

# Audited Project Financial Statements

---

Project Number: 38176-015

Grant Number: 0345

Period covered: 16 July 2017 – 16 July 2018

## NEP: Skills Development Project

Prepared by Council for Technical Education and Vocational Training

For the Asian Development Bank

Date received by ADB: 14 January 2019

The audited project financial statements are documents owned by the borrower. The views expressed herein do not necessarily represent those of ADB's Board of Directors, Management, or staff. These documents are made publicly available in accordance with ADB's Access to Information Policy and as agreed between ADB and the Ministry of Finance.



Council for Technical Education & Vocational Training (CTEVT)  
**Skills Development Project (SDP)**

Project Implementation Unit  
(Asian Development Bank Grant Project No: 0345)

Ref.: 310 - 075/76  
14 January 2019

**Nepal Resident Mission  
Asian Development Bank  
Metro Park Building, Lazmipat  
Kathmandu, Nepal**

RECEIVED  
14 JAN 2019

**Subject:** Submission of Audited Project Financial Statement (FY 2017/2018).

Dear Sir/Madam,

Please find enclosed herewith the Audited Project Financial Statement of Fiscal Year 2017/2018 [Grant No. 0345 NEP - Skills Development Project] for your kind information.

Thank you for your continued cooperation and support.

With best regards,

Ishwari Datta Bhatta  
Project Director

**Enclosed:** Audited Project Financial Statement (FY 2017/2018)

**Copy:** Member-Secretary, Council for Technical Education and Vocational Training (CTEVT)



महालेखापरीक्षकको कार्यालय  
Office of the Auditor General

Phone: 4258174

4266034

4255707

A.G. Fax : 977-1-4268309

Fax : 977-1-4262798

Post Box : 13328

बबरमहल, काठमाडौं, नेपाल

Babar Mahal, Kathmandu, Nepal

Ref. No. - 2075/76 - 358

Date: January 13, 2019

**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 Designated Account and Statements of Expenditures (SOEs) of the "Skills Development Project" financed by ADB Grant No. 0345 NEP as at 16 July 2018 (32 Ashad 2075) 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 from 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**

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 "Skills Development Project" as of 16 July 2018 (32 Ashad 2075) 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 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 Grants.

  
(Iswar Nepal)  
Deputy Auditor General

Deputy Auditor General

SKILLS DEVELOPMENT PROJECT  
New Baneshwor, Kathmandu

# **Audited Project Financial Statement**

(ADB Grant No 0345 NEP)

FY 2017/18 (FY 2074/75)

Council for Technical Education and Vocational Training  
**Skills Development Project**  
**ADB Grant 0345-NEP**  
**Project Financial Statement**  
**FY 2017/2018 (NFY 2074/75)**  
**Period: 16 July 2017 to 16 July 2018**

	Note	Previous Year	Current Year	Cumulative up to current year
<b>Sources</b>				
GON Fund	2	106,652,316.86	79,611,458.79	385,181,630.20
GON Reimbursable Fund	2	(52,465,314.92)	14,582,908.04	54,038,675.32
ADB Grant	3	373,914,795.26	516,134,490.83	1,485,409,751.47
Advance Account Replenishable	4	114,967,906.49	(54,512,438.37)	67,173,360.28
<b>Sub-Total (A)</b>		<b>543,069,703.69</b>	<b>555,816,419.29</b>	<b>1,991,803,417.27</b>
Advance Account Initial Deposit	4	-	-	149,625,000.00
Exchange Gain/Loss	4	(5,320,557.96)	7,324,917.92	12,487,621.87
<b>Sub total (B)</b>		<b>(5,320,557.96)</b>	<b>7,324,917.92</b>	<b>162,112,621.87</b>
<b>Total (A+B)</b>		<b>537,749,145.73</b>	<b>563,141,337.20</b>	<b>2,153,916,039.13</b>
<b>Application</b>				
Consulting services	1	29,303,227.07	25,472,973.64	150,062,156.39
Civil works	1	71,590,050.00	3,879,702.00	156,866,783.00
Studies and reviews	1	16,338,270.00	7,312,215.00	37,772,568.00
Staff development	1	14,568,472.05	2,210,275.00	46,790,665.05
Vehicles	1	987,500.00	-	14,050,478.00
Materials and Equipments	1	10,345,891.00	353,570.00	111,116,292.38
Market Oriented Short Term Training	1	367,611,140.10	487,370,020.00	1,346,419,327.41
Recurring Costs (Project Management and M&E)	1	32,325,153.47	29,217,663.65	128,725,147.04
<b>Sub-Total(A)</b>		<b>543,069,703.69</b>	<b>555,816,419.29</b>	<b>1,991,803,417.27</b>
Advance Account Balance	4	(120,288,464.45)	61,837,356.29	94,939,261.59
Outstanding Replenishment	4	114,967,906.49	(54,512,438.37)	67,173,360.28
<b>Sub Total (B)</b>		<b>(5,320,557.96)</b>	<b>7,324,917.92</b>	<b>162,112,621.87</b>
<b>Total (A+B)</b>		<b>537,749,145.73</b>	<b>563,141,337.21</b>	<b>2,153,916,039.14</b>

