



Government of Nepal
Ministry of Finance



Public Expenditure & Financial Accountability Secretariat

Ref: 222

3 April 2015

✓ Mr. Bigyan Pradhan
Sr. Operations Officer,
The World Bank, Country Office
Kantipath, Kathmandu.

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Sub: Nepal Public Financial Management Multi-donor Trust Fund: Strengthening Public Financial Management (PFM) System (TF010452NEP)/ Submission of Audited Project Account

I have pleasure to submit herewith an Audited Project Account of above mentioned project covering the period from 16 July 2013 to 16 July 2014 (FY 2070/071).

With best regards.

Sincerely yours,

Baburam Subedi
Member Secretary, PEFA Secretariat Nepal

Cc:

Ministry of Finance
Singh Durbar, Kathmandu.

Financial Comptroller General Office
Reimbursement Section
Anamnagar, Kathmandu.



Ref. No.-2071/72-Despatched No. २२२

INDEPENDENT AUDITOR'S REPORT

The Secretary
Ministry of Finance
Singh Durbar, Kathmandu

Date: 31 March, 2015

Report on the Financial Statements

We have audited the accompanying Project Financial Statements including Statement of Designated Account of the "Strengthening Public Financial Management System (PFM)" financed under Multi Donor Trust Fund Grant NO. TF010452-NEP as at 16 July 2014 (32 Ashad, 2071) and for the year then ended and a summary of accounting policies and other explanatory notes.

Management's Responsibility for Financial Statements

Management is responsible for the preparation and fair presentation of the Financial Statements in accordance with the Government of Nepal (GON) accounting policies and relevant practices. This responsibility includes: designing, implementing and maintaining internal control relevant to preparation and fair presentation of project financial statements that are free from material misstatement, whether due to fraud and error.

Auditor's Responsibility

Our responsibility is to express an opinion on these Project Financial Statements based on our audit. We conducted our audit in accordance with the INTOSAI (International Organisation of Supreme Audit Institutions) Fundamental Auditing Principles. Those Principles require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

Management letter highlighting areas for improving financial management is attached herewith.

In our opinion, the Project Financial Statements including Statement of Designated Account, in all material respects, give a true and fair view of the financial position of the "Strengthening Public Financial Management System (PFM)" as of 16 July 2014 (32 Ashad, 2071), and of the results of its operations and its cash flows for the year then ended in accordance with GON accounting policies. We also report that funds provided under Multi Donor Trust Fund Grant NO. TF010452-NEP have been utilized for intended purposes.

(Iswar Raj Shrestha)

Deputy Auditor General



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Babar Mahal, Kathmandu, Nepal

Ref. No.-2071/72-Despatched No. २२३

Date: 31 March , 2015

Subject: Strengthening Public Financial Management System (PFM)

Financed under Multi Donor Trust Fund Grant No. TF010452-NEP

The Secretary
Ministry of Finance
Singha Durbar, Kathmandu

I wish to draw your attention towards the enclosed audit findings regarding audit of Strengthening Public Financial Management System (PFM) under your ministry for the fiscal year 2012/13. These findings have been selected from the Preliminary Audit Report sent to you through our letter dated 16 March, 2015.

I also state that none of the contents of this enclosure will have any material effect on the Audit Report and opinion of this office sent to you on 31 March ,2015 or on the rest of the contents of the Preliminary Audit Report.


(Ramu Prasad Dotel)
Assistant Auditor General

cc: The Financial Comptroller General
Financial Comptroller General Office
Anamnagar, Kathmandu

Public Expenditure and Financial Accountability Secretariat,
Financial Comptroller General Office
Anamnagar, Kathmandu.

Strengthening Public Financial Management (PFM) System Project

Financed under Multi Donor Trust Fund - Grant No TF010452-NEP
2013/14 (2070/71)

Background: PFM incorporates a credible planning, management of government revenue, budget execution, expenditure management, deposit, debt management, reimbursement, procurement and other important aspect of financial management such as accounting, recording and reporting. PFM is funded by Multi-donner Trust fund under grant no. TF 010452.

Major Audit Observations

1. FCGO has entered in an agreement with M/s Max International Pvt. Ltd. on 21 May 2014 for the delivery of Oracle software through ICB process . We observed that there was delay in procurement of the software due to lack of timely decisions by management for selecting an appropriate procurement procedure. Although Letter of Credit amounting to NRs.33.28 million was opened to procure the Oracle software , the software has not been received till 16 july, 2014 , which has affected the timely achievement of result.
2. We observed that only NRs 383.089 million i.e. 67.19 % of grant has been utilized within the elapse of 73.86 % of the project period. The project needs to accelerate its activities to complete remaining activities to be performed under grant agreement within June 30,2015.
3. Important activities have not been completed by the implementing agencies within specified time period. Examples of such cases above 10 lakh are given below.

<u>Program</u>	<u>(Amount in '000)</u>
i) Execution of NEPSAS	10,00
ii) District level PEFA Orientation Program	15,00
iii) Study and observation tour of PEFA	45,00
iv) Int'l training program of PFM	30,00
v) PIO's Strengthening program	10,00
vi) Study and research program of PFM	30,00

4. No significant improvement was observed against our previous year's Major Audit Observations related to acceleration of the activities and completion of targeted activities.

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Government of Nepal
Ministry of Finance



Public Expenditure and Financial Accountability Secretariat

Audited Project Account

Fiscal Year 2070/71 (2013/14)

Project: Nepal Public Financial Management Multi-donor Trust Fund: Strengthening Public Financial Management (PFM) System (Treasury System, Financial Reporting and PFM Capacity Building)

PFM Grant No. TF010452NEP

Budget Head: 3051153 and 3051154

Public Expenditure and Financial Accountability Secretariat

Name of the Project : Strengthening Public Financial Management (PFM) System
(TF 010452 NEFP)

Government of Nepal
Ministry of Finance

Summary of Sources and Uses of Funds
Fiscal Year: 2013/14 (2070/71)
Period: 16 July 2013 to 16 July 2014

Budget Allocation:		Note	Cumulative upto Last FY 2012/13 (2069/70)	Current Fiscal Year 2013/14 (2070/71)	Cumulative-to-Date	Amount in NPR
Description						
A. Opening Cash/Bank Balance						
1A	Release Amount - GoN Counterpart		63,632,969.17	32,296,663.75		95,929,632.92
1A	Release Amount - Reimbursable (WBTF)		46,543,352.34	(26,205,529.11)		20,337,823.23
7	Transfer to GoN Treasury from DA		62,064,748.27	1,326,812.91		63,391,561.18
6	WBT Fund		83,758,031.88	119,672,068.03		203,430,099.91
	Total Receipt		255,999,101.66	127,090,015.58		383,089,117.24
B. Total Fund Available						
Component I: Implementation of Treasury Single Account (TSA) System						
1	Part 1 of the Project	2	225,671,068.87	98,449,517.36		324,120,586.23
Component II: Strengthening Accounting and Reporting Practices in Public and Private Sector						
2	Part 2 (a) of the Project	2	9,509,903.00	4,164,242.00		13,674,145.00
Component III: Strengthening Accounting and Reporting Practices in Public and Private Sector						
3	Part 2 (b) and 2 (c) of the Project	2	3,110,213.00	2,749,164.00		5,859,377.00
Component III: Supporting the Capacity Building of the PEFA Secretariat						
4	Part 3 of the Project	2	17,707,916.79	21,727,092.22		39,435,009.01
5	Advance		-	-		-
	Total Uses of Fund		255,999,101.66	127,090,015.58		383,089,117.24
Closing Cash Balance (A-B)						

