Notes:

Light-green cells should be completed by DCP. Please estimate the value of forecast actual expenditures rather than using budget data.
Note that data for 2014 - 2016 has been pre-filled by GPE Secretariat based on information collected from publicly available documents, whereas data for 2017 through 2020 should be filled by DCP.

Yellow cells will autofill once light-green cells are filled. Cells are locked for editing.

## GPE Replenishment Pledge for NEPAL for 2017-2020

| | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|
| **Public Recurrent Education Expenditure (as % Public Recurrent Expenditure, Excluding Debt Service)** | **18.5%** | **24.2%** | **25.3%** | **24.9%** |

| **Country:** | **NEPAL** | Actual Values for Prior and Current Years | | | Target Values for Replenishment period | | | | SOURCE/COMMENTS |
|---|---|---|---|---|---|---|---|---|---|
| **Local currency (unit):** | **Nepalese Roupee (million)** | 2014 | 2015 | 2016* | 2017 | 2018 | 2019 | 2020 | |
| Total Public Expenditure | **Total Public Expenditure (Recurrent and Capital, excluding debt service)** | 370,227.00 | 428,252.00 | 494,548.00 | 626,108.00 | 707,681.00 | 780,812.00 | 849,206.00 | Nepali fiscal years have been converged as follows: FY2015-2016= 2016, FY 2016-2017=2017, etc. |
| | Total Public Recurrent Expenditure (including debt service payments) | 345,409.00 | 403,866.00 | 440,247.00 | 570,641.81 | 644,988.35 | 711,640.76 | 773,975.81 | For 2014, 2015 2016 source Ministry of Finance Economic Survey |
| | Total Public Capital Expenditure | 66,695.00 | 88,844.00 | 123,251.00 | 55,466.19 | 62,692.65 | 69,171.24 | 75,230.19 | Regarding target values for 2017-2020, Nepal national planning commissin is currenty developing the MTEF 2018-2020, which will be finalized before May 2018 and updated accordingly, due to the transition of the budget structure to accommodate the federal structure |
| | Interest and Debt Services | 41,877.00 | 64,458.00 | 68,950.00 | 13,280.00 | 12,715.00 | 12,311.00 | 13,884.00 | |
| Public Expenditure on Education | **Public Expenditure on Education (Recurrent and Capital)** | 77,825.70 | 72,630.00 | 80,984.40 | 103,570.00 | 153,004.80 | 176,987.20 | 189,270.11 | |
| | Public Recurrent Education Expenditure | 77,699.30 | 72,539.80 | 80,820.80 | 103,382.00 | 152,698.79 | 176,681.19 | 188,964.10 | Up to 2017 including the amount that has been spent on education from the Village Development Budget local budget for women chidren and social welfare. The third amount in the formula is the expenditure on educatin through other ministries as elaborated in the comment in row 14. The amounts have been taken from the Nepal Education Account exercise that identified these amounts for 2014 (FY 2013/14) and 2015 (FY 2014/15). For 2016 (FY 2015/16) the trend derived from 2014 and 2015 has been used to estimate the amounts. For 2018, 2019 and 2020, the estimates have been based on the projected share of education of the GDP. The recovery component is included in the recurrent budget in this regard. |
| | Public Capital Education Expenditure | 126.40 | 90.20 | 163.60 | 188.00 | 306.01 | 306.01 | 306.01 | |
| Education Expenditure (%) | Public Recurrent and Capital Education Expenditure (as % Total Public Expenditure) | 21.0% | 17.0% | 16.4% | 16.5% | 21.6% | 22.7% | 22.3% | |
| | Public Recurrent Education Expenditure (as % Public Recurrent Expenditure, Excluding Debt Service) | 25.6% | 21.4% | 21.8% | 18.5% | 24.2% | 25.3% | 24.9% | |
| | Public Capital Education Expenditure (as % Public Capital Expenditure) | 0.2% | 0.1% | 0.1% | 0.3% | 0.5% | 0.4% | 0.4% | |

**Please describe how the perimeter of education spending was defined when completing this template (i.e. what is included and excluded in education spending). In particular, please reflect on the following:**

| | |
|---|---|
| *1. a. List those line ministries that are primarily responsible for the delivery of education (eg., Ministry of Basic Education and Ministry of Higher Education; Ministry of Youth and Sports)* | *Ministry of Education* |
| *b. Describe any non-education expenditures within the budget of the line ministries listed in 1a.* | *Allbudget is for the education sector* |
| *c. Describe any education expenditures outside of the budget of the line ministries listed in 1a. Please also specify from which ministries these expenditures are extracted (eg. Ministry of Health; Ministry of Social Development).* | *Ministry of Education, Ministry of Health and Population (Health Council), National Reconstruction Authority (education sector recovery), Ministry of Peace and Reconstruction (education infrastructure and libraries), Ministry of federal Affairs and Local Development (social sector local {village/municipality level} budget & Parliament Members' Fund), Ministry of Women Children and Social Welfare (....), Ministry of Defense (schools), Ministry of Home Affairs (schools, academies), Ministry of General Administration (schools), Ministry of Water and Sanitation (access to drinking water and sanitation to schools),* |
| *2. Are non-salary expenditures for staff employed in the education sector (e.g., pensions) included in budgets of the line ministries listed in 1a? If NO, please specify which minsitry is responsible for payment of non-salary expenditures, and indicate whether these are included in the value of education expenditure reported above.* | *Teacher pensions is included in the budget but the pension of the educational personel (non-teaching/ civil servants) in the education sector are not included* |
| *3. Are all sub-federal expenditures on education (e.g., at the state/provincial and local level) included in expenditure figures reported above? If NO, please indicate whether you have estimates on the volume of these expenditures.* | *Yes it includes village and municipality level budget that has been allocated through the Ministry of federal Affairs and Local development for the social sector (women and children) up to 2016 (Nepali Fiscal Year 15 July 2015 to 14 July 2016) and from 2017 (15 July 2016) onward as part of grants that have been allocated at municipality level.* |

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| Country | Subject Descriptor | Units | Scale | Country/Series-specific Notes | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Nepal | General government total expenditure | National currency | Billions | | 428.251 | 494.546 | 639.388 | 720.396 | 793.123 | 863.09 | 951.087 | 1,047.74 |
| Nepal | General government net lending/borrowing | National currency | Billions | | 13.99 | 30.464 | -27.212 | -33.72 | -30.381 | -17.532 | -16.702 | -15.048 |
| Nepal | General government primary net lending/borrowing | National currency | Billions | | 22.46 | 38.294 | -13.932 | -21.005 | -18.07 | -3.648 | -1.573 | 0.89 |