

Table 1.3: Lao P.D.R : Government Expenditure 2026 (in millions of Kip) First draft

Government Expenditure	Plan 2026	Revised Plan 2026	Est Jan.26	Est Feb.26	Est Mar. 26	Est Jan-Mar 26	(%) of Plan
<u>Wages and salaries</u>	29,700,000.00	-	2,584,610.00	2,593,775.00	2,615,904.00	7,794,289.00	26.24%
Base salary	21,681,000.00		1,884,100.00	1,893,251.00	1,910,119.00	5,687,470.00	26.23%
Benefits	8,019,000.00		700,510.00	700,524.00	705,785.00	2,106,819.00	26.27%
							#DIV/0!
<u>Transfer payment</u>	9,500,000.00	4,600,000	710,744.00	812,034.00	858,535.00	2,381,313.00	25.07%
Other allowances (61)	4,900,000.00		425,103.00	487,524.00	531,643.00	1,444,270.00	29.47%
Intervention & subsidies (63)	4,600,000.00	4,600,000.00	285,641.00	324,510.00	269,051.00	879,202.00	19.11%
Contribution to int. org (63)					57,841.00	57,841.00	#DIV/0!
<u>Restructuring of SOES</u>							#DIV/0!
<u>Materials and supplies</u>	5,110,000.00		238,510.00	257,795.67	219,873.31	716,178.98	14.02%
<u>VAT refund</u>	140,000.00				46,606.00	46,606.00	33.29%
<u>Interest</u>	12,100,000.00		1,584,875.00	269,321.00	434,042.00	2,288,238.00	18.91%
External	10,000,000.00		1,532,510.00	152,641.00	244,900.00	1,930,051.00	19.30%
Domestic	2,100,000.00		52,365.00	116,680.00	189,142.00	358,187.00	17.06%
<u>Others</u>	1,050,000.00	-	70,000	50,000	140,000	260,000.00	24.76%
Govt. and Local reserve funds	200,000.00				40,000.00	40,000.00	20.00%
State accumulation fund	600,000.00			50,000.00	100,000.00	150,000.00	25.00%
Others	250,000.00				-	-	0.00%
<u>Exp.for rev. exceeding plan</u>	-					-	#DIV/0!
<u>Fixed asset</u>	500,000.00			8,569.33	47,288.69	55,858.02	11.17%
Current expenditure	58,100,000.00	4,600,000	5,188,739.00	3,991,495.00	4,362,249.00	13,542,483.00	23.31%
							#DIV/0!
Capital expenditure	23,300,000.00	-	638,220	704,427	1,468,331	2,810,978	12.06%
Local finance	9,500,000.00	-	352,460.00	256,848.00	550,130.00	1,159,438	12.20%
Routine Investment (Net							
Acquisition of Nonfinancial	8,500,000.00					-	0.00%
Assets)							
Capital Contribution (money	1,000,000.00					-	0.00%
into SOEs entities)							
Foreign finance	13,800,000.00	-	285,760.00	447,579.00	918,201.00	1,651,540	11.97%
Project loans	8,700,000.00		253,246	395,214	781,100	1,429,560	16.43%
Project grants	5,100,000.00		32,514	52,365	137,101	221,980	4.35%
Non-project grant (DN)						-	#DIV/0!
Total	81,400,000.00	4,600,000	5,826,959	4,695,922	5,830,580	16,353,461	20.09%