Designated Account Statement: (A/C No: 1204625-001-004-840)

S.N	Description	Note	Cumulative upto Last FY 2012/13 (2069/70)	Current Fiscal Year 2013/2014 (2070/71)	Cumulative-to-Date
1	Opening Cash Balance	7/7b	0	4,548,966.70	0
2	Fund received from WBTF	7	143,408,156.35	147,698,517.45	291,106,673.80
3	Total Fund Available (1+2)		143,408,156.35	152,247,484.15	291,106,673.80
4	Less: Transfer to GoN Treasury from Designated Account	7	145,822,780.15	120,999,880.94	266,821,661.09
5	Less: Direct payment From Designated Account				
6	Foreign Exchange Gain/Loss (+/-)				
7	Closing Balance (3-4-5+6)	7/7b	6,963,590.50	(3,188,395.55)	3,775,194.95
8	(a) Opening Cumulative Exchange Gain/Loss	7b		306,456.71	3,775,194.95
	(b) Adjustment by Nepal Rastra Bank	7a/7b	6,963,590.50	(3,188,395.55)	(4,696,880.59)
	(c) Exchange Difference of Advance vs Documentation	7b	(6,657,133.79)	1,960,253.20	(4,696,880.59)
9	Total Foreign Exchange Gain/Loss (8a+8b+8c)		306,456.71	(921,685.64)	(921,685.64)
10	Actual Closing Advance Balance (7-9)		4,242,509.99	28,981,893.30	28,981,893.30

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Tolendra Karki
Account Officer

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Gadadish Regmi
Coordinator, PEFA Secretariat

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Shankar Prasad Adhikari
Financial Comptroller
General

[Signature]
Iswar Raj Shrestha
Deputy Auditor General





Public Expenditure and Financial Accountability Secretariat

Name of the Project : Strengthening Public Financial Management (PFM) System, (Treasury System, Financial Reporting and PFM Capacity Building)
(TF 010452 NEP)

GoN and GoN Reimbursable Funds

Fiscal Year: 2013/14 (2070/71)

Period: 16 July 2013 to 16 July 2014

		Amount in NPR		
Description		Cumulative upto Last FY 2012/13 (2069/70)	Current Fiscal Year 2013/14 (2070/71)	Cumulative-to-Date
A	GoN Fund	72,449,404.19	32,306,164.75	104,755,568.94
1	Less : Freeted Amount (PEFA Secretariat)	1,284,866.00	9,501.00	1,294,367.00
2	Less: Source to be transferred from GoN to WBTF	7,531,569.02	-	7,531,569.02
3	Net GoN Fund (A-1)	63,632,969.17	32,296,663.75	95,929,632.92
B	GoN Reimbursable Fund	192,366,132.49	94,847,188.83	287,213,321.32
4	Less : Freeted Amount	-	53,837.00	53,837.00
5	Less : Direct Reimbursement from WBTF	-	-	-
6	Less : Transfer to GoN Treasury from WBTF	145,822,780.15	120,998,880.94	266,821,661.09
7	Net GoN Reimbursable Fund (B-4-5-6)	46,543,352.34	(26,205,529.11)	20,337,823.23

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Public Expenditure and Financial Accountability Secretariat

Name of the Project : Strengthening Public Financial Management (PFM) System (Treasury System; Financial Reporting and PFM Capacity Building)
(TF 010452 NEP)

Reconciliation of GoN and GoN Reimbursable Funds

Fiscal Year: 2013/14 (2070/71)

Period: 16 July 2013 to 16 July 2014

Description	As per FCGO Record *			As per Project Record **			Difference		
	Recurrent Expenditure	Capital Expenditure	Total	Recurrent Expenditure	Capital Expenditure	Total	Recurrent Expenditure	Capital Expenditure	Total
GoN Fund	17,115,363.38	15,181,300.37	32,296,663.75	17,115,363.38	15,181,300.37	32,296,663.75	-	-	-
GoN Reimbursable Fund (WBTF)	57,306,962.14	37,486,389.69	94,793,351.83	57,306,962.14	37,486,389.69	94,793,351.83	-	-	-
	74,422,325.52	52,667,690.06	127,090,015.58	74,422,325.52	52,667,690.06	127,090,015.58	-	-	-

* Amount recorded by FCGO is based upon FMIS. (compilation of financial statement of spending units)

** Amount recorded by Project is based upon the category-wise financing arrangement as mentioned in an agreement.

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Name of the Project : Strengthening Public Financial Management (PFM) System

(TF 010452 NEP)

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(A) Expenditure till 2068/69 (2011/2012)

Component	Category	Recurrent Expenditure			Capital			Total Expenditure Including Advance	Total Advance	Total Expenditure Excluding Advance	WB Financing %	Reimbursable Amount	Transferred till 3rd trimester of 2069/70 (2012/13)	Balance to be transferred
		Total Expenditure	Advance	Expenditure Excluding Advance	Total Expenditure	Advance	Expenditure Excluding Advance							
1	2	3	4	5 (3-4)	6	7	8 (6-7)	9 (3+6)	10 (4+7)	11 (5+8)	12	13 (9+12%)	14	15 (13-14)
Component 1: Implementation of Treasury Single Account (TSA) System														
Central Level Expenditure (Retro)	1	45,577,061.34	0	45,577,061.34	0	0	0	45,577,061.34	0	45,577,061.34	75	34,182,796.01	34,182,796.01	(0.00)
Central Level Expenditure	1	5,136,115.00	0	5,136,115.00	47,277,142.00	36,180,650.00	11,096,492.00	52,413,257.00	36,180,650.00	16,232,607.00	75	39,309,942.75	39,309,942.75	-
District Level Expenditure	1	12,710,430.20	0	12,710,430.20	26,811,290.89	0	26,811,290.89	39,521,721.09	-	39,521,721.09	75	29,641,290.82	29,641,290.82	(0.00)
Total of Component I		63,423,606.54	0	63,423,606.54	74,088,432.89	36,180,650.00	37,907,782.89	137,512,039.43	36,180,650.00	101,331,389.43		103,134,029.57	103,134,029.58	-
Component 2: Strengthening accounting and reporting practices in public and private sector	2	4,500,000.00	2,622,037.00	1,877,963.00	0	0	-	4,500,000.00	2,622,037.00	1,877,963.00	60	2,700,000.00	2,700,000.00	-
Component 2: Strengthening accounting and reporting practices in public and private sector	3	845,946.00	0	845,946.00	517,806.00	0	517,806.00	1,363,752.00	-	1,363,752.00	75	1,022,814.00	1,022,814.00	-
Total of Component II		5,345,946.00	2,622,037.00	2,723,905.00	517,806.00	0	517,806.00	5,863,752.00	2,622,037.00	3,241,715.00		3,722,814.00	3,722,814.00	-
Component 3: Supporting the Capacity Building of the PEFA Secretariat (Component III)														
Central Level Expenditure		5,905,961.00	0	5,905,961.00	693,919.00	0	693,919.00	6,599,880.00	-	6,599,880.00	85	5,609,898.00	5,609,898.00	-
District Level Expenditure		5,905,961.00	-	5,905,961.00	693,919.00	-	693,919.00	6,599,880.00	-	6,599,880.00	85.00	5,609,898.00	5,609,898.00	-
Total of Component III		74,675,513.54	2,622,037.00	72,053,476.54	75,300,157.89	36,180,650.00	39,119,507.89	149,875,671.43	38,802,687.00	111,172,984.43	85.00	112,466,741.57	112,466,741.58	-

