accelerated. The construction work of Kakadvitta-Inaruwa, Pathalaiya-Narayangadh, Butwal-Kohalpur and Kohalpur-Banwasa sections will be commenced after completing detailed design. Service lanes, under passes and flyovers in densely settlement area, tunnel in Chure region and wildlife tunnels in forest areas will be constructed. I have allocated Rs. 15.34 billion for this purpose.
275. Pushpalal Highway will be expanded to four lanes and constructed as the backbone of the development of Mid-Hill region. In order to reduce the distance of highways, redrawing, use of tunnel technology and high bridges will be constructed after completing its feasibility study. I have allocated Rs. 8.13 billion for it.
276. The construction of Chatara-Hetauda section of Madan Bhandari Highway will be completed within the next fiscal year. The construction work of Shantinagar-Dharan and Bhedabari-Dhuliyabit, Surkhet section will be commenced. The construction of the remaining sections will be initiated after the completion of mapping and detailed project report. I have allocated Rs. 3.20 billion for it.

277. The construction of Postal Highway will be completed by next year. The bridge construction of Ratuwa, Biring, Kankai, Kamala, Bagmati, Balan, Danda and Kandra river will be completed. The sections belong to National Conservation Area of Makwanpur and Chitwan will be completed with further re-alignment of the highway. I have allocated Rs. 6.39 billion for Postal Highway.
278. The construction of Kathmandu-Terai Madhesh Fast Track will be accelerated. The construction of tunnel roads and elevated bridges under the Fast Track will be commenced next year. I have allocated Rs. 8.15 billion for the construction of Kathmandu-Terai Fast Track.
279. I have allocated Rs. 7 billion for upgrading Siddharth Highway and Kohalpur-Surkhet Highway to dedicated double lane. I have allocated Rs. 7.27 billion for upgrading Nagdhunga-Mungling section of Prithvi Highway and widening of Anbukhaireni-Pokhara road into four-lane.
280. I have allocated Rs. 2.66 billion for the completion of remaining sections under the programme of connecting and expansion to four-lane from East-West Highway to southern border linking the headquarter of 18 districts of Terai-Madhesh.
281. I have allocated Rs. 1.13 billion to upgrade and expand the Dhulikhel-Dolalghat-Kodari section of Araniko Highway. Galchhi-Syafubesi-Rasuwasagadi and Kathmandu-Bidur roads will be upgraded to dedicated double lane. I have allocated budget for the construction and improvements of access road to Olangchunggola, Kimathanka, Lamabagar, Larke, Korala, Hilsa, Yari and Tinker.
282. The construction of North-South corridor will be expedited. I have allocated Rs. 6.50 billion to initiate the construction of Deurali-Bhaise section of Mechi corridor, Chatara-Olangchunggola section of Tamor corridor, Khadbari-Kimathanka section of Koshi corridor, Trishuli-Syafubesi-Rasuwasagadi section of Trishuli corridor, Kaligandaki corridor, Tikapur-Sanfe section of Seti Highway.
283. Surkhet-Khulalu section of Karnali Highway will be upgraded to two-lane. Nagma-Gamgadhi road will be upgraded. I have allocated Rs. 1.20 billion for it. Simikot of Humla will be linked with national highway network in the next fiscal year.
284. Jajarkot-Dunai section of Bheri Corridor will be upgraded. Track opening work of Dunai-Tinje Dho section will be commenced next fiscal year. I have allocated Rs. 610 million for it.
285. I have allocated Rs. 1.03 billion to expedite the construction of Brahmadevmandi-Jhulaghat-Darchula Khalanga-Tinkar road of Mahakali corridor.
286. The construction of 3 hundred bridges will be completed next year. Construction of four lane bridge at Mahakali river connecting Dodhara-Chandani and Indian border will be completed. I have allocated Rs. 11.10 billion for the construction of bridges.
287. Ten potential bridges including Koshi, Narayani, Rapti of East West Highway will be replaced by attractive signature bridge. Renowned international consultants will be involved in designing these bridges and preparing their detailed project report.
288. A study taskforce including experts will be formed to establish the National Highways Authority for determining the standards, drawing, design, construction, maintenance, use

of alternative instruments of potential investment, mobilization of financial resources and recording of roads and bridges within the jurisdiction of the federal government.

289. Under the second phase of expansion of Kathmandu valley ring road, construction of Kalanki to Maharaganj section will be started and completed within two years. The construction of Maharaganj-Dhobikhola-Chabahil-Tilganga section will be commenced by completing its detail feasibility study and project report. Construction of flyovers at Gwarko, Satdobato and Ekantkuna chowk of ring road will be commenced. I have allocated Rs. 2.64 billion for the expansion of ring road.

Public Transport

290. Transport service will be made safe, reliable and technology based. Electronic driving license will be issued. All the provinces will distribute embossed number marked with radio frequency to all registered vehicles across the country. GPS will be installed in cargo and other passengers' vehicles. E-ticketing will be issued in public transport. Public transport operation will be made systematic by establishing Kathmandu Valley Transport Development Authority.
291. A convenient and quality transport service will be provided to the passengers by promoting competition in transport service operation. Arrangements will be made to transfer the fixed assets owned by the former Transport Entrepreneurs Committee to the converted transport companies.
292. I have made arrangement to provide additional grants as incentive if large capacity electric buses in major urban areas of the country including Kathmandu valley, Birtamod-Bhadrapur, Itahari-Biratnagar, Dhalkebar-Janakpur, Pokhara-Damauli, Butwal-Bhairahawa-Lumbini, Kohalpur-Nepalgunj, Attariya-Dhangadi are operated in partnership with province and local level. Arrangements will be made to operate at least one hundred electric buses in Kathmandu valley in the next fiscal year through *Sajha Yatayat*.
293. In order to increase the use of electric vehicles, 5 hundred charging stations, terminal buildings and other infrastructures will be constructed in different places of the country including Kathmandu valley in participation with private sector in the coming fiscal year.

Tunnel Road

294. The country has entered the era of tunnels with the commencement of tunnel road construction at Nagdhunga on the Prithvi Highway. Modern tunnel road is not only a dream for us; it has been turning into reality. The tunnel is shortening our journey, prolonged due to geographical difficulties. Travel cost is decreasing. The use of tunnel technology will be adopted with due importance in the construction of roads in future.
295. The construction of tunnel from Nagdhunga, Kathmandu to Sisnekhola, Dhading will be expedited and brought into operation within two years. I have allocated Rs. 9.85 billion for this project.
296. I have allocated budget for the commencement of tunnel road construction next year at Siddhababa-Dhobhan section of Sidhartha Highway, Lamabagar-Lapche of Dolakha and Dharan-Leuti section of Dharan-Dhankuta Road.

297. I have allocated Rs. 1.80 billion for the construction of tunnel road at Tinkune-Jadibuti section in order to manage traffic congestion of Koteswor, Kathmandu.
298. The construction of Tokha-Chhahare-Gurju Bhanjyang, Betrawati-Syafurubeshi, Khurkot-Chiyabari and Thankot-Chitlang tunnel road will be commenced next year after the preparation of detailed project report.
299. Feasibility study will be carried out and detailed project report will be prepared for the tunnel construction in Majhimtar-Shaktikhor of Prithvi Highway, Hemja-Nayapool of Pokhara-Baglung Highway, Dumling-Wangsing of Chepan Highway, Dumkibas-Bardaghat of East-West Highway, Babai-Chhinchu of Kohalpur-Surkhet Highway, Kapase-Siyakot of Surkhet-Dailekh Road, Prabhas-Jorte of Palpa-Tamghas road and Bipinnagar-Khutiya-Dipayal section.

Railway

300. Modern technology-based railway network will be developed in the country. Railway service will be operated next year in Jayanagar-Janakpur-Kurta- Bijalpura and Jogbani-Biratnagar section. Construction of Bardibas station will be commenced.
301. Feasibility study will be completed for the operation of metro rail and city cable-car in Kathmandu valley by hiring international consultant.
302. Track belt construction of Bardibas-Nijgadh section of east west railway will be completed. The construction Kankadvitta-Inaruwa sector will be initiated by completing land acquisition and other preparatory works. A detailed project report of Nijgadh-Amarapuri section will be prepared. The construction work of the remaining section will be carried forward gradually by making financial arrangements.
303. Detailed project report of Raxaul-Kathmandu and Kerung-Kathmandu-Pokhara railway will be prepared in the next fiscal year. I have allocated Rs. 10.03 billion for railways.

Water Transport

304. National and international access will be strengthened by operating water transport in country's big rivers. Triveni-Narayangadh-Devghat-Dasdhunga section of Narayani River will be named as Madan-Ashrit Waterways. I have allocated necessary budget for the infrastructure construction including terminal for the operation of ship in koshi, narayani and karnali river starting from the next fiscal year. Barriers for waterways will be cleared to operate water transport from Chatara of Koshi River to Bhojpur.
305. I have allocated necessary budget for the feasibility study of water transport from Dolalghat to Arun Dobhan via Khurkot in Sunkoshi River, from Bhalubang to Sikta in Rapti River, from Tamakoshi Bazzarto Singati in Tamakoshi River and from Devghat to Ramdi in Kaligandaki River.
306. I have allocated Rs. 163.37 billion for Ministry of Physical Infrastructure and Transport.

Hydropower Development

307. The present government has succeeded in entering into bright era with the ending of decades long loadshedding. Construction of semi storage and storage projects will be accelerated so as to generate electricity that is sufficient to meet the domestic demand even in the dry season.
308. An additional 1,629 MW of electricity will be connected to the national grid in the coming fiscal year. This will include 228 MW from Tamakoshi, 111 MW from Rasuwagadhi, 56 MW from Sanjen and Upper Sanjen, 37 MW from Trishuli 3B, 40 MW from Rahughat, 102 MW from Madhya-Bhotekoshi along with 1,055 MW from the various under construction projects by private sector.
309. Ujyalo Nepal Campaign will be concluded with the electrification in additional 43 districts in the coming fiscal year. I have made an arrangement to provide free electricity connection facility to the poor families. I have allocated Rs. 4 billion for Rural and Community Electrification Programme.
310. Energy efficiency will be enhanced through energy mix, leakage control and strengthening distribution system. The policy of net metering and net payment i.e. selling of surplus solar energy produced by private sector to Nepal Electricity Authority and purchasing in case of shortage, will be implemented. Arrangement will be made to permit industries, on wheeling charge basis, to produce and transmit modern energy for their self-consumption.
311. Bilateral and multilateral power trade agreements with potential countries will be concluded in order to attract investment in hydropower generation.
312. Private sector will be attracted in the construction of storage hydropower projects through the construction of dam and powerhouse by separate promoters. Arrangement will be made for the construction of dam by Nepal Electricity Authority and provide the water collected in the dam to the promoter companies of power house and other auxiliary structures on a charge basis. The rate of return will be increased by multiple use of water storage dam.
313. To increase the public ownership in hydropower development, construction of 99 MW Tamakoshi-5 will be initiated in the coming fiscal year with the joint investment of general public and Nepal Electricity Authority. The investment modality and preparatory works of Upper Arun, Fukot Karnali, Jagdulla and Ghunsa Khola hydro projects will be completed.
314. The construction of Tamor Hydropower Project will be commenced after finalizing the detailed feasibility study of the project promptly. Pancheshwor Hydropower Project will be moved forward.
315. Arrangements will be made to provide additional discount to the industrial users that consume energy in excess to a certain level of units and during low demand hours. In order to encourage the use of household electric equipment, I have lowered the customs tariff in the import of electric cookers, refrigerators, microwave ovens, washing machines, dishwashers. While increasing the capacity of household electricity meter, arrangement will be made for no additional charges other than the cost of materials will be levied.
316. The construction of Budhigandaki, West Seti, Uttarganga and Nalsingaad hydropower projects will be initiated after finalizing the construction modality and financing arrangements. Financial arrangements will be made for the construction of Betan Karnali

Hydropower Project. The preparatory works of Karnali Chisapani Hydropower Project will be initiated.

317. Policy measures to promote private sector in the construction of transmission lines will be taken. Arrangement will be made to reimburse 75 percent of the cost incurred by the hydropower promoters in constructing access road to the project site and transmission lines.
318. Arrangements will be made for timely completion of preparatory works such as: land acquisition for hydropower projects and transmission lines, environmental impact assessment and determination of right of way. Arrangements will be made so that the natural persons having land ownership on the right of way of the transmission line will have preference similar to the inhabitants of the affected area while issuing the primary shares by the producer companies. I have arranged for free parcel subdivision of the land falling in the right of way.
319. I have allocated Rs. 4.07 billion to start the construction of Butwal-Gorakhpur cross border transmission line and for the preparatory works for the construction of Kohapur-Lucknow, Lamki-Bareli cross border transmission lines.
320. I have made necessary appropriations for the completion of Khimti-Barbise-Kathmandu and Hetauda-Dhalkebaa-Inaruwa transmission lines, for preparatory work of Butwal-Lamahi-Kohalpur-Attariya and for the detailed feasibility study of Rasuwagadhi-Chilime-Ratomate section. I have allocated Rs. 37.61 billion for the construction of transmission lines and sub-stations.
321. The construction of 635 MW Dudhkoshi Storage Hydropower Project will be initiated in the coming fiscal year. The construction of Tanahu Storage Hydropower Project will be accelerated. The preparatory works of Upper Arun Semi Storage Project will be carried out. I have allocated Rs. 7.40 billion for this project.
322. The credit rating of Nepal Electricity Authority will be carried out. In order to implement new projects, capacity of the Authority will be enhanced to mobilize resources in corporate guarantee basis.

Alternative Energy

323. I have made budget allocation to provide electricity services to additional 50 thousand households, not connected with national grid, through micro and small hydro projects, solar and wind energy. I have provided subsidy upto 90 percent of the project cost to the solar and micro hydropower generated and distributed by the local level as well as community organizations.
324. Nepal Electricity Authority will purchase the solar energy produced by private sectors and the arrangements will be made to extend transmission line to the production site for that purpose. It is estimated that 375 MW solar energy will be produced in 250 local levels through this provision. I have made provision that respective local level will receive the fees arising from the establishment of solar plants.
325. I have made arrangement to provide financial grant to the respective local level in establishing high capacity biogas plants, in public private partnership, for producing energy and bio-fertilizer. I have allocated Rs. 2.76 billion for alternative energy sector.
326. I have allocated Rs.121.97 billion for Ministry of Energy, Water Resources and Irrigation.

Housing and Urban Development

327. Thatched roofs of one hundred sixty-eight thousand houses will be replaced by zinc sheets under the Safe Citizen Housing Programme. I have increased the current grant amount by 50 percent to Rs. 75 thousand per household. I have allocated Rs. 3.50 billion for this purpose.
328. Under the *Janata Awas* Programme, houses under construction will be completed this year and handed over to twenty-one thousand eight hundred households from indigent, the verge of extinction and marginalized groups in 73 districts including Taplejung, Sarlahi, Makwanpur, Parbat, Pyuthan, Jumla and Dadeldhura. I have allocated Rs. 2.50 billion for this purpose.
329. Integrated settlements will be developed in 86 places of 41 districts including Morang, Dhanusha, Sindhupalchok, Parbat, Arghakhanchi, Humla and Baitadi in order to relocate the risky settlements and provide basic infrastructure of development including drinking water, electricity and roads by integrating scattered settlements.
330. Rehabilitation programme will be implemented for the families displaced by the disaster in Sindhupalchok, Gulmi, Baglung, Myagdi, Dang, Surkhet, Banke, Bardiya and other districts.
331. Sustainable, safe and technology friendly smart cities will be built in Gauriganj, Dhankuta, Maulapur, Chandrapur, Gundu, Kavre valley, Walling, Lumbini Cultural, Tulsipur, Dullu, Amargadhi and Bhimdatta municipalities.
332. Urban infrastructure projects in the areas of roads, sewerage, drinking water, amusement park, bus park, education and health will be implemented under Dense Urban Development Programme in Terai-Madhes district headquarters Mahendranagar, Dhangadhi, Gulariya, Nepalganj, Taulihawa, Siddharthnagar, Parasi, Birgunj, Kalaiya, Gaur, Malangwa, Jaleswar, Janakpurdham, Siraha, Rajbiraj, Inaruwa, Biratnagar, Bhadrapur and rapidly urbanizing municipalities. I have allocated Rs. 10.71 billion for this purpose.
333. Municipalities including Birtamod-Chandragadhi, Dharan-Itahari, Janakpur-Dhalkewar, Butwal-Bhairahawa, Kohalpur-Nepalganj, Attaria-Dhangadhi will be developed as mega cities. Consultation services of international urban planners will be taken to formulate the master plan of mega city.
334. A model of streetscape will be designed and implemented for the enhancement of urban beauty. I have allocated budget for the construction of cultural footpath from Basantapur Durbar area to Swayambhunath that are listed in the World Heritage.
335. Utility corridors will be constructed in major urban areas including the capital city in order to place structures such as electricity, telephone, drinking water, optical fiber underground. Electricity wires will be undergrounded in big cities including Kathmandu, Bharatpur, Pokhara, Butwal and Biratnagar.
336. The local levels will be encouraged to operate integrated land development programme for planned settlement. New city construction will be initiated in public-private partnership by attracting domestic and foreign investors in four places of Changunarayan, Suryabinayak, Madhyapur Thimi, Shankharapur and Kageshwari Manohara municipal areas. The old cities including Myaglung, Ramechhap, Bhimphedi, Bandipur, Tansen,

Narayan, Jumla Khalanga and Silgadhi will be revitalized by developing urban infrastructure.

337. Capacity will be enhanced at the local levels to implement National Building Code and Building Construction Standards.
338. The Town Development Fund will be restructured to Municipal Finance Corporation by injecting capital. The corporation will be developed as an institution that mobilizes blended finance including grant and technical assistance for the development of physical infrastructure in the urban areas.
339. Grants will be provided to the local levels for the establishment of environment friendly technology-based waste treatment plant in partnership with the local level and private sectors. I have allocated budget to set up a furnace plant at Bancharedanda as a permanent solution of the problem related to waste management in Kathmandu valley.
340. Based on Greater Kathmandu concept, urban infrastructure will be developed in Panchkhal, Dhulikhel, Banepa, Panauti, Manchaur, Chhaimale, Dakshinkali, Chitlang, Lamidanda, Dhuniveshi, Bidur, Trishuli Corridor, Thansingh, the adjoining areas of the valley. Feasibility study will be carried out for the construction of tunnel at Tathali-Chhap-Rabiopi of Bhaktapur and Godavari-Manchaur of Lalitpur.
341. For the cleanliness and beautification of the rivers within the Kathmandu valley including Bagmati, Bishnumati, Ichchhumati, Karmanasha, Hanumante, I have allocated Rs. 3.47 billion. I have allocated necessary budget for the construction of Nagmati Dam in Sundarijal for the water shed conservation at the origin and improve the water flow of the Bagmati River.
342. I have allocated Rs. 5.15 billion to continue ongoing construction of government buildings, conference centers and auditoriums including the federal parliament. Necessary arrangements will be made to operate government owned conference halls and conference centers in public-private partnership.
343. I have allocated Rs. 3.31 billion to develop new cities in 27 places along the Pushpalal Highway and Postal Highway.
344. Ministry of Urban Development will formulate and implement building standards for government offices and residents considering office location, nature of service to be delivered and number of employees in order to maintain uniformity in the design and facilities of the offices.
345. Fiscal transfer will be made for the construction of infrastructure in Deukhuri, the center of the Lumbini Province and Godavari, the center of the Far Western Province. I have allocated budget to develop the infrastructure of Nawalparasi East and Rukum East district headquarters.
346. The area from Narayanhiti Museum to Dasharath Stadium in Kathmandu will be developed as a well facilitated Central Park. Under this, I have allocated budget for the development of modern infrastructure including open stage with underground parking, beautiful garden and exhibition space covering Bhrikuti Mandap, Ranipokhari, Ratna Park, Tundikhel, Sundhara, Bhadrakali and Dasharath Stadium.

347. Private sector will be encouraged to build underground and multi-story parking lots in big cities of the country including Kathmandu. I have allocated budget for the construction of a city park with a multistory bus park in Damak, Jhapa.
348. Arrangements will be made to update infrastructure network through GIS mapping by the service providers of drinking water, telephone, sewerage and electricity in urban and urban oriented areas.
349. Construction of outer Ring Road will be started in Kathmandu valley through land pulling. A four-lane link road will be constructed in possible places to link the outer Ring Road and the city.
350. Construction of South Asia Center will be started next year in Pulchowk, Lalitpur in investment partnership with *Sajha Yatayat*.
351. I have allocated Rs. 41.20 billion for the Ministry of Urban Development.

