Audited Project Financial Statements

Project Number: 38176-015
Grant Number: 0345
Period covered: 17 July 2013 – 16 July 2014

NEP: Skills Development Project

Prepared by Council for Technical Education and Vocational Training

For the Asian Development Bank
Date received by ADB: 14 January 2015

Council for Technical Education and Vocational Training

Skills Development Project

Project Implementation Unit

Asian Development Bank Grant No.- 0345

Ref. No. 276-071/72

Date: January 13 , 2015

Asian Development Bank
6 ADB Avenue,
Mandaluyong City 1550,
Metro Manila, Philippines

RECEIVED
14 JAN 2015
BY:

Subject: Submission of Audit Report with Audited Project Account (FY 2013/2014)

Dear Sir/Madam,

Please find attached the Audited Project Account and Audit Report of Skills Development Project (NEP 0345) received from Auditor General Office, Kathmandu for the Fiscal Year 2013/2014 (Nepalese FY 2070/071).

Yours sincerely

Diwat Kumar Shrestha
Project Director

CC

Country Director
ADB, Nepal Resident Mission
Lazimpat, Kathmandu

Member Secretary
CTEVT, Sanothimi, Bhaktapur

o/c

महालेखापरीक्षकको कार्यालय
Office of the Auditor General

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Office of the Auditor General Nepal 2016

Ref. No.- 071/72-301

Date: January 13, 2015

INDEPENDENT AUDITOR'S REPORT

The Secretary
Ministry of Finance
Singh Durbar, Kathmandu

Report on the Financial Statements

We have audited the accompanying Project Financial Statements including Imprest Account and Statements of Expenditures SOEs of the "Skills Development Project" financed by ADB Grant No. 0345-NEP (SF) 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 including compliance with financial covenant is attached herewith.

In our opinion, the Project Financial Statements including Statement of Imprest Account, in all material respects, give a true and fair view of the financial position of the "Skills Development Project" 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 ADB Grant no 0345-NEP (SF) have been utilized for intended purposes.

In addition, with respect to SOEs, a) adequate supporting documentation has been maintained to support claims to donors for reimbursement of expenditures incurred; and b) expenditures are eligible for financing under the above mentioned Loan/Grants.

(Sukdev Khatry)
Deputy Auditor General

Government of Nepal

Ministry of Education

Council for Technical Education and Vocational Training

Skills Development Project

Kesharmahal. Kathmandu

ADB Grant No. 0345 NEP

Skills Development Project
Project Implementation Unit
Kathmandu, Nepal

Project Financial Statement

FY 2013/2014 (NFY 2070/071)

Period: 16 July 2013 to 16 July 2014

Government of Nepal

Ministry of Education

Council for Technical Education and Vocational Training

Skills Development Project, Kesharmahal

ADB Grant 345-NEP

Project Financial Statement

FY 2013/2014 (NFY 2070/71)

Period: 16 July 2013 to 16 July 2014

	Notes No.	Previous Year	Current Year	Cumulative up to current year
		Sources		
GON Fund	2	-	15,280,407.64	15,280,407.64
GON Reimbursable Fund	2	-	19,998,587.37	19,998,587.37
ADB Grant	3	-	15,774,147.84	15,774,147.84
Imprest Account Replenishable	4	-	7,312,256.29	7,312,256.29
Sub-Total (A)		-	**58,365,399.14**	**58,365,399.14**
Imprest Account Initial Deposit	4		149,625,000.00	149,625,000.00
Exchange Gain/Loss	4		(5,876,851.35)	(5,876,851.35)
Sub total (B)		-	**143,748,148.65**	**143,748,148.65**
Total (A+B)		-	**202,113,547.79**	**202,113,547.79**
		Application		
Consulting services	1	-	15,362,337.76	15,362,337.76
Civil works	1	-	-	-
Studies and reviews	1	-	-	-
Staff development	1	-	2,920,254.00	2,920,254.00
Vehicles	1	-	7,598,560.00	7,598,560.00
Materials and Equipments	1	-	6,465,161.00	6,465,161.00
Market oriented short term training	1	-	10,581,726.31	10,581,726.31
Recurring Costs (Project Management and M&E)	1	-	15,437,360.07	15,437,360.07
Sub-Total(A)		-	**58,365,399.14**	**58,365,399.14**
Imprest Account Balance	4		136,435,892.36	136,435,892.36
Outstanding Replenishment	4		7,312,256.29	7,312,256.29
Sub Total (B)		-	**143,748,148.65**	**143,748,148.65**
Total (A+B)		-	**202,113,547.79**	**202,113,547.79**

Ram Babu Adhikary
Sr. Account Officer
SDP

(Diwat Kumar Shrestha)
Project Coordinator
SDP

(Biswa Prakash Pandit)
Secretary
Ministry of Education

(Shankar Prasad Adhikari)
Financial Comptrolier General
Financial Comptrolier General Office

(Sukdev Khatry)
Deputy Auditor General
Office of the Auditor General

प्रसाद सिमखडा
(लेखा)

Skills Development Project
ADB Grant No.0345 NEP

Notes to the Project financial statements–Accounting policies and explanatory notes

1. Project Background:

The project will support the Government of Nepal develop a market-responsive and social- and gender-responsive technical vocational education and training (TVET) system by expanding the number of basic- and mid-level, market-oriented training opportunities, increasing the quality relevance and efficiency of TEVT provision, improving coordination and regulation of the TVET sector, and improving the capacity for effective project management and monitoring and evaluation. A key priority of the project is to match the skills being learned by TVET trainees with the needs of both the domestic and international labor markets.

The expected impact of the project is increased employability of the Nepalese workforce. The performance targets are (i) a decline in labor underutilization rate from 30.0% (2008, female 22.8% and male 32.2%) to 25.0% (2020), and (ii) a decline in youth unemployment from 3.6% (2008, female 3.1% and male 4.2%) to 2.4% (2020). The projects expected outcome is that a market-responsive and social and gender-inclusive TVET system will be established. The outcome achievement will be measured by graduates' employment rate (at least 75% six months after training) and employer satisfaction (70%).