(B) Expenditure of FY 2069/70 (2012/2013)

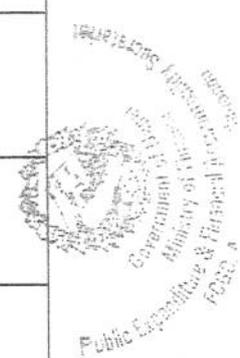
Component	Category	Recurrent Expenditure			Capital			Total Expenditure Including Advance	Total Advance	Total Expenditure Excluding Advance	WB Financing %	Reimbursable Amount	Transferred till 2nd trimester of 2069/70 (2012/13)	Balance to be transferred
		Total Expenditure	Advance	Expenditure Excluding Advance	Total Expenditure	Advance	Expenditure Excluding Advance							
1	2	3	4	5 (3-4)	6	7	8 (6-7)	9 (3+6)	10 (4+7)	11 (5+8)	12	13 (11+12%)	14	15 (13-14)
														

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Component 1: Implementation of Treasury Single Account (TSA) System												
Category	Recurrent Expenditure		Capital		Total Expenditure Including Advance	Total Advance	Total Expenditure Excluding Advance	WB Financing %	Reimbursable Amount	Transferred till 3rd trimester of 2070/71 (2013/14)	Balance to be transferred	
	Total Expenditure	Advances	Total Expenditure	Advances								
1	15,524,062.00	-	14,597,830.05	-	14,597,830.05	-	30,121,892.05	75	22,591,419.04	0	22,591,419.04	
Central Level Expenditure	15,524,062.00	-	14,597,830.05	-	14,597,830.05	-	30,121,892.05	75	22,591,419.04	0	22,591,419.04	
1	20,760,339.55	-	37,276,797.84	-	37,276,797.84	-	58,037,137.39	75	43,550,353.04	32,817,025.00	10,733,328.04	
District Level Expenditure	20,760,339.55	-	37,276,797.84	-	37,276,797.84	-	58,037,137.39	75	43,550,353.04	32,817,025.00	10,733,328.04	
Total of Component I	36,284,401.55	-	51,874,627.89	-	51,874,627.89	-	88,159,029.44	60	66,141,772.08	32,817,025.00	33,324,747.08	
2	5,009,903.00	-	5,009,903.00	-	5,009,903.00	-	5,009,903.00	60	3,005,941.80	0	3,005,941.80	
Component 2: Strengthening accounting and reporting practices in public and private sector	5,009,903.00	-	5,009,903.00	-	5,009,903.00	-	5,009,903.00	60	3,005,941.80	0	3,005,941.80	
3	492,266.00	-	1,254,195.00	-	1,254,195.00	-	1,746,461.00	75	1,309,845.75	0	1,309,845.75	
Component 2: Strengthening accounting and reporting practices in public and private sector	492,266.00	-	1,254,195.00	-	1,254,195.00	-	1,746,461.00	75	1,309,845.75	0	1,309,845.75	
Total of Component II	5,502,169.00	-	1,254,195.00	-	1,254,195.00	-	6,756,364.00	-	4,315,787.55	0	4,315,787.55	
4	7,267,160.79	-	1,833,793.00	-	1,833,793.00	-	9,100,953.79	85	7,735,810.73	539,013.57	7,196,797.16	
Component 3: Supporting the Capacity Building of the PEFA Secretariat (Component III)	7,267,160.79	-	1,833,793.00	-	1,833,793.00	-	9,100,953.79	85	7,735,810.73	539,013.57	7,196,797.16	
4	2,007,083.00	-	1,833,793.00	-	1,833,793.00	-	2,007,083.00	85	1,706,020.55	539,013.57	1,706,020.55	
Central Level Expenditure	2,007,083.00	-	1,833,793.00	-	1,833,793.00	-	2,007,083.00	85	1,706,020.55	539,013.57	1,706,020.55	
4	9,274,243.79	-	54,962,615.89	-	54,962,615.89	-	106,023,430.23	-	79,899,390.91	33,356,038.57	46,543,382.34	
District Level Expenditure	9,274,243.79	-	54,962,615.89	-	54,962,615.89	-	106,023,430.23	-	79,899,390.91	33,356,038.57	46,543,382.34	
Total of Component III	51,060,814.34	-	54,962,615.89	-	54,962,615.89	-	106,023,430.23	-	79,899,390.91	33,356,038.57	46,543,382.34	
All Total	51,060,814.34	-	54,962,615.89	-	54,962,615.89	-	106,023,430.23	-	79,899,390.91	33,356,038.57	46,543,382.34	

(C) Expenditure of FY 2070/71 (2013/14)

Component	Category	Recurrent Expenditure		Capital		Total Expenditure Including Advance	Total Advance	Total Expenditure Excluding Advance	WB Financing %	Reimbursable Amount	Transferred till 3rd trimester of 2070/71 (2013/14)	Balance to be transferred
		Total Expenditure	Advances	Total Expenditure	Advances							
1	26,722,290.15	-	44,947,410.00	-	44,947,410.00	-	71,669,700.15	75	53,568,325.63	65,348,119.42	(11,779,793.79)	
Component 1: Implementation of Treasury Single Account (TSA) System	26,722,290.15	-	44,947,410.00	-	44,947,410.00	-	71,669,700.15	75	53,568,325.63	65,348,119.42	(11,779,793.79)	
1	20,852,926.14	-	5,926,891.06	-	5,926,891.06	-	26,779,817.20	75	18,453,277.50	26,547,449.04	(8,094,171.54)	
Central Level Expenditure	20,852,926.14	-	5,926,891.06	-	5,926,891.06	-	26,779,817.20	75	18,453,277.50	26,547,449.04	(8,094,171.54)	
1	47,575,216.29	-	50,874,301.06	-	50,874,301.06	-	98,449,517.36	60	72,021,603.13	91,895,568.46	(19,873,965.33)	
District Level Expenditure	47,575,216.29	-	50,874,301.06	-	50,874,301.06	-	98,449,517.36	60	72,021,603.13	91,895,568.46	(19,873,965.33)	
Total of Component I	4,164,242.00	-	4,164,242.00	-	4,164,242.00	-	4,164,242.00	60	2,489,545.20	4,623,186.60	(2,124,641.40)	
Component 2: Strengthening accounting and reporting practices in public and private sector	4,164,242.00	-	4,164,242.00	-	4,164,242.00	-	4,164,242.00	60	2,489,545.20	4,623,186.60	(2,124,641.40)	