Aviation Infrastructure

352. International investors will be selected for the preparation of Detailed Project Report, determination of investment modality and operationalization and development of infrastructure of Nijgadh International Airport. Preparatory works of airport construction including land acquisition and site clearance will be completed in coming fiscal year.
353. The Tribhuvan International Airport will be developed as “Boutique Airport” by completing the upgradation works through reflecting the traditional Nepali cultures. To address the aviation pressure of this airport, taxiway extension and parking-way construction will be carried out. Improvement of the terminal building will be initiated. I have allocated Rs. 6.95 billion for this purpose.
354. I have allocated Rs. 8.50 billion to complete the remaining construction of the Pokhara International Airport and bring it into operation in the next fiscal year. I have allocated Rs. 3.53 billion to complete the construction along with the construction of second terminal building and other infrastructure of Gautam Buddha International Airport and bring it into operation in the coming fiscal year.
355. Extension, improvement and modernization of domestic airports will be continued. Trial flights will be carried on Sukilumba, Simichaur and Masinechaur airports of Ilam, Gulmi and Dolpa district, respectively. The construction of physical infrastructure and improvement of the airports including Chandragadhi, Rajbiraj, Tumlingtar, Janakpur, Dhangadi, Arghakhanchi, Swargadwari, Patan and Darchula airports will be carried out. Surkhet and Bharatpur airports will be extended and upgraded. Construction of new terminal building in the Nepalgunj and Biratnagar airports will be initiated. Construction of Narayanpur Airport in Dang will be started by concluding the Environmental Impact Assessment. I have allocated Rs. 1.33 billion for domestic airports.
356. Khiji Chandeswori Airport of Okhaldhunga will be brought into operation. Runway extension of the Taplejung Suketar Airport will be completed. Construction of Chuhandanda Airport of Tehrathum will be expedited. Suketar Airport and Chuhandanda Airports will be named as Rabindra Adhikari Airport and Aang Kshiring Sherpa Airport, respectively.

357. Construction of helipads in all the local levels will be completed within coming fiscal year with a purpose of carrying out necessary tasks including emergency health service and disaster management.

Local Infrastructure Development

358. In the co-financing of federal, province and local level, all the centers of local levels will be connected to the provincial headquarters or to the nearest national highway through black topped roads within upcoming three years. I have allocated Rs. 3.30 billion to initiate the construction of 616 km long road in the upcoming fiscal year in order to connect 28 centres of local level with the national road network.
359. I have allocated Rs. 1.52 billion to give continuity to the Terai-Madhesh Prosperity Programme. I have allocated Rs. 3 billion to execute High-hill and Northern Region Livelihood Programme and Northern Region Infrastructure Development and Livelihood Improvement Programme.
360. I have terminated Local Infrastructure Development Partnership Programme considering the resources required for the prevention, control and treatment of COVID-19, providing relief to the affected people and recover the economy from the pandemic. I have also taken public suggestions into account in this respect.
361. Construction of 730 trail bridges will be completed in the next fiscal year under the programme to replace *Tuin* (crossing river through the rope) and other kinds of temporary risky bridges. Construction of new *Tuin* will be prohibited. I have allocated Rs. 5.05 billion for construction of suspension bridges.
362. Within next two years, construction of administrative building of all local levels will be completed. I have allocated Rs. 800 million to complete the construction of 70 administrative buildings and commence the construction of one hundred such other buildings.
363. The capacity of District Coordination Committee will be enhanced for monitoring and reporting of development programme being implemented by local levels. I have arranged subsidies for Association of District Coordination Committee, Nepal, Municipal Association of Nepal and National Association of Rural Municipality.
364. I have allocated Rs. 30.83 billion for Ministry of Federal Affairs and General Administration.

Post-Earthquake Reconstruction

365. Based on the experience gained in the field of post-earthquake reconstruction and rehabilitation, a ten-year programme for building a **Safe Nepal** will be implemented from the coming fiscal year.
366. The success and experience gained by Nepal in post-earthquake reconstruction will be presented to the world by organizing an international conference next year. An earthquake museum will be established to transfer knowledge about earthquakes to future generations.

367. The construction of 14,155 classrooms of 1,307 schools, 105 health institutions, 195 cultural and archeological heritages and 36 government buildings will be completed in the coming fiscal year.
368. Reconstruction and retrofitting of important buildings and archeological heritage including Presidential Building, Babarmahal, Balmandir, Kesharmahal, Harihar Bhawan and Trichandra College damaged by the earthquake will be expedited. The construction of integrated settlements in 39 places will be completed in the coming fiscal year.
369. After the completion of National Reconstruction Authority's tenure (after mid-January 2022), the responsibility of completing the projects will be handed over to the sectoral ministries along with the necessary resources and records from the beginning of the new fiscal year . I have allocated budget to complete the work of Dharahara premises, retrofitting of Singha Durbar and reconstruction of Kasthamandap within the tenure of National Reconstruction Authority.
370. I have allocated Rs. 33.55 billion for earthquake reconstruction.

Communication and Information Technology

371. The Government is highly committed towards democracy comprising the citizen's right to information and full freedom of press granted by the constitution. A policy will be adopted to develop the professionalism of the media house, media personnel and the overall press community.
372. Digital Nepal Framework will be implemented to make maximum use of information and communication technology. Convenient and easy access of the general people to public services will be expanded using digital technology. A digital economy based on knowledge and information will be developed.
373. Arrangements will be made to bear 50 percent of the insurance premium by the Government of Nepal through implementing accidental insurance up to Rs. 7 hundred thousand for the working journalists. An arrangement is made to provide free treatment to the members of the Federation of Nepali Journalists in all the government health institutions across the country from mid-July on the basis of the treatment facility identity card issued by the Press Council. A mass media training academy will be established within the next fiscal year to enhance professional skills and professionalism of the media personnel. I have allocated necessary amount to complete the building of the Federation of Nepali Journalists which is under-construction.
374. A press museum will be established in Sanchar Gram premises to preserve the history of Nepali press and journalism. Writing fellowship will be provided to the journalists who have lost their job due to COVID-19 and refinancing and business continuation credit facility will be provided to media houses.
375. The provision of depositing 10 percent of the amount that is provided by the Government of Nepal for public welfare advertisements in Journalist Welfare Fund will be implemented soon. The media houses will also be encouraged to deposit 10 percent of the income earned through the advertisement provided by the private sector in the fund. Welfare fund mobilization procedure will be formulated and executed within three months.

376. The quality of telecommunication services will be improved. The mobile device management system will be brought into operation from July 16, 2021. I believe this will control the use of illegal mobile sets as well as the criminal activities operated through mobile phones.
377. Broadband internet service will be expanded to the centers of all local levels, ward offices, health institutions, community campuses and secondary schools by mobilizing Rural Telecommunication Development Fund. Construction of information superhighway will be completed within the next two years by laying optical fiber across the country. 4G service will be expanded to all local levels. The cyber security of websites, applications and servers will be enhanced by institutional strengthening of the National Cyber Security Monitoring Center.
378. Equitable access in the government advertisements to all types of newspapers, radio, television and online media will be ensured.
379. All types of service provided by government agencies will be interlinked with *Nagarik* App.
380. Film shooting spots will be constructed in all provinces. Construction of film shooting spot will be initiated in Ganesh Himal area after conducting its feasibility study. A modern film studio will be built in Banepa, Kavre. The concept of story bank will be brought into implementation for making best movies.
381. Postal service will be restructured to make it more modern and commercial. Important documents including citizenship, passport will be safely and quickly delivered to the doorsteps of the citizens using the postal service. Feasibility study will be conducted to expand e-commerce through the post office.
382. The access of Radio Nepal will be expanded by installing additional transmitters in nine different places including Panchthar, Bhojpur, Siraha, Parbat and Dang.
383. NTV World Channel will be brought into operation to make the transmission of Nepal Television worldwide.
384. I have allocated Rs. 7.74 billion for the Ministry of Communications and Information Technology.

Respected Sisters and Brothers,

Now, I would like to present programmes and appropriations related to national security and governance:

Law and Justice

385. I have allocated necessary budget for the institutional strengthening by implementing the strategic plan of the Judiciary and the Office of the Attorney General. I have allocated budget for construction of buildings of Supreme Court, High Court of Baglung and Surkhet and District Courts of Bhaktapur, Chitwan, Syangja, Lamjung and Bajura as well as development of physical infrastructure of National Judicial Academy.
386. The free legal assistance programme being operated in 47 districts for those having no access to justice including single women, *dalits*, persons with disabilities, victims of gender-

based violence, children, senior citizens and helpless citizens will be extended to all districts in the coming fiscal year. I have arranged to perform advocacy by officer level lawyers on behalf of the victims in all the districts of the country.

- 387. An officer level staff with knowledge and experience in law will be arranged to increase the capacity of Judicial Committee at the local level.
- 388. Social awareness and legal action will be strengthened to eradicate caste discrimination and untouchability, which is existed as a stigma of human civilization.
- 389. The remaining works of the peace process will be completed. I have allocated necessary budget under transitional justice to the Truth and Reconciliation Commission and the Commission of Investigation on Enforced Disappeared Persons to fulfill their responsibilities.
- 390. The proper records of the families of martyrs and disappeared, warriors of democracy, conflict victims and displaced, persons with disabilities and the injured people involved in all peoples movements, armed conflict and revolutions to achieve progressive democracy in Nepal will be maintained and support, respect and protection will be accorded. People affected by the armed conflict will be encouraged to become self-employed by providing concessional loans.

National Security

- 391. Foundation of sustainable peace has been laid down in the country with the end of armed conflict and violent activities that existed for a long time. The present government has been successful in mainstreaming the forces and tendencies, into peaceful and democratic process, that intended to orient the country towards disintegration and change the state mechanism through armed revolution.
- 392. The security forces will be strengthened by providing the necessary weapons, security equipment and vehicles to control crime and maintain peace and security. I have increased the existing ration facility by 15 percent to keep the high morale of the Nepal Police and the Armed Police Force. An additional 120 ward outposts of the Armed Police Force will be established in the border areas to control border security, crime and illicit trade.
- 393. In order to make the immigration service at Tribhuvan Airport of international standard, arrangements will be made to operate the Advance Passenger Information System so as to receiving the details of the passengers in advance, the electronic gateway and issue electronic visa with QR code.
- 394. The physical infrastructure of all the immigration offices at the border points will be improved and the records including the biometric details of the foreign nationals entering Nepal will be updated through the electronic system.
- 395. Prisons will be developed as improvement centers. Construction of open prisons in Nuwakot and Banke will be completed next year. I have allocated budget for the construction of prisons in Panchthar and Morang. A museum will be constructed in the Central Jail premises in order to commemorate the contribution made by the prisoners in course of democratic movements and reflect the history of the Jail as well.

396. Identity cards will be distributed to 7 million people next year as per the target of distributing national identity cards to all Nepalis within the next two years. Vital registration will be made qualitative, simple and easy using electronic means.
397. Production, smuggling and trafficking of drugs will be controlled by mobilizing law enforcement agencies in a coordinated manner. Awareness programmes will be conducted in coordination with community organizations to refrain youth and children from addiction. Human trafficking will be controlled by strengthening the security forces using modern equipment, information technology and providing training.
398. The capacity of Nepal Army will be enhanced and mobilized for national security, defense, disaster management and development activities as well.
399. I have given continuity to bunker-to-barrack programme. National Cadet Corps will be encouraged towards nationalism, patriotism and national service. I have allocated necessary budget for the construction of physical and educational infrastructure of National Defense University.

Disaster Management

400. The pressure exerted by disaster risk management on government treasury will be reduced by implementing Disaster Risk Reduction Financing Strategy. Damages will be mitigated by developing early disaster warning system. I have allocated necessary budget for disaster preparedness, search, rescue, relief and rehabilitation programmes.
401. Helicopter sprinklers and other equipment will be kept standby under the management of Nepal Army in order to minimize the damage caused by wildfire. The concerned agencies including security forces will be made functional in a coordinated manner for disaster management.
402. For the rescue and management of disaster, all the provinces will be equipped with multipurpose robotic firefighting, modern fire brigade, multi-seated ambulance and rescue vehicle. All the local levels will be equipped with fire brigade to reduce and manage the disaster caused by fire.
403. Institutional capacity of National Disaster Risk Reduction and Management Authority will be enhanced through structural reform to expedite post-disaster reconstruction.

International Relations

404. International relations will be maintained based on sovereign equality for protecting Nepal's independence, sovereignty, territorial integrity, and national interest. National interest, mutual benefit and respect, international commitment and responsibility and justice will be made as guiding principle while implementing foreign policy.
405. Everest Dialogue will be organized next year to garner regional and international solidarity and cooperation on climate change and mitigating its effects.
406. Diplomatic missions abroad will be made more functional with well-defined responsibilities for the promotion of international trade, secured foreign employment, foreign investment and tourism.

407. Nepal's diplomatic missions abroad will be mobilized for the protection of the rights and interests of Nepalis living abroad, safeguard them from pandemic risk and continuation of their decent job. Preparations will be initiated to ensure their voting rights. Electronic passport will be issued from the coming fiscal year to make the passport service safe and reliable.
408. The NRN (Non-Resident Nepali) Fund, co-financed by the Government of Nepal, will be used for infrastructure development by utilizing the knowledge, capital and technology of non-resident Nepalis for national development. NRN smart cards that provide separate identity to non-resident Nepali, will be distributed. The knowledge of Nepalis who have acquired expertise and specialization abroad will be used in nation building by making the Brain Gain Center functional.

Civil Servant

409. Public service will be made effective by boosting the morale of civil servants up. I have arranged to cover premium of Rs. one million for group accidental insurance and Rs. one hundred thousand for health insurance of all civil servants by the Government of Nepal.
410. Arrangement will be made to fill the vacant position of civil service within 6 months.
411. Arrangements will be made to construct collective housing at all the provinces from the Employees Provident Fund and Citizens Investment Fund to provide housing facility for the civil servants at concessional rates.
412. The facilities entitled to civil servants will be made time relevant. Despite the unfavorable situation caused by COVID-19 and its resultant pressure upon public expenditure, I have increased the salary of all public servants by Rs. 2 thousand per month which will be effective from mid-July 2021 to increase the effectiveness of public service by boosting the morale of the public servants up. I have given continuity to the dearness allowance provided at present. A Pay Commission consisting of experts will be formed to study and submit suggestions on the salary and other service facilities of the civil servants in order to make it compatible with South Asian countries.
413. The services of Civil Service Hospital will be expanded in collaboration with provincial level hospitals. Fifty percent of the social security tax collected from the civil servants will be provided for the infrastructure development of the Civil Service Hospital and expansion of its services. The specific number of beds will be allocated for civil servants in civil hospital and dedicated outpatient service will be operated to them.
414. Civil service schools will be established in all the provinces to provide quality educational opportunities for the children of civil servants. The civil service schools in Dhankuta and Dipayal will be upgraded in partnership and collaboration with the provinces. Scholarship up to Rs. 5 hundred thousand will be provided to the children of civil servants to pursue graduate degree and above based on provincial level competition.
415. I have arranged to deliver services and other facilities including pension authorization to the teachers across the country from the District Treasury Controller Office of the concerned district starting from the coming July 16.
416. Infrastructure of Nepal Administrative Staff College will be developed. A high-level training academy will be established in Chandragadhi, Jhapa to promote continuous learning programme by providing periodic training to public officials.

Good Governance and Public Service Delivery

- 417. Governance fairness will be maintained by strictly implementing the policy of zero tolerance against corruption. The promise **“I will not be corrupt; I will not allow corruption to happen and I will work honestly for the country and the people”** will be fully implemented.
- 418. Public service will be made accessible, smart and technology friendly. The system of taking feedback from service user will be institutionalized. The grievances received from the citizens will be resolved immediately. Performance contract with quantitative and measurable indicators will be done with key officials and project heads.
- 419. Capacity building and institutional strengthening of constitutional bodies will be done. Infrastructure will be developed by arranging land in suitable places within Kathmandu valley for the constitutional bodies. I have allocated necessary resource for strengthening and capacity building of the National Human Rights Commission.
- 420. Feasibility study will be carried out for the use of information technology in the election system. I have allocated necessary budget for the upcoming election of the House of Representatives and local levels.
- 421. In order to enhance the quality of infrastructure projects, the scope of technical audit through the National Vigilance Center will be expanded.

Respected Sisters and Brothers,

Now, I present programmes and appropriations related to planning and public finance management:

Financial Planning and Statistics

- 422. The role of the National Planning Commission in formulating development policy and planning, inter-government coordination, monitoring and evaluation of policy research and implementation will be strengthened. Mid-term evaluation of the Fifteenth plan will be carried out.
- 423. A separate action plan will be formulated and implemented to manage the impact on grant assistance, trade facilitation, the opportunity for representation in the international arena and others in transition period due to the graduation from the least developed to the developing country.
- 424. National Census, Nepal Living Standards Survey, National Agricultural Census and Industrial Census will be completed next year. The disaggregated and sectoral data up to the province and local level will be made available.
- 425. Safe storage of data will be ensured by integrating the information available with different government agencies. Big data processing capacity will be developed. Open data approach will be implemented gradually.

Public Enterprises

- 426. Proposals will be invited to operate the non-operational or partially operational government industries including Agricultural Tool Factory, Butwal Spinning Mills,

Gorakhhkali Tire Factory, Birgunj Sugar Mill, Hetauda Textile Industry in partnership with private sector. The existing land and physical infrastructure will be accounted as government's share and private sector will be encouraged to operate those industries with additional investment.

427. Nepal Airlines Corporation will be restructured to make it more commercial and competitive. Inviting strategic partners through open competitions will be initiated. The capital of the corporation will be restructured and increased.
428. Twenty two percent shares of the company will be divested to the natural persons using mobile, landline and internet service of Nepal Telecommunication Company (NTC) in order to extend the access of customer on ownership and profit sharing of NTC. The listed customers upto mid-January 2022 including the existing ones will be eligible to purchase these shares. The details about divestment process and share price will be decided by mid-October 2021.
429. The compliance level of the terms and conditions of the agreement with those privatized corporations will be monitored annually. The assets used against the terms and conditions of the agreement will be got back to the Government of Nepal.

Implementation of Fiscal Federalism

430. Collaboration and coordination between the federal, province and local level will be further strengthened. The role of Inter-Provincial Council, Provincial Coordination Council and Intergovernmental Fiscal Council will be made more effective.
431. Local Government Operation Act and Intergovernmental Fiscal Arrangement Act will be amended. Budget presenting date of province and local level will be revised in order to make the effective coordination for project management among federal, province and local level.
432. In order to avoid the scarcity of technical manpower at provinces and local levels, an arrangement will be made to hire technical positions through service contract until the vacant positions are permanently fulfilled.
433. Commercially viable projects including operation of electric vehicles, information technology park, construction of bus park and tourism infrastructure, solid waste management, commercial agriculture, construction of stadium will be implemented in the co-finance of Government of Nepal, Province and Local Level.
434. The capacity of District Coordination Committee will be enhanced and effectively mobilized in monitoring and evaluation of projects funded through conditional, special and matching grant.

Public Finance and Budget Implementation

435. The respective ministries can approve, with the consent of Ministry of Finance, the procedures, guidelines and standards required for budget implementation. I believe this will expedite the implementation of the programme.
436. I have simplified budget virement and programme amendment process by upgrading the Ministerial Level Budget Information System. I have arranged for submission of budget virement and programme amendment request through electronic medium from budget

implementing agencies and its approval accordingly by the Ministry of Finance. In order to maintain budget discipline, an integrated information system will be developed to get immediate physical progress report of the programme, implemented by the federal, province and local level.

437. The National Project Bank will be developed following certain standards and updated regularly. Projects having preparatory works including feasibility study will be put forward for implementation.
438. A prompt, transparent, simple and predictable process will be applied in acquiring land in order to avoid delay and dispute in acquisition while implementing development projects. The legal provision will be so made that the total compensation for land acquisition including all the belongings will not exceed three times of the valuation determined by the local level in the previous fiscal year for tax purpose.
439. In order to avoid the misinterpretation of accounting of capital related expenditure as recurrent expenditure, I have made separate headings as recurrent and capital expenditure under fiscal transfer from federal to province and local level. This arrangement has been presented in the budget annex.
440. Fiscal discipline will be maintained by making the responsible officials accountable to the output of public expenditure. The internal control system will be strengthened to efficiently mobilize the public expenditure.
441. The project manager will be made responsible for the timely completion of the project by adopting performance-based rewards and punishment system. A policy will be adopted not to transfer the project manager and major responsible staffs till the project period, as far as the performance is satisfactory.
442. To expedite the implementation of national pride and game changer projects, separate legal arrangements will be made for land acquisition, environmental impact assessment, manpower management and procurement process of road, railway, urban infrastructure, irrigation, drinking water, international airports and hydropower projects. Necessary arrangements will be made to prevent the shortage of resources in the implementation of these projects.
443. Contemporary amendments will be made in the procurement law to solve the problems existed in public procurement management. I have given continuity to the Standards Related to Economizing Public Expenditure, 2020. The consultants will not be appointed for the work that can be performed by the regular structure and this provision will be strictly enforced.
444. International development assistance will be mobilized for national needs and priority projects to achieve development goals.
445. Public debt will be maintained within required limits. I have continued the policy of mobilizing internal debt only for development expenditure. The loan amount will be used in the productive sector.

Financial Sector Management

446. Financial stability will be maintained by adopting efficient regulatory mechanism and corporate governance. The resources obtained from the financial system will be mobilized

in the productive sector for economic growth, local entrepreneurship promotion and job creation. The second Financial Sector Development Strategy will be formulated and implemented.