*(Signature)*

(Shiva Prashad Khanal)  
Sr. Account Officer  
SDP

*(Signature)*

(Mukunda Keshari Pokahrel)  
Under Secretary(Finance)  
Ministry of Education

*(Signature)*

(Khaga Raj Baral)  
Secretary  
Ministry of Education

*(Signature)*

(Ishwari Datta Bhatta)  
Project Director  
SDP

*(Signature)*

(Jagan Nath Devkota)  
For Financial Comptroller General  
FCGO

*(Signature)*

(Iswar Nepal)  
Deputy Auditor General  
Office of the Auditor General



**Skills Development Project,  
New Baneshwor, Kathmandu  
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 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 Grant closing date of the project is 15 January 2019. The total project cost is USD25.0 million. ADB will finance USD20.0 million as a Grant and GON will finance USD5.0 million.

## 2. Project Management Arrangement

The executing agency is Ministry of Education (MOE). To support MOE, a TVET Sector Development Unit (TSDU) has been established under the MOE and it coordinates with the Project Implementation Unit (PIU) under the Council for Technical Education and Vocational Training (CTEVT). TSDU has some implementation functions delivering elements of Output 3 which is under MOE.

A Project Steering Committee (PSC) has been formed, which is chaired by the Secretary of Education. It provides technical and advisory support to TSDU and PIU for smooth implementation of the project.

## 3. Fund Flow Mechanism

After the annual budget is approved by the parliament, the MOF issues 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 releases budget 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 prepares withdrawal applications and sends to ADB for reimbursement. PIU reports to MOE, CTEVT and FCGO regarding the project financial statements.

## 4. Statement of Compliance

Project Financial Statements have been prepared in accordance with Audit Guide of Project Financial Statements issued by Office of the Auditor General, Nepal in 2015; Financial Procedural Act and Rules of GON and GON Accounting Guideline 2016 issued by FCGO

## 5. Basic of Accounting

The Project has maintained accounts according to the Government of Nepal, Government Accounting standards on a cash basis of accounting and double entry accounting systems. Although, assets and liabilities created during the financial transactions are not accounted separately but recorded in the separate ledger.

## 6. Sources and Application

Project Financial Statement (Main sheet) reflects the figures as Source and Application. GON fund, GON reimbursable fund, Donor's grant, and Advance account replenishable amount are the main sources of the project. Category wise total expenditure are shown in the Application. GON expenditure heads are grouped in the respective donor's category as per Note-1.

## 7. Previous Year and Cumulative up to the current FY

The Project Financial Statement shows previous year column to show only the comparison between current year and previous year's data.

Similarly, Cumulative up to the current FY is shown for cumulative purpose by adding cumulative up to previous year and current year's data.





## 8. Advances

Advances are treated as expenditure. There is NRs. 20,696,760.00 unsettled advances amount as at 16 July 2018.

## 9. Foreign Currency Transactions

An Advance Account (US\$) is established at Nepal Rastra Bank, Banking Office, Thapathali, Kathmandu. The Advance Account is operated by PIU as authorized by MOF. PIU submits Withdrawal Applications to ADB for replenishment/liquidation. Advance 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.

## 10. Budget VS Expenditure of FY 2017/18

Description	Source-wise		
	GON	ADB Grant	Total NRs
Allocation	101,681,000.00	525,972,000.00	627,653,000.00
Released	101,334,283.08	478,501,973.50	579,836,256.58
Expenditure	79,514,458.79	476,116,640.50	555,631,099.29
% of expenditure over budget allocation	78.20%	90.52%	88.53%

## 11. Reporting Currency

The reporting currency is in Nepalese Rupees - NRs. (currency of Nepal). Amount financed under ADB grant (in USD) is separately reported in Note-3 of the Project Financial Statements.

## 12. Recognition of Project Expenditure Value Date

Actual date of financial transaction (check issue date) is considered as value date for the expenditure done by the project in Nepalese Currency. Similarly, expenditure made from Advance Account (USD), amount transferred date as per Nepal Rastra Bank's statement is considered. For direct payment, donor's value date is considered.

## 13. Exchange Rate Applicable

Buying rate (exchange rate) as per Nepal Rastra Bank is applied for the unspent balance (USD) in the advance account at the end date of FY to convert it in Nepalese rupees.