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Component 2: Strengthening accounting and reporting practices in public and private sector	3	2,076,814.00	-	2,076,814.00	672,350.00	-	672,350.00	2,749,164.00	75	1,308,475.50	192,943.75	(21,368.25)
Total of Component II					672,350.00		672,350.00	6,913,406.00		4,407,020.70	655,300.35	(2,146,009.65)
Component 3: Supporting the Capacity Building of the PEFA Secretariat (Component III)	4	6,241,056.00		6,241,056.00								
Central Level Expenditure	4	20,606,053.22		20,606,053.22	1,121,039.00		1,121,039.00	21,727,092.22	85	18,364,728.00	20,844,261.58	(2,479,533.58)
District Level Expenditure	4								85		1,706,020.55	(1,706,020.55)
Total of Component III		20,606,053.22		20,606,053.22	1,121,039.00		1,121,039.00	21,727,092.22		18,364,728.00	22,550,282.13	(4,185,554.13)
All Total		74,422,325.51		74,422,325.51	52,667,690.06		52,667,690.06	127,090,015.58		94,793,351.83	120,998,880.94	(26,205,529.11)

Compilation A+B+C

Component I	1	147,283,224.38	-	147,283,224.38	176,837,361.84	36,180,650.00	36,180,650.00	140,656,711.84		241,297,404.78	227,846,623.04	13,450,781.75
Component II	2&3	17,089,171.00	2,622,037.00	14,467,134.00	2,444,351.00	-	2,444,351.00	2,444,351.00		12,445,622.25	10,275,844.35	2,169,777.90
Advance Clearance			(2,622,037.00)	2,622,037.00		(36,180,650.00)	(36,180,650.00)	38,802,687.00				
Component III	4	35,786,258.01	-	35,786,258.01	3,648,751.00	-	3,648,751.00	39,435,009.01	85.00	33,416,457.26	28,699,193.70	4,717,263.56
All Total		200,158,653.39		200,158,653.39	182,930,463.84		182,930,463.84	383,089,117.24	85.00	287,159,484.31	286,821,661.09	20,337,823.23

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Public Expenditure and Financial Accountability Secretariat

Name of the Project : Strengthening Public Financial Management (PFM) System
(TF 010452 NEP)

Statement of Expenditure by Component Detail

Fiscal Year: 2013/14 (2070/71)

Period: 16 July 2013 to 16 July 2014

Description	IDA Category	Cumulative upto Last FY 2012/2013 (2069/2070)	Reporting FY 2013/14			Cumulative Expenditure to Date	Remarks
			Allocated Budget for FY 2013/2014	Expenditure of Current Fiscal Year 2013/2014 (2070/71)	Balance Budget Amount		
1	2	3	4	5	6(4-5)	7 (3+5)	11
Component I : Implementation of Treasury Single Account (TSA) System							
Part 1 of the Project	1	225,671,068.87	103,618,000.00	98,449,517.36	5,168,482.64	324,120,586.23	
Component II : Strengthening accounting and reporting practices in public and private sector							
Part 2 (a) of the Project	2	9,509,903.00	6,982,000.00	4,164,242.00	2,817,758.00	13,674,145.00	
Part 2 (b) and 2 (c) of the Project	3	3,110,213.00	7,000,000.00	2,749,164.00	4,250,836.00	5,859,377.00	
Component III : Supporting the Capacity Building of the PEFA Secretariat							
Part 3 of the Project	4	17,707,916.79	51,150,000.00	21,727,092.22	29,422,907.78	39,435,009.01	
Grand Total		255,999,101.66	168,750,000.00	127,090,015.58	41,659,984.42	383,089,117.24	

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Public Expenditure and Financial Accountability Secretariat

Name of the Project : Strengthening Public Financial Management (PFM) System

(TF 010452 NEP)

Statement of Expenditure by Budget Line Item

Fiscal Year: 2013/14 (2070/71)

Period: 16 July 2013 to 16 July 2014

Amount in NPR

Line Item No	Description	Annual Budget		Virement +/-		Adjusted Budget		Expenditure of FY 2013/14 (2070/71)		Balance Budget	
		GoN	WBTF	GoN	WBTF	GoN	WBTF	GoN	WBTF	Amount	%
21119	Miscellaneous Allowances	128,000	422,000			128,000.00	422,000.00	51,075.00	153,225.00	345,700.00	63
22112	Communication Fee	2,015,000	6,085,000			2,015,000.00	6,085,000.00	1,802,754.21	5,480,335.89	816,909.90	10
22121	House Rent	800,000	2,400,000			800,000.00	2,400,000.00	452,366.25	1,357,098.75	1,390,535.00	43
22211	Fuel	1,240,000	3,960,000	15,000	85,000	1,255,000.00	4,045,000.00	1,237,981.09	3,998,985.01	63,033.90	1
22212	Operation and Maintenance	950,000	3,050,000			950,000.00	3,050,000.00	940,209.05	3,019,397.65	40,393.30	1
22311	Office Expenditure	2,320,000	7,580,000	(4,000)	104,000	2,316,000.00	7,684,000.00	2,276,935.50	7,475,076.25	247,988.25	2
22411	Service and Consultancy Fee	1,880,000	6,420,000	(383,000)	(1,219,000)	1,497,000.00	5,201,000.00	1,035,492.94	3,643,721.00	2,018,786.06	30
22522	Programme Expenditure	14,830,000	59,370,000	(944,000)	(4,464,000)	13,886,000.00	54,906,000.00	7,626,206.92	26,609,697.58	34,556,095.50	50
22611	Monitoring and Evaluation	1,600,000	5,200,000			1,600,000.00	5,200,000.00	1,078,795.37	3,589,792.75	2,131,411.88	31
22711	Contingency	623,000	2,027,000	(6,000)	(34,000)	617,000.00	1,993,000.00	613,547.05	1,979,632.25	16,820.70	1
Total of Recurrent Expenditure		26,386,000.00	96,514,000.00	(1,322,000)	(5,528,000)	25,064,000.00	90,986,000.00	17,115,363.38	57,306,962.14	41,627,674.49	
29311	Furniture	2,850,000				2,850,000.00		2,820,462.00		29,538.00	1
29511	Machine and Equipment	10,650,000	32,350,000	1,712,500	5,137,500	12,362,500.00	37,487,500.00	12,360,838.37	37,486,389.69	2,771.94	0
29611	Civil Works										
29712	Software Development										
Total of Capital Expenditure		13,500,000.00	32,350,000.00	1,712,500	5,137,500	15,212,500.00	37,487,500.00	15,181,300.37	37,486,389.69	32,309.94	
All Total		39,886,000.00	128,864,000.00	390,500	(390,500)	40,276,500.00	128,473,500.00	32,296,663.75	94,793,351.83	41,659,984.43	

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Government of Nepal
 Ministry of Finance
Public Expenditure and Financial Accountability Secretariat

Name of the Project : Strengthening Public Financial Management (PFM) System.
 (TF 010452 NEP)

Programme Expenditure Statement

Fiscal Year: 2013/14 (2070/71)

Period: 16 July 2013 to 16 July 2014

Programme	Annual Budget	Virement +/-	Adjusted Budget	Expenditure of Current Fiscal Year 2013/2014 (2070/71)	Balance		Amount in NPR
					%	Amount	
Component I : Implementation of Treasury Single Account (TSA) System	98,000,000	5,618,000	103,618,000	98,449,517.36	95.01	5,168,482.64	4.99
Component II : Strengthening accounting and reporting practices in public and private sector	16,500,000	(2,518,000)	13,982,000	6,913,406.00	49.45	7,068,594.00	50.55
Component III : Supporting the Capacity Building of the PEFA Secretariat	54,250,000	(3,100,000)	51,150,000	21,727,092.22	42.48	29,422,907.78	57.52
Total	168,750,000	-	168,750,000	127,090,015.58	75.31	41,659,984.42	24.69