- 447. Arrangements will be made to transact all kinds of payments, grants and cash transfers including revenue to be received and the social security allowances to be provided by the Government of Nepal through banking system.
- 448. The use of electronic payment tools will be made easy, accessible and secure. A National Payment Switch will be established in the coming fiscal year to facilitate payment and clearance of transactions within Nepal by interconnecting payment cards, retail payment, QR code and other electronic payment tools. Nepal's own payment card will be introduced.
- 449. Remittance will be encouraged to receive through the banking system and to invest it in the productive sector. Arrangements will be made for migrant workers to remit easily from their mobile wallets. Arrangement for an additional one percent interest will be provided if the amount received from remittance be deposited in a fixed deposit account of the bank and financial institution.
- 450. Alternative methods of financing including 'blended finance' will be used to meet the long-term financing needs of mega infrastructure projects.
- 451. Employees Provident Fund, Citizens Investment Trust, Social Security Fund and other agreed long-term funds will be mobilized in productive sector, job creation, modern infrastructure construction and economic recovery.
- 452. The scope of insurance services will be expanded to reach at least one-third of the population by next year. Insurance of public infrastructure, government and private buildings will be carried out as a campaign. In case of private buildings, I have arranged to allow the insurance premium of up to Rs. 5 thousand to be deducted as expense for income tax purpose.
- 453. Emphasis will be given to the development and stability of the capital market. The commodity market will be launched from the next fiscal year. Product like paddy, maize, wheat, tea, cardamom will be traded in the commodity market.
- 454. Commercial hedging facility will be initiated to minimize the foreign exchange risk in the development projects executed from foreign investment project.
- 455. Institutional capacity will be enhanced by increasing the capital of the Deposit and Credit Guarantee Fund. I have arranged to reduce the deposit guarantee premium.
- 456. Implementation of a national strategy will be made more effective to prevent money laundering and financial investment in terrorist activities and to reduce risks.

Respected Sisters and Brothers,

Now, I present the estimate of budget allocation and resource management for the implementation of the above-mentioned sectoral policies and programmes:

- 457. I have allocated Rs. 1,647.57 billion to implement the policies and programme of coming fiscal year. Out of the total allocation, amounts to be spent by federal government Rs. 678.61 billion (41.2 percent) is for recurrent, Rs. 374.26 billion (22.7 percent) is for

capital, and Rs. 207.97 billion (12.6 percent) is for fiscal arrangement as well as Rs. 386.71 billion (23.5 percent) is for intergovernmental fiscal transfer to provinces and local levels. Out of total budget allocation for fiscal transfers, Rs. 325.74 billion (84.2 percent) is for recurrent expenditure including equalization grant and Rs. 60.97 billion (15.8 percent) is for capital expenditure.

458. Out of total estimated expenditure, Rs. 1,024.90 billion will be financed through revenue mobilization and Rs. 63.37 billion will be financed through foreign grants. This will lead to a deficit of Rs. 559.30 billion. Out of this, total deficit including the amount allocated for fiscal arrangement, Rs. 309.29 billion will be covered from foreign loan and the remaining Rs. 250 billion will be financed through domestic borrowing.

Respected Sisters and Brothers,

I now present the revenue mobilization policy and programme for the coming FY 2021/22.

459. I, while determining the revenue policy and tax rates for upcoming fiscal year, have accorded high priority for speedy economic recovery by providing relief and incentives to the taxpayer in this adverse situation created by the health and economic crisis.

460. The objectives of revenue mobilization are as follows:

- a) To provide tax exemption, and relief to the businesses affected by the COVID-19 pandemic,
- b) To promote domestic and foreign, protect domestic industries and provide trade facilitation through revenue policy,
- c) To mobilize additional revenue by broadening the tax net, protecting the tax base and controlling the revenue leakage,
- d) To make the revenue system more progressive, fair, transparent, automated and predictable, and
- e) To promote voluntary tax compliance by enhancing efficiency of revenue administration, developing infrastructure and maximum utilizing information technology.

Respected Sisters and Brothers,

I have presented the following policies and programmes to achieve the mentioned objectives:

Exemption and Relief

461. I have arranged to provide 90 percent income tax exemption to the taxpayers having annual turnover up to Rs. 2 million, 75 percent to the taxpayers having annual turnover of Rs. 2 million to 5 million and 50 percent to the taxpayers having annual turnover of Rs. 5 million to 10 million for the FY 2020/21.

462. I have made an arrangement to levy one percent income tax on taxable income of hotels, travel, trekking, transport and air services, film industry and media houses that are

severely affected by COVID-19 and extend the loss carry-forward period for these businesses to 10 years.

463. I have made an arrangement to waive remaining fees and penalties to those companies and firms, that have not submitted their annual statements and not renewed till the FY 2018/19 as per the Company Act, 2007 and Private Firm Registration Act, 1958, if they submit their statements and pay 10 percent of their fees and penalties by mid-October 2021.
464. I have made an arrangement to waive remaining interest, fees, additional charge and penalty to those tax payers if they withdraw their cases; other than involving fraud and counterfeit invoices; being filed in Inland Revenue Department or Revenue Tribunal or Court against the assessment made within mid-July 2020 in accordance with Income Tax Act, 2002, Value Added Tax Act, 1996 and Excise Act, 2002, by paying assessed tax and 50 percent of the incurred interest within mid-December 2021.
465. I have made an arrangement to waive fees, penalty and additional charge if the tax amount and its incurred interest, that remains outstanding till mid-July 2019 as per Income Tax Act, 2002, Value Added Tax Act, 1996 and Excise Act, 2002 is paid by mid-January 2022.
466. I have made an arrangement for the amount contributed to the COVID-19 Infection Prevention, Control and Treatment Fund established by the Government of Nepal, Provincial Government or local level as a deductible expense for the purpose of calculating taxable income for the FY 2020/21.
467. I have made an arrangement for the amount spent from the fund appropriated for corporate social responsibility in the FY 2020/21 that is incurred in the construction of specialized hospitals as prescribed by the Ministry of Health and Population or for the purchase of health equipment and accessories related to the treatment of COVID-19 and provided to prescribed health institutions as a deductible expense for the purpose of calculating taxable income.
468. I have arranged to exempt additional 25 percent while calculating the taxable income from pension.
469. I have arranged to claim the Value Added Tax, paid on the purchase of diesel and LP gas, used in the taxable business of the taxpayer as credit. I have exempted Value Added Tax on transportation service, vehicle rental, cargo service, e-library service, deposit guarantee fee, trekking and tour package, silo and service charge on silo use, and fee for issuing certificate of origin.
470. I have extended the timeline for exporting and releasing the bank guarantee up to mid-April 2022 for the export-oriented industries that were unable to export the finished goods produced from raw materials imported on bank guarantee timely under the bonded warehouse facility.
471. I have exempted customs duty, value added tax and excise duty on import, production as well as on sale and distribution of oxygen gas, liquid oxygen, oxygen cylinder, oxygen concentrator and other life-saving materials and medicines till mid-January 2022.
472. I have abolished excise duty and substantially reduced customs tariff on import of electric vehicles in order to increase the internal consumption of electricity and to promote the use of environment friendly means of transportation.

473. I have reduced the customs tariff to one percent for induction cooker. I have reduced the customs tariff and abolished the excise duty on refrigerators, grinders, rice cookers, fans and other electrical appliances.
474. I have reduced the customs tariff by 50 percent on the milk to be consumed by infants to promote infant health and nutrition.

Broadening Tax Base

475. I have kept the rate of Value Added Tax unchanged. I have slightly adjusted the customs tariff. I have increased excise duty on alcohol, beer, wine, cigarettes, tobacco and soft drinks.
476. All the taxpayer having transaction of good and service above taxable threshold will be brought into the net of Value Added Tax. Arrangements will be made for all the taxpayers registered in Value Added Tax to issue tax invoice through electronic system mandatorily step by step.
477. I have raised threshold for filing presumptive income tax return from Rs. 2 million to Rs. 3 million without making any changes in the tax rate for small taxpayers. I have raised the threshold of turnover tax from Rs. 5 million to Rs. 10 million. I have arranged to waive tax on the income of mutual fund.
478. The provision of immediately refunding 10 percent of Value Added Tax to the consumers, paid on the purchase of goods and service through the use of electronic medium such as debit card, credit card, QR code, scan-to-pay and other electronic means will be implemented.

Industrial Protection and Investment Promotion

479. I have arranged to keep customs tariff for industrial raw-material at least one layer lower than that of their finished good for the protection of domestic industries. I have abolished the excise duty on some of the domestic products.
480. I have exempted customs duty on machinery equipment and spare parts, to be used in tea, jute, movie, pashmina, hatchery industries, and agriculture and nursery farms. I have reduced the customs duty on importing containers that applied so far to shipping companies registered in Nepal.
481. I have exempted 50 percent tax on commercial agricultural income to increase production and employment by commercializing agriculture. I have exempted 50 percent customs duty on one transport vehicle to be imported by agro cooperatives that run collective commercial farming.
482. The corporate income tax rate will be reviewed and made competitive in order to attract investment in processing industries to accelerate the post-COVID economic revival.
483. I have given 100 percent income tax exemption to startup business for five years from the date of commencement of the business. I have arranged to deduct the amount given to the startup business in the form of seed capital by industries of private sectors as expenses while calculating the taxable income. However, the limit of such seed capital should be for maximum five startup business and up to hundred thousand per business.

484. I have provided 20 percent tax exemption on the income generated from the sale of domestically produced raw material and auxiliary raw material to special industries and made an arrangement to levy only 10 percent of income tax on income of special industries generated through export.
485. I have reduced the rate of withholding tax on the interest on loan paid to the foreign financial institutions borrowed by banks. I have abolished the provision of levying withholding tax on interest paid by the cooperative bank and cooperatives while lending to each other.
486. I have arranged exemption on income tax by 50 percent for the first 3 years and 25 percent for additional 2 years from the date of transaction; to those industries which produce new products by utilizing used goods only as raw materials, which are directly hazardous to environment.
487. I have arranged exemption on income tax by 50 percent for the first 3 years and 25 percent for the additional 5 years from the date of production; to those industries that are operated out of industrial district or industrial village in case they are relocated to industrial area or industrial village.

Revenue Leakage Control

488. Revenue leakage will be strictly controlled. Market monitoring, tax audit and investigation will be intensified. An integrated taxpayer information system will be developed by maintaining an interconnection between Central Billing Monitoring System (CBMS), ASYCUDA World system, Vehicle and Consignments Tracking System (VCTS), Land Records Information Management System (LRIMS) and, records and information system of banks and financial institutions.
489. Transaction value method will be implemented more effectively for the valuation of imported goods. A robust, factual and realistic customs valuation system will be developed based on information collected through regular market surveys. The provision to procure under-invoiced goods at the customs point will be strictly implemented. Post clearance audit will be made more effective.

Tax System and Administrative Reform

490. A high- level tax system review commission will be formed to suggest for reforms in direct and indirect tax system including value added tax, income tax, customs duty, excise and non-tax revenue to expand the scope of revenue and protect tax base, control tax leakage and create investment friendly environment.
491. Arrangements will be made to receive tax clearance certificate through automatic system by all the taxpayers having no tax arrears and paid tax as per self-assessment in the current fiscal year. I have abolished the provision of certifying purchase and sales book of value added tax by a tax officer every year.
492. The sixth phase of Customs Reform and Modernization Plan will be implemented from 16 July 2021. The National Single Window System will be brought into implementation fully.
493. Arrangements will be made to pay all the taxes and duties at the Customs points through electronic system. I have made arrangement for the industry to renew the Export and Import code number (EXIM Number) at once for a period of five years.

494. Modern equipment including container scanner, weighing machine will be installed in seven large customs offices: Mechi, Biratnagar, Birgunj, Bhairahawa, Nepalgunj, Rasuwa and Tatopani. Customs offices will be established and operated at Gautam Buddha International Airport, Pokhara International Airport, and Janakpur Railway Station.
495. An integrated laboratory will be established and upgraded in the Customs offices on a priority basis with a view to control the import of goods which adversely affect the national security, human health and the environment.
496. The excise stickers will be made QR code readable and scanned data will be recorded in the automated system of Inland Revenue Department. The provision to install flow meter in breweries will be implemented.

Respected Sisters and Brothers,

497. Actual expenditure of FY 2019/20, revised estimates of FY 2020/21 and details of income-expenditure of FY 2021/22 have been presented in the annexes. Ministry-wise annual progress report of the current fiscal year, development cooperation, technical assistance to be received from international development partners and assistance to be mobilized through international non-governmental organizations in the coming fiscal year have already been published.
498. In the coming fiscal year, I expect that COVID-19 pandemic will successfully be controlled; vaccination campaign will be completed; health infrastructure will be profoundly improved; implementation of mega projects of strategic importance will be expedited; road network will be expanded; access of each household to modern energy will be ensured; technology-based teaching will be broadened and two additional international airports will come into operation. Output of these activities will contribute to the speedy economic recovery.
499. I believe that the economic recovery programmes implemented by the Government and the vaccination against COVID-19 will support to bounce back the situation to new normal. On this ground, I have projected the economic growth rate to be around 6.5 percent in the coming fiscal year. Nepal Rastra Bank will formulate monetary policy so as to contain the inflation rate within 6.5 percent and facilitate in budget implementation.
500. Despite many inconveniences and adversities, I am confident that the implementation of this budget will make a tangible contribution in fulfilling the national aspiration: **Prosperous Nepal Happy Nepali**, maintaining the enthusiasm of Nepali people and pace of economic and social development. I heartily request the political parties, people's representatives, social organizations, the private sector and the civil society to make a positive contribution from their respective places in this crisis caused by COVID-19 pandemic.
501. The implementation of this budget will support in protecting the lives of people from all kinds of diseases along with minimizing the COVID-19 risk through the arrangement of infrastructure, equipment and human resource, carrying out economic activities along with controlling the pandemic, immediate reviving of sluggish economy; making inclusive access to vocational education; providing job and employment opportunities to individuals entering labor market and providing social security and protection based on life cycle approach. I expect that all these will significantly contribute towards establishment of the welfare state.

502. I express my heartfelt gratitude to the Right Honorable President, Right Honorable Vice-President, Right Honorable Prime Minister, Right Honorable Chief Justice, Right Honorable Speaker of the House of Representatives and Right Honorable Chairperson of the National Assembly for their guidance in budget formulation. My sincere thanks go to the political parties, economists, private sector, cooperative sector, the citizens and mass media for providing valuable suggestions during the formulation of the budget. I would like to express my sincere gratitude to all the taxpayers who have been continuously supporting in Nepal's economic and social development and to the development partners who have been continuously supporting Nepal even in the difficult times. I have also expected everyone's constructive support in the budget implementation.

503. Finally, I heartily call upon all Nepali sisters and brothers to take part in the development campaign of the country by maintaining health protocol and staying safe from the risk of COVID-19 pandemic.

Thank you.

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

ANNEXES

Budget Summary
Fiscal Year 2021/22

Annex - 1
(Rs. In '000)

Description	2019/20 Actual	2020/21 Revised Estimate	2021/22 Estimate			
			Amount	Source		
				Nepal Government	Foreign	
					Grant	Loan
1 Revenue (2 + 3 + 4)	8,41,31,25	9,59,68,00	11,51,60,04	11,51,60,04	0	0
2 Taxes	7,00,05,55	8,71,67,97	10,38,19,38	10,38,19,38	0	0
3 Non-Tax Revenue	93,69,12	88,00,03	1,13,40,66	1,13,40,66	0	0
4 Cash Balance of Last Year and Irregularities	47,56,58	0	0	0	0	0
5 Sharing	1,00,18,67	1,08,85,00	1,26,69,31	1,26,69,31	0	0
6 Revenue to be deposited in Federal Treasury (1-5)	7,41,12,58	8,50,83,00	10,24,90,73	10,24,90,73	0	0
7 Grants	23,71,88	27,06,07	63,37,62	0	63,37,62	0
8 Revenue and grants from federal government (6+7)	7,64,84,46	8,77,89,07	10,88,28,35	10,24,90,73	63,37,62	0
9 Expenditure (10 + 11 + 12)	9,73,43,15	11,19,01,44	14,39,59,91	11,63,08,72	59,40,12	2,17,11,07
10 Recurrent	4,33,89,23	5,01,09,01	6,78,61,33	6,03,32,71	20,28,74	54,99,88
11 Capital	1,89,14,01	2,51,47,32	3,74,26,86	1,89,81,20	29,20,16	1,55,25,50
12 Fiscal Transfer (13 + 14)	3,50,39,91	3,66,45,11	3,86,71,72	3,69,94,81	9,91,22	6,85,69
13 Recurrent	3,50,39,91	3,66,45,11	3,25,74,55	3,13,31,94	8,35,33	4,07,28
14 Capital	0	0	60,97,17	56,62,87	1,55,89	2,78,41
15 Budget Surplus (-) Deficit (+) (9-8)	2085869	2411237	3513156	1381799	-39750	2171107
16 Financial Management	-1,93,64,23	-2,41,12,37	-3,51,31,56	-1,38,17,99	3,97,50	-2,17,11,07
17 Domestic Financial Assets (18 + 19 + 20)	60,07,45	82,77,35	1,24,30,10	28,14,35	3,97,50	92,18,25
18 Loan Investment to Public Enterprise	47,58,69	47,40,97	1,06,50,47	14,20,22	1,45,00	90,85,25
19 Loan Investment to Other Enterprise	5,00	0	0	0	0	0
20 Share Investments to Public Enterprise	12,43,76	35,36,38	17,79,63	13,94,13	2,52,50	1,33,00
21 Net Internal Loan (22)	28,99	35,00	35,00	35,00	0	0
22 Foreign Share Investments	28,99	35,00	35,00	35,00	0	0
23 Domestic Net Borrowing (24 + 25)	-1,60,92,33	-1,86,71,66	-2,01,68,10	-2,01,68,10	0	0
24 Loan from Other Institutes	-1,94,90,00	-2,23,27,37	-2,50,00,00	-2,50,00,00	0	0
25 Amortizations	33,97,67	36,55,71	48,31,90	48,31,90	0	0
26 External - Net Borrowing (27 + 28)	-93,08,34	-1,37,53,06	-2,74,28,56	35,00,76	0	-3,09,29,32
27 External Borrowing	-1,16,64,39	-1,65,10,02	-3,09,29,32	0	0	-3,09,29,32
28 External Amortization	23,56,05	27,56,96	35,00,76	35,00,76	0	0
29 Budget Surplus (-) Deficit (+) (15+16)	14,94,46	0	0	0	0	0
30 Total Income (8+24+27)	10,76,38,85	12,66,26,46	16,47,57,67	12,74,90,73	63,37,62	3,09,29,32
31 Total Expense (9+17+21+25+28)	10,91,33,31	12,66,26,46	16,47,57,67	12,74,90,73	63,37,62	3,09,29,32

**Receipts of Revenue and Grant Estimates
Fiscal Year 2021/22**

**Annex - 2
(‘00000)**

Heading	2019/20 Actual	2020/21 Revised	2021/22 Estimate	Existing Measures	New Measures
Taxes	7000555	8716797	10381938	9661229	720709
Taxes on income, profits, and capital gains	2132330	2384993	2738307	2662930	75377
Payable by individuals & Sole Traders	579278	914578	975668	952801	22867
11111- Individuals & Sole Traders	236525	304173	335316	325257	10059
11112- Remuneration Tax	250046	305625	320146	313743	6403
11113- Capital Gain Tax - Individuals	92708	304780	320206	313802	6404
Payable by Entity	1231512	1059455	1275667	1237766	37901
11121- Tax on Entity Profit - Government Corporation	110247	61057	73760	71916	1844
11122- Tax on Entity Profit - Public Limited Company	472000	508901	612319	593949	18370
11123- Tax on Entity Profit - Private Limited Company	323792	393028	473280	459082	14198
11124- Tax on Entity Profit - Other Institutions	88603	88785	105084	101931	3153
11125- Capital Gain Tax - Entity	236870	7683	11224	10888	339
Taxes on Investment and Other Income	321540	410961	486971	472362	14609
11131- Taxes on Assets Rent and Lease Income	26540	30370	40591	39373	1218
11132- Interest	219971	281450	332340	322370	9970
11133- Dividend	59380	79303	92344	89574	2770
11134- Other investment income	681	1329	1422	1380	42
11135- Tax on windfall gain	2692	2028	3231	3134	97
11139- Taxes on other income	12275	16480	17044	16532	512
Taxes on Payroll and Workforce	65081	72654	85974	83395	2579
11211- Social security taxes on payroll	65081	72654	85974	83395	2579
Taxes on Property	43	4	81	79	2
Recurrent taxes on immovable property	43	4	81	79	2
11311- Annual private property tax – individual	43	4	71	68	3
11312- Annual private property tax – entity	0	0	11	11	0
Taxes on goods and services	3564126	4480727	5339644	4807667	531977
Value Added Tax (VAT)	2240165	2705961	3055868	2834397	221471
11412- VAT other than shareable sources	223	0	0	0	0
33111- Value Added Tax – Production	908	1162	1306	1241	65
33112- Value Added Tax- Import	276169	351659	401945	369789	32156
33113- Value Added Tax - Goods and Distribution	1258068	1591457	1742633	1620649	121984
33114- Value Added Tax- Service and Contract	224258	255086	326644	303779	22865
33115- Value Added Tax – Tourism	318118	325197	369693	340118	29575
33116- Value Added Tax - Telephone, Insurance, Air Travel and other services	96993	122782	144397	134289	10108
33117- Value Added Tax- Non-registered	45160	51286	56315	52373	3942
Excise	1006375	1382763	1725735	1467220	258515
11422- Import	356471	523832	684560	581876	102684
11462-Health hazard import	52	31532	34591	29749	4842
11461-Health hazard – production	54	207	366	311	55
33131-Tobacco	185532	198118	240049	204042	36007
33132- Alcohol	200763	256984	316987	269439	47548
33133- Beer	148209	212989	268060	227851	40209
33134- Other Industrial Production	115294	159100	181121	153953	27168
Taxes on specific services	40853	23983	49658	48168	1490
11442- Health Services	2112	0	0	0	0
11443- Education services - education institute	465	0	0	0	0
11444- Education services- Abroad study	5373	3372	9852	9557	295
11461-Other Taxes on Goods and Services	32451	20611	39806	38611	1195
11462- Health hazard import	451	0	0	0	0
Taxes on Infrastructure and Vehicles	276733	368021	508383	457882	50501
11451- Vehicle Tax (Small Care)	73	52	102	95	7
11452- Taxes on Use of Infrastructure	4994	5658	10383	8825	1557
11453- Road maintenance and Improvement Duty	75622	95664	140862	119733	21129
11454- Road Construction and Maintenance Duty	54044	68329	99555	84621	14934