The project focus on basic-level (of three-month duration) and mid-level (diploma and technical school leaving certificate [TSLC]) training focusing particularly on the three priority-economic sectors (construction, services, and manufacturing). These sectors were chosen following interviews with a range of representatives of industry organizations, which was further confirmed by a labor market assessment conducted in November to December 2012. The assessment surveyed a sample of 306 small, medium, and large employers in 9 industrial hubs across Nepal.

The project works with ten selected public institutions, a number of private training providers, the Council for Technical Education & Vocational Training (CTEVT), the

Skills Development Project Implementation Unit Kathmandu, Nepal

Ministry of Education (MOE). These entities will receive a range of assistance under the project including: improved alignment with the labor market, expansion of training service provision, quality improvement, new curricula, training for instructors, and management of an organizational change process. The project will also involve various stakeholders to ensure effective achievement of the intended outcomes and outputs. The selection of skill areas will take account of the priority economic sectors and the trades which have been identified as being in particularly short supply.

The project will deliver four outputs: (i) expanded provision of inclusive market-oriented training, (ii) improved quality and relevance of TEVT provision, (iii) policy, institutional and operational reforms, and (iv) effective project management and monitoring and evaluation.

The Grant Agreement was signed on 12 July 2013 and was made effective on 24 October 2013. The expected completion date of the project is 15 June 2019. The total project cost is US$ 25 million. The ADB grant will finance 80% of the project cost, including the base cost, physical, and price contingencies. The government has committed to provide domestic counterpart funds to finance the rest of the project cost.

Summary of project data is as shown below :

2. Project Management Arrangement

The executing agency will be the Ministry of Education (MOE). To support the MOE, a TVET Sector Development Unit (TSDU) will be established under the MOE and will coordinate with the Project Implementation Unit (PIU) to be established under the Council for Technical Education and Vocational Training (CTEVT). TSDU will have some implementation functions delivering elements of Output 3 which involve the MOE. TSDU and PIU will be given project management and technical advisory support and the project will be steered by a Project Steering Committee (PSC) chaired by the Secretary of Education.

3. Statement of Compliance

GON has consistently provided the counterpart funds and allocated necessary amount of annual budgets to the project in accordance with the provision of grant

D.8

covenant. Imprest fund provided by ADB has contributed to project implementation by providing easier access to funds as and when required. Imprest fund is managed in accordance with ADB's Loan/Grant Disbursement Handbook and as per the provision specified in the grant covenant.

Project Financial Statements have been prepared in accordance within the Government Auditing Standards Part 3, Audit Guideline – Project Financial Statements, issued by the office of the Auditor General, Nepal in October 2005.

4. Significant Accounting Policies

4.1. Basic of Accounting

The project has maintained accounts according to the Government of Nepal Accounting policies on a cash basis of accounting and double entry accounting systems.

4.2. Fund Flow mechanism

After the annual budget is approved by the parliament, the MOF will issue authorization letter to the Ministry of Education (MOE) and MOE releases the budget to CTEVT in each trimester as per approved annual program and budget breakdown. Then, CTEVT issues cheque to PIU to spend the annual budget as per approved annual program. GON Fund and GON reimbursable fund is received from the GON through this fund flow mechanism. PIU is solely responsible for all payments. PIU prepare withdrawal applications and sends to ADB for reimbursement. PIU reports to MOE, CTEVT and FCGO regarding the project financial statements.

4.3. Advances and other receivables

Advances are treated as expenditure. There is no unspent advances amount as at July 16, 2014.

4.4 Foreign currency transactions

An Imprest Account (US$) is established at Nepal Rastra Bank, Banking Office, Thapathali, Kathmandu. The Imprest Account is operated by PIU as authorized by MOF. PIU submits Withdrawal Applications to ADB for replenishment. Imprest Account is used for payments to contractors/consultants/TTPs as per eligible

expenditures and it is also used to transfer the amount to the GON central account for reimbursement purpose.

5. Fund Received from the Government

5.1 Budget at a glance

Description of Budget	Source-wise Budget		
	GoN	ADB Grant	Total
Allocation	17,354,000.00	118,557,000.00	135,911,000.00
Released	17,354,000.00	118,557,000.00	135,911,000.00
Expenditure	15,292,235.20	43,073,163.94	58,365,399.14
% of expenditure over budget allocation	88.11	36.33	42.94

5 Intended purpose

The Grant has been used exclusively for the intended purpose of the project.

6 DATE OF AUTHORIZATION

These financial statements have been authorized for issue by the Skills Development Project, Kathmandu on 24 December 2014.

....
Ram Babu Adhikary
Senior Account Officer

....
Diwat Kumar Shrestha
Project Director

Skills Development Project
Project Implementation Unit
Kathmandu, Nepal
CTEVT

Council for Technical Education and Vocational Training

Skills Development Project ,Kesharmahal

ADB Grant 345-NEP

Notes to Account: 1

The project has maintained accounts as per the GON accounting system, that is on cash basis. All disbursements including advances are treated as expenditures. The project accounts has been compiled from GON accounting records.

S.N	Budget Item	Budget Exp. Head/Category	Previous Year	Current Year	Cumulative up to current year
1	***Consulting services- 3101***		-	15,362,337.76	15,362,337.76
	29711	Consulting Services	-	**15,362,337.76**	**15,362,337.76**
		Sub Total			
2	**Civil Works-3201**			-	-
		Sub Total	-		
3	**Studies and Reviews-3401**			-	-
		Sub Total	-		
4	***Staff Development -3501***			1,625,071.00	1,625,071.00
	22511	Training		1,295,183.00	1,295,183.00
	22522	Program Expenses	-	**2,920,254.00**	**2,920,254.00**
		Sub-Total			
5	***Vehicles - 3601***			7,598,560.00	7,598,560.00
	29411	Vehicles and motercycles		**7,598,560.00**	**7,598,560.00**
		Sub Total			
6	***Materials and Equipments- 3602***			3,914,014.00	3,914,014.00
	29511	Equipments		2,551,147.00	2,551,147.00
	29311	Furniture		**6,465,161.00**	**6,465,161.00**
		Sub-Total			
7	***Market oriented Short Term Training - 3801***			10,581,726.31	10,581,726.31
	22522	Program expenses		**10,581,726.31**	**10,581,726.31**
		Sub-Total			
8	***Recurring Costs-Project Management and M&E -3901***			4,920,223.87	4,920,223.87
	21111	Salary		159,723.00	159,723.00
	21119	Allowance		173,321.51	173,321.51
	22111	Water and Electricity		370,273.00	370,273.00
	22112	Communication charge		2,645,560.69	2,645,560.69
	22311	Office expenses		1,199,700.00	1,199,700.00
	22212	Repair and Maintenance		848,277.00	848,277.00
	22211	Fuel and other Fuel		39,700.00	39,700.00
	22213	Insurance		84,482.00	84,482.00
	22314	Fuel for others		584,268.00	584,268.00
	22412	Other Service		3,453,952.00	3,453,952.00
	22611	M&E expenses		106,820.00	106,820.00
	22612	Travelling Cost		851,059.00	851,059.00
	22711	Miscellaneous Expenses	-	**15,437,360.07**	**15,437,360.07**
		Sub-Total		**58,365,399.14**	**58,365,399.14**
		Grand Total			

(Ram Babu Adhikary)
Sr. Account Officer
SDP

(Diwat Kumar Shrestha)
Project Coordinator
SDP

Council for Technical Education and Vocational Training

Skills Development Project, Keshamahal

ADB Grant 0345-NEP

Statement of GON Fund & GON Reimbursable Fund

Notes to Account-2

		Previous Year	Current Year	Cumulative up to Current year
	Particulars			
	(A) Budget Release			
	GON Fund	-	17,354,000.00	17,354,000.00
	GON Reimbursable Fund	-	111,177,000.00	111,177,000.00
	Sub-total (A)	-	**128,531,000.00**	**128,531,000.00**
	(B) Less:			
	Unspent balance GON fund	-	2,061,764.80	2,061,764.80
	Unspent balance GON Reimbursable Fund	-	75,416,092.35	75,416,092.35
	Reimbursement from ADB	-	15,774,147.84	15,774,147.84
	Sub-total (B)	-	**93,252,004.99**	**93,252,004.99**
	Total Fund (A-B)	-	**35,278,995.01**	**35,278,995.01**
	GON Fund	-	15,292,235.20	15,292,235.20
	Less: Source changed from	-	11,827.56	11,827.56
	Total GON Fund (A)	-	**15,280,407.64**	**15,280,407.64**
	GON Reimbursable fund	-	19,986,759.81	19,986,759.81
	Add: Source changed from GON to ADB	-	11,827.56	11,827.56
	Total GON Reimbursable fund (B)	-	**19,998,587.37**	**19,998,587.37**
	Total Fund (A+B)	-	**35,278,995.01**	**35,278,995.01**

(Ram Babu Adhikary)
Sr. Account Officer
SDP

(Diwat Kumar Shrestha)
Project Coordinator
SDP

Skills Development Project Implementation Unit
Kathmandu, Nepal
CTEVT

Council for Technical Education and Vocational Training

Skills Development Project ,Kesharmahal

ADB Grant 345-NEP

Statement of ADB Grant

FY 2013/2014 (2070/71)

Notes to Account No. : 3

Disbursemen	Previous year		Current Year		Cumulative up to current year	
	USD	NRs.	USD	NRs.	USD	NRs.
A. Reimbursement			164,069.44	15,774,147.84	164,069.44	15,774,147.84
Sub-Total	-	-	164,069.44	15,774,147.84	164,069.44	15,774,147.84
B. Replenishment						
Sub-Total	-	-	-	-	-	-
C. Direct Payı	-	-	-	-		-
Sub-Total	-	-	-	-	-	-
isbursement	-	-	164,069.44	15,774,147.84	164,069.44	15,774,147.84
D. Imprest A/C						
Initial Deposit			1,500,000.00	149,625,000.00	1,500,000.00	149,625,000.00
Grand Total	-	-	1,664,069.44	165,399,147.84	1,664,069.44	165,399,147.84

(Ram Babu Adhikary)
Sr. Account Officer
SDP

(Diwat Kumar Shrestha)
Project Coordinator
SDP

Council for Technical Education and Vocational Training

Skills Development Project ,Kesharmahal

ADB Grant 0150-NEP

Memorandum of Imprest Account

Imprest Account No: 153446 (Nepal Rastra Bank, Thapathali Kathmandu)

Skills Development Project, Project Implementation Unit, CTEVT, Kathmandu, Nepal

Notes to Accounts-4

Note	Description	Equivalent NRs.	Amount in USD
a	Balance of Imprest A/C as at 16 July 2014 as per bank statement (Exchange rate USD 1 = NRS 95.90)	136,435,892.36	1,422,689.18
b	Outstanding Replenishable as at 16 July 2013		
	Fund Transfer to GON Central Account	-	-
	Payment made from Imprest account	-	-
	Sub-total	-	
c	Disbursement During 2013/14		
	Fund Transfer to GON Central Account	-	-
	Payment made from Imprest account	7,312,256.29	77,310.82
	Sub-total	7,312,256.29	77,310.82
d	Replenishment During 2013/14		
	Fund Transfer to GON Central Account	-	-
	Payment made from Imprest account	-	-
	Sub-total		
e	Liquidation		
	Fund Transfer to GON Central Account	-	-
	Sub-total	-	-
f	Outstanding Replenishment as at 16 July 2014 (b+c-d-e)		
	Fund Transfer to GON Central Account	-	-
	Payment made from Imprest account	7,312,256.29	77,310.82
	Sub-total	7,312,256.29	77,310.82
g	Exchange gain/loss (a+f)-h= Gain	(5,876,851.35)	
	Sub-total	(5,876,851.35)	-
h	Imprest Account Initial Deposit (5 Feb 2014) Exchange Rate USD 1= NRs 99.75	149,625,000.00	1,500,000.00

Ram Babu Adhikary
Sr. Account Officer
SDP

(Diwat Kumar Shrestha)
Project Coordinator
SDP

Council for Technical Education and Vocational Training

Skills for Development project ,Kesharmahal

ADB Grant 0345-NEP

Reconciliation Statement of Reimbursable Fund

FY 2013/2014 (2070/71)

S.N.	Particulars	As per FCGO Record	As per Project Financial Statement
1	Reimbursable amount upto FY 2012/13	19,986,759.81	19,998,587.37
2	Add:		
	Source to be changed from GON to ADB F.Y 2013/14	11,827.56	
	Total	19,998,587.37	19,998,587.37

Ram babu Adhikary
Sr. Account Officer
SDP

(Diwat Kumar Shrestha)
Project Coordinator
SDP

Council for Technical Education and Vocational Training

Skills for Development Project ,Kesharmahal

ADB Grant 0345 NEP

STATEMENT OF EXPENDITURES (SOE)

(For the period 16 July 2013 to 16 July 2014)

Skills Development Project Implementation Unit Kathmandu, Nepal

WA No.	Disb. Type	Category No.	Autho. No.	Value Date	ADB financing	
					USD	NRS
Up to Previous Fiscal Years					-	-
00002	Reimbursement	Various		9 April 2014	30,124.72	2,887,470.08
00003	Reimbursement	Various		17 April 2014	28,155.72	2,703,692.48
00004	Reimbursement	Various		12 May 2014	105,789.00	10,182,985.28
				Sub total 2013/14	164,069.44	15,774,147.84
				Total up to 2012/13	164,069.44	15,774,147.84

Ram Babu Adhikary
Sr. Account Officer
SDP

(Diwat Kumar Shrestha)
Project Coordinator
SDP

(Biswa Prakash Pandit)
Secretary
Ministry of Education

(Shankar Prasad Adhikari)
Financial Comptroller General
Financial Comptroller General Office

(Sukdev Khatry)
Deputy Auditor General
Office of the Auditor General

शिव प्रसाद सिमखडा
उप-सचिव (लेखा)

SKILL DEVELOPMENT PROJECT
KESHAR MAHAL KATHMANDU
NEPAL

SKILL DEVE. PROJECT

STATEMENT OF ACCOUNT

AS AT : 32.03.71

CURRENT ACCOUNT

NUMBER : 1204642/001.004.840

KHA 5 SPECIAL GRANT ACCOUNT

IN UNITED STATES DOLLARS

ISSUED ON : 08.06.71 PAGE 1

DATE	DESCRIPTION	VALUE DATE	DEBIT	CREDIT	BALANCE	REF.
	OPENING BALANCE PER : 01.04.70			0.00		
221070	7IRMT/152/070 SCBL GRANT	221070		1.500.000.00	1.500.000.00	100-00000[illegible]
1402[illegible]	TRANSFER ACCOUNT TO ACCOUNT	140271	56.816.00		1.443.184.00	100 000000[illegible]
1703[illegible]	TRANSFER ACCOUNT TO ACCOUNT MASHREQ	170371	17.716.54		1.425.467.46	100-000011[illegible]891
[illegible]03[illegible]	TRANSFER ACCOUNT TO ACCOUNT NRB BAN	170371	15.00		1.425.452.46	100 000011[illegible]
3003[illegible]	TRANSFER ACCOUNT TO ACCOUNT MASHREQ	300371	[illegible].745.54		1.422.706.92	100-000012383[illegible]
3003[illegible]	TRANSFER ACCOUNT TO ACCOUNT NRB BAN	300371	2.74		1.422.704.18	100-00001238[illegible]
[illegible]	TRANSFER ACCOUNT TO ACCOUNT NRB BAN	300371	15.00		1.422.689.18	100-00001[illegible]
	BALANCE IN YOUR FAVOUR			1.422.689.18		

Skills Development Project Project Implementation Unit Kathmandu, Nepal

NEPAL [illegible] BANKING [illegible]

D. Sh

Skills Development

ADB Grant No. : 0345

PROJECT SPECIFIC COVENANTS : Financials

Skills Development Project
Project Implementation Unit
Kathmandu, Nepal

Product	Schedule	Para No.	Description	Due Date	Complied	Not Complied	Ongoing	Not Yet Due
Grant 0345	2	2	Section 2.09. (c) In addition to annual audited financial statements referred to in subsection (a) hereinabove, CTEVT shall (i) provide its annual financial statements prepared in accordance with national accrual-based financing reporting standards acceptable to ADB; (ii) have its financial statements audited annually by independent auditors whose qualifications, experience and terms of reference are acceptable to ADB, in accordance with international standards for auditing or the national equivalent acceptable to ADB; and (iii) furnish to ADB, no later than 1 month after approval by the relevant authority, copies of such audited financial statements in the English language and such other information	17 Jan 2014			√	

			concerning these documents and the audit thereof as ADB shall from time to time reasonably request.					
Grant 0345	2	2	Section 2.09. (b) ADB shall disclose the annual audited financial statements for the Project and the opinion of the auditors on the financial statements within 30 days of the date of their receipt by posting them on ADB's website.	31 Jan 2014				√
Grant 0345	2	2	Section 2.09. (v) furnish to ADB, no later than 6 months after the close of the fiscal year to which they relate, copies of such audited financial statements, audit report and management letter, all in the English language, and such other information concerning these documents and the audit thereof as ADB shall from time to time reasonably request.	27 Jan 2014			√	

Skills Development Project
Project Implementation Unit
Kathmandu, Nepal

Council for Technical Education & Vocational Training

Skill Developemnt Project , Kesharmahal

ADB Grant 0345 NEP

Consolidated Annual Financial Statement

F.Y 2012/2013 (NFY 2070/71)

Item No.	Budget Item	Budget Released				Expenditure				Balance (Released-Expenditure)			
		GON	ADB Reimbursable Grant	ADB D.P Grant	Total	GON	ADB Reimbursable Grant	ADB D.P Grant	Total	GON	ADB Reim. Grant	ADB D.P Grant	Total
Budget head 3501363													
21111	Salary	6,977,512	-		6,977,512	4,920,223.87	-		4,920,223.87	2,057,288.13	-	-	2,057,288.13
21119	other Allowance	159,800	-		159,800	159,723.00	-	-	159,723.00	77.00	-	-	77.00
22111	Water & Electricity	173,325	-		173,325	173,321.51	-	-	173,321.51	3.49	-	-	3.49
22112	Communication	370,500	-		370,500	370,273.00	-	-	370,273.00	227.00	-	-	227.00
22211	Fuel	294,500	555,000		849,500	294,047.00	554,230.00	-	848,277.00	453.00	770.00	-	1,223.00
22212	Operation and maintenance	193,500	1,007,000		1,200,500	193,325.00	1,006,375.00	-	1,199,700.00	175.00	625.00	-	800.00
22213	Insurance	40,000	-		40,000	39,700.00	-	-	39,700.00	300.00	-	-	300.00
22311	Office expenses	1,017,000	2,597,000		3,614,000	1,016,985.00	2,596,432.00	-	3,613,417.00	15.00	568.00	-	583.00
22314	Fuel for others	10,150	74,500		84,650	10,137.00	74,345.00	-	84,482.00	13.00	155.00	-	168.00
22412	other service charge	73,000	511,500		584,500	72,879.00	511,389.00	-	584,268.00	121.00	111.00	-	232.00
22612	Travel expenses	107,000	-		107,000	106,820.00	-	-	106,820.00	180.00	-	-	180.00
22711	Misc expenses	100,000	753,000		853,000	98,490.00	752,569.00	-	851,059.00	1,510.00	431.00	-	1,941.00
	Sub Total -26411	9,516,287	5,498,000		16,014,287	7,455,924.38	5,495,340.00	-	12,951,264.38	2,060,362.62	2,660.00	-	2,063,022.62
22411	Service and consultincies	1,826,000	29,605,000	7,380,000	38,811,000	1,825,916.82	6,224,164.65	7,312,256.29	15,362,337.76	83.18	23,380,835.35	67,743.71	23,448,662.24
22511	staff training	-	2,100,000		2,100,000	-	1,625,071.00	-	1,625,071.00	-	474,929.00	-	474,929.00
22512	skill development and awareness	608,213	55,814,000		56,422,213	608,213.00	6,660,189.00	-	7,268,402.00	-	49,153,811.00	-	49,153,811.00
22522	Program expenses	728,950	3,040,500		3,769,450	728,569.00	2,912,082.00	-	3,640,651.00	381.00	128,418.00	-	128,799.00
22611	Monitoring and evaluation	434,550	3,119,500		3,554,050	434,513.00	3,019,439.00	-	3,453,952.00	37.00	100,061.00	-	100,098.00
	Sub Total 26412	3,597,713	93,679,000	7,380,000	104,656,713	3,597,211.82	20,440,945.65	7,312,256.29	31,350,413.76	501.18	73,238,054.35	67,743.71	73,306,299.24
29311	Furniture and fixture	1,327,000	1,700,000		3,027,000	1,326,594.00	1,224,553.00	-	2,551,147.00	406.00	475,447.00	-	475,853.00
29411	Vehicles	900,000	7,300,000		8,200,000	900,000.00	6,698,560.00	-	7,598,560.00	-	601,440.00	-	601,440.00
29511	Materials and Equipment	2,013,000	3,000,000		5,013,000	2,012,505.00	1,901,509.00	-	3,914,014.00	495.00	1,098,491.00	-	1,098,986.00
	Sub Total 26423	4,240,000	12,000,000	-	16,240,000	4,239,099.00	9,824,622.00	-	14,063,721.00	901.00	2,175,378.00	-	2,176,279.00
	Grand Total	17,354,000	111,177,000	7,380,000	135,911,000	15,292,235.20	35,760,907.65	7,312,256.29	58,365,399.14	2,061,764.80	75,416,092.35	67,743.71	77,545,600.86

Annual budget Breakdown			
Budget Head	GON	ADB	Total Nrs
26411	10,515,000	2,400,000	12,915,000
26412	3,539,000	104,157,000	107,696,000
26423	3,300,000	12,000,000	15,300,000
Total	17,354,000	118,557,000	135,911,000

	77,545,600.86
	7,312,256.29
Cheque Returned	84,857,857.15

Council for Technical Education & Vocational Training
Skill Developemnt Project , Kesharmahal
ADB Grant 0345 NEP
Consolidated Annual Financial Statement
F.Y 2012/2013 (NFY 2070/71)

Item No.	Budget Item	Origional Budget Allocation				Varient (source transfer				Revised Budget			
		GON	ADB Reimbursable Grant	ADB D.P Grant	Total	GON	ADB Reimbursable Grant	ADB D.P Grant	Total	GON	ADB Reimbursable Grant	ADB D.P Grant	Total
Budget head 3501363													
21111	Salary	7,976,225	-	-	7,976,225	(998,713)			(998,713)	6,977,512	-		6,977,512
21119	other Allowance	159,800	-	-	159,800	-			-	159,800	-		159,800
22111	Water & Electricity	173,325	-	-	173,325	-			-	173,325	-		173,325
22112	Communication	370,500	-	-	370,500	-			-	370,500	-		370,500
22211	Fuel	294,500	555,000	-	849,500	-			-	294,500	555,000		849,500
22212	Operation and maintenance	193,500	470,500	-	664,000	-	536,500		536,500	193,500	1,007,000		1,200,500
22213	Insurance	40,000		-	40,000	-			-	40,000	-		40,000
22311	Office expenses	1,017,000	800,000	-	1,817,000	-	1,797,000		1,797,000	1,017,000	2,597,000		3,614,000
22314	Fuel for others	10,150	74,500	-	84,650	-			-	10,150	74,500		84,650
22412	other service charge	73,000	300,000	-	373,000		211,500		211,500	73,000	511,500		584,500
22612	Travel expenses	107,000		-	107,000				-	107,000	-		107,000
22711	Misc expenses	100,000	200,000	-	300,000		553,000		553,000	100,000	753,000		853,000
	Sub Total -26411	10,515,000	2,400,000	-	12,915,000	(998,713)	3,098,000		2,099,287	9,516,287	5,498,000		15,014,287
22411	Service and consultincies	1,826,000	36,985,000		38,811,000		(7,380,000)	7,380,000	-	1,826,000	29,605,000	7,380,000	38,811,000
22511	staff training	-	2,100,000	-	2,100,000				-	-	2,100,000		2,100,000
22512	skill development and awareness	549,500	58,912,000	-	59,461,500	58,713	(3,098,000)		(3,039,287)	608,213	55,814,000		56,422,213
22522	Program expenses	728,950	3,040,500	-	3,769,450				-	728,950	3,040,500		3,769,450
22611	Monitoring and evaluation	434,550	3,119,500	-	3,554,050				-	434,550	3,119,500		3,554,050
	Sub Total 26412	3,539,000	104,157,000	-	107,696,000	58,713	(10,478,000)	7,380,000	(3,039,287)	3,597,713	93,679,000	7,380,000	104,656,713
29311	Furniture and fixture	1,000,000	1,700,000	-	2,700,000	327,000			327,000	1,327,000	1,700,000		3,027,000
29411	Vehicles	900,000	7,300,000	-	8,200,000	-			-	900,000	7,300,000		8,200,000
29511	Materials and Equipment	1,400,000	3,000,000	-	4,400,000	613,000			613,000	2,013,000	3,000,000		5,013,000
	Sub Total 26423	3,300,000	12,000,000	-	15,300,000	940,000			940,000	4,240,000	12,000,000	-	16,240,000
	Grand Total	17,354,000	118,557,000	-	135,911,000	-	(7,380,000)	7,380,000	-	17,354,000	111,177,000	7,380,000	135,911,000

Annual budget Breakdown

Budget Head	GON	ADB	Total Nrs
26411	10,515,000	2,400,000	12,915,000
26412	3,539,000	104,157,000	107,696,000
26423	3,300,000	12,000,000	15,300,000
Total	17,354,000	118,557,000	135,911,000

सीप बिकास परियोजना

परियोजना कार्यान्वयन इकाइ

(आर्थिक प्रशासन शाखा

ए.डी.बी. परियोजना # ०३४५ (नेपाल

खर्चको फांटवारी

कार्यालय संकेत नं. २७-३५०-२७

आर्थिक वर्ष २०७०/७१ २०७० साल आषाढ महिना

बजेट उपशीर्षक नं ३५०१३६३ सीप बिकास परियोजना

आषाढ को खर्च	आषाढ महिनासम्म निकासा	बजेट रकम नम्बर	बजेट रकम	स्रोतको प्रकार	बजेट रकम	आषाढ महिनासम्मको खर्च	बांकी बजेट	बांकी निकासा बांकी
स्रोत		नेपाल सरकार						
३४३,२६२.५०		२१११११	तलब	नेपाल सरकार	६,९७८,२२५.००	४,९२०,२२३.८७	२,०५८,००१.१३	-४,९२०,२२३.८७
१२,०००.००		२११११९	अन्य भत्ता	नेपाल सरकार	१५९,८००.००	१५९,७२३.००	७७.००	-१५९,७२३.००
१९,७७२.००		२२१११	पानी तथा बिजुली	नेपाल सरकार	१७३,३२५.००	१७३,३२१.५१	३.४९	-१७३,३२१.५१
२१,५२५.००		२२११२	संचार महसुल	नेपाल सरकार	३७०,५००.००	३७०,२७३.००	२२७.००	-३७०,२७३.००
		२२१२१	घर भाडा	नेपाल सरकार	०.००		०.००	०.००
३१,१६६.००		२२२११	इन्धन	नेपाल सरकार	२९४,५००.००	२९४,०४७.००	४५३.००	-२९४,०४७.००
-२४,११०.००		२२२१२	संचालन तथा मर्मत स	नेपाल सरकार	१९३,५००.००	१९३,३२५.००	१७५.००	-१९३,३२५.००
		२२२१३	बीमा	नेपाल सरकार	४०,०००.००	३९,७००.००	३००.००	-३९,७००.००
१७०,१६१.००		२२३११	कार्यालय सम्बन्धी खर्च	नेपाल सरकार	१,०१७,०००.००	१,०१६,९८५.००	१५.००	-१,०१६,९८५.००
६,७०५.००		२२३१४	इन्धन- अन्य प्रयोजन	नेपाल सरकार	१०,१५०.००	१०,१३७.००	१३.००	-१०,१३७.००
१,२८८,४४६.८२		२२४११	सेवा र परामर्श खर्च	नेपाल सरकार	१,८२६,०००.००	१,८२५,९१६.८२	८३.१८	-१,८२५,९१६.८२
९,१२०.००		२२४१२	अन्य सेवा शूल्क	नेपाल सरकार	७३,०००.००	७२,८७९.००	१२१.००	-७२,८७९.००
३६९,२३१.००		२२५१२	सीप विकास र जनचेत	नेपाल सरकार	६०८,३००.००	६०८,२१३.००	८७.००	-६०८,२१३.००
३२८,३२०.००		२२५२२	कार्यक्रम खर्च	नेपाल सरकार	७२८,९५०.००	७२८,५६९.००	३८१.००	-७२८,५६९.००
-१६६,१५३.००		२२६११	अनुगमन मुल्यांकन खर्च	नेपाल सरकार	४३४,५५०.००	४३४,५१३.००	३७.००	-४३४,५१३.००
		२२६१२	भ्रमण खर्च	नेपाल सरकार	१०७,०००.००	१०६,८२०.००	१८०.००	-१०६,८२०.००
२३,३०१.००		२२७११	विविध खर्च	नेपाल सरकार	१००,०००.००	९८,४९०.००	१,५१०.००	-९८,४९०.००
		२९३११	फर्निचर तथा फिक्चर्स	नेपाल सरकार	१,३२६,६००.००	१,३२६,५९४.००	६.००	-१,३२६,५९४.००
१०७,१००.००		२९४११	सवारी साधन	नेपाल सरकार	९००,०००.००	९००,०००.००	०.००	-९००,०००.००
३४,९१४.००		२९५११	मेशिनरी औजार	नेपाल सरकार	२,०१२,६००.००	२,०१२,५०५.००	९५.००	-२,०१२,५०५.००
	१३५,९११,०००.००	२९९९९	चालूकोष	नेपाल सरकार	०.००		०.००	३५,९११,०००.००
२,५७४,७६१.३२	१३५,९११,०००.००		जम्मा		१७,३५४,०००.००	१५,२९२,२३५.२०	२,०६१,७६४.८०	२०,६१८,७६४.८०
स्रोत		ए.डि.बि.						
		२१११११	तलब	सोधभर्ना हुने अनुदान	०.००		०.००	०.००
		२२१११	पानी तथा बिजुली	सोधभर्ना हुने अनुदान	०.००		०.००	०.००
		२२११२	संचार महसुल	सोधभर्ना हुने अनुदान	०.००		०.००	०.००
		२२१२१	घर भाडा	सोधभर्ना हुने अनुदान	०.००		०.००	०.००
११९,७६२.००		२२२११	इन्धन	सोधभर्ना हुने अनुदान	५५४,५००.००	५५४,२३०.००	२७०.००	-५५४,२३०.००
१२४,२०६.००		२२२१२	संचालन तथा मर्मत स	सोधभर्ना हुने अनुदान	१,००७,०००.००	१,००६,३७५.००	६२५.००	-१,००६,३७५.००
		२२२१३	बीमा	सोधभर्ना हुने अनुदान	०.००		०.००	०.००
१,३३३,८०६.००		२२३११	कार्यालय सम्बन्धी खर्च	सोधभर्ना हुने अनुदान	२,५९६,५००.००	२,५९६,४३२.००	६८.००	-२,५९६,४३२.००
४९,१७६.००		२२३१४	इन्धन- अन्य प्रयोजन	सोधभर्ना हुने अनुदान	७४,५००.००	७४,३४५.००	१५५.००	-७४,३४५.००
२,२८२,७१३.६५		२२४११	सेवा र परामर्श खर्च	सोधभर्ना हुने अनुदान	२६,४६१,०००.००	६,२२४,१६४.६५	२०,२३६,८३५.३५	-६,२२४,१६४.६५
६६,८८०.००		२२४१२	अन्य सेवा शूल्क	सोधभर्ना हुने अनुदान	५११,५००.००	५११,३८९.००	१११.००	-५११,३८९.००
३०६,०००.००		२२५११	कर्मचारी तालिम	सोधभर्ना हुने अनुदान	२,१००,०००.००	१,६२५,०७१.००	४७४,९२९.००	-१,६२५,०७१.००
४,२१८,४३६.००		२२५१२	सीप विकास र जनचेत	सोधभर्ना हुने अनुदान	५८,९१२,०००.००	६,६६०,१८९.००	५२,२५१,८११.००	-६,६६०,१८९.००
१,४२७,७५६.००		२२५२२	कार्यक्रम खर्च	सोधभर्ना हुने अनुदान	३,०४०,५००.००	२,९१२,०८२.००	१२८,४१८.००	-२,९१२,०८२.००
२,०४४,९४२.००		२२६११	अनुगमन मुल्यांकन खर्च	सोधभर्ना हुने अनुदान	३,११९,५००.००	३,०१९,४३९.००	१००,०६१.००	-३,०१९,४३९.००
१७२,५७१.००		२२७११	विविध खर्च	सोधभर्ना हुने अनुदान	८००,०००.००	७५२,५६९.००	४७,४३१.००	-७५२,५६९.००
		२९३११	फर्निचर तथा फिक्चर्स	सोधभर्ना हुने अनुदान	१,७००,०००.००	१,२२४,५५३.००	४७५,४४७.००	-१,२२४,५५३.००
७८५,४००.००		२९४११	सवारी साधन	सोधभर्ना हुने अनुदान	७,३०४,०००.००	६,६९८,५६०.००	६०५,४४०.००	-६,६९८,५६०.००
७६,०३८.००		२९५११	मेशिनरी औजार	सोधभर्ना हुने अनुदान	२,९९६,०००.००	१,९०१,५०९.००	१,०९४,४९१.००	-१,९०१,५०९.००
१३,०८७,६९६.६५			जम्मा		१११,१७७,०००.००	३५,७६०,९०७.६५	७५,४१६,०९२.३५	३५,७६०,९०७.६५
स्रोत		ए.डि.बि.						
१,९६२,९०७.१२	७,३१२,२५६.२९	२२४११	सेवा र परामर्श खर्च	सोझै भुक्तानी अनुदान	७,३८०,०००.००	७,३१२,२५६.२९	६७,७४३.७१	०.००
१,९६२,९०७.१२	७,३१२,२५६.२९		जम्मा		७,३८०,०००.००	७,३१२,२५६.२९	६७,७४३.७१	०.००
१७,६२५,३५५.०९	१४३,२२३,२५६.२९		जम्मा		१३५,९११,०००.००	५८,३६५,३९९.१४	७७,५४५,१००.८१	४,८५७,८५७.१५

GACC_REPORT_1.02

प्राविधिक शिक्षा तथा व्यावसायिक तालीम परिषद
सीप विकास परियोजना
केशरमहल काठमाडौं
आ. व. २०७०।०७१ पेश्कि विवरण

सि.न	पश्कि लिनको नाम	पश्कि विवरण	पश्कि गएका मिति	रकम रु	कैफियत
१	श्री देवेश चन्द्र देवकोटा	अनुगमन	२०७०।१२।१०	४४,०००।०	
२	श्री दिवत कुमार श्रेष्ठ	अनुगमन	२०७१।०३।२४	२५०,०००।०	
३	श्री विनय कुमार मिश्र	अनुगमन	२०७१।०३।२४	२००,०००।०	
४	श्री जोग नारायण यादव	अनुगमन	२०७१।०३।२४	२००,०००।०	
५	कान्तिपुर जनशक्ति विकास, सुदुर पश्चिम टे.फाटष्ट ट	सिप विकास तथा जनचेतना	२०७१।०३।२५	४,१५०,०००।०	
	कुल जम्मा रु			४,८४४,०००।०	

Council for Technical Education & Vocational Training
Skills Development Project, Keshar Mahal

Uncashed cheque as of 32 Ashad 2071	
Madhyapur Bhanchha Ghar	5,910.00
TDS	190,821.00
Kantipur TTP	4,150,000.00
TITI	150,000.00
Center for community	295,475.00
Saraswati	2,550.00
Jog Narayan	33,885.00
Total	**4,828,641.00**

Bank statement	89,686,498.15
less cheque in transit	4,828,641.00
Total bank balance	**84,857,857.15**

Released	135,911,000.00
bank balance	84,857,857.15
Total expenditure	**51,053,142.85**

प्राविधिक शिक्षा तथा व्यावसायिक तालीम परिषद्

सीप विकास परियोजना

परियोजना कार्यान्वयन इकाई

एशियाली विकास बैंक अनुदान नं -०३४१

मिति: २०७१।४।२८

पत्र संख्या - ०७०।७१
चलानी नं ४६

श्री आर्थिक प्रशासन शाखा
शिक्षा मन्त्रालय
सिंहदरवार, काठमाण्डौं ।

विषय: **खर्च नभएको रकम वेरुजु खातामा जम्मा गरिएको सम्वन्धमा ।**

उपरोक्त सम्वन्धमा यस परियोजनाको लागि गत आ.व. २०७०।७१ मा स्वीकृत बजेट मध्ये जम्मा रु.१३५०११००० नेपाल सरकार श्रोत तर्फ रु. १३३५४०००। र वैदेशिक श्रोत ११,८५,५७,०००। मध्ये जम्मा रु. ५,८३,६५,३०९।१४ नेपाल सरकार तर्फ १,५२,०९,२३५।२० र वैदेशिक तर्फ रु. ४३,०७३,१६३१०.४ खर्च भै रु. ७,३५,४५,६००।८६ बचत भएकामा इम्प्रेस्ट खातावाट भुक्तानी भएको रकम रु. ७३,१२,२५६।२० समेत गरी जम्मा रु. ८,०८,५७,८५७.१५ नेपाल सरकार तर्फ रु. ४०,६१,३६४।८० र वैदेशिक तर्फ रु. ८,२७,९६,०९२।३५। शिक्षा मन्त्रालय अन्तगत वेरुजु खातामा जम्मा गरि सो को बैंक भौचर यसैसाथ पठाइएको व्यहोरा अनुरोध छ ।

दिवन कुमार श्रेष्ठ
परियोजना निर्देशक

बोधार्थ:
श्री लेखा शाखा
प्रा.शि.व्या.ता.परिषद्
सानोठिमी, भक्तपुर ।

बैंकको छाप

EVEREST BANK LIMITED

सिंहदरबार शाखा

बैंक कोड नं.

राजस्व दाखिला भौचर चौथो प्रति

दाखिला गर्नेको लागि

भौचर संख्या 47626902

शिक्षा मन्त्रालय ६१,८९५

२६-३२०-०२

८४८२६८२६९२

आठ करोड अठ्चालिस लाख सन्ताउन्न हजार आठ सय सन्ताउन्न रु पैसा पन्ध्र मात्र।

५११२

स्टेन्डर्ड चार्टर्ड बैंक (चेक) २०६०/०६/

४११६०९ राष्ट्रिय वाणिज्य बैंक

दाखिला गर्ने

सीप विकास परियोजना

केशरमहल, काठमाडौं

Skills Development Project
Project Implementation Unit
Kathmandu, Nepal

बैंकको छाप

EVEREST BANK LIMITED

सिंहदरबार शाखा

बैंक कोड नं.

राजस्व दाखिला भौचर दोस्रो प्रति

सम्बन्धित कार्यालयको लागि

भौचर संख्या 47626902

शिक्षा मन्त्रालय ६१,८९५

२६-३२०-०२ १२०९२६५

८४८२६८२६९२

आठ करोड अठ्चालिस लाख सन्ताउन्न हजार आठ सय सन्ताउन्न रु पैसा पन्ध्र मात्र।

५११२

स्टेन्डर्ड चार्टर्ड बैंक (चेक) (१ प्रति पत्रिका) २०६०/०६/

४११६०९

दाखिला गर्ने

सीप विकास परियोजना

केशरमहल काठमाडौं