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Government of Nepal
Ministry of Finance
Public Expenditure and Financial Accountability Secretariat

Name of the Project : Strengthening Public Financial Management (PFM) System
(TF 010452 NEP)

Programme Expenditure Statement

Fiscal Year: 2013/14 (2070/71)

Period: 16 July 2013 to 15 July 2014

					Amount in NPR	
S.N.	Budget Head		Expenditure	GoN	WBTF	
Component I : Implementation of Treasury Single Account (TSA) System						
1	21119	Miscellaneous Allowances	204,300.00	51,075.00	153,225.00	
2	22112	Communication Fee	7,273,006.10	1,801,241.21	5,471,764.89	
3	22121	House Rent	1,809,465.00	452,366.25	1,357,098.75	
4	22211	Fuel	4,537,105.29	1,132,996.29	3,404,109.00	
5	22212	Operation and Maintenance	3,460,466.70	865,332.05	2,595,134.65	
6	22311	Office Expenditure	8,056,524.75	2,013,584.00	6,042,940.75	
7	22411	Service and Consultancy Fee	3,660,215.95	882,635.94	2,777,580.01	
8	22522	Programme Expenditure	12,579,554.50	3,144,888.62	9,434,665.88	
9	22611	Monitoring and Evaluation Expenditure	3,814,888.00	950,733.25	2,864,154.75	
10	22711	Contingency	2,179,690.00	544,656.25	1,635,033.75	
11	Total of Recurrent Expenditure		47,575,216.29	11,839,508.86	35,735,707.44	
12	29311	Furniture	2,494,457.00	2,494,457.00	-	
14	29511	Machine and Equipment	48,379,844.06	12,093,948.37	36,285,895.69	
15	29611	Civil Works	-	-	-	
16	29712	Software Development	-	-	-	
17	Total of Capital Expenditure		50,874,301.06	14,588,405.37	36,285,895.69	
18	Total (A)		98,449,517.36	26,427,914.23	72,021,603.13	
Component II : Strengthening Accounting and Reporting Practices in Public and private Sector						
1	21119	Miscellaneous Allowances	-	-	-	
2	22112	Communication Fee	-	-	-	
3	22121	House Rent	-	-	-	
4	22211	Fuel	-	-	-	
5	22212	Operation and Maintenance	-	-	-	
6	22311	Office Expenditure	90,274.00	22,568.50	67,705.50	
7	22411	Service and Consultancy Fee	-	-	-	
8	22522	Programme Expenditure	6,082,192.00	2,145,184.30	3,937,007.70	
9	22611	Monitoring and Evaluation Expenditure	-	-	-	
10	22711	Contingency	68,590.00	17,147.50	51,442.50	
11	Total of Recurrent Expenditure		6,241,056.00	2,184,900.30	4,056,155.70	
12	29311	Furniture	204,530.00	204,530.00	-	
14	29511	Machine and Equipment	467,820.00	116,955.00	350,865.00	
15	29611	Civil Works	-	-	-	
16	29712	Software Development	-	-	-	
17	Total of Capital Expenditure		672,350.00	321,485.00	350,865.00	
18	Total (B)		6,913,406.00	2,506,385.30	4,407,020.70	
Component III : Supporting the Capacity Building of PEFA Secretariat						
1	21119	Miscellaneous Allowances	-	-	-	
2	22112	Communication Fee	10,084.00	1,513.00	8,571.00	
3	22121	House Rent	-	-	-	
4	22211	Fuel	699,860.80	104,984.80	594,876.00	

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S.N.	Budget Head		Expenditure	GoN	WBTF
5	22212	Operation and Maintenance	499,140.00	74,877.00	424,263.00
6	22311	Office Expenditure	1,605,213.00	240,783.00	1,364,430.00
7	22411	Service and Consultancy Fee	1,018,998.00	152,857.00	866,141.00
8	22522	Programme Expenditure	15,574,158.00	2,336,134.00	13,238,024.00
9	22611	Monitoring and Evaluation Expenditure	853,700.12	128,062.12	725,638.00
10	22711	Contingency	344,899.30	51,743.30	293,156.00
11	Total of Recurrent Expenditure		20,606,053.22	3,090,954.22	17,515,099.00
12	29311	Furniture	121,475.00	121,475.00	-
14	29511	Machine and Equipment	999,564.00	149,935.00	849,629.00
15	29611	Civil Works	-	-	-
16	29712	Software Development	-	-	-
17	Total of Capital Expenditure		1,121,039.00	271,410.00	849,629.00
18	Total (C)		21,727,092.22	3,362,364.22	18,364,728.00
Total (A)-(B)+(C)			127,090,015.58	32,296,663.75	94,793,351.83

Compiled

1	21119	Miscellaneous Allowances	204,300.00	51,075.00	153,225.00
2	22112	Communication Fee	7,283,090.10	1,802,754.21	5,480,335.89
3	22121	House Rent	1,809,465.00	452,366.25	1,357,098.75
4	22211	Fuel	5,236,966.09	1,237,981.09	3,998,985.00
5	22212	Operation and Maintenance	3,959,606.70	940,209.05	3,019,397.65
6	22311	Office Expenditure	9,752,011.75	2,276,935.50	7,475,076.25
7	22411	Service and Consultancy Fee	4,679,213.95	1,035,492.94	3,643,721.01
8	22522	Programme Expenditure	34,235,904.50	7,626,206.92	26,609,697.58
9	22611	Monitoring and Evaluation Expenditure	4,668,588.12	1,078,795.37	3,589,792.75
10	22711	Contingency	2,593,179.30	613,547.05	1,979,632.25
11	Total of Recurrent Expenditure		74,422,325.51	17,115,363.38	57,306,962.13
12	29311	Furniture	2,820,462.00	2,820,462.00	-
14	29511	Machine and Equipment	49,847,228.06	12,360,838.37	37,486,389.69
15	29611	Civil Works	-	-	-
16	29712	Software Development	-	-	-
17	Total of Capital Expenditure		52,667,690.06	15,181,300.37	37,486,389.69
			127,090,015.57	32,296,663.75	94,793,351.82

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Public Expenditure and Financial Accountability Secretariat

Name of the Project : Strengthening Public Financial Management (PFM) System (TF 010452 NEP)

Summary of Source-wise Expenditure by Category

Fiscal Year: 2013/14 (2070/71)