Heading	2019/20 Actual	2020/21 Revised	2021/22 Estimate	Existing Measures	New Measures
11455- Infrastructure Tax	142000	198320	257482	244608	12874
Taxes on International Trade	1237903	1778417	2217922	2107149	110773
Transaction Customs Duties	1175856	1666695	2088895	1984450	104445
11511- Import Duties	1175856	1666695	2088895	1984450	104445
Taxes on export	1124	4627	6160	5975	185
11521- Export Duties	1057	2359	3560	3453	107
11522- Export service charge	64	2267	2600	2522	78
11522- Other export charges / Duties	2	0	0	0	0
Other taxes on International Trade and Transaction	60924	107094	122867	116724	6143
11561- Agriculture service charge on imports	55844	95645	108523	103097	5426
11562- Other income related to customs	5079	11449	14344	13627	717
Other taxes	1071	3	9	9	0
Registration fee	1061	3	9	9	0
11611- Company registration fee	936	0	0	0	0
11612- Agency registration fee	22	0	0	0	0
11614- Radio/FM operation fees	66	0	0	0	0
11615- Television operation fee	34	0	0	0	0
11691- Other taxes	3	3	9	9	0
Ownership certificate fee	10	0	0	0	0
11622- Fire arms registration	10	0	0	0	0
Non-Tax Revenue	936912	880004	1134067	1100045	34022
Property Income	383314	348557	530012	514112	15900
Interest	54193	73369	103962	100843	3119
14111- Interest from financial institution	1217	33	1907	1850	57
14114- Interest from service-oriented institutions	52306	71656	99523	96537	2986
14119- Interest from other institutions	670	1679	2532	2456	76
Dividends	234641	120728	236149	229065	7084
14121- Dividends from financial institutions	128017	65164	134054	130032	4022
14122- Dividends from commercial institutions	41547	3249	12145	11781	364
14124- Dividends from service-oriented institutions	64749	51800	89427	86744	2683
14129- Dividends from other institutions	328	516	523	508	15
Rent and Royalty	94479	154460	189901	184204	5697
14151- Royalty on lease of government property	1913	3101	4354	4224	130
14152- Royalty on casino	5877	174	1427	1384	43
14153- Royalty from Forest	0	10322	3627	3518	109
14154- Received by distribution Mines Royalty	0	31690	32138	31174	964
14159- Royalties received from other sources	39726	70984	72499	70324	2175
14171- Forest Royalty	1619	0	0	0	0
14172- Mines Royalty	19	0	0	0	0
14175- Royalty from trekking	3	0	0	0	0
14176- Royalty from tourism service	6	0	0	0	0
33151- Forest Royalty Collection	2361	0	0	0	0
33154- Mountaineering Royalty collection	704	0	0	0	0
33155- Trekking Royalty collection	2794	0	0	0	0
33345- Royalty Tourism service fees collection	0	0	51	49	2
33361- Royalty from Forest Sectors	1098	2770	9948	9649	299
33362- Royalty Mines and Minerals	8501	12051	20342	19732	610
33364- Royalty from Electricity	28795	15672	30122	29219	903
33365- Royalty from Mountaineering	984	7140	13252	12855	397
33391- Royalty from other source (sharing)	78	555	2141	2077	64
Sales of Goods and Services	264221	379217	403843	391728	12115
Sales of Goods and Services	110237	160330	170162	165058	5104
14211- Sales of Agriculture Product	3162	2968	3548	3442	106
14212- Sale of Government Property	741	1531	1555	1509	46
14213- Sales of other items	1795	4148	5094	4941	153
14214- Telephone Services Fee	91091	131811	139758	135566	4192
14215- Telephone Ownership Fee	13423	19846	20179	19573	606
14216- Fee on private water supply	13	21	17	16	1
14217- Fee for use of water for irrigation	13	5	11	10	1

Heading	2019/20 Actual	2020/21 Revised	2021/22 Estimate	Existing Measures	New Measures
Administrative Fee	131486	176431	189208	183532	5676
14221- Court Fee	11145	20371	24708	23966	742
14222- Charges for postal services	2586	3230	3566	3459	107
14223- Income from education sector	6095	9474	9793	9499	294
14224- Exam fee	2657	5856	5921	5742	178
14225- Income from transport sector	209	735	783	760	23
14226- Export Import license fee	1216	3468	4557	4420	137
14227- Passport fee	30876	38837	39138	37964	1174
14228- Visa fee	28762	16176	20500	19885	615
14229- Other administrative service fee	47941	78284	80242	77835	2407
Other Administrative Fee	22498	42455	44473	43139	1334
14177- Land and building registration fee	663	1409	0	0	0
14178- Vehicle Tax	28	0	0	0	0
14179- Other revenue (Sharing)	159	0	0	0	0
14251- Company registration fee	8343	19359	20066	19464	602
14252- Agency registration fee	78	82	85	83	2
14254 - Radio/FM operation fees	240	219	250	243	7
14255 -Television operation fee	1868	3762	4205	4079	126
14257- Weapons license fee	37	73	103	100	3
14261- Mines and minerals Fees	0	3	11	10	1
14262- Electricity related fees	8471	15242	16594	16096	498
14263- Water resources and others fees	3	2	3	3	0
14264- Forest sector related fees	123	820	890	863	27
14265- Another sector income	15	27	41	40	1
14313- Guarantee settlement	1959	1294	2053	1992	61
14511- Insurance claim related	12	164	170	165	5
33159- Other revenue (Sharing)	497	0	0	0	0
Penalties, Fines and Forfeiture	21489	35469	41218	39982	1236
Penalties, Fines and Forfeiture	21489	35469	41218	39982	1236
14311- Judicial penalty, fines and forfeiture	2985	4647	6383	6192	191
14312- Administrative penalty, fines and forfeiture	18505	30822	34836	33791	1045
Transfers other than grants	5	11	13	13	0
Recurrent transfers	5	11	13	13	0
14411- Recurrent transfer	5	11	13	13	0
Miscellaneous Revenue	267883	116751	158980	154211	4769
Other Revenue	267830	116440	158138	153394	4744
14191- Tourism fee	22	58	72	69	3
14191- Trekking fee	0	125	169	164	5
14521- Pollution control fee	31135	49383	55181	53526	1655
14529- Other revenue	236672	66874	102716	99635	3081
Capital Revenue	53	310	841	816	25
14531- Sales of Government Land, Building and Goodwill	53	310	841	816	25
Total Revenue	7937466	9596801	11516004	10761274	754731
Other Receipt	475658	0	0	0	
15111- Irregularities settlement	151558	0	0	0	
15112- Release refund	37961	0	0	0	
15113- Grant refund	285027	0	0	0	
32121- Last year's cash balance	1113	0	0	0	
Total (Revenue/Receipt)	8413124	9596801	11516004	10761274	754731
Revenue Sharing	1001867	1088500	1266931	1012305	254626
Total revenue to be deposited into federal treasury	7411257	8508301	10249073	7912720	2336353

Functional Expenditure Estimate
Fiscal Year 2021/22

Annex - 3
(Rs. in '00000)

Title	2021/22 Estimate				Percentage of total estimates
	Total	Federal	Province	Local Government	
GENERAL PUBLIC SERVICE	4,84,04,85	3,01,01,86	70,17,46	1,12,85,53	29.38
Executive and Legislative Organs, Financial and Foreign Affairs	57,98,15	57,98,15	0	0	
External Economic Assistance	3,55,60	3,55,60	0	0	
General services	1,43,51,38	1,41,65,63	0	1,85,75	
Basic General Service	1,00,00	1,00,00	0	0	
General Research and Development Service	4,98,77	2,71,99	2,26,78	0	
Other General Service	8,70,01	7,34,11	1,74	1,34,16	
Public Debt Transactions	85,66,38	85,66,38	0	0	
Transfers Between Different Levels of government	1,78,64,56	1,10,00	67,88,94	1,09,65,62	
DEFENSE	52,11,04	52,11,04	0	0	3.16
Military Defense	49,65,25	49,65,25	0	0	
Civil Defense	2,45,17	2,45,17	0	0	
Defense- Not Classified Elsewhere	62	62	0	0	
PUBLIC ORDER AND SAFETY	58,08,25	58,08,25	0	0	3.53
Police Services	42,16,36	42,16,36	0	0	
Fire Protection Services	1,57	1,57	0	0	
Law Courts	8,75,38	8,75,38	0	0	
Prisons	2,26,06	2,26,06	0	0	
R Public Order and Safety	5,65	5,65	0	0	
Public Order and Safety- Not Classified Elsewhere	4,83,23	4,83,23	0	0	
ECONOMIC AFFAIRS	4,42,09,39	4,11,49,26	14,63,12	15,97,01	26.83
General Economic, Commercial and Labour	20,82,49	16,63,12	50	4,18,87	
Agriculture, forestry, fishing and hunting, Irrigation	1,03,07,05	88,21,99	8,53,95	6,31,11	
Fuel and energy	82,82,91	82,11,94	5,95	65,02	
Mining, manufacturing and construction	1,79,42,58	1,71,25,98	6,02,32	2,14,28	
Transport	12,90,07	12,90,07	0	0	
Communication	7,38,89	7,38,89	0	0	
Other industries	7,84,42	5,58,16	0	2,26,26	
Research and Development- Economic Affairs	2,55,92	2,55,92	0	0	
Economic Affairs- Not Classified Elsewhere	25,25,06	24,83,19	40	41,47	
ENVIRONMENTAL PROTECTION	12,58,26	11,80,32	25,09	52,85	0.76
Waste Management	3,07,03	3,06,33	70	0	
Sewerage Management	2,13,11	2,12,08	1,03	0	
Protection of Biodiversity and Soil Conservation	19,00	19,00	0	0	
Research and Development- Environmental Protection	9,86	9,86	0	0	
Environmental Protection- Not Classified Elsewhere	7,09,26	6,33,05	23,36	52,85	
HOUSING AND COMMUNITY AMENITIES	80,46,97	67,09,35	6,88,45	6,49,17	4.88
Housing Development	28,94,00	23,02,95	2,50,00	3,41,05	
Community Development	3,39,89	95,19	0	2,44,70	
Water Supply	40,59,67	35,57,80	4,38,45	63,42	
Housing and Community Amenities- Not Classified Elsewhere	7,53,41	7,53,41	0	0	
HEALTH	1,41,55,24	1,08,07,21	6,33,78	27,14,25	8.59
Medical Products, Appliances and Equipment	92,02	37,25	28,51	26,26	
Out-patient Services	39,89,88	38,63,31	71,43	55,14	
Hospital Services	39,14,22	29,26,90	4,36,14	5,51,18	
Public Health Services	46,67,23	25,23,22	86,96	20,57,05	
Research and Development- Health	12,81,60	12,46,24	10,74	24,62	
Health- Not Classified Elsewhere	2,10,29	2,10,29	0	0	
RECREATION, CULTURE AND RELIGION	6,69,89	5,72,68	39,76	57,45	0.41
Recreational and Sporting Services	2,56,01	2,01,26	39,52	15,23	
Cultural Services	3,78,44	3,35,98	24	42,22	
Broadcasting and Publishing Services	30,31	30,31	0	0	
Research and Development- Culture and Religion	5,13	5,13	0	0	
EDUCATION	1,80,04,11	60,10,67	5,02,34	1,14,91,10	10.93
Pre-primary and Primary Education	60,44,46	56,56	0	59,87,90	
Secondary Education	16,79,25	0	0	16,79,25	
Education Not Definable by Level- Non Formal Education	46,81,69	3,55,40	5,02,34	38,23,95	
Subsidiary Services to Education	50,99,54	50,99,54	0	0	
Research and Development- Education	2,05	2,05	0	0	
Education- Not Classified Elsewhere	4,97,12	4,97,12	0	0	
SOCIAL PROTECTION	1,89,89,67	1,85,35,31	25	4,54,11	11.53
Unemployment	7,44,76	3,72,28	0	3,72,48	
Social Exclusion	6,38	6,38	0	0	
Social Protection- Research and Development	64,89	12,27	0	52,62	
Social protection Not Classified Elsewhere	1,81,73,64	1,81,44,38	25	29,01	
Grand Total	16,47,57,67	12,60,85,95	1,03,70,25	2,83,01,47	100

Administrative Expenditure Estimate (Including Financing)
Fiscal Year 2021/22

Annex - 4
(Rs. in '00000)

Organization	Grand Total	Federal			Province	Local Government	Percentage of total estimates
		Total	Re-Current /Capital	Financial			
101 President	14,59	14,59	14,59	0	0	0	0.01
102 Deputy President	4,89	4,89	4,89	0	0	0	0
103 Chief of Provinces	20,68	20,68	20,68	0	0	0	0.01
202 Federal Parliament	1,25,11	1,25,11	1,25,11	0	0	0	0.08
204 Courts	6,91,98	6,91,98	6,91,98	0	0	0	0.42
206 Commission for Investigation of Abuse of Authority	1,31,62	1,31,62	1,31,62	0	0	0	0.08
208 Office of the Auditor General	56,76	56,76	56,76	0	0	0	0.03
210 Public Service Commission	90,90	90,90	90,90	0	0	0	0.06
212 Election Commission	55,44	55,44	55,44	0	0	0	0.03
214 National Human Rights Commission	26,16	26,16	26,16	0	0	0	0.02
218 Council of Justice	4,83	4,83	4,83	0	0	0	0
220 National Natural Resources and Fiscal Commission	8,80	8,80	8,80	0	0	0	0.01
222 National Women Commission	10,94	10,94	10,94	0	0	0	0.01
224 National Dalit Commission	3,33	3,33	3,33	0	0	0	0
226 National Inclusion Commission	3,08	3,08	3,08	0	0	0	0
228 Indigenous Nationalities Commission	2,80	2,80	2,80	0	0	0	0
230 Madhesi Commission	3,39	3,39	3,39	0	0	0	0
232 Tharu Commission	4,46	4,46	4,46	0	0	0	0
234 Muslim Commission	4,52	4,52	4,52	0	0	0	0
301 Office of Prime Minister and Council of Ministers	4,17,87	4,17,87	4,17,87	0	0	0	0.25
305 Ministry of Finance	46,85,75	46,65,75	38,23,75	8,42,00	6,00	14,00	2.84
307 Ministry of Industry, Commerce and Supply	13,57,82	11,31,56	11,03,73	27,83	0	2,26,26	0.82
308 Ministry of Energy, Water Resources and Irrigation	1,21,97,81	1,16,40,43	42,18,56	74,21,87	4,92,36	65,02	7.4
311 Ministry of Law, Justice and Parliamentary Affairs	51,56	51,56	51,56	0	0	0	0.03
312 Ministry of Agriculture and Livestock Development	45,09,89	36,31,37	32,31,37	4,00,00	2,47,66	6,30,86	2.74
313 Ministry of Water Supply	43,54,24	39,14,06	25,03,43	14,10,63	4,40,18	0	2.64
314 Ministry of Home Affairs	1,66,90,35	1,65,56,19	1,65,56,19	0	0	1,34,16	10.13
325 Ministry of Culture, Tourism and Civil Aviation	27,46,92	26,62,59	5,81,74	20,80,85	64	83,69	1.67
326 Ministry of Foreign Affairs	7,13,05	7,13,05	7,13,05	0	0	0	0.43
329 Ministry of Forest and Environment	14,13,18	12,16,84	12,16,84	0	1,43,24	53,10	0.86
336 Ministry of Land Management, Cooperative and Poverty Alleviation	8,21,29	7,68,67	7,18,67	50,00	0	52,62	0.5
337 Ministry of Physical Infrastructure and Transport	1,67,18,94	1,63,00,79	1,62,50,79	50,00	4,18,15	0	10.15
340 Ministry of Women, Children and Senior Citizen	1,20,05	90,79	90,79	0	25	29,01	0.07
343 Ministry of Youth and Sports	2,74,68	2,19,93	2,19,93	0	39,52	15,23	0.17
345 Ministry of Defense	51,04,40	51,04,40	51,04,40	0	0	0	3.1
347 Ministry of Urban Development	41,20,25	33,43,45	32,11,53	1,31,92	2,50,00	5,26,80	2.5
350 Ministry of Education, Science and Technology	1,80,04,11	60,10,67	60,10,67	0	5,02,34	1,14,91,10	10.93
358 Ministry of Communications and Information Technology	7,73,85	7,73,85	7,23,85	50,00	0	0	0.47
365 Ministry of Federal Affairs and General Administration	30,83,25	20,03,67	20,03,67	0	4,12,69	6,66,89	1.87
370 Ministry of Health and Population	1,22,78,99	90,75,45	90,75,45	0	6,33,78	25,69,76	7.45
371 Ministry of Labour, Employment and Social Security	14,00,46	6,08,61	6,08,61	0	50	7,91,35	0.85

Organization	Grand Total	Federal			Province	Local Government	Percentage of total estimates
		Total	Re-Current /Capital	Financial			
391 National Planning Commission	3,20,14	3,20,14	3,20,14	0	0	0	0.19
392 National Reconstruction Authority	33,55,13	33,55,13	33,55,13	0	0	0	2.04
502 MOF- Domestic Debt Service	85,07,09	85,07,09	36,75,19	48,31,90	0	0	5.16
503 MOF- External Debt Service (Multilateral)	33,22,62	33,22,62	5,66,04	27,56,58	0	0	2.02
504 MOF- External Debt Service (Bilateral)	9,52,39	9,52,39	2,08,21	7,44,18	0	0	0.58
601 MOF Staff Benefits and Retirement Benefits	91,20,31	91,20,31	91,20,31	0	0	0	5.54
602 MOF Miscellaneous	83,42,44	83,42,44	83,42,44	0	0	0	5.06
701 Province	67,82,94	0	0	0	67,82,94	0	4.12
801 Local Level	1,09,51,62	0	0	0	0	1,09,51,62	6.65
Grand Total	16,47,57,67	12,60,85,95	10,52,88,19	2,07,97,76	1,03,70,25	2,83,01,47	100

Expenditure Estimates by Line Item Wise Details
Fiscal Year 2021/22

Annex – 5
(Rs. in '00000)