## 14. Nepalese Fiscal Year

FY2017/18 started from 16 July 2017 and ended on 16 July 2018. The figures mentioned in this Project Financial Statement are within this reporting period.

SL

J. Matla





### 15. Intended Purpose

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

### 16. Date of Authorization

These financial statements have been authorized for issue by the Skills Development Project, Kathmandu on 09 December 2018.



Shiva Prashad Khanal  
Senior Account Officer



Ishwari Datta Bhatta  
Project Director



Council for Technical Education and Vocational Training

## Skills Development Project

ADB Grant 0345 NEP

### STATEMENT OF EXPENDITURES (SOE)

For the period: 2017/2018 (16 July 2017 to 16 July 2018)

WA No.	Disb. Type	Category No.	Autho. No.	Value Date	USD	NRS
Up to Previous Fiscal Years						
00030	Reimbursement	Various		22-Sep-17	9,225,261.39	969,275,260.64
00031	Reimbursement	Various		19-Dec-17	386,687.09	39,786,236.00
				Sub Total	1,659,926.28	131,077,430.29
00029	Replenishment	Various		24-Sep-17	1,132,250.56	170,863,666.29
00029	Replenishment	Various		24-Sep-17	45,934.30	116,984,128.34
00032	Replenishment	Various		04-Apr-18	1,261,823.10	4,701,670.31
00033	Replenishment	Various		18-Jun-18	865,960.44	131,204,366.87
				Sub Total	3,305,968.40	92,380,659.02
				Sub total 2017/18	4,965,894.68	345,270,824.54
				Total up to 2017/18	14,191,156.07	516,134,490.83
						1,485,409,751.47

*Shiva Prasad Khanal*

(Shiva Prasad Khanal)  
Sr, Account Officer  
SDP

*Ishwari Dutta Bhatta*

(Ishwari Dutta Bhatta)  
Project Director  
SDP

*Mukunda Keshari Pokharel*

(Mukunda Keshari Pokharel)  
Under Secretary(Finance)  
Ministry of Education

*Khaga Raj Baral*

(Khaga Raj Baral)  
Secretary  
Ministry of Education

*Jagan Nath Devkota*

(Jagan Nath Devkota)  
For Financial Comptroller General  
FCGO

*Isvar Nepal*

(Isvar Nepal)  
Deputy Auditor General  
Office of the Auditor General



**Skills Development Project**  
**ADB Grant 0345-NEP**

**Note: 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	<b>Consulting services- 3101</b>				
	22411	Consulting Services	29,303,227.07	25,472,973.64	150,062,156.39
		<b>Sub Total</b>	<b>29,303,227.07</b>	<b>25,472,973.64</b>	<b>150,062,156.39</b>
2	<b>Civil Works-3201</b>				
	29221	Building	71,590,050.00	3,879,702.00	156,866,783.00
		<b>Sub Total</b>	<b>71,590,050.00</b>	<b>3,879,702.00</b>	<b>156,866,783.00</b>
3	<b>Studies and Reviews-3401</b>				
	22522	Program Expenses	16,338,270.00	7,312,215.00	37,772,568.00
		<b>Sub Total</b>	<b>16,338,270.00</b>	<b>7,312,215.00</b>	<b>37,772,568.00</b>
4	<b>Staff Development -3501</b>				
	22511	Training	14,568,472.05	2,210,275.00	38,662,670.05
	22522	Program Expenses	-	-	8,127,995.00
		<b>Sub-Total</b>	<b>14,568,472.05</b>	<b>2,210,275.00</b>	<b>46,790,665.05</b>
5	<b>Vehicles - 3601</b>				
	29411	Vehicles and motorcycles	987,500.00	-	14,050,478.00
		<b>Sub Total</b>	<b>987,500.00</b>	<b>-</b>	<b>14,050,478.00</b>
6	<b>Materials and Equipments- 3602</b>				
	29511	Equipments	9,964,945.00	353,570.00	90,022,222.73
	29311	Furniture	380,946.00	-	21,094,069.65
		<b>Sub-Total</b>	<b>10,345,891.00</b>	<b>353,570.00</b>	<b>111,116,292.38</b>
7	<b>Market oriented Short Term Training - 3801</b>				
	22512	Skills Development & awareness	367,611,140.10	487,370,020.00	1,346,419,327.41
		<b>Sub-Total</b>	<b>367,611,140.10</b>	<b>487,370,020.00</b>	<b>1,346,419,327.41</b>
8	<b>Recurring Costs-Project Management and M&amp;E -3901</b>				
	21111	Salary	12,287,224.03	12,201,565.17	45,689,195.45
	21113	Allowance	336,000.00	511,000.00	1,443,829.00
	21119	Other Allowance	1,473,000.00	858,050.00	5,661,988.00
	22111	Water and Electricity	241,946.00	590,747.80	1,633,060.31
	22112	Communication charge	244,745.00	295,765.00	1,629,073.00
	22121	Rent	1,558,734.00	1,571,220.00	4,559,954.00
	22211	Fuel and other Fuel	927,089.00	944,916.49	4,744,211.99
	22212	Repair and Maintenance	1,490,906.94	1,331,655.09	6,325,801.93
	22213	Insurance	239,161.00	253,937.00	782,565.00
	22311	Office expenses	2,347,020.50	2,166,162.00	13,138,722.95
	22314	Fuel for others	-	-	182,778.00
	22412	Other Service	1,375,913.00	1,222,189.00	5,288,568.00
	22611	M&E expenses	8,096,919.00	6,231,206.00	31,035,378.00
	22612	Travelling Cost	-	-	106,820.00
	22711	Miscellaneous Expenses	1,715,515.00	1,039,250.10	6,503,201.41
		<b>Sub-Total</b>	<b>32,334,153.47</b>	<b>29,217,663.65</b>	<b>128,725,147.04</b>
		<b>Grand Total</b>	<b>543,078,703.69</b>	<b>555,816,419.29</b>	<b>1,991,803,417.27</b>