Period: 16 July 2013 to 15 July 2014

Category	Main Activities	Eligible Financing %		Cumulative as of Last FY 2012/13			Annual Budget			Expenditure of Current Fiscal Year 2013/14 (2070/71)			Cumulative Expenditure as of F.Y 2013/14 (2070/71)		
		GoN	WBTF	GoN	WBTF	Total	GoN	WBTF	Total	GoN	WBTF	Total	GoN	WBTF	Total
		25	75	56,395,267.20	169,275,801.67	225,671,068.87	27,390,000.00	76,228,000.00	103,618,000.00	26,427,914.23	72,021,603.13	98,449,517.36	82,823,181.43	241,297,404.80	324,120,686.23
Component I : Implementation of Treasury Single Account (TSA) System															
1	Part 1 of the Project														
Component II : Strengthening accounting and reporting practices in public and private sector															
2	Part 2 (a) of the Project	40	60	3,803,961.20	5,705,941.80	9,509,903.00	2,793,000.00	4,189,000.00	6,982,000.00	1,665,696.80	2,498,545.20	4,164,242.00	5,469,658.00	8,204,487.00	13,674,145.00
3	Part 2 (b) and 2 (c) of the Project	25	75	777,553.25	2,332,659.75	3,110,213.00	1,902,000.00	5,098,000.00	7,000,000.00	840,688.50	1,908,475.50	2,749,164.00	1,618,241.75	4,241,135.25	5,859,377.00
	Sub-total of Component 2			4,581,514.45	8,038,601.55	12,620,116.00	4,695,000.00	9,287,000.00	13,982,000.00	2,506,385.30	4,407,020.70	6,913,406.00	7,087,899.75	12,445,622.25	19,533,522.00
Component III : Supporting the Capacity Building of the PEFA Secretariat															
4	Part 3 of the Project	15	85	2,656,187.52	15,051,729.27	17,707,916.79	7,801,000.00	43,349,000.00	51,150,000.00	3,362,364.22	18,364,728.00	21,727,092.22	6,016,551.74	33,416,457.27	39,435,009.01
	All total			63,632,969.17	132,366,132.49	255,999,101.66	39,886,000.00	128,884,000.00	168,750,000.00	32,296,663.75	94,793,351.83	127,090,015.58	95,929,632.92	287,159,484.32	383,089,117.24

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Government of Nepal
Ministry of Finance
Public Expenditure and Financial Accountability Secretariat

Name of the Project : Strengthening Public Financial Management (PFM) System
(TF 010452 NEP)

Designated Account Reconciliation Statement

Fiscal Year: 2013/14 (2070/71)

Period: 16 July 2013 to 16 July 2014

Amount in NPR

Particular	Cumulative upto Last FY 2012/2013 (2069/2070)	Reporting Fiscal Year 2013/2014(2070/2071)	Total	Remarks
1 Opening Cash Balance	-	4,548,966.70		
2 Add : Receipt of Funds	143,408,156.35	147,698,517.45	291,106,673.80	
3 Total Cash Balance (1+2)	143,408,156.35	152,247,484.15	291,106,673.80	
4 Less : Transfer to GoN Treasury from Designated Account	145,822,780.15	120,998,880.94	266,821,661.09	
Less : Direct Payment from Designated Account	0	0	0	
5 Foreign Exchange Gain/Loss	6,963,590.50	(3,188,395.55)	3,775,194.95	
6 Closing Designated Account Balance at the end of Reporting Period (3-4+5)	4,548,966.70	28,060,207.66	28,060,207.66	

Amount in USD

Particular	Cumulative upto Last FY 2012/2013 (2069/2070)	Reporting Fiscal Year 2013/2014(2070/2071)	Total	Remarks
1 Opening Cash Balance	0	47,883.86		
2 Add : Receipt of Funds	1,662,075.15	1,491,151.11	3,153,226.26	
3 Total Cash Balance (1+2)	1,662,075.15	1,539,034.97	3,153,226.26	
4 Less : Transfer to GoN Treasury from Designated Account	1,614,191.29	1,246,436.35	2,860,627.64	
Less : Direct Payment from Designated Account	0	0	0	
5 Foreign Exchange Gain/Loss	0	0	0	
6 Closing Designated Account Balance at the end of Reporting Period (3-4+5)	47,883.86	292,598.62	292,598.62	

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Government of Nepal
 Ministry of Finance
Public Expenditure and Financial Accountability Secretariat

Name of the Project : Strengthening Public Financial Management (PFM) System
 (TF 010452 NEP)

Summary of Exchange Gain/Loss Records

Fiscal Year: 2013/14 (2070/71)

Period: 16 July 2013 to 16 July 2014

S.N.	Particular	Cumulative as of Last FY 2069/70 (2012/2013)	Reporting FY 2070/71 (2013/14)			Cumulative as of FY 2070/71 (2013/14)
			1st Trimester	2nd Trimester	3rd Trimester	
		NPR	NPR	NPR	NPR	NPR
1	Monthly Adjustment by Nepal Rastra Bank	6,963,590.50	274,374.52	(1,552,521.25)	(1,910,248.82)	3,775,194.95
2	Advance vs Documented	(6,657,133.79)	-	(434,767.91)	2,395,021.10	(4,696,880.60)
	Total Exchange Gain/Loss	306,456.71	274,374.52	(1,987,289.16)	484,772.28	(921,685.65)

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Public Expenditure and Financial Accountability Secretariat

Name of the Project : Strengthening Public Financial Management (PFM) System
(TF 010452 NEP)

Detail Exchange Gain/Loss Records (Advance vs. Documented and NRB Adjustments)

Period	W/A No.	Advance				Documented				Advance Balance			Total Exchange Gain/Loss		
		Value Date	Ex. Rate	Amount (USD)	Amount (NPR)	Ex. Rate	USD	NPR as per Bank Statement	NPR as of Advance	Exchange Difference of Advance vs Documented	NRB Exchange Adjustment	USD		NPR as per NRB	NPR as of Advance
1	2	3	4	5	6	7	8	9	10	11 (10-9)	12	13 (5-8)	14 (6-9+12)	15 (6-10)	16 (14-15)
Cumulative as of 2069/70 (2012/2013)				1,662,075.15	143,408,156.35		1,614,191.29	145,822,780.15	139,165,646.36	6,657,133.79)	6,963,590.50	47,883.86	4,548,966.70	4,242,509.99	306,456.71
1st Trimester															
1st Trimester Total											274,374.52		274,374.52		274,374.52
2nd Trimester															
	5	11-Dec-13	99.05	1,491,151.11	147,698,517.45							1,491,151.11	147,698,517.45	147,698,517.45	
		23-Dec-13				98.97	47,883.86	4,739,065.62	4,242,510.00	(496,555.62)		(47,883.86)	(4,739,065.62)	(4,242,510.00)	(496,555.62)
		26-Feb-13				98.97	422,393.52	41,804,286.52	41,838,078.16	33,791.64		(422,393.52)	(41,804,286.52)	(41,838,078.16)	33,791.64
						98.80	111,983.48	11,063,967.62	11,091,963.69	27,996.07		(111,983.48)	(11,063,967.62)	(11,091,963.69)	27,996.07
2nd Trimester Total				1,491,151.11	147,698,517.45		582,260.86	57,607,319.76	57,172,551.85	(434,767.91)	(1,552,521.25)	908,890.25	88,536,676.44	90,525,965.60	(1,987,289.10)
3rd Trimester															
	6	15-Jul-14													
		25-Jun-14				95.96	145,893.15	13,994,071.28	14,450,716.51	456,645.23		(145,893.15)	(13,994,071.28)	(14,450,716.51)	456,645.23
		10-Jul-14				95.31	518,282.34	49,397,489.90	51,335,865.78	1,938,375.88		(518,282.34)	(49,397,489.90)	(51,335,865.78)	1,938,375.88
							664,175.49	63,391,561.18	65,786,582.29	2,395,021.11	(1,910,248.82)		(1,910,248.82)		(1,910,248.82)
Total 3rd Trimester							1,246,436.35	120,998,880.94	122,959,134.14	1,960,253.20	(664,175.49)	(65,301,810.00)	(65,786,582.29)	(65,786,582.29)	484,772.29
Year-to-Date FY2012-13				1,491,151.11	147,698,517.45		2,860,627.64	266,821,661.09	262,124,780.50	(4,696,880.59)	3,775,194.95	292,598.62	25,060,207.66	28,961,893.30	(921,695.64)
Cumulative as of FY2012-13				3,153,226.26	291,106,673.80										