Economic Code	Cash				Commodity and Direct Payment	Grand Total
	Revenue	Internal Loan	Foreign aid cash	Cash Total		
Recurrent	7,56,88,39	1,59,76,26	67,61,06	9,84,25,71	20,10,17	10,04,35,88
21100 Wages and salaries	1,44,43,38	0	5,29	1,44,48,67	2	1,44,48,69
21111 Employee Salary	1,01,04,75	0	3,28	1,01,08,03	0	1,01,08,03
21112 Official Salary	1,71,80	0	0	1,71,80	0	1,71,80
21121 Uniform	4,94,72	0	8	4,94,80	0	4,94,80
21122 Meal	13,56,52	0	0	13,56,52	0	13,56,52
21123 Medical Allowance	10,31,91	0	0	10,31,91	0	10,31,91
21131 Local Allowances	2,10,67	0	19	2,10,86	0	2,10,86
21132 Dearness Allowance	7,11,99	0	16	7,12,15	0	7,12,15
21133 Field Allowance	1,73	0	0	1,73	0	1,73
21134 Employee Meeting Allowance	24,36	0	1,25	25,61	2	25,63
21135 Employee Incentive and Award	15,28	0	23	15,51	0	15,51
21136 Foreign Allowance	84,00	0	0	84,00	0	84,00
21139 Other Allowance	1,80,83	0	10	1,80,93	0	1,80,93
21141 Official Meeting Allowance	11,96	0	0	11,96	0	11,96
21142 Official Other Facility	39,75	0	0	39,75	0	39,75
21149 Official Other Allowance	3,11	0	0	3,11	0	3,11
21200 Social Security Expenses of Employee	3,89,33	0	5	3,89,38	0	3,89,38
21212 Contributory Pension and Gratuity Fund Expense	1,53,34	0	3	1,53,37	0	1,53,37
21213 Contributory Insurance Fund Expense	2,23,34	0	2	2,23,36	0	2,23,36
21214 Employee Welfare Fund	29	0	0	29	0	29
21219 Other Social Security Expense	2,00	0	0	2,00	0	2,00
21222 Contributory Pension and Gratuity Fund Expense for Officials	11	0	0	11	0	11
21223 Contributory Insurance Fund Expense of Officials	10,25	0	0	10,25	0	10,25
22100 Services Fees	3,62,05	0	4,61	3,66,66	53	3,67,19
22111 Water and Electricity	2,43,39	0	1,02	2,44,41	38	2,44,79
22112 Communication	1,18,66	0	3,59	1,22,25	15	1,22,40
22200 Operation & Maintenance of Capital Assets	7,44,89	0	14,51	7,59,40	87	7,60,27
22211 Fuel (Official)	13,34	0	35	13,69	0	13,69
22212 Fuel (Office Purpose)	2,75,90	0	5,45	2,81,35	17	2,81,52
22213 Maintenance- Vehicles	1,65,92	0	4,65	1,70,57	36	1,70,93
22214 Insurance and Renewal Expense	71,02	0	61	71,63	3	71,66
22221 Operation & Maintenance of Machine	72,98	0	2,58	75,56	1	75,57
22231 Repair and Maintenance of Constructed Public Properties	51,64	0	64	52,28	9	52,37
22291 Operation and Maintenance of Other Assets	94,09	0	23	94,32	21	94,53
22300 Office Materials and Services	4,50,30	0	16,38	4,66,68	2,62	4,69,30
22311 General Office Expenses	3,11,72	0	8,58	3,20,30	2,00	3,22,30
22312 Feeds for Animals & Birds	17,20	0	0	17,20	0	17,20
22313 Books and Materials	4,70	0	6	4,76	0	4,76
22314 Fuel- For Other Purposes	24,67	0	48	25,15	0	25,15
22315 Newspaper, Printing and Information Publishing Expenses	76,28	0	7,06	83,34	61	83,95
22319 Operation Expenses of Office	15,73	0	20	15,93	1	15,94
22400 Services and Consultancy Expenses	8,28,32	0	2,01,41	10,29,73	60,65	10,90,38
22411 Services and Consultancy Expenses	1,32,45	0	1,86,49	3,18,94	57,77	3,76,71
22412 Information System and Software Operation Expense	20,66	0	2,93	23,59	9	23,68
22413 Contract Service Fee	5,68,93	0	9,63	5,78,56	42	5,78,98
22419 Other Services fee	1,06,28	0	2,36	1,08,64	2,37	1,11,01
22500 Program Expenses	22,14,31	0	8,25,67	30,39,98	2,38,82	32,78,80
22511 Employee Training Expense	1,14,34	0	19,55	1,33,89	5,23	1,39,12
22512 Skill Development and Awareness and Seminar Expense	2,17,45	0	4,05,62	6,23,07	31,21	6,54,28
22521 Production Materials/Service Expenses	1,13,37	0	63	1,14,00	0	1,14,00
22522 Program Expenses	17,22,82	0	3,97,18	21,20,00	2,02,38	23,22,38

Economic Code	Cash				Commodity and Direct Payment	Grand Total
	Revenue	Internal Loan	Foreign aid cash	Cash Total		
22529 Other Program Expenses	46,33	0	2,69	49,02	0	49,02
22600 Monitoring, Evaluation & Travelling Expenses	3,07,19	0	19,17	3,26,36	7,93	3,34,29
22611 Monitoring & Evaluation Expenses	1,32,90	0	15,41	1,48,31	92	1,49,23
22612 Travelling Expenses	1,61,20	0	3,76	1,64,96	7,01	1,71,97
22613 Travelling Expenses of VIPs & Delegations	6,12	0	0	6,12	0	6,12
22619 Other Travelling Expenses	6,97	0	0	6,97	0	6,97
22700 Miscellaneous Expenses	1,74,75	0	3,97	1,78,72	12	1,78,84
22711 Miscellaneous Expenses	1,74,75	0	3,97	1,78,72	12	1,78,84
24100 Interest on Foreign Loan	7,74,25	0	0	7,74,25	0	7,74,25
24111 Interest on Foreign Loan	7,74,25	0	0	7,74,25	0	7,74,25
24200 Interest on Internal Loan, Service Fee and Bank Commission	36,75,19	0	0	36,75,19	0	36,75,19
24211 Interest on Internal Loan	36,75,19	0	0	36,75,19	0	36,75,19
25100 Subsidies to Public Enterprises	80,00	0	0	80,00	0	80,00
25111 Operating Subsidy - Non Financial Corporations	49,56	0	0	49,56	0	49,56
25112 Capital Subsidy - Non Financial Corporations	30,44	0	0	30,44	0	30,44
25200 Subsidies to Private Enterprises	10,85	0	6,52	17,37	0	17,37
25211 Operating Subsidies to Non-Financial Private Enterprises	1,35	0	6,52	7,87	0	7,87
25212 Capital Subsidies to Non-Financial Private Enterprises	9,50	0	0	9,50	0	9,50
25300 Other Subsidies	2,82	0	0	2,82	0	2,82
25315 Other Subsidies	2,82	0	0	2,82	0	2,82
26200 Grant to International Organizations	50,65	0	0	50,65	0	50,65
26211 International Membership Fee& Assistance	50,65	0	0	50,65	0	50,65
26300 Grant to Other Tires of Government	1,60,80,68	1,52,51,26	12,34,72	3,25,66,66	7,89	3,25,74,55
26331 Equalization Grants	0	1,52,51,26	0	1,52,51,26	0	1,52,51,26
26332 Conditional Grants (Recurrent)	1,59,74,72	0	12,34,72	1,72,09,44	7,89	1,72,17,33
26333 Special Grants	1,05,96	0	0	1,05,96	0	1,05,96
26400 Grant to Social Service	88,02,73	7,25,00	25,45,99	1,20,73,72	5,67,75	1,26,41,47
26411 Unconditional Recurrent Grant to Government Agencies, Committees & Boards	30,62	4,00	6	34,68	1,10	35,78
26412 Conditional Recurrent Grant to Government Agencies, Committees & Boards	53,44,24	0	6,81,65	60,25,89	64,90	60,90,79
26413 Conditional Grant to Other Institutions	5,39,57	0	3,00,02	8,39,59	32,07	8,71,66
26421 Government Agencies, Committees, Boards- Unconditional Capital Grant	0	7,21,00	0	7,21,00	0	7,21,00
26422 Government Agencies, Committees, Boards- Conditional Capital Grant	25,97,33	0	13,12,57	39,09,90	4,63,59	43,73,49
26423 Conditional Capital Grant to Other Institutions	2,90,97	0	2,51,69	5,42,66	6,09	5,48,75
27100 Social Security	1,27,69,31	0	9,60	1,27,78,91	0	1,27,78,91
27111 Social Security	1,04,37,47	0	0	1,04,37,47	0	1,04,37,47
27112 Other Social Security	23,31,84	0	9,60	23,41,44	0	23,41,44
27200 Social Assistance	6,21,58	0	18,42,83	24,64,41	11,21,89	35,86,30
27211 Scholarships	1,68,02	0	24,95	1,92,97	0	1,92,97
27212 Rescue, Relief and Rehabilitation Expense	13,29	0	79,40	92,69	0	92,69
27213 Medicine Purchases	4,40,27	0	17,38,48	21,78,75	11,21,89	33,00,64
27300 Expenses Related to Social Benefit of Employees	89,14,80	0	8	89,14,88	0	89,14,88
27311 Pensions and Disability Allowance	66,99,26	0	0	66,99,26	0	66,99,26
27312 Gratuity	2,17,84	0	8	2,17,92	0	2,17,92
27313 Accumulated Leave of Retirees	11,90,67	0	0	11,90,67	0	11,90,67
27314 Medical Expenses of Retirees	7,41,94	0	0	7,41,94	0	7,41,94
27315 Benefit and Assistance for Deceased Employees	65,09	0	0	65,09	0	65,09
28100 Property Related Expenditure	2,52,53	0	6,26	2,58,79	1,08	2,59,87
28141 Land Rent	1,17	0	0	1,17	0	1,17
28142 House Rent	2,31,69	0	5,35	2,37,04	97	2,38,01
28143 Vehicle and Machinery Rent	12,50	0	88	13,38	11	13,49
28149 Other Rent	7,17	0	3	7,20	0	7,20
28200 Refunds	98,02	0	0	98,02	0	98,02
28211 Revenue Refund	48,01	0	0	48,01	0	48,01
28212 Judicial Refund	11,01	0	0	11,01	0	11,01
28219 Other Refund	39,00	0	0	39,00	0	39,00
28900 Recurrent Contingencies	36,40,46	0	24,00	36,64,46	0	36,64,46

Economic Code	Cash				Commodity and Direct Payment	Grand Total
	Revenue	Internal Loan	Foreign aid cash	Cash Total		
28911 Recurrent Contingencies	36,40,46	0	24,00	36,64,46	0	36,64,46
Capital	1,61,01,63	85,43,44	1,34,19,02	3,80,64,09	54,59,94	4,35,24,03
26300 Grant to Other Tires of Government	4,86,02	51,76,85	3,79,76	60,42,63	54,54	60,97,17
26334 Complementary Grants	0	12,37,29	0	12,37,29	0	12,37,29
26336 Conditional Grants (Capital)	4,86,02	27,99,51	3,79,76	36,65,29	54,54	37,19,83
26337 Special Grants (Capital)	0	11,40,05	0	11,40,05	0	11,40,05
31100 Fixed Assets	1,40,38,40	33,66,54	1,26,16,48	3,00,21,42	54,05,40	3,54,26,82
31111 Building Purchase	37,89	0	0	37,89	0	37,89
31112 Building Construction	25,66,67	0	28,71,81	54,38,48	2,99,08	57,37,56
31113 Capital Formation - Building	21,41	0	3,69	25,10	0	25,10
31114 Land Pulling	30,35	0	0	30,35	0	30,35
31121 Vehicles	88,83	0	86,90	1,75,73	55	1,76,28
31122 Plant & Machinery	8,38,87	0	4,09,96	12,48,83	31,22	12,80,05
31123 Furniture and Fixture	1,79,91	0	6,27	1,86,18	46	1,86,64
31131 Livestock and Horticulture Development Expenses	1,27	0	0	1,27	0	1,27
31132 Research and Development Expneces	13,27	0	13,79	27,06	35,50	62,56
31134 Software Development and Procurement Expenses	1,10,13	0	9,41	1,19,54	5,72	1,25,26
31135 Capital Consultancy	7,98,58	31,75	6,81,51	15,11,84	3,64,95	18,76,79
31141 Security Equipment Purchase Expense	2,64,56	0	0	2,64,56	0	2,64,56
31151 Road and Bridge Construction	48,43,54	7,41,90	51,43,95	1,07,29,39	37,38,38	1,44,67,77
31152 Railway and Airport Construction	1,93,35	1,70,00	2,07,20	5,70,55	0	5,70,55
31153 Electricity Structure Construction	74,86	0	1,95,18	2,70,04	6,38,07	9,08,11
31154 Embryo and Barrier Construction	3,24,22	1,18,62	3,94,71	8,37,55	15,75	8,53,30
31155 Irrigation Structure Construction	2,41,80	5,35,84	6,66,28	14,43,92	0	14,43,92
31156 Drinking Water Structure Construction	6,20,10	5,34,34	6,64,83	18,19,27	81,50	19,00,77
31157 Forest and Environment Conservation	87,99	0	33,30	1,21,29	3,50	1,24,79
31158 Sanitation Structure Construction	2,00,81	24,95	1,34,40	3,60,16	1,84,50	5,44,66
31159 Public Construction- Others	21,21,91	12,09,14	10,47,29	43,78,34	6,22	43,84,56
31161 House Improvement Expense	84,50	0	12,53	97,03	0	97,03
31171 Capital Improvement Expenses of Public Construction	2,93,58	0	33,47	3,27,05	0	3,27,05
31400 Natural Assets	13,73,57	5	4,18,50	17,92,12	0	17,92,12
31411 Land Acquisition	13,73,44	5	4,14,30	17,87,79	0	17,87,79
31441 License Procurement Expenses	13	0	4,20	4,33	0	4,33
31500 Capital Contingencies	2,03,64	0	4,28	2,07,92	0	2,07,92
31511 Capital Contingencies	2,03,64	0	4,28	2,07,92	0	2,07,92
Finance	1,07,01,71	4,80,30	14,38,73	1,26,20,74	81,77,02	2,07,97,76
32100 Domestic Financial Assets	23,34,05	4,80,30	14,38,73	42,53,08	81,77,02	1,24,30,10
32142 Loan Investment to Public Enterprise	9,39,92	4,80,30	13,05,73	27,25,95	79,24,52	1,06,50,47
32151 Share Investments to Public Enterprise	13,94,13	0	1,33,00	15,27,13	2,52,50	17,79,63
32200 Net Internal Loan	35,00	0	0	35,00	0	35,00
32251 Foreign Share Investments	35,00	0	0	35,00	0	35,00
33100 Domestic Net Borrowing	48,31,90	0	0	48,31,90	0	48,31,90
33195 Amortizations	48,31,90	0	0	48,31,90	0	48,31,90
33200 External - Net Borrowing	35,00,76	0	0	35,00,76	0	35,00,76
33242 External Amortization	35,00,76	0	0	35,00,76	0	35,00,76
Total Expense	10,24,91,73	2,50,00,00	2,16,18,81	14,91,10,54	1,56,47,13	16,47,57,67

**Estimate of Regular and Development
Fiscal Year 2021/22**

**Annex - 6
(Rs. in '00000)**

Title	2020/21 Estimate	2021/22 Estimate	Growth percentage
Regular	7,89,65,94	9,03,03,26	14.36
1 Committed Expenditure (Employee Salary, Pensions, Social Security)	3,28,53,01	3,73,04,20	13.55
2 Operational and Program Expenditure	87,61,61	1,33,66,03	52.55
3 Conditional Recurrent Grants	65,69,08	70,58,48	7.45
4 Equalization Grants	1,45,25,00	1,52,51,26	5
5 Conditional Grants (Fiscal Transfer)	1,62,57,24	1,72,17,33	5.91
6 Special Grants	0	1,05,96	100
Development	5,84,47,77	6,16,37,31	5.46
7 Capital Expenditure	3,52,91,75	3,74,26,86	6.05
8 Capital Grants	72,66,66	56,83,18	-21.79
9 Capital Investment	1,04,08,47	1,24,30,10	19.42
10 Fiscal Transfer (Conditional grant)	34,87,50	37,19,83	6.66
11 Fiscal Transfer (Special grant)	9,96,72	11,40,05	14.38
12 Fiscal Transfer (Complementary grant)	9,96,67	12,37,29	24.14
Principle Repayment and Interest Payment	1,00,50,83	1,28,17,10	27.52
13 Interest Payment	1,00,50,83	1,28,17,10	27.52
Grand Total	14,74,64,54	16,47,57,67	11.73

Expenditure by Economic Heads and Line Item (Including Financing)
Fiscal Year 2021/22

Annex - 7
(Rs. in '00000)

Title	2019/20 Actual Expense	2020/21 Revised Estimate	2021/22 Estimate	Source		
				Nepal Government	Grant	Loan
Recurrent	7,76,02,23	8,57,85,45	10,04,35,88	9,16,64,65	28,64,07	59,07,16
21000 Compensation of Employees	1,17,83,17	1,35,58,98	1,48,38,07	1,48,32,71	3,44	1,92
21100 Wages and salaries	1,16,67,41	1,31,83,79	1,44,48,69	1,44,43,38	3,42	1,89
21110 Wages and Salaries in Cash	91,31,56	1,00,58,14	1,02,79,83	1,02,76,55	1,78	1,50
21111 Employee Salary	90,26,76	98,84,16	1,01,08,03	1,01,04,75	1,78	1,50
21112 Official Salary	1,04,80	1,73,98	1,71,80	1,71,80	0	0
21120 Wages and Salaries in Kind	15,41,87	19,01,05	28,83,23	28,83,15	5	3
21121 Uniform	2,18,53	3,04,54	4,94,80	4,94,72	5	3
21122 Meal	12,93,84	13,74,74	13,56,52	13,56,52	0	0
21123 Medical Allowance	29,50	2,21,77	10,31,91	10,31,91	0	0
21130 Employee Allowance	9,73,38	11,74,42	12,30,81	12,28,86	1,59	36
21131 Local Allowances	73,53	1,94,04	2,10,86	2,10,67	17	2
21132 Dearness Allowance	5,56,60	6,94,78	7,12,15	7,11,99	10	6
21133 Field Allowance	1,32	1,50	1,73	1,73	0	0
21134 Employee Meeting Allowance	15,40	19,67	25,63	24,36	1,05	22
21135 Employee Incentive and Award	79,98	14,37	15,51	15,28	23	0
21136 Foreign Allowance	73,41	80,91	84,00	84,00	0	0
21139 Other Allowance	1,73,14	1,69,15	1,80,93	1,80,83	4	6
21140 Employee Allowance and Other Facility	20,60	50,18	54,82	54,82	0	0
21141 Official Meeting Allowance	6,87	9,31	11,96	11,96	0	0
21142 Official Other Facility	11,68	38,12	39,75	39,75	0	0
21149 Official Other Allowance	2,05	2,75	3,11	3,11	0	0
21200 Social Security Expenses of Employee	1,15,76	3,75,19	3,89,38	3,89,33	2	3
21210 Social Security Expenses of Employee	1,15,73	3,65,16	3,79,02	3,78,97	2	3
21211 Social Security Fund Expenses	0	3	0	0	0	0
21212 Contributory Pension and Gratuity Fund Expense	9,90	1,42,89	1,53,37	1,53,34	1	2
21213 Contributory Insurance Fund Expense	1,05,69	2,20,20	2,23,36	2,23,34	1	1
21214 Employee Welfare Fund	14	12	29	29	0	0
21219 Other Social Security Expense	0	1,92	2,00	2,00	0	0
21220 Social Security Expenses of Officials	3	10,03	10,36	10,36	0	0
21222 Contributory Pension and Gratuity Fund Expense for Officials	0	7	11	11	0	0
21223 Contributory Insurance Fund Expense of Officials	2	9,96	10,25	10,25	0	0
21229 Officials Other Social Security Expense	1	0	0	0	0	0
22000 Use of Goods and Services	34,92,40	55,14,50	64,79,07	50,81,81	6,86,68	7,10,58
22100 Services Fees	2,50,80	3,41,49	3,67,19	3,62,05	2,42	2,72
22110 Services Fee	2,50,80	3,41,49	3,67,19	3,62,05	2,42	2,72
22111 Water and Electricity	1,73,51	2,30,52	2,44,79	2,43,39	72	68
22112 Communication	77,29	1,10,97	1,22,40	1,18,66	1,70	2,04
22200 Operation & Maintenance of Capital Assets	5,54,37	6,43,11	7,60,27	7,44,89	7,69	7,69
22210 Operation & Maintenance of Capital Assets	4,22,07	4,77,12	5,37,80	5,26,18	5,54	6,08
22211 Fuel (Official)	8,61	13,40	13,69	13,34	33	2
22212 Fuel (Office Purpose)	2,21,89	2,45,02	2,81,52	2,75,90	2,16	3,46
22213 Maintenance- Vehicles	1,40,42	1,49,77	1,70,93	1,65,92	2,68	2,33
22214 Insurance and Renewal Expense	51,15	68,93	71,66	71,02	37	27
22220 Operation & Maintenance of Machine	52,56	62,25	75,57	72,98	1,51	1,08
22221 Operation & Maintenance of Machine	52,56	62,25	75,57	72,98	1,51	1,08
22230 Repair and Maintenance of Constructed Public Properties	71,66	46,71	52,37	51,64	43	30
22231 Repair and Maintenance of Constructed Public Properties	71,66	46,71	52,37	51,64	43	30
22290 Operation and Maintenance of Other Assets	8,08	57,03	94,53	94,09	21	23
22291 Operation and Maintenance of Other Assets	8,08	57,03	94,53	94,09	21	23
22300 Office Materials and Services	3,24,30	4,79,71	4,69,30	4,50,30	8,01	10,99
22310 Office Materials and Services	3,24,30	4,79,71	4,69,30	4,50,30	8,01	10,99
22311 General Office Expenses	2,40,05	3,38,32	3,22,30	3,11,72	5,30	5,28
22312 Feeds for Animals & Birds	15,85	18,57	17,20	17,20	0	0
22313 Books and Materials	3,44	4,01	4,76	4,70	5	1
22314 Fuel- For Other Purposes	17,73	21,88	25,15	24,67	10	38