*(Signature)*

(Shiva Prashad Khanal)  
Sr. Account Officer  
SDP

*(Signature)*

(Ishwari Datta Bhatta)  
Project Director  
SDP



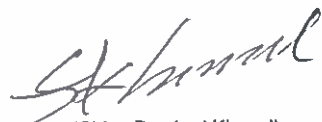
## Skills Development Project

ADB Grant 0345-NEP

### Statement of GON Fund & GON Reimbursable Fund

Note-2

Particulars	Previous Year	Current Year	Cumulative up to Current year
(A) Budget Release			
GON Fund	133,529,324.86	101,431,283.08	460,344,699.83
GON Reimbursable Fund	446,309,120.68	472,447,525.40	1,713,634,046.03
<b>Sub-total (A)</b>	<b>579,838,445.54</b>	<b>573,878,808.48</b>	<b>2,173,978,745.86</b>
(B) Less:			
Unspent balance GON fund	26,877,008.00	21,819,824.29	75,151,242.07
Unspent balance ADB Reimbursable Fund	19,204,066.55	2,385,333.00	164,801,934.91
Reimbursement from ADB	479,570,369.05	455,479,284.36	1,494,805,263.36
<b>Sub-total (B)</b>	<b>525,651,443.60</b>	<b>479,684,441.65</b>	<b>1,734,758,440.34</b>
<b>Total Fund (A-B)</b>	<b>54,187,001.94</b>	<b>94,194,366.83</b>	<b>439,220,305.52</b>
GON Fund	106,652,316.86	79,611,458.79	385,193,457.76
Less: Source changed from GON to ADB			11,827.56
<b>Total GON Fund (A)</b>	<b>106,652,316.86</b>	<b>79,611,458.79</b>	<b>385,181,630.20</b>
GON Reimbursable fund	(52,465,314.92)	14,582,908.04	54,026,847.76
Add: Source changed from GON to ADB			11,827.56
<b>Total GON Reimbursable fund (B)</b>	<b>(52,465,314.92)</b>	<b>14,582,908.04</b>	<b>54,038,675.32</b>
<b>Total Fund (A+B)</b>	<b>54,187,001.94</b>	<b>94,194,366.83</b>	<b>439,220,305.52</b>

  
 (Shiva Prashad Khanal)  
 Sr. Account Officer  
 SDP

  
 (Ishwari Datta Bhatta)  
 Project Director  
 SDP



# Skills Development Project

ADB Grant 345-NEP

## Statement of ADB Grant

FY 2074/2075 (2017/2018)

Note: 3

Disbursement	Previous year		Current Year		Cumulative up to current year	
	USD	NRS.	USD	NRS.	USD	NRS.
A. Reimbursement	3,086,284.74	330,804,581.05	1,659,926.28	170,863,666.29	7,860,710.77	828,906,482.41
Sub-Total	3,086,284.74	330,804,581.05	1,659,926.28	170,863,666.29	7,860,710.77	828,906,482.41
B. Replenishment	403,205.40	43,110,214.21	3,305,968.40	345,270,824.54	6,104,582.90	634,533,714.12
Sub-Total	403,205.40	43,110,214.21	3,305,968.40	345,270,824.54	6,104,582.90	634,533,714.12
C. Direct Payment	-	-	-	-	225,862.40	21,969,554.94
Sub-Total	-	-	-	-	225,862.40	21,969,554.94
Total Disbursement	3,489,490.14	373,914,795.26	4,965,894.68	516,134,490.83	14,191,156.07	1,485,409,751.47
D. Advance A/C						
Initial Deposit					1,500,000.00	149,625,000.00
Grand Total	3,489,490.14	373,914,795.26	4,965,894.68	516,134,490.83	15,691,156.07	1,635,034,751.47

*Shiva Prasad Khanal*

(Shiva Prasad Khanal)  
Sr. Account Officer

SDP

*Ishwari Datta Bhatta*

(Ishwari Datta Bhatta)  
Project Director

SDP



# Skills Development Project

ADB Grant 0150-NEP

## Memorandum of Advance Account

Advance Account No: 1204642/001.004.840 (Nepal Rastra Bank, Thapathali Kathmandu)

Note-4

Note	Description	Equivalent NRs.	Amount in USD
a	Balance of Advance A/C as at 16 July 2018 as per bank statement (Exchange rate USD 1 = NRS 109.34 )	94,939,261.59	868,293.96
b	Outstanding Replenishable as at 16 July 2017		
	Fund Transfer to GON Central Account	116,984,128.34	1,132,250.56
	Payment made from Advance account	4,701,670.31	45,934.30
	Sub-total	121,685,798.65	1,178,184.86
c	Disbursement During 2017/18		
	Fund Transfer to GON Central Account	284,615,618.07	2,699,897.34
	Payment made from Advance account	6,142,768.10	59,592.24
	Sub-total	290,758,386.17	2,759,489.58
d	Replenishment During 2017/18		
	Fund Transfer to GON Central Account	345,270,824.54	3,305,968.40
	Payment made from Advance account	-	-
	Sub-total	345,270,824.54	3,305,968.40
e	Liquidation During 2017/18		
	Fund Transfer to GON Central Account	-	-
	Payment made from Advance account	-	-
	Sub-total	-	-
f	Outstanding Replenishment as at 16 July 2018 (b+c-d-e)		
	Fund Transfer to GON Central Account	56,328,921.87	526,179.50
	Payment made from Advance account	10,844,438.41	105,526.54
	Sub-total	67,173,360.28	631,706.04
g	Exchange gain/loss (a+f)-h= Gain	12,487,621.87	
	Sub-total	12,487,621.87	
h	Advance Account Initial Deposit (5 Feb 2014) Exchange Rate USD 1= NRs 99.75	149,625,000.00	1,500,000.00

*Shiva Prasad Khanal*

(Shiva Prasad Khanal)  
Sr. Account Officer  
SDP

*Ishwari Datta Bhatta*  
(Ishwari Datta Bhatta)  
Project Director



## Skills Development Project

ADB Grant 0345-NEP

### Reconciliation Statement of Reimbursable Fund FY 2017/2018 (2074/75)

S.N.	Particulars	As per FCGO Record	As per Project Financial Statement
1	Reimbursable amount upto FY 2017/18	75,628,074.87	54,038,675.32
	Less: unspent balance of FY 2016/017	19,204,066.55	-
	Less: unspent balance of FY 2017/18	2,385,333.00	-
	Total	54,038,675.32	54,038,675.32



(Shiva Prashad Khanal)  
Sr. Account Officer  
SDP



(Ishwari Datta Bhatta)  
Project Director  
SDP







Council for Technical Education and Vocational Training  
Skills Development Project (SDP)

Grant No. 0345-NEP

New Baneshwor, Kathmandu, Nepal

**Progress on Audit Observation of the Fiscal Year 2016/17 (2073/074)**

Item No.	Audit observation as mentioned in the Management Letter	Clarification by the Project	Progress status		
			Settled	Not settled	Partly settled
1.1	Salary of script writer for television broadcast: Since the social marketing firm was recruited using consultant's qualification selection process, the salary should have been substantiated at par with the expert's previous salaries. Please submit documents submitted by the firm during negotiation.	<p>The contract negotiation was done after the NOL from ADB.</p> <p>The documents submitted by the firm during negotiation are enclosed (Please refer to FIN 1, 2 &amp; 3 in contract negotiation).</p>		✓	
1.2	NRs. 2.25 million for 5 local language radio jingles: It seems that the project has made cost estimate for social marketing firm significantly high for radio jingles than the market rate. Please clarify on the basis used for preparing cost estimate.	<p>We believe that the cost estimate of radio jingles are not high, it is as per the market value.</p> <p>Supporting documents are enclosed (Please refer the cost analysis of different advertising agencies:</p> <p>i) Varieties Consulting Net work P. Ltd. ii) Media Bank Pvt. Ltd. iii) Shakriya Media P. Ltd.</p>		✓	

SK

J



1.3	<i>Payment without supporting documents:</i> Please explain how the payment of NRs. 4.09 million was paid against reimbursable expenditure and provisional sum without any supporting evidences. Please confirm whether these were paid from ADB funds. Ineligible payments without supporting documents and charged from ADB funds are to be deducted from future valid claims presented or to be refunded to ADB.	Yes, it is confirmed these payment were done from ADB & GON funds.  The above mentioned payments were done only after verifying and attaching the supporting documents. The documents are in the process of regularization.	✓	
2.3	<i>Selection of individual consultant:</i> Please clarify in detail the scoring done while selecting the individual consultants.	The selections of individual consultants were done on the basis of approved evaluation criteria. The details of score evaluation of Monitoring Specialists are enclosed.  However, Mr. Kailash Kumar Paneru, Monitoring Specialist stationed at Western, Mid-Western and Far Western Development Regions based at Butwal had already resigned from the work due to his health problem.	✓	
2.4	<i>Payment without bills and invoices:</i> Please clarify how NRs 0.443 million was paid to the consultants without bills and invoices. Please confirm whether these were paid from ADB funds. Ineligible payments without supporting documents and charged from ADB funds are to be deducted from future valid claims presented or to be refunded to ADB.	Yes, it is confirmed these payment were done from ADB & GON funds.  Payments to the consultants were done by reviewing the bills and invoices received. The documents are in the process of regularization.	✓	



*[Handwritten signature]*

*[Handwritten signature]*

3	<p><i>Payment without supporting documents:</i> Please let us know in detail about the payment NRs 2.64 million that the project has made without any supporting documents for reimbursable and provisional sum expenses. Please confirm whether these were paid from ADB funds. Ineligible payments without supporting documents and charged from ADB funds are to be deducted from future valid claims presented or to be refunded to ADB.</p>	<p>Yes, it is confirmed these were payment were done from ADB &amp; GON funds.</p> <p>All payments were done after verifying supporting documents. For your information, please note that all supporting documents were kept in separate files and these were not checked during the time of audit by Office of the Auditor General (OAG). However, all supporting documents were submitted to OAG in separate dates: (25 January 2018; 20 March 2018; and 06 April 2018) and it is in the process of regularization.</p>	✓	
4	<p><i>Advance payment settlement:</i> Please let us know in detail about the issue and your plan to settle this.</p>	<p>Please note that all advance payments are mobilization advance payment (as per PPMO rule Government of Nepal).</p> <p>Since the contract of the training packages are normally 18 to 24 months with 3-4 cycles. Thus, all advance payments are settled (deducted) after the completion of each cycle.</p> <p>Based on the agreement, advance payments must be cleared only after the completion of training. So far all advance payments has been cleared.</p>	✓	

*[Signature]*

*[Signature]*



# Skills Development Project, New Baneshwor, Kathmandu

ADB Grant No 0345NEP

## Financial Covenants

Product	Schedule	Para No.	Description	Completed	not Completed	Partly completed	Not yet due	Remarks/Issues
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 financial 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 concerning these documents and the audit thereof as ADB shall from time to time reasonably request.				Work is in progress	
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.				complied	
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.				complied	



Handwritten signature or mark.

Handwritten signature or mark.

Council for Technical Education & Vocational Training  
Skill Development Project, Kesharmahal  
ADB Grant 0345 NEP  
Consolidated Annual Financial Statement (Prepared by MOE)  
F.Y 2074/2075 (16 July 2017 to 16 July 2018)

Budget Item	Budget Released				Expenditure				Balance (Released-Expenditure)				Expenditure VS budget
	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	
1) <b>Project head 3501363</b>													
1) Water & Electricity	49,438.86	241,377.94		290,816.80	49,438.86	241,377.94		290,816.80	-	-	-	-	64.63
1) Fuel	36,415.44	177,793.05		214,208.49	36,415.44	177,793.05		214,208.49	-	-	-	-	61.91
2) Operation and Maintenance	77,018.53	376,031.56		453,050.09	77,018.53	376,031.56		453,050.09	-	-	-	-	94.39
1) Office expenses	73,998.46	375,628.54		449,627.00	73,998.46	375,628.54		449,627.00	-	-	-	-	99.92
1) Misc expenses	35,904.73	182,363.37		218,268.10	35,904.73	182,363.37		218,268.10	-	-	-	-	99.21
<b>Sub Total</b>	<b>272,776.02</b>	<b>1,353,194.46</b>		<b>1,625,970.48</b>	<b>272,776.02</b>	<b>1,353,194.46</b>		<b>1,625,970.48</b>	-	-	-	-	83.55
2) Skill development and awareness Training	26,205.50	127,944.50		154,150.00	26,205.50	127,944.50		154,150.00	-	-	-	-	9.04
2) Programme Expenses													0.00
1) Monitoring and evaluation	83,301.56	407,066.44		490,368.00	83,301.56	407,066.44		490,368.00	-	-	-	-	83.97
<b>Sub Total</b>	<b>109,507.06</b>	<b>535,010.94</b>		<b>644,518.00</b>	<b>109,507.06</b>	<b>535,010.94</b>		<b>644,518.00</b>	-	-	-	-	
<b>Total (MOE Only)</b>	<b>382,283.08</b>	<b>1,888,205.40</b>		<b>2,270,488.48</b>	<b>382,283.08</b>	<b>1,888,205.40</b>		<b>2,270,488.48</b>	-	-	-	-	
2) Conditional Recurrent Grant to Government Agencies	92,950,000.00	468,371,000.00	6,142,768.10	567,463,768.10	77,066,037.71	466,103,853.00	6,142,768.10	549,312,658.81	15,883,962.29	2,267,147.00	-	18,151,109.29	95.65
3) Unconditional Capital Grant to other institutions & individual	8,002,000.00	2,100,000.00		10,102,000.00	2,066,138.00	1,981,814.00		4,047,952.00	5,935,862.00	118,186.00	-	6,054,048.00	8.28
<b>Sub Total</b>	<b>100,952,000.00</b>	<b>470,471,000.00</b>	<b>6,142,768.10</b>	<b>577,565,768.10</b>	<b>79,132,175.71</b>	<b>468,085,667.00</b>		<b>553,360,610.81</b>	<b>21,819,824.29</b>	<b>2,385,333.00</b>	-	<b>24,205,157.29</b>	<b>99.49</b>
<b>Grand Total</b>	<b>101,334,283.08</b>	<b>472,359,205.40</b>	<b>6,142,768.10</b>	<b>579,836,256.58</b>	<b>79,514,458.79</b>	<b>469,973,872.40</b>		<b>555,631,099.29</b>	<b>21,819,824.29</b>	<b>2,385,333.00</b>	-	<b>24,205,157.29</b>	

Unspent Balance	
GON Fund	21,819,824.29
ADB Financing	2,385,333.00
<b>Totals</b>	<b>24,205,157.29</b>

*Bhatta*

(Ishwan Datta Bhatta)  
Project Director  
SDP

*S.P. Kharel*

(Shiva Prasad Kharel)  
Sr. Account Officer  
SDP



Council for Technical Education & Vocational Training

Skill Development Project, Baneshwor, Kathmandu

ADB Grant 0345 NEP

Consolidated Annual Financial Statement (Prepared by MOE)

F.Y 2074/2075 (16 July 2017 to 16 July 2018)

Item No.	Budget Item	Original Budget Allocation				Variant (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													
22111	Water & Electricity	74,000.00	376,000.00	-	450,000.00	-	-	-	-	74,000.00	376,000.00	-	450,000.00
22211	Fuel	57,000.00	289,000.00	-	346,000.00	-	-	-	-	57,000.00	289,000.00	-	346,000.00
22212	Operation and Maintenance	79,000.00	401,000.00	-	480,000.00	-	-	-	-	79,000.00	401,000.00	-	480,000.00
22311	Office expenses	74,000.00	376,000.00	-	450,000.00	-	-	-	-	74,000.00	376,000.00	-	450,000.00
22711	Misc expenses	36,000.00	184,000.00	-	220,000.00	-	-	-	-	36,000.00	184,000.00	-	220,000.00
Sub Total		320,000.00	1,626,000.00	-	1,946,000.00	-	-	-	-	320,000.00	1,626,000.00	-	1,946,000.00
22512	skill development and awareness Training	279,000.00	1,426,000.00	-	1,705,000.00	-	-	-	-	279,000.00	1,426,000.00	-	1,705,000.00
22522	Programme Expenses	34,000.00	173,000.00	-	207,000.00	-	-	-	-	34,000.00	173,000.00	-	207,000.00
22611	Monitoring and evaluation	96,000.00	488,000.00	-	584,000.00	-	-	-	-	96,000.00	488,000.00	-	584,000.00
Sub Total		409,000.00	2,087,000.00	-	2,496,000.00	-	-	-	-	409,000.00	2,087,000.00	-	2,496,000.00
Sub Total (MOE Only)		729,000.00	3,713,000.00	-	4,442,000.00	-	-	-	-	729,000.00	3,713,000.00	-	4,442,000.00
26412	Conditional Recurrent Grant to Government Agencies	92,950,000.00	474,871,000.00	6,500,000.00	574,321,000.00	-	-	-	-	92,950,000.00	474,871,000.00	6,500,000.00	574,321,000.00
26423	Unconditional Capital Grant to other institutions & individual	8,002,000.00	40,888,000.00	-	48,890,000.00	-	-	-	-	8,002,000.00	40,888,000.00	-	48,890,000.00
Sub Total		100,952,000.00	515,759,000.00	6,500,000.00	623,211,000.00	-	-	-	-	100,952,000.00	515,759,000.00	6,500,000.00	623,211,000.00
Grand Total		101,681,000.00	519,472,000.00	6,500,000.00	627,653,000.00	-	-	-	-	101,681,000.00	519,472,000.00	6,500,000.00	627,653,000.00

*Shweta*

(Shweta Datta Bhatta)  
Project Director  
SDP



*Shiva Prasad Khanal*

(Shiva Prasad Khanal)  
Sr Account Officer  
SDP



Council for Technical Education & Vocational Training  
Skill Development Project, Kesharmahal  
ADB Grant 0345 NEP  
Consolidated Annual Financial Statement  
F.Y 2074/2075 (16 July 2017 to 16 July 2018)

Budget Item	Budget Released			Expenditure			Balance (Released-Expenditure)				Expenditure vs budget		
	GON	ADB Reimbursable Grant	ADB D.P Grant	Total	GON	ADB Reimbursable Grant	ADB D.P Grant	Total	ADB Reim. Grant	ADB D.P Grant		Total	
Net head 3501363													
Salary	13,285,000.00	-	-	13,285,000.00	12,201,565.17	-	-	12,201,565.17	1,083,434.83	-	-	1,083,434.83	91.84
Allowance	511,000.00	-	-	511,000.00	511,000.00	-	-	511,000.00	-	-	-	-	100.00
Travel Allowance	150,000.00	1,100,000.00	-	1,250,000.00	102,966.00	755,084.00	-	858,050.00	47,034.00	344,916.00	-	391,950.00	58.64
Water & Electricity	85,438.86	505,377.94	-	590,816.80	86,430.86	505,316.94	-	590,747.80	8.00	61.00	-	69.00	78.77
Communication	54,000.00	396,000.00	-	450,000.00	37,258.00	258,507.00	-	295,765.00	16,742.00	137,493.00	-	154,235.00	55.73
Internet	216,000.00	1,584,000.00	-	1,800,000.00	188,547.00	1,382,673.00	-	1,571,220.00	27,453.00	201,327.00	-	228,780.00	87.29
Telephone	160,415.44	1,233,793.05	-	1,414,208.49	124,098.44	820,818.05	-	944,916.49	56,317.00	412,975.00	-	469,292.00	61.12
Operation and maintenance	221,018.53	1,432,311.56	-	1,653,330.09	182,443.53	1,149,211.56	-	1,331,655.09	38,575.00	282,820.00	-	321,395.00	79.27
Insurance	254,000.00	-	-	254,000.00	253,937.00	-	-	253,937.00	63.00	-	-	63.00	99.98
Office expenses	433,998.46	1,915,628.54	-	2,349,627.00	281,878.46	1,884,483.54	-	2,166,362.00	152,320.00	31,145.00	-	183,465.00	92.18
Utilities for others	4,800.00	35,200.00	-	40,000.00	-	-	-	-	4,800.00	35,200.00	-	40,000.00	0.00
Other service charges	166,000.00	1,364,000.00	-	1,550,000.00	146,855.00	1,075,534.00	-	1,222,389.00	39,345.00	286,466.00	-	325,811.00	78.85
Travel expenses	40,000.00	-	-	40,000.00	-	-	-	-	40,000.00	-	-	40,000.00	0.00
Facilities	191,904.73	1,326,363.37	-	1,518,268.10	134,421.73	904,828.37	-	1,039,250.10	57,483.00	421,535.00	-	479,018.00	68.37
Sub Total-26412	15,813,576.02	10,893,394.46	-	26,706,970.48	14,250,091.19	8,736,456.46	-	22,986,547.65	1,563,574.83	2,155,938.00	-	3,719,512.83	
Service and maintenance	3,072,000.00	16,274,000.00	-	19,346,000.00	3,066,542.54	16,273,653.00	-	19,340,195.54	15,457.46	337.00	-	15,784.46	98.56
Subsidies	-	2,254,000.00	-	2,254,000.00	-	-	-	2,210,275.00	-	43,725.00	-	43,725.00	98.06
Self training	-	-	-	-	-	-	-	-	-	-	-	-	-
Staff development and training	71,383,405.50	428,881,744.50	-	500,265,150.00	58,492,109.50	428,877,910.50	-	487,370,020.00	12,871,296.00	3,834.00	-	12,875,130.00	97.13
Program expenses	1,992,000.00	6,458,000.00	-	8,450,000.00	877,467.00	6,434,748.00	-	7,312,215.00	1,114,533.00	23,252.00	-	1,137,785.00	84.47
Monitoring and evaluation	1