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Sourcewise Expenditure by Spending Units- FY 070/71 (013/14)

S.No.	District	Recurrent			Total			Total of Recurrent and Capital		
		GoN	WBTF	Total	GoN	WBTF	Total	GoN	WBTF	Total
1	Taplejung	47,500.00	142,500.00	190,000.00	80,000.00	90,000.00	170,000.00	127,500.00	232,500.00	360,000.00
2	Panchthar	55,750.00	167,250.00	223,000.00	115,000.00	195,000.00	310,000.00	170,750.00	362,250.00	533,000.00
3	Ilam	58,250.00	174,750.00	233,000.00	237,500.00	112,500.00	350,000.00	295,750.00	287,250.00	583,000.00
4	Jhapa	67,282.25	201,846.75	269,129.00	137,500.00	112,500.00	250,000.00	204,782.25	314,346.75	519,129.00
5	Sankhuwasabha	50,215.00	164,729.50	214,944.50	150,000.00	-	150,000.00	200,215.00	164,729.50	364,944.50
6	Tehrathum	47,500.00	142,500.00	190,000.00	-	-	190,000.00	47,500.00	142,500.00	190,000.00
7	Bhojpur	47,500.00	142,500.00	190,000.00	-	-	190,000.00	47,500.00	142,500.00	190,000.00
8	Dhankuta	66,805.00	199,497.00	266,302.00	-	-	266,302.00	66,805.00	199,497.00	266,302.00
9	Sunsari	67,475.00	202,425.00	269,900.00	-	-	269,900.00	67,475.00	202,425.00	269,900.00
10	Morang	164,008.00	492,150.00	656,158.00	187,500.00	262,500.00	450,000.00	351,508.00	754,650.00	1,106,158.00
11	Soluikhumbu	37,500.00	137,500.00	175,000.00	-	-	175,000.00	37,500.00	137,500.00	175,000.00
12	Khotang	47,500.00	142,500.00	190,000.00	75,000.00	225,000.00	300,000.00	122,500.00	367,500.00	490,000.00
13	Udayapur	58,250.00	174,724.15	232,974.15	50,000.00	149,998.56	199,998.56	108,250.00	324,722.71	432,972.71
14	Okhaldhunga	47,500.00	142,500.00	190,000.00	20,000.00	60,000.00	80,000.00	67,500.00	202,500.00	270,000.00
15	Saptari	55,750.00	167,250.00	223,000.00	-	-	223,000.00	55,750.00	167,250.00	223,000.00
16	Siraha	55,750.00	167,051.00	222,801.00	-	-	222,801.00	55,750.00	167,051.00	222,801.00
17	Dhanusa	67,500.00	202,500.00	270,000.00	187,500.00	112,500.00	300,000.00	255,000.00	315,000.00	570,000.00
18	Mahottari	55,750.00	167,250.00	223,000.00	20,000.00	60,000.00	80,000.00	75,750.00	227,250.00	303,000.00
19	Sarlahi	55,750.00	167,250.00	223,000.00	100,000.00	-	100,000.00	155,750.00	167,250.00	323,000.00
20	Sindhuli	58,247.00	174,612.00	232,859.00	-	-	232,859.00	58,247.00	174,612.00	232,859.00
21	Ramechhap	46,500.00	122,000.00	168,500.00	-	-	168,500.00	46,500.00	122,000.00	168,500.00
22	Dolakha	55,750.00	167,250.00	223,000.00	-	-	223,000.00	55,750.00	167,250.00	223,000.00
23	Sindhupalchowk	55,750.00	167,250.00	223,000.00	75,000.00	75,000.00	150,000.00	130,750.00	242,250.00	373,000.00
24	Rasuwa	47,500.00	142,500.00	190,000.00	-	-	190,000.00	47,500.00	142,500.00	190,000.00
25	Dhading	58,247.98	174,743.96	232,991.94	-	-	232,991.94	58,247.98	174,743.96	232,991.94
26	Nuwakot	49,500.00	164,231.25	213,731.25	162,500.00	187,500.00	350,000.00	212,000.00	351,731.25	563,731.25
27	Kathmandu - FCGO	8,865,472.83	24,097,873.33	32,963,346.16	11,742,287.00	33,877,473.00	45,619,760.00	20,607,759.83	57,975,346.33	78,583,106.16
28	Kathmandu - DTCO (Main)	723,186.86	2,169,560.57	2,892,747.43	199,713.37	149,965.13	349,678.50	922,900.23	2,319,525.70	3,242,425.93
29	Kathmandu - DTCO (No.1)	56,250.00	168,750.00	225,000.00	209,558.00	29,324.00	238,882.00	265,808.00	198,074.00	463,882.00
30	Kathmandu - DTCO (No.2)	56,192.92	168,578.76	224,771.68	49,833.00	-	49,833.00	106,025.92	168,578.76	274,604.68
31	Kathmandu - DTCO (No.3)	61,747.00	185,241.00	246,988.00	-	-	-	61,747.00	185,241.00	246,988.00
32	Kathmandu - DTCO (No.4)	64,686.89	194,060.67	258,747.56	100,000.00	-	100,000.00	164,686.89	194,060.67	358,747.56
33	Kathmandu - PEFA	3,090,954.22	17,515,099.00	20,606,053.22	271,410.00	849,629.00	1,121,039.00	3,362,364.22	18,364,728.00	21,727,092.22
34	Lalitpur	56,232.00	187,245.50	243,477.50	-	-	243,477.50	56,232.00	187,245.50	243,477.50
35	Bhaktapur	58,250.00	174,750.00	233,000.00	-	-	233,000.00	58,250.00	174,750.00	233,000.00
36	Kavrepalanchowk	47,979.00	143,937.00	191,916.00	-	-	191,916.00	47,979.00	143,937.00	191,916.00
37	Makawanpur	95,187.13	433,330.00	528,517.13	36,150.00	112,500.00	148,650.00	131,337.13	545,830.00	677,167.13
38	Rautahat	58,250.00	174,750.00	233,000.00	-	-	233,000.00	58,250.00	174,750.00	233,000.00
39	Bara	55,750.00	167,250.00	223,000.00	-	-	223,000.00	55,750.00	167,250.00	223,000.00
40	Parsa	55,918.00	188,417.00	244,335.00	-	-	244,335.00	55,918.00	188,417.00	244,335.00
41	Chitwan	66,516.25	192,048.75	258,565.00	-	-	258,565.00	66,516.25	192,048.75	258,565.00
42	Nawalparasi	67,500.00	199,946.00	267,446.00	20,000.00	60,000.00	80,000.00	87,500.00	259,946.00	347,446.00

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Sourcewise Expenditure by Spending Units- FY 070/71 (013/14)