Title	2019/20 Actual Expense	2020/21 Revised Estimate	2021/22 Estimate	Source		
				Nepal Government	Foreign	
					Grant	Loan
22315 Newspaper, Printing and Information Publishing Expenses	41,25	84,41	83,95	76,28	2,40	5,27
22319 Operation Expenses of Office	5,98	12,52	15,94	15,73	16	5
22400 Services and Consultancy Expenses	9,85,51	11,09,12	10,90,38	8,28,32	1,18,88	1,43,18
22410 Consultancy and Other Services fee	9,85,51	11,09,12	10,90,38	8,28,32	1,18,88	1,43,18
22411 Services and Consultancy Expenses	4,16,96	3,45,46	3,76,71	1,32,45	1,11,87	1,32,39
22412 Information System and Software Operation Expense	14,33	22,84	23,68	20,66	1,07	1,95
22413 Contract Service Fee	4,40,63	6,41,73	5,78,98	5,68,93	1,81	8,24
22419 Other Services fee	1,13,59	99,09	1,11,01	1,06,28	4,13	60
22500 Program Expenses	9,81,30	23,45,17	32,78,80	22,14,31	5,29,86	5,34,63
22510 Training and Seminar	2,24,57	4,45,82	7,93,40	3,31,79	1,13,77	3,47,84
22511 Employee Training Expense	71,51	1,12,88	1,39,12	1,14,34	16,33	8,45
22512 Skill Development and Awareness and Seminar Expense	1,53,06	3,32,94	6,54,28	2,17,45	97,44	3,39,39
22520 Production Materials, Service and Programme Expenses	7,56,73	18,99,35	24,85,40	18,82,52	4,16,09	1,86,79
22521 Production Materials/Service Expenses	88,18	1,06,22	1,14,00	1,13,37	53	10
22522 Program Expenses	6,04,31	16,95,35	23,22,38	17,22,82	4,12,91	1,86,65
22529 Other Program Expenses	64,24	97,78	49,02	46,33	2,65	4
22600 Monitoring, Evaluation & Travelling Expenses	2,46,41	2,87,39	3,34,29	3,07,19	17,78	9,32
22610 Monitoring, Evaluation & Travelling Expenses	2,46,41	2,87,39	3,34,29	3,07,19	17,78	9,32
22611 Monitoring & Evaluation Expenses	1,02,34	1,35,03	1,49,23	1,32,90	7,64	8,69
22612 Travelling Expenses	1,29,18	1,39,80	1,71,97	1,61,20	10,14	63
22613 Travelling Expenses of VIPs & Delegations	10,86	6,01	6,12	6,12	0	0
22619 Other Travelling Expenses	4,03	6,55	6,97	6,97	0	0
22700 Miscellaneous Expenses	1,49,71	3,08,51	1,78,84	1,74,75	2,04	2,05
22710 Miscellaneous Expenses	1,49,71	3,08,51	1,78,84	1,74,75	2,04	2,05
22711 Miscellaneous Expenses	1,49,71	3,08,51	1,78,84	1,74,75	2,04	2,05
24000 Interest, Service fee and Bank Commission	26,06,01	34,99,43	44,49,44	44,49,44	0	0
24100 Interest on Foreign Loan	5,23,75	6,74,70	7,74,25	7,74,25	0	0
24110 Interest on Foreign Loan	5,23,75	6,74,70	7,74,25	7,74,25	0	0
24111 Interest on Foreign Loan	5,23,75	6,74,70	7,74,25	7,74,25	0	0
24200 Interest on Internal Loan, Service Fee and Bank Commission	20,82,26	28,24,73	36,75,19	36,75,19	0	0
24210 Interest on Internal Loan, Service Fee and Bank Commission	20,82,26	28,24,73	36,75,19	36,75,19	0	0
24211 Interest on Internal Loan	20,82,26	28,24,73	36,75,19	36,75,19	0	0
25000 Subsidies	1,27,72	1,47,81	1,00,19	93,67	5,18	1,34
25100 Subsidies to Public Enterprises	1,04,71	86,68	80,00	80,00	0	0
25110 Operating Subsidy - Non-Financial Public Corporations	1,04,71	86,68	80,00	80,00	0	0
25111 Operating Subsidy - Non-Financial Corporations	47,91	49,35	49,56	49,56	0	0
25112 Capital Subsidy - Non-Financial Corporations	56,80	37,33	30,44	30,44	0	0
25200 Subsidies to Private Enterprises	21,41	58,80	17,37	10,85	5,18	1,34
25210 Subsidies- Non-Financial Enterprises	21,41	58,80	17,37	10,85	5,18	1,34
25211 Operating Subsidies to Non-Financial Private Enterprises	11,91	49,57	7,87	1,35	5,18	1,34
25212 Capital Subsidies to Non-Financial Private Enterprises	9,50	9,23	9,50	9,50	0	0
25300 Other Subsidies	1,60	2,33	2,82	2,82	0	0
25310 Subsidies to other social organizations	1,60	2,33	2,82	2,82	0	0
25314 Religious and cultural organization support	1,50	0	0	0	0	0
25315 Other Subsidies	10	2,33	2,82	2,82	0	0
26000 Grants	4,46,35,32	4,57,81,12	4,52,66,67	4,09,10,32	16,97,45	26,58,90
26200 Grant to International Organizations	37,52	49,22	50,65	50,65	0	0
26210 International Membership Fee and Assistance	37,52	49,22	50,65	50,65	0	0
26211 International Membership Fee & Assistance	37,52	49,22	50,65	50,65	0	0
26300 Grant to Other Tires of Government	3,55,40,85	3,60,82,98	3,25,74,55	3,13,31,94	8,35,33	4,07,28
26310 Recurrent Grant to Local Body	1,11,75	1,36,75	0	0	0	0
26311 Unconditional Recurrent Grant to Local Bodies	79,22	1,01,01	0	0	0	0
26312 Conditional Recurrent Grant to Local Bodies	32,53	35,74	0	0	0	0
26320 Capital Grant to Local Body	12,16,10	2,69,79	0	0	0	0
26322 Conditional Capital Grant to Local Bodies	12,16,10	2,69,79	0	0	0	0

Title	2019/20 Actual Expense	2020/21 Revised Estimate	2021/22 Estimate	Source		
				Nepal Government	Foreign	
					Grant	Loan
26330 Internal Grant	3,42,13,00	3,56,76,44	3,25,74,55	3,13,31,94	8,35,33	4,07,28
26331 Equalization Grants	1,45,13,13	1,45,25,00	1,52,51,26	1,52,51,26	0	0
26332 Conditional Grants (Recurrent)	1,89,18,26	2,01,83,24	1,72,17,33	1,59,74,72	8,35,33	4,07,28
26333 Special Grants	7,81,61	9,68,20	1,05,96	1,05,96	0	0
26400 Grant to Social Service	90,56,95	96,48,92	1,26,41,47	95,27,73	8,62,12	22,51,62
26410 Recurrent Grant	46,29,93	48,83,53	69,98,23	59,18,43	3,42,16	7,37,64
26411 Unconditional Recurrent Grant to Government Agencies, Committees & Boards	3,38,66	3,49,13	35,78	34,62	1,16	0
26412 Conditional Recurrent Grant to Government Agencies, Committees & Boards	35,22,34	38,14,61	60,90,79	53,44,24	2,41,05	5,05,50
26413 Conditional Grant to Other Institutions	7,68,93	7,19,79	8,71,66	5,39,57	99,95	2,32,14
26420 Capital Grant	44,27,02	47,65,39	56,43,24	36,09,30	5,19,96	15,13,98
26421 Government Agencies, Committees, Boards- Unconditional Capital Grant	8,02,90	7,01,26	7,21,00	7,21,00	0	0
26422 Government Agencies, Committees, Boards- Conditional Capital Grant	10,91,92	24,39,59	43,73,49	25,97,33	5,12,19	12,63,97
26423 Conditional Capital Grant to Other Institutions	25,32,20	16,24,54	5,48,75	2,90,97	7,77	2,50,01
27000 Social Security	1,47,30,39	1,68,73,32	2,52,80,09	2,23,05,69	4,67,21	25,07,19
27100 Social Security	69,82,52	75,82,06	1,27,78,91	1,27,69,31	9,60	0
27110 Social Security	69,82,52	75,82,06	1,27,78,91	1,27,69,31	9,60	0
27111 Social Security	67,56,54	66,30,98	1,04,37,47	1,04,37,47	0	0
27112 Other Social Security	2,25,98	9,51,08	23,41,44	23,31,84	9,60	0
27200 Social Assistance	5,80,07	6,79,12	35,86,30	6,21,58	4,57,53	25,07,19
27210 Social Assistance	5,80,07	6,79,12	35,86,30	6,21,58	4,57,53	25,07,19
27211 Scholarships	53,84	1,28,42	1,92,97	1,68,02	5,83	19,12
27212 Rescue, Relief and Rehabilitation Expense	11,82	11,92	92,69	13,29	0	79,40
27213 Medicine Purchases	4,96,40	5,38,78	33,00,64	4,40,27	4,51,70	24,08,67
27219 Other Social Assistance	18,01	0	0	0	0	0
27300 Expenses Related to Social Benefit of Employees	71,67,80	86,12,14	89,14,88	89,14,80	8	0
27310 Retirement Benefits	71,67,80	86,12,14	89,14,88	89,14,80	8	0
27311 Pensions and Disability Allowance	53,80,33	57,60,62	66,99,26	66,99,26	0	0
27312 Gratuity	2,34,25	2,13,53	2,17,92	2,17,84	8	0
27313 Accumulated Leave of Retirees	6,71,31	11,70,79	11,90,67	11,90,67	0	0
27314 Medical Expenses of Retirees	8,80,70	14,08,93	7,41,94	7,41,94	0	0
27315 Benefit and Assistance for Deceased Employees	1,21	58,27	65,09	65,09	0	0
28000 Other Expenditure	2,27,22	4,10,29	40,22,35	39,91,01	4,11	27,23
28100 Property Related Expenditure	2,07,61	2,46,86	2,59,87	2,52,53	4,11	3,23
28140 Land Rent	2,07,61	2,46,86	2,59,87	2,52,53	4,11	3,23
28141 Land Rent	80	1,20	1,17	1,17	0	0
28142 House Rent	1,89,79	2,28,56	2,38,01	2,31,69	3,35	2,97
28143 Vehicle and Machinery Rent	6,40	12,75	13,49	12,50	76	23
28149 Other Rent	10,62	4,35	7,20	7,17	0	3
28200 Refunds	19,61	63,77	98,02	98,02	0	0
28210 Refunds	19,61	63,77	98,02	98,02	0	0
28211 Revenue Refund	4,54	18,99	48,01	48,01	0	0
28212 Judicial Refund	13,58	10,17	11,01	11,01	0	0
28219 Other Refund	1,49	34,61	39,00	39,00	0	0
28900 Recurrent Contingencies	0	99,66	36,64,46	36,40,46	0	24,00
28910 Recurrent Contingencies	0	99,66	36,64,46	36,40,46	0	24,00
28911 Recurrent Contingencies	0	99,66	36,64,46	36,40,46	0	24,00
Capital	1,97,40,92	2,61,15,99	4,35,24,03	2,46,44,07	30,76,05	1,58,03,91
26000 Grants	8,26,91	9,68,67	60,97,17	56,62,87	1,55,89	2,78,41
26300 Grant to Other Tires of Government	8,26,91	9,68,67	60,97,17	56,62,87	1,55,89	2,78,41
26330 Internal Grant	8,26,91	9,68,67	60,97,17	56,62,87	1,55,89	2,78,41
26334 Complementary Grants	8,26,16	9,68,67	12,37,29	12,37,29	0	0
26335 Other Grants	75	0	0	0	0	0
26336 Conditional Grants (Capital)	0	0	37,19,83	32,85,53	1,55,89	2,78,41
26337 Special Grants (Capital)	0	0	11,40,05	11,40,05	0	0
31000 Capital Expenditure	1,89,14,01	2,51,47,32	3,74,26,86	1,89,81,20	29,20,16	1,55,25,50
31100 Fixed Assets	1,77,86,51	2,37,36,21	3,54,26,82	1,74,03,94	29,15,51	1,51,07,37
31110 Building - Purchase	36,00,38	50,55,57	58,30,90	26,56,32	9,35,17	22,39,41
31111 Building Purchase	0	8,38	37,89	37,89	0	0
31112 Building Construction	35,06,36	50,34,61	57,37,56	25,66,67	9,35,17	22,35,72
31113 Capital Formation - Building	93,94	1,75	25,10	21,41	0	3,69

Title	2019/20 Actual Expense	2020/21 Revised Estimate	2021/22 Estimate	Source		
				Nepal Government	Foreign	
					Grant	Loan
31114 Land Pulling	5	10,83	30,35	30,35	0	0
31115 Furniture & Fixtures	3	0	0	0	0	0
31120 Vehicles	10,96,93	14,25,68	16,42,97	11,07,61	1,77,40	3,57,96
31121 Vehicles	1,47,08	90,63	1,76,28	88,83	22,34	65,11
31122 Plant & Machinery	8,49,36	12,19,39	12,80,05	8,38,87	1,50,88	2,90,30
31123 Furniture and Fixture	1,00,49	1,15,66	1,86,64	1,79,91	4,18	2,55
31130 Other Capital Expenses	1,50,05	1,15,30	20,65,88	9,55,00	3,69,35	7,41,53
31131 Livestock and Horticulture Development Expenses	16	3,40	1,27	1,27	0	0
31132 Research and Development Expenses	1,49,75	2,49	62,56	13,27	49,06	23
31134 Software Development and Procurement Expenses	0	93,70	1,25,26	1,10,13	8,73	6,40
31135 Capital Consultancy	14	15,71	18,76,79	8,30,33	3,11,56	7,34,90
31140 Security Equipment	3,20,27	1,49,83	2,64,56	2,64,56	0	0
31141 Security Equipment Purchase Expense	3,20,27	1,49,83	2,64,56	2,64,56	0	0
31150 Public Construction	1,17,17,44	1,54,49,63	2,51,98,43	1,20,42,37	14,32,84	1,17,23,22
31151 Road and Bridge Construction	72,96,09	86,95,84	1,44,67,77	55,85,44	4,12,79	84,69,54
31152 Railway and Airport Construction	3,53,87	3,66,87	5,70,55	3,63,35	0	2,07,20
31153 Electricity Structure Construction	65,44	3,34,23	9,08,11	74,86	6,38,07	1,95,18
31154 Embryo and Barrier Construction	5,22,52	5,57,40	8,53,30	4,42,84	70,13	3,40,33
31155 Irrigation Structure Construction	6,35,75	8,98,20	14,43,92	7,77,64	0	6,66,28
31156 Drinking Water Structure Construction	7,23,75	13,30,75	19,00,77	11,54,44	4,00	7,42,33
31157 Forest and Environment Conservation	89,38	1,11,84	1,24,79	87,99	31,22	5,58
31158 Sanitation Structure Construction	3,06,28	2,97,37	5,44,66	2,25,76	5,42	3,13,48
31159 Public Construction- Others	17,24,36	28,57,13	43,84,56	33,30,05	2,71,21	7,83,30
31160 Improvement Expense	3	56,20	97,03	84,50	50	12,03
31161 House Improvement Expense	3	56,20	97,03	84,50	50	12,03
31170 Capital Improvement Expense	9,01,41	14,84,00	3,27,05	2,93,58	25	33,22
31171 Capital Improvement Expenses of Public Construction	2,64,39	2,37,47	3,27,05	2,93,58	25	33,22
31172 Capital Research & Consultancy	6,37,02	12,46,53	0	0	0	0
31400 Natural Assets	11,27,50	14,05,72	17,92,12	13,73,62	4,20	4,14,30
31410 Land Acquisition	11,26,98	14,05,60	17,87,79	13,73,49	0	4,14,30
31411 Land Acquisition	11,26,98	14,05,60	17,87,79	13,73,49	0	4,14,30
31440 Intangible Asset Acquisition Expenses	52	12	4,33	13	4,20	0
31441 License Procurement Expenses	52	12	4,33	13	4,20	0
31500 Capital Contingencies	0	5,39	2,07,92	2,03,64	45	3,83
31510 Capital Contingencies	0	5,39	2,07,92	2,03,64	45	3,83
31511 Capital Contingencies	0	5,39	2,07,92	2,03,64	45	3,83
Finance	1,17,90,16	1,47,25,02	2,07,97,76	1,11,82,01	3,97,50	92,18,25
32000 Fiscal Policy (L-R)	60,36,44	83,12,35	1,24,65,10	28,49,35	3,97,50	92,18,25
32100 Domestic Financial Assets	60,07,45	82,77,35	1,24,30,10	28,14,35	3,97,50	92,18,25
32140 Net Loan Investment	47,63,69	47,40,97	1,06,50,47	14,20,22	1,45,00	90,85,25
32142 Loan Investment to Public Enterprise	47,58,69	47,40,97	1,06,50,47	14,20,22	1,45,00	90,85,25
32143 Loan Investment to Other Enterprise	5,00	0	0	0	0	0
32150 Net Share Investment	12,43,76	35,36,38	17,79,63	13,94,13	2,52,50	1,33,00
32151 Share Investments to Public Enterprise	12,43,76	35,36,38	17,79,63	13,94,13	2,52,50	1,33,00
32200 Net Internal Loan	28,99	35,00	35,00	35,00	0	0
32250 Net Foreign Share Investment	28,99	35,00	35,00	35,00	0	0
32251 Foreign Share Investments	28,99	35,00	35,00	35,00	0	0
33000 Liquidity	57,53,72	64,12,67	83,32,66	83,32,66	0	0
33100 Domestic Net Borrowing	33,97,67	36,55,71	48,31,90	48,31,90	0	0
33190 Domestic Borrowing	33,97,67	36,55,71	48,31,90	48,31,90	0	0
33195 Amortizations	33,97,67	36,55,71	48,31,90	48,31,90	0	0
33200 External - Net Borrowing	23,56,05	27,56,96	35,00,76	35,00,76	0	0
33240 External Borrowing	23,56,05	27,56,96	35,00,76	35,00,76	0	0
33242 External Amortization	23,56,05	27,56,96	35,00,76	35,00,76	0	0
Total Expense	10,91,33,31	12,66,26,46	16,47,57,67	12,74,90,73	63,37,62	3,09,29,32

Administrative Expenditure Estimates
Fiscal Year 2021/22

Annex – 8
(Rs. in '00000)

Title	2019/20 Actual Expense	2020/21 Revised Estimate	2021/22 Estimate	Source		
				Nepal Government / Internal Loan	Foreign	
					Grant	Loan
Head of State	20,48	20,22	19,48	19,48	0	0
President	15,84	14,99	14,59	14,59	0	0
Recurrent	13,90	13,11	12,65	12,65	0	0
Capital	1,94	1,88	1,94	1,94	0	0
Deputy President	4,64	5,23	4,89	4,89	0	0
Recurrent	4,42	5,10	4,74	4,74	0	0
Capital	22	13	15	15	0	0
Constitutional Body	9,20,92	13,03,55	12,44,80	12,44,80	0	0
Chief of Provinces	14,45	22,40	20,68	20,68	0	0
Recurrent	13,84	21,49	20,18	20,18	0	0
Capital	61	91	50	50	0	0
Federal Parliament	1,17,97	1,22,43	1,25,11	1,25,11	0	0
Recurrent	1,14,10	1,20,11	1,21,91	1,21,91	0	0
Capital	3,87	2,32	3,20	3,20	0	0
Courts	4,76,86	7,02,74	6,91,98	6,91,98	0	0
Recurrent	4,20,31	4,79,38	4,88,05	4,88,05	0	0
Capital	56,55	2,23,36	2,03,93	2,03,93	0	0
Commission for Investigation of Abuse of Authority	95,34	1,20,84	1,31,62	1,31,62	0	0
Recurrent	80,07	93,22	1,02,53	1,02,53	0	0
Capital	15,27	27,62	29,09	29,09	0	0
Office of the Auditor General	48,84	57,72	56,76	56,76	0	0
Recurrent	41,36	47,74	48,28	48,28	0	0
Capital	7,48	9,98	8,48	8,48	0	0
Public Service Commission	67,10	89,99	90,90	90,90	0	0
Recurrent	62,71	88,18	88,79	88,79	0	0
Capital	4,39	1,81	2,11	2,11	0	0
Election Commission	53,07	1,15,44	55,44	55,44	0	0
Recurrent	52,57	1,00,42	44,95	44,95	0	0
Capital	50	15,02	10,49	10,49	0	0
National Human Rights Commission	18,86	25,80	26,16	26,16	0	0
Recurrent	18,66	25,55	25,82	25,82	0	0
Capital	20	25	34	34	0	0
Council of Justice	6,29	4,68	4,83	4,83	0	0
Recurrent	4,71	4,54	4,62	4,62	0	0
Capital	1,58	14	21	21	0	0
National Natural Resources and Fiscal Commission	4,62	8,57	8,80	8,80	0	0
Recurrent	4,46	8,37	8,44	8,44	0	0
Capital	16	20	36	36	0	0
National Women Commission	6,11	10,42	10,94	10,94	0	0
Recurrent	6,01	10,13	10,67	10,67	0	0
Capital	10	29	27	27	0	0
National Dalit Commission	1,29	3,20	3,33	3,33	0	0
Recurrent	1,28	3,12	3,23	3,23	0	0
Capital	1	8	10	10	0	0
National Inclusion Commission	1,62	3,34	3,08	3,08	0	0
Recurrent	1,54	3,21	2,96	2,96	0	0
Capital	8	13	12	12	0	0
Indigenous Nationalities Commission	90	3,06	2,80	2,80	0	0
Recurrent	89	2,88	2,67	2,67	0	0
Capital	1	18	13	13	0	0
Madhesi Commission	2,40	3,56	3,39	3,39	0	0
Recurrent	1,97	3,33	3,33	3,33	0	0
Capital	43	23	6	6	0	0
Tharu Commission	2,76	5,14	4,46	4,46	0	0
Recurrent	2,28	4,11	4,16	4,16	0	0
Capital	48	1,03	30	30	0	0
Muslim Commission	2,44	4,22	4,52	4,52	0	0

Title	2019/20 Actual Expense	2020/21 Revised Estimate	2021/22 Estimate	Source		
				Nepal Government / Internal Loan	Foreign	
					Grant	Loan
Recurrent	2,13	3,81	3,95	3,95	0	0
Capital	31	41	57	57	0	0
Ministry	5,32,46,35	6,12,02,26	8,21,11,72	5,61,37,44	49,48,90	2,10,25,38
Office of Prime Minister and Council of Ministers	3,50,62	3,87,86	4,17,87	4,07,67	10,20	0
Recurrent	2,69,45	3,54,80	3,63,92	3,55,12	8,80	0
Capital	81,17	33,06	53,95	52,55	1,40	0
Ministry of Finance	7,77,74	21,38,64	38,23,75	28,17,51	9,10,20	96,04
Recurrent	6,02,45	15,77,01	27,89,06	26,69,79	1,08,68	10,59
Capital	1,75,29	5,61,63	10,34,69	1,47,72	8,01,52	85,45
Ministry of Industry, Commerce and Supply	4,12,97	7,74,21	11,03,73	7,87,40	2,03,73	1,12,60
Recurrent	2,66,47	4,28,74	5,39,08	4,13,08	1,24,71	1,29
Capital	1,46,50	3,45,47	5,64,65	3,74,32	79,02	1,11,31
Ministry of Energy, Water Resources and Irrigation	23,41,50	29,23,32	42,18,56	27,39,14	1,50,05	13,29,37
Recurrent	3,74,24	4,26,46	4,24,77	3,45,73	63,76	15,28
Capital	19,67,26	24,96,86	37,93,79	23,93,41	86,29	13,14,09
Ministry of Law, Justice and Parliamentary Affairs	28,24	49,47	51,56	51,56	0	0
Recurrent	25,99	48,80	49,40	49,40	0	0
Capital	2,25	67	2,16	2,16	0	0
Ministry of Agriculture and Livestock Development	21,08,70	21,02,58	32,31,37	20,57,75	2,86,63	8,86,99
Recurrent	19,58,89	18,87,49	28,69,30	18,33,36	2,85,95	7,49,99
Capital	1,49,81	2,15,09	3,62,07	2,24,39	68	1,37,00
Ministry of Water Supply	9,01,13	18,44,84	25,03,43	15,55,02	29,49	9,18,92
Recurrent	60,37	1,28,33	1,00,20	88,58	1,77	9,85
Capital	8,40,76	17,16,51	24,03,23	14,66,44	27,72	9,09,07
Ministry of Home Affairs	1,29,66,80	1,34,83,27	1,65,56,19	1,61,38,57	1,17,92	2,99,70
Recurrent	1,23,39,62	1,28,12,19	1,57,32,40	1,55,64,89	2,42	1,65,09
Capital	6,27,18	6,71,08	8,23,79	5,73,68	1,15,50	1,34,61
Ministry of Culture, Tourism and Civil Aviation	3,88,15	5,98,14	5,81,74	5,81,23	51	0
Recurrent	2,48,79	3,75,64	3,85,33	3,85,29	4	0
Capital	1,39,36	2,22,50	1,96,41	1,95,94	47	0
Ministry of Foreign Affairs	3,81,14	6,36,10	7,13,05	7,13,05	0	0
Recurrent	3,46,65	5,25,48	5,65,83	5,65,83	0	0
Capital	34,49	1,10,62	1,47,22	1,47,22	0	0
Ministry of Forest and Environment	9,72,19	10,01,11	12,16,84	10,39,63	1,76,21	1,00
Recurrent	6,32,53	6,68,55	7,86,26	6,98,27	86,99	1,00
Capital	3,39,66	3,32,56	4,30,58	3,41,36	89,22	0
Ministry of Land Management, Cooperative and Poverty Alleviation	5,18,44	7,46,62	7,18,67	7,14,07	4,60	0
Recurrent	4,45,08	5,41,12	5,69,90	5,65,30	4,60	0
Capital	73,36	2,05,50	1,48,77	1,48,77	0	0
Ministry of Physical Infrastructure and Transport	84,63,01	98,12,74	1,62,50,79	67,53,41	4,65,69	90,31,69
Recurrent	9,94,07	10,13,76	10,29,50	10,29,50	0	0
Capital	74,68,94	87,98,98	1,52,21,29	57,23,91	4,65,69	90,31,69
Ministry of Women, Children and Senior Citizen	43,17	67,84	90,79	89,69	1,10	0
Recurrent	38,29	54,12	75,17	74,07	1,10	0
Capital	4,88	13,72	15,62	15,62	0	0
Ministry of Youth and Sports	4,65,13	1,66,23	2,19,93	2,19,93	0	0
Recurrent	2,41,77	1,28,85	1,66,16	1,66,16	0	0
Capital	2,23,36	37,38	53,77	53,77	0	0
Ministry of Defense	50,26,95	52,91,06	51,04,40	51,04,40	0	0
Recurrent	43,76,17	44,81,66	44,60,19	44,60,19	0	0
Capital	6,50,78	8,09,40	6,44,21	6,44,21	0	0
Ministry of Urban Development	24,57,26	23,57,99	32,11,53	20,91,55	0	11,19,98
Recurrent	4,60,01	3,98,73	3,82,54	1,54,09	0	2,28,45
Capital	19,97,25	19,59,26	28,28,99	19,37,46	0	8,91,53
Ministry of Education, Science and Technology	39,48,04	43,21,75	60,10,67	44,70,23	4,08,65	11,31,79
Recurrent	39,33,45	42,88,91	59,72,57	44,34,01	4,08,46	11,30,10
Capital	14,59	32,84	38,10	36,22	19	1,69
Ministry of Communications and Information Technology	5,72,90	7,61,40	7,23,85	7,23,85	0	0
Recurrent	4,60,94	5,16,52	5,27,49	5,27,49	0	0
Capital	1,11,96	2,44,88	1,96,36	1,96,36	0	0
Ministry of Federal Affairs and General Administration	16,28,02	19,88,55	20,03,67	10,17,97	3,95,43	5,90,27

Title	2019/20 Actual Expense	2020/21 Revised Estimate	2021/22 Estimate	Source		
				Nepal Government / Internal Loan	Foreign	
					Grant	Loan
Recurrent	10,99,84	10,63,55	7,45,78	4,27,76	3,14,27	3,75
Capital	5,28,18	9,25,00	12,57,89	5,90,21	81,16	5,86,52
Ministry of Health and Population	30,85,58	41,77,90	90,75,45	41,20,70	8,34,75	41,20,00
Recurrent	23,87,76	33,75,73	75,05,75	38,70,12	5,81,78	30,53,85
Capital	6,97,82	8,02,17	15,69,70	2,50,58	2,52,97	10,66,15
Ministry of Labour, Employment and Social Security	99,99	4,40,82	6,08,61	4,82,48	35,74	90,39
Recurrent	87,21	4,35,23	5,94,68	4,74,67	35,11	84,90
Capital	12,78	5,59	13,93	7,81	63	5,49
National Planning Commission	54,64	3,51,45	3,20,14	3,20,14	0	0
Recurrent	51,18	3,44,26	3,16,09	3,16,09	0	0
Capital	3,46	7,19	4,05	4,05	0	0
National Reconstruction Authority	52,54,04	47,78,37	33,55,13	11,40,49	9,18,00	12,96,64
Recurrent	27,27,81	17,32,12	2,13,72	1,67,68	30	45,74
Capital	25,26,23	30,46,25	31,41,41	9,72,81	9,17,70	12,50,90
MOF Financing & Debt Service	1,43,96,17	1,82,24,45	2,52,47,20	1,56,31,45	3,97,50	92,18,25
MOF- Financing	60,36,44	83,12,35	1,24,65,10	28,49,35	3,97,50	92,18,25
Finance	60,36,44	83,12,35	1,24,65,10	28,49,35	3,97,50	92,18,25
MOF- Domestic Debt Service	54,79,93	64,80,44	85,07,09	85,07,09	0	0
Recurrent	20,82,26	28,24,73	36,75,19	36,75,19	0	0
Finance	33,97,67	36,55,71	48,31,90	48,31,90	0	0
MOF- External Debt Service (Multilateral)	23,24,36	27,25,39	33,22,62	33,22,62	0	0
Recurrent	4,38,73	5,23,79	5,66,04	5,66,04	0	0
Finance	18,85,63	22,01,60	27,56,58	27,56,58	0	0
MOF- External Debt Service (Bilateral)	5,55,44	7,06,27	9,52,39	9,52,39	0	0
Recurrent	85,02	1,50,91	2,08,21	2,08,21	0	0
Finance	4,70,42	5,55,36	7,44,18	7,44,18	0	0
MOF - Miscellaneous	55,10,99	92,66,15	1,74,62,75	1,74,62,75	0	0
MOF Staff Benefits and Retirement Benefits	54,26,54	74,90,34	91,20,31	91,20,31	0	0
Recurrent	54,26,54	74,90,34	91,20,31	91,20,31	0	0
MOF Miscellaneous	84,45	17,75,81	83,42,44	83,42,44	0	0
Recurrent	81,95	5,08,67	61,24,56	61,24,56	0	0
Capital	2,50	12,67,14	22,17,88	22,17,88	0	0
Province	1,07,40,93	1,04,18,55	1,03,70,25	99,08,03	3,73,42	88,80
Province	1,07,40,93	1,04,18,55	1,03,70,25	99,08,03	3,73,42	88,80
Recurrent	1,03,18,09	99,14,88	74,22,17	70,97,68	3,24,49	0
Capital	4,22,84	5,03,67	29,48,08	28,10,35	48,93	88,80
Local level	2,42,97,47	2,61,91,28	2,83,01,47	2,70,86,78	6,17,80	5,96,89
Local Level	2,42,97,47	2,61,91,28	2,83,01,47	2,70,86,78	6,17,80	5,96,89
Recurrent	2,38,92,10	2,57,26,28	2,51,52,38	2,42,34,26	5,10,84	4,07,28
Capital	4,05,37	4,65,00	31,49,09	28,52,52	1,06,96	1,89,61
Total Expense	10,91,33,31	12,66,26,46	16,47,57,67	12,74,90,73	63,37,62	3,09,29,32

Gender Responsive Budget (Including Financing)
Fiscal Year 2021/22

Annex - 9
(Rs. in '00000)

Organization	Direct Benefit	Indirect Benefit	Neutral	Total
101 President	0	0	1459	1459
102 Deputy President	0	0	489	489
103 Chief of Provinces	0	0	2068	2068
202 Federal Parliament	0	0	12511	12511
204 Courts	0	0	69198	69198
206 Commission for Investigation of Abuse of Authority	0	0	13162	13162
208 Office of the Auditor General	0	0	5676	5676
210 Public Service Commission	9090	0	0	9090
212 Election Commission	0	0	5544	5544
214 National Human Rights Commission	2616	0	0	2616
218 Council of Justice	0	0	483	483
220 National Natural Resources and Fiscal Commission	0	0	880	880
222 National Women Commission	1094	0	0	1094
224 National Dalit Commission	0	333	0	333
226 National Inclusion Commission	0	308	0	308
228 Indigenous Nationalities Commission	0	280	0	280
230 Madhesi Commission	0	339	0	339
232 Tharu Commission	0	446	0	446
234 Muslim Commission	0	452	0	452
301 Office of Prime Minister and Council of Ministers	0	0	41787	41787
305 Ministry of Finance	3994	97965	282416	384375
307 Ministry of Industry, Commerce and Supply	47499	29372	56128	132999
308 Ministry of Energy, Water Resources and Irrigation	247974	196988	32632	477594
311 Ministry of Law, Justice and Parliamentary Affairs	0	281	4875	5156
312 Ministry of Agriculture and Livestock Development	278465	100957	31567	410989
313 Ministry of Water Supply	146605	65984	81772	294361
314 Ministry of Home Affairs	936942	450868	281225	1669035
325 Ministry of Culture, Tourism and Civil Aviation	35813	1185	29609	66607
326 Ministry of Foreign Affairs	0	12075	59230	71305
329 Ministry of Forest and Environment	45033	82675	13610	141318
336 Ministry of Land Management, Cooperative and Poverty Alleviation	8016	13439	55674	77129
337 Ministry of Physical Infrastructure and Transport	83833	1185167	397894	1666894
340 Ministry of Women, Children and Senior Citizen	12005	0	0	12005
343 Ministry of Youth and Sports	0	24994	2474	27468
345 Ministry of Defense	0	495041	15399	510440
347 Ministry of Urban Development	122379	234455	41999	398833
350 Ministry of Education, Science and Technology	1220020	576561	3830	1800411
358 Ministry of Communications and Information Technology	0	14762	57623	72385
365 Ministry of Federal Affairs and General Administration	53655	254670	0	308325
370 Ministry of Health and Population	963924	263975	0	1227899
371 Ministry of Labour, Employment and Social Security	3995	61381	74670	140046
391 National Planning Commission	17463	3103	11448	32014
392 National Reconstruction Authority	0	0	335513	335513
501 MOF- Financing	469973	467350	309187	1246510
502 MOF- Domestic Debt Service	0	0	850709	850709
503 MOF- External Debt Service (Multilateral)	0	0	332262	332262
504 MOF- External Debt Service (Bilateral)	0	0	95239	95239
601 MOF Staff Benefits and Retirement Benefits	0	108010	804021	912031
602 MOF Miscellaneous	22000	799344	12900	834244
701 Province	678294	0	0	678294
801 Local Level	1095162	0	0	1095162
Total Expense	6,50,58,44	5,54,27,60	4,42,71,63	16,47,57,67

Sign	Gendered Responsible Budget	Amount	Percentage
1	Directly	6505844	39.49
2	Indirectly	5542760	33.64
3	Neutral	4427163	26.87

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

Directly Responsive

Indirect Responsive

Neutral

Following indicators are used to assess the percentage above.

SN	Gendered Responsible Budget	Percentage
1	Women Participation in formulation and implementation of Program 20	20
2	Women Capacity Development 20	20
3	Women's share in benefit 20	20
4	Support in employment and income generating to women 20	20
5	Quality reform in time consumption & minimization in of work to women 20	20
Total		100

**Climate Budget
Fiscal Year 2021/22**

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

Organization	Direct Benefit	Indirect Benefit	Neutral	Total
101 President	0	0	14,59	14,59
102 Deputy President	0	0	4,89	4,89
103 Chief of Provinces	0	0	20,68	20,68
202 Federal Parliament	0	0	1,25,11	1,25,11
204 Courts	0	0	6,91,98	6,91,98
206 Commission for Investigation of Abuse of Authority	0	0	1,31,62	1,31,62
208 Office of the Auditor General	0	0	56,76	56,76
210 Public Service Commission	0	0	90,90	90,90
212 Election Commission	0	0	55,44	55,44
214 National Human Rights Commission	0	0	26,16	26,16
218 Council of Justice	0	0	4,83	4,83
220 National Natural Resources and Fiscal Commission	0	0	8,80	8,80
222 National Women Commission	0	0	10,94	10,94
224 National Dalit Commission	0	0	3,33	3,33
226 National Inclusion Commission	0	0	3,08	3,08
228 Indigenous Nationalities Commission	0	0	2,80	2,80
230 Madhesi Commission	0	0	3,39	3,39
232 Tharu Commission	0	0	4,46	4,46
234 Muslim Commission	0	0	4,52	4,52
301 Office of Prime Minister and Council of Ministers	0	0	4,17,87	4,17,87
305 Ministry of Finance	0	9,10,54	29,33,21	38,43,75
307 Ministry of Industry, Commerce and Supply	5,60	1,21,95	12,02,44	13,29,99
308 Ministry of Energy, Water Resources and Irrigation	30,67,93	12,30,04	4,77,97	47,75,94
311 Ministry of Law, Justice and Parliamentary Affairs	0	0	51,56	51,56
312 Ministry of Agriculture and Livestock Development	2,65,71	27,19,06	11,25,12	41,09,89
313 Ministry of Water Supply	15,44,04	5,81,85	8,17,72	29,43,61
314 Ministry of Home Affairs	0	96,06,26	70,84,09	1,66,90,35
325 Ministry of Culture, Tourism and Civil Aviation	0	7,85	6,58,22	6,66,07
326 Ministry of Foreign Affairs	0	0	7,13,05	7,13,05
329 Ministry of Forest and Environment	5,68,77	2,50,69	5,93,72	14,13,18
336 Ministry of Land Management, Cooperative and Poverty Alleviation	0	7,65	7,63,64	7,71,29
337 Ministry of Physical Infrastructure and Transport	2,79,19	43,91,96	1,19,97,79	1,66,68,94
340 Ministry of Women, Children and Senior Citizen	0	0	1,20,05	1,20,05
343 Ministry of Youth and Sports	0	0	2,74,68	2,74,68
345 Ministry of Defense	0	0	51,04,40	51,04,40
347 Ministry of Urban Development	3,44,74	9,85,47	26,58,12	39,88,33
350 Ministry of Education, Science and Technology	0	82,09	1,79,22,02	1,80,04,11
358 Ministry of Communications and Information Technology	0	0	7,23,85	7,23,85
365 Ministry of Federal Affairs and General Administration	64,91	5,63,79	24,54,55	30,83,25
370 Ministry of Health and Population	0	14,64,03	1,08,14,96	1,22,78,99
371 Ministry of Labour, Employment and Social Security	0	4,61,01	9,39,45	14,00,46
391 National Planning Commission	0	0	3,20,14	3,20,14
392 National Reconstruction Authority	0	0	33,55,13	33,55,13
501 MOF- Financing	25,95,83	37,64,34	61,04,93	1,24,65,10
502 MOF- Domestic Debt Service	0	0	85,07,09	85,07,09
503 MOF- External Debt Service (Multilateral)	0	0	33,22,62	33,22,62
504 MOF- External Debt Service (Bilateral)	0	0	9,52,39	9,52,39
601 MOF Staff Benefits and Retirement Benefits	0	0	91,20,31	91,20,31
602 MOF Miscellaneous	3,50,00	10,00,00	69,92,44	83,42,44
701 Province	0	67,82,94	0	67,82,94
801 Local Level	3,15,61	1,06,36,01	0	1,09,51,62
Total Expense	94,02,33	4,55,67,53	10,97,87,81	16,47,57,67

Sign	Climate change budget	Amount	Percentage
1	Highly Relevant	940233	5.71
2	Relevant	4556753	27.66
3	Neutral	10978781	66.64

Foreign Grant and Loan Summary
Fiscal Year 2021/22

Annex – 11
(Rs. in '00000)

Donor Agencies	Total	Grant					Loan			
		Total	Cash	Direct Payment	Reimbursement	Commodity	Total	Cash	Direct Payment	Reimbursement
Multilateral	2,54,65,74	16,49,26	2,51,56	3,68,93	9,77,53	51,24	2,38,16,48	66,01,30	80,03,70	92,11,48
Asian Development Bank	1,17,11,24	3,61,43	0	1,76,91	1,84,52	0	1,13,49,81	12,56,04	61,24,63	39,69,14
ADB - General	1,05,40,68	3,50,87	0	1,76,91	1,73,96	0	1,01,89,81	96,04	61,24,63	39,69,14
JFPR	10,56	10,56	0	0	10,56	0	0	0	0	0
ADB/PBL	11,60,00	0	0	0	0	0	11,60,00	11,60,00	0	0
European Union	1,70,00	1,70,00	1,70,00	0	0	0	0	0	0	0
European Union Budget Support	1,70,00	1,70,00	1,70,00	0	0	0	0	0	0	0
International Development Association (World Bank)	87,92,26	3,72,77	30,99	73,50	2,68,28	0	84,19,49	27,12,26	16,60,22	40,47,01
IDA - General	57,92,81	1,16,38	0	60,90	55,48	0	56,76,43	0	16,60,22	40,16,21
WB - Trust Fund	2,88,19	2,56,39	30,99	12,60	2,12,80	0	31,80	1,00	0	30,80
IDA/DPC	25,61,26	0	0	0	0	0	25,61,26	25,61,26	0	0
IDA Higher Education P for R	1,50,00	0	0	0	0	0	1,50,00	1,50,00	0	0
International Monetary Fund	26,33,00	0	0	0	0	0	26,33,00	26,33,00	0	0
IMF Extended Credit Facility	26,33,00	0	0	0	0	0	26,33,00	26,33,00	0	0
Organization of Petroleum Exporting Countries (OPEC) Fund	1,03,06	0	0	0	0	0	1,03,06	0	38,85	64,21
OFID	1,03,06	0	0	0	0	0	1,03,06	0	38,85	64,21
Saudi Development Fund	15,00	0	0	0	0	0	15,00	0	0	15,00
SAARC Fund	15,00	0	0	0	0	0	15,00	0	0	15,00
United Nations	2,00,42	2,00,42	40,97	1,03,43	4,78	51,24	0	0	0	0
UNDP	8,08	8,08	0	8,08	0	0	0	0	0	0
UNICEF	41,68	41,68	12,07	21,14	0	8,47	0	0	0	0
UN -GEF	51,10	51,10	14,41	36,69	0	0	0	0	0	0
IOM	1,85	1,85	0	1,85	0	0	0	0	0	0
WHO	15,81	15,81	0	15,17	0	64	0	0	0	0
WFP	46,91	46,91	0	0	4,78	42,13	0	0	0	0
UNFCCC-Adaptation Fund Board	20,00	20,00	0	20,00	0	0	0	0	0	0
GCF	14,99	14,99	14,49	50	0	0	0	0	0	0
International Fund for Agricultural Development	7,14,96	1,84,49	9,60	11,09	1,63,80	0	5,30,47	0	0	5,30,47
IFAD	7,14,96	1,84,49	9,60	11,09	1,63,80	0	5,30,47	0	0	5,30,47
SSDP	8,55,54	2,69,89	0	0	2,69,89	0	5,85,65	0	0	5,85,65
SSDP	2,70,54	2,69,89	0	0	2,69,89	0	65	0	0	65
SSDP P for R	5,85,00	0	0	0	0	0	5,85,00	0	0	5,85,00
Asian Infrastructure Investment Bank	1,84,00	4,00	0	4,00	0	0	1,80,00	0	1,80,00	0
Asian Infrastructure Investment Bank	1,84,00	4,00	0	4,00	0	0	1,80,00	0	1,80,00	0
Global Partnership For Education	86,26	86,26	0	0	86,26	0	0	0	0	0
Global Partnership For Education	86,26	86,26	0	0	86,26	0	0	0	0	0
Bilateral-Donors	97,42,08	36,29,24	4,91,24	22,72,50	8,65,50	0	61,12,84	5,35,77	45,20,68	10,56,39
China	17,75,69	8,15,69	0	8,15,69	0	0	9,60,00	0	9,60,00	0

Donor Agencies	Total	Grant					Loan			
		Total	Cash	Direct Payment	Reimbursement	Commodity	Total	Cash	Direct Payment	Reimbursement
China - General	8,15,69	8,15,69	0	8,15,69	0	0	0	0	0	0
China - Exim Bank	9,60,00	0	0	0	0	0	9,60,00	0	9,60,00	0
Finland	47,87	47,87	0	47,87	0	0	0	0	0	0
Finland - General	17,88	17,88	0	17,88	0	0	0	0	0	0
Finland - NPTF	1	1	0	1	0	0	0	0	0	0
Finland - Pool Fund	29,98	29,98	0	29,98	0	0	0	0	0	0
Germany	1,06,50	1,06,50	0	1,06,50	0	0	0	0	0	0
Germany - KFW	1,06,50	1,06,50	0	1,06,50	0	0	0	0	0	0
India	29,80,73	10,07,29	1,13,50	1,08,77	7,85,02	0	19,73,44	35,77	18,46,67	91,00
India - General	10,07,29	10,07,29	1,13,50	1,08,77	7,85,02	0	0	0	0	0
India - Exim Bank	19,73,44	0	0	0	0	0	19,73,44	35,77	18,46,67	91,00
Japan	20,27,45	1,97,00	72,00	1,25,00	0	0	18,30,45	5,00,00	6,54,01	6,76,44
Japan - General	9,56,00	0	0	0	0	0	9,56,00	0	5,67,01	3,88,99
Japan - JICA	5,49,45	1,75,00	50,00	1,25,00	0	0	3,74,45	0	87,00	2,87,45
Japan -KR2	22,00	22,00	22,00	0	0	0	0	0	0	0
Japan-Programme Loan	5,00,00	0	0	0	0	0	5,00,00	5,00,00	0	0
Kuwait Development Fund	97,42	0	0	0	0	0	97,42	0	0	97,42
KFAED	97,42	0	0	0	0	0	97,42	0	0	97,42
Netherland	24	24	24	0	0	0	0	0	0	0
Netherland - SNV	24	24	24	0	0	0	0	0	0	0
Norway	40,00	40,00	0	40,00	0	0	0	0	0	0
Norway - General	40,00	40,00	0	40,00	0	0	0	0	0	0
Switzerland	3,09,16	3,09,16	1,52,37	1,56,79	0	0	0	0	0	0
Switzerland - SDC	3,09,16	3,09,16	1,52,37	1,56,79	0	0	0	0	0	0
Saudi Development Fund	1,91,53	0	0	0	0	0	1,91,53	0	0	1,91,53
Saudi Fund	1,91,53	0	0	0	0	0	1,91,53	0	0	1,91,53
United Kingdom	82,87	82,87	0	33,97	48,90	0	0	0	0	0
UK - General	82,87	82,87	0	33,97	48,90	0	0	0	0	0
United States of America	8,40,80	8,40,80	0	8,09,22	31,58	0	0	0	0	0
USAID - General	31,58	31,58	0	0	31,58	0	0	0	0	0
Millennium Challenge Corporation, USA	8,09,22	8,09,22	0	8,09,22	0	0	0	0	0	0
European Union	12,41,82	1,81,82	1,53,13	28,69	0	0	10,60,00	0	10,60,00	0
EU - General	1,81,82	1,81,82	1,53,13	28,69	0	0	0	0	0	0
European Investment Bank	10,60,00	0	0	0	0	0	10,60,00	0	10,60,00	0
Basket Funds	20,59,12	10,59,12	65,02	6	5,64,02	4,30,02	10,00,00	0	0	10,00,00
Pooled Funds	38,75	38,75	3,77	4	0	34,94	0	0	0	0
GEFMAT- General	38,71	38,71	3,77	0	0	34,94	0	0	0	0
GEFMAT- Save The Children	4	4	0	4	0	0	0	0	0	0
Global Alliance for Vaccination and Immunization	4,50,79	4,50,79	55,65	0	6	3,95,08	0	0	0	0
Gavi - General	4,50,79	4,50,79	55,65	0	6	3,95,08	0	0	0	0
Enhanced Integrated Framework	5,60	5,60	5,60	0	0	0	0	0	0	0
Enhanced Integrated Framework	5,60	5,60	5,60	0	0	0	0	0	0	0
Donor - Pool Fund-Health	15,63,98	5,63,98	0	2	5,63,96	0	10,00,00	0	0	10,00,00
Donor - Pool Fund-Health	15,63,98	5,63,98	0	2	5,63,96	0	10,00,00	0	0	10,00,00
Grand Total	3,72,66,94	63,37,62	8,07,82	26,41,49	24,07,05	4,81,26	3,09,29,32	71,37,07	1,25,24,38	1,12,67,87

Summary of Subsidy, Grant and Fiscal Transfer
Fiscal Year 2021/22

Annex - 12
(Rs. in '00000)

Grant Number		2019/20 Actual Expense			2020/21 Revised Estimate			2021/22 Estimate		
		Re Current	Capital	Total	Re Current	Capital	Total	Re Current	Capital	Total
204	Courts	478	155	633	826	43	869	0	0	0
208	Office of the Auditor General	0	2	2	0	3	3	0	3	3
222	National Women Commission	0	0	0	0	0	0	100	0	100
301	Office of Prime Minister and Council of Ministers	249	0	249	583	0	583	600	0	600
305	Ministry of Finance	11404	10276	21680	10131	9512	19643	246	8997	9243
307	Ministry of Industry, Commerce and Supply	11740	10	11750	18294	29	18323	14674	105	14779
308	Ministry of Energy, Water Resources and Irrigation	24515	0	24515	25271	0	25271	24882	0	24882
311	Ministry of Law, Justice and Parliamentary Affairs	319	0	319	277	0	277	548	0	548
312	Ministry of Agriculture and Livestock Development	127451	8891	136342	94711	19432	114143	165883	23869	189752
313	Ministry of Water Supply	36	0	36	67	5379	5446	1109	0	1109
314	Ministry of Home Affairs	371	-43	328	347	1041	1388	361	5	366
325	Ministry of Culture, Tourism and Civil Aviation	4168	13304	17472	4695	25641	30336	3620	20694	24314
326	Ministry of Foreign Affairs	223	69	292	198	194	392	209	237	446
329	Ministry of Forest and Environment	4818	0	4818	2593	452	3045	1474	389	1863
336	Ministry of Land Management, Cooperative and Poverty Alleviation	1505	758	2263	1678	972	2650	1889	926	2815
337	Ministry of Physical Infrastructure and Transport	400	79600	80000	485	70024	70509	450	72100	72550
340	Ministry of Women, Children and Senior Citizen	1448	232	1680	1444	288	1732	2422	200	2622
343	Ministry of Youth and Sports	390	0	390	1420	253	1673	1016	2500	3516
345	Ministry of Defense	131	0	131	151	7	158	155	10	165
347	Ministry of Urban Development	445	38198	38643	324	28640	28964	654	25345	25999
350	Ministry of Education, Science and Technology	149894	43434	193328	150191	47932	198123	164103	164457	328560
358	Ministry of Communications and Information Technology	8437	1140	9577	8135	583	8718	8810	820	9630
365	Ministry of Federal Affairs and General Administration	12892	88432	101324	16963	77815	94778	15947	29343	45290
370	Ministry of Health and Population	113748	44792	158540	161871	68796	230667	224660	113265	337925
371	Ministry of Labour, Employment and Social Security	10	0	10	2924	0	2924	36754	0	36754
392	National Reconstruction Authority	0	245474	245474	0	145179	145179	0	10400	10400
602	MOF Miscellaneous	5359	0	5359	11869	11114	22983	35000	100000	135000
701	Province	1031809	42284	1074093	991488	50367	1041855	742217	294808	1037025
801	Local Level	2389210	40537	2429747	2572628	46500	2619128	2515238	314909	2830147
Grand Total		3901450	657545	4558995	4079564	610196	4689760	3963021	1183382	5146403

Summary of Sustainable Development Goals (SDG)
Fiscal Year 2021/22

Annex - 13
(Rs. in '00000)

Sustainable Development Sign	Sustainable development goal	Amount	Percentage
0	Not encode	3457786	20.99
1	No poverty	1165189	7.07
2	Zero hunger	711102	4.32
3	Good health and well being	1264385	7.67
4	Quality education	1817534	11.03
5	Gender equality	5816	0.04
6	Clean water and sanitation	377616	2.29
7	Affordable and clean energy	888912	5.4
8	Decent work and economic growth	503404	3.06
9	IndustryInnovation and infrastructure	2317543	14.07
10	Reduced inequalities	937580	5.69
11	Sustainable cities and communities	1441804	8.75
13	Climate action	166486	1.01
15	Life on land	123395	0.75
16	PeaceJustice and strong institutions	1225848	7.44
17	Partnerships for the goals	71367	0.43
Grand Total		16,47,57,67	100

Targeted Performance Indicators
Fiscal Year 2021/22

Annex – 14
(Rs. In '00000)

S.No.	Sectoral Programme	Sub-sectoral Programme	Unit	Estimated upto FY 2020/21	At the end of FY 2021/22
1	Agriculture	Food grain production	M.Ton (thousand)	10632	10965
		Paddy	M.Ton (thousand)	5500	5751
		Maize	M.Ton (thousand)	2832	2889
		Wheat	M.Ton (thousand)	2300	2325
		Potato	M.Ton (thousand)	3600	3745
		Sugarcane	M.Ton (thousand)	4000	4165
2	Beast	Milk	Liter (thousand)	2434	2575
		Fish	M.Ton	103	109
		Meat	M.Ton (thousand)	576	607
3	Irrigation/river control	Additional irrigation facilities (Federal Only)	Hectare (thousand)	1508	1537
		Construction of embankment in the large and medium river	K.M.	1182	1239
		Installation and operation of Rader Center	Nos.	1	2
		Automation of water measurement center	Nos.	120	150
		Automation of meteorological stations	Nos.	154	184
4	Forest	Seedling production, procurement and Distribution (annual)	Nos. (thousand)	25000	25000
		Estimated revenue amount from forest area	RS. Billion	4	4.5
		Wood Product	Q. ft. (hundred thousand)	150	250
		Water sources, pond conservation and wetland area management	Nos.	250	275
		Grassland management	Hectare	1800	2000
		Construction and management of urban green gardens	Nos.	30	55
		Gorge/Landslide control and prevention	Nos.	220	240
		Employment from forest area	Thousand	30	35
5	Road	Road connection upto district headquarters	Nos.	76	77
		District with blacktopped road connection	Nos.	73	73
		Blacktopped road (Including local roads under the road department)	K.M.	16724	18224
		Graveled road	K.M.	8322	7822
		Muddy road (Including track construction)	K.M.	8498	7998
		Routine and recurrent road maintenance	K.M.	7187	7200
		Periodic road maintenance	K.M.	729	750
		No. of bridge construction	Nos.	2650	2950
		Blacktopped road	K.M.	4362	4512
		Graveled road	K.M.	13397	13411
6	Local level roads and bridges	Muddy road	K.M.	45906	46519
		Rural road bridge construction	meter	621	721
		Rural municipalities/municipality center connected with road	Nos.	725	740
		Rural municipalities/municipality center connected with Graveled Road	Nos.	518	548
		Administrative building constructed in Local level	Nos.	254	324
		Suspension bridge	Nos.	9152	9882
		Hydropower generation capacity	MW	2174.4	2947
		Transmission line construction (Higher than 66 K.V.)	K.M.	4870	5699
7	Energy	Expansion of 33 KV transmission line	K.M.	6000	6500
		Population receiving access to electricity from the national power system	Percentage	91	97
		Per capita electricity consumption	KW Hrs.	300	350
		Electricity leakage (transmission and distribution)	Percentage	15	14.5
		Power generation from small and micro hydropower projects	MW	35	37
		Power generation from solar Energy (Solar mini grid, institutional solar system and domestic solar energy)	MW	41.6	45.1
		Domestic solar power system connection	Nos. (thousand)	946.5	956.5
		Improved Iron Stove	Nos. (thousand)	129.9	164.9
8	Alternative Energy	Construction of domestic bio-gas plant	Nos. (thousand)	447.3	458.3
		Installation of bio-gas plant Institutional, community and business	Nos.	409	489
		Improved water mill	Nos.	11193	11293
		Density of internet users	Percentage	85	92
		Number of internet customers	Nos. (thousand thousand)	255	276
9	Communication and Information Technology	Number of mobile telephone customers	Nos. (thousand thousand)	389	400
		Expansion of mobile broadband services	Percentage	62	72

S.No.	Sectoral Programme	Sub-sectoral Programme	Unit	Estimated upto FY 2020/21	At the end of FY 2021/22
		4G/LTE users	Percentage	24	50
		Expansion of fixed broadband services	Percentage	23	27.81
		Increase national access to radio	Percentage	87	96
		Expansion of optical fiber	K.M.	12400	19170
		Access to digital television	Percentage	72	92
		Access to broadband internet from local level to center	Nos.	608	753
		4G/LTE users	Municipality	675	753
		Service expansion of FTTH	Nos. of City / city-oriented municipality	130	159
		Online government service	Nos. of service	22	42
		Visible enrollment rate in pre-primary education	Nos. of service	87.6	89.5
10	Education	Class 1 enrollment with previous experience of child development	Percentage	70.2	73
		Net enrollment rate			
		a. Basic level (class 1-8)	Percentage	94.7	96
		b. Secondary level (class 9-12)	Percentage	51.2	54
		Basic level class complete rate from 1-8	Percentage		
		Retention rate			
		a. Up-to grade 8	Percentage	82.2	84
		b. Up-to grade 9-12	Percentage	29.2	30
		Gender equality indicator (based on the basic level net enrollment rate)	Ratio	0.99	1
		Gender equality indicator (based on the secondary level net enrollment rate)	Ratio	1.01	1
		Literacy rate (above 5 years)	Percentage	85	88
		Literacy rate (age group 15-24 years)	Percentage	89	95
		Students receiving day lunch (class 1-5)	District	77	77
		Free distribution of sanitary pads to the girl student of community schools (class 6-12)	Local level	753	753
		Community school with internet facility	Percentage	41	60
		New classroom construction (Implementation of Presidential educational reform program)	Nos.	105945	111316
		Visible enrollment rate in higher education	Percentage	14.1	16.5
		Skill oriented training (short term)	Nos. (thousand)	509.5	549.463
		Technical education training	Nos. (thousand)	460.6	543.6
		Trainers' training for technical education and vocational training	Nos.	8403	11903
		Campus with quality assurance and accreditation	Nos.	60	95
		Skill test	Nos.	406845	441845
		Expansion of science laboratory at Province level	Nos.	3	7
		Expansion access to technical education (Expansion of partnership program at not accessible local level)	Nos. of local level	635	660
11	Health	Delivery service from health institutions	Percentage	65	72
		Rate of modern contraceptive users	Percentage	49	52
		Pregnancy test upto fourth time	Percentage	56	73
		Maternity services from skilled health workers	Percentage	61	71
		Vitamin A recipient pregnant women	Percentage	62	77
		Children having complete vaccination	Percentage	79	95
		Childrens having measles vaccine	Percentage	79	95
		Child mortality rate (below 5 years)	Per thousand	28	28
		Infant mortality rate	Per thousand	16	16
		Patients having free heart treatment	Nos. (thousand)	5	5
		Free medicine availability	Type	70	70
		Population benefited from basic drinking water facility	Percentage	94	95
12	Drinking water and sanitation	Population benefited from higher medium level drinking water facility	Percentage	28	34
		Population benefited from sanitation facility with processing system in urban area	Percentage	3	7
		Urban road upgrade	K.M.	-	150
13	Urban Development	Population consuming urban facility	Percentage	60	65
		Construction of safe citizen residence	Thousand	100	168
		To complete the construction of bus park	Nos.	-	5
		Government building construction (Including conference hall)	Nos.	3	10
14	Tourism	Tourists arrival	Nos.	230085	500000
		Period of tourists stay	Days	12	16
		Per tourist per day expense	USD	78	78
		Additional employment from tourism sector	Nos. thousand	-	139
		Tourism contribution in GDP	Percentage	1.4	2

S.No.	Sectoral Programme	Sub-sectoral Programme	Unit	Estimated upto FY 2020/21	At the end of FY 2021/22
		Number of all seasons airport	Nos.	37	40
		International airlines service to Nepal	Nos.	28	30
		senior citizen (other)	Nos.	1288017	1266109
		senior citizen (Dalit/Karnali)	Nos.	292812	206400
		Single women and widow	Nos.	741160	619894
		Full disability	Nos.	46803	54784
		Excessive disability	Nos.	80941	104277
		Trible at the verge of extinction	Nos.	457156	23088
		Dalit children	Nos.	457156	398396
		Grant for child protection	Nos.	471969	889407
		Local level distributes social security allowances through banking system	Nos.	398	753
	Border security	B.O.P building construction	Nos.	221	341
	National Identity Card	Collection of details for national identity card	Nos.	40 hundred thousand	1 billion
	Disaster management	District emergency operations center	District	66	77
		Employment generation through establishment of micro, cottage, small, medium and large industries	Thousand	128	140
		Registration of large industry	Nos.	26	50
		Registration of medium industry	Nos.	27	120
		Registration of cottage and small industry	Nos. thousand	33	40
		Upgradation of micro entrepreneurs	Nos. thousand	33	37
		Employment creation through micro entrepreneurs and other programs	Nos. thousand	-	125
		Skill oriented training in collaboration with private sector	Nos. thousand	33	37
		Transportation of food in specified remote districts	M.Ton (thousand)	16.5	18
		Food stock in national food safety storage	M.Ton (thousand)	25	25
		Food stock in SAARC food safety bank	M.Ton (thousand)	8	8
		Transportation of iodized salt in specified remote districts	M.Ton (thousand)	96	96
		Increase in export	Rs. Billion	8	11.5
		Export import ratio	Ratio	1:1 1:3	0:01
		Export to GDP ratio	Ratio	2.9	3.3
		Increase in number of cooperatives	Nos.	29886	30000
		Number of cooperative members	Hundred thousand	73	73.50
		Share capital of cooperative societies	Rs. Billion	94	95
		total savings of cooperatives	Rs. Billion	475	480
		Investment through cooperatives	Rs. Billion	426	440
		Trained manpower in cooperative sector	Nos. (hundred thousand)	11	12
		Direct employment through cooperative	Nos. (thousand)	88	105
		Employment generation through community institutions under Poverty Alleviation Fund	Thousand	150	-
		Child labor inspection in enterprises (per year)	Nos.	1600	2000
		Vocational and skill-based training	Nos. (thousand)	10	65
		Enterprise inspection	Nos.	1600	12000
		Labor audit	Nos.	2200	5000
		Employment generation (Prime Minister Employment Program)	Nos. (thousand)	140	200
		Employment generation (collaboration with public, private)	Nos. (thousand)	400	350
		Number of beneficiaries in Social Security Fund	Nos. (thousand)	150	600
		Number of enterprises/employers involved in social security plan	Nos. (thousand)	15	50
		Number of labors affiliated in enterprises under contribution based social security scheme	Percentage	50	70
	Youth	Self-employment generation under Youth Self-employment Fund	Thousand	12	12
		Number of employment generation from interest subsidy scheme	Thousand	50	90
		Employment generation from the investment into Small Farmers Development Microfinance Institution	Thousand	40	80