S.No.	District	Recurrent		Capital		Total		Total of Recurrent and Capital		Total
		GoN	WBTF	GoN	WBTF	GoN	WBTF	GoN	WBTF	
43	Rupandehi	67,500.00	202,500.00	-	-	67,500.00	202,500.00	67,500.00	202,500.00	270,000.00
44	Kapilvastu	51,793.50	155,371.50	249,849.00	-	249,849.00	-	301,642.50	155,371.50	457,014.00
45	Arghakhanchi	47,500.00	128,599.00	-	-	-	-	47,500.00	128,599.00	176,099.00
46	Palpa	58,250.00	174,750.00	62,500.00	37,500.00	100,000.00	100,000.00	120,750.00	212,250.00	333,000.00
47	Gulmi	47,500.00	142,500.00	200,000.00	-	200,000.00	-	247,500.00	142,500.00	390,000.00
48	Syangja	55,749.30	167,249.70	20,000.00	60,000.00	80,000.00	-	75,749.30	227,249.70	302,999.00
49	Tahanu	56,520.00	169,560.00	-	-	-	-	56,520.00	169,560.00	226,080.00
50	Gorkha	54,966.25	166,405.75	-	-	-	-	54,966.25	166,405.75	221,372.00
51	Manang	47,500.00	142,500.00	25,000.00	75,000.00	100,000.00	-	72,500.00	217,500.00	290,000.00
52	Lamjung	47,500.00	142,500.00	-	-	-	-	47,500.00	142,500.00	190,000.00
53	Kaski	84,437.00	253,143.00	-	-	-	-	84,437.00	253,143.00	337,580.00
54	Parbat	52,500.00	156,500.00	125,000.00	75,000.00	200,000.00	-	177,500.00	231,500.00	409,000.00
55	Baglung	58,250.00	174,730.00	-	-	-	-	58,250.00	174,730.00	232,980.00
56	Myagdi	60,000.00	180,000.00	-	-	-	-	60,000.00	180,000.00	240,000.00
57	Mustang	47,500.00	142,500.00	-	-	-	-	47,500.00	142,500.00	190,000.00
58	Mugu	47,500.00	142,500.00	20,000.00	60,000.00	80,000.00	-	67,500.00	202,500.00	270,000.00
59	Dolpa	47,500.00	142,500.00	-	-	-	-	47,500.00	142,500.00	190,000.00
60	Humla	47,500.00	142,500.00	-	-	-	-	47,500.00	142,500.00	190,000.00
61	Jumla	52,375.00	157,125.00	-	-	-	-	52,375.00	157,125.00	209,500.00
62	Kailikot	47,500.00	142,500.00	-	-	-	-	47,500.00	142,500.00	190,000.00
63	Rukum	47,500.00	142,500.00	-	-	-	-	47,500.00	142,500.00	190,000.00
64	Roopla	47,450.00	142,350.00	-	-	-	-	47,450.00	142,350.00	189,800.00
65	Pyuthan	41,525.00	138,730.00	-	-	-	-	41,525.00	138,730.00	180,255.00
66	Dang	67,500.00	202,500.00	-	-	-	-	67,500.00	202,500.00	270,000.00
67	Salyan	47,500.00	142,500.00	100,000.00	-	100,000.00	-	147,500.00	142,500.00	290,000.00
68	Banke	84,450.00	253,350.00	37,500.00	112,500.00	150,000.00	-	121,950.00	365,850.00	487,800.00
69	Bardiya	55,750.00	167,250.00	-	-	-	-	55,750.00	167,250.00	223,000.00
70	Surkhet	56,244.00	172,250.00	37,500.00	112,500.00	150,000.00	-	93,744.00	284,750.00	378,494.00
71	Jajarkot	47,500.00	142,500.00	-	-	-	-	47,500.00	142,500.00	190,000.00
72	Daitlekh	47,500.00	142,500.00	-	-	-	-	47,500.00	142,500.00	190,000.00
73	Kailali	67,500.00	202,500.00	37,500.00	112,500.00	150,000.00	-	105,000.00	315,000.00	420,000.00
74	Doti	67,500.00	202,500.00	20,000.00	60,000.00	80,000.00	-	87,500.00	262,500.00	350,000.00
75	Achham	47,500.00	142,500.00	-	-	-	-	47,500.00	142,500.00	190,000.00
76	Bajura	47,500.00	142,500.00	-	-	-	-	47,500.00	142,500.00	190,000.00
77	Bajhang	47,500.00	142,500.00	-	-	-	-	47,500.00	142,500.00	190,000.00
78	Darchula	47,500.00	142,500.00	-	-	-	-	47,500.00	142,500.00	190,000.00
79	Baitadi	47,500.00	142,500.00	20,000.00	60,000.00	80,000.00	-	67,500.00	202,500.00	270,000.00
80	Dadeldhura	47,500.00	142,500.00	-	-	-	-	47,500.00	142,500.00	190,000.00
81	Kanchanpur	67,500.00	202,500.00	-	-	-	-	67,500.00	202,500.00	270,000.00
	Total	17,115,363.38	57,306,962.14	15,181,300.37	37,486,389.69	52,667,690.06	-	32,296,663.75	94,793,351.83	127,090,015.58

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A/c No : 1204625/001.004.840

A/c Name : KHA 5 FOREIGN GRANTS

Currency : USD

Date	Value Date	Ref./Chq.	Description	Dr/Cr	Amount		Exch. Rate	Balance
					FC	NPR		
20130717	20130717		BALANCE b/d	CR	47,883.86			47,883.86
20131219	20131219	6IRMT/57/070/IBR	6IRMT/57/070/IBRD	CR	1,491,151.11	147,698,517.45	99.05	1,539,034.97
20131223	20131223		TRANSFER ACCOUNT TO ACCOUNT CENTRAL	DR	-470,277.38	-46,543,352.34	98.97	1,068,757.59
20140226	20140226		TRANSFER ACCOUNT TO ACCOUNT CENTRAL	DR	-111,983.48	-11,063,967.42	98.8	956,774.11
20140625	20140625		TRANSFER ACCOUNT TO ACCOUNT CENTRAL	DR	-145,893.15	-13,994,071.28	95.92	810,880.96
20140710	20140710		TRANSFER ACCOUNT TO ACCOUNT CENTRAL	DR	-518,282.34	-49,397,489.90	95.31	292,598.62

*This statement is for viewing purpose only and can not be claimed as authenticated statement.




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Foreign Exchange Rates

Rate Request

July

16

[Go](#)[archives...](#)

Exchange Rate for 16 July, 2014

Exchange Rates Fixed by Nepal Rastra Bank

Currency	Unit	Buying/Rs.	Selling/Rs.
Indian Rupee	100	160	160.15

Open Market Exchange Rates
(For the purpose of Nepal Rastra Bank)

Currency	Unit	Buying/Rs.	Selling/Rs.
U.S. dollar	1	95.90	96.50
European euro	1	130.56	131.38
UK pound sterling	1	164.61	165.64
Swiss franc	1	107.51	108.18
Australian dollar	1	89.91	90.47
Canadian dollar	1	89.35	89.91
Singapore dollar	1	77.23	77.71
Japanese yen	10	9.44	9.50
Chinese renminbi (Yuan)	1	15.45	15.54
Saudi Arabian riyal	1	25.57	25.73
Qatari riyal	1	26.34	26.51
Thai baht	1	2.98	3.00
UAE Dirham	1	26.11	26.27
Malaysian ringgit	1	30.15	30.34
South Korean Won	100	9.34	9.40

Only Buying rates

Currency	Unit	Rates/Rs.
Swedish Krone	1	14.11
Danish Krone	1	17.51
Hong Kong dollar	1	12.37
Kuwaiti Dinar	1	340.07
Bahraini Dinar	1	254.38

Note: Under the present system the open market exchange rates quoted by different banks may differ.

[Return to top](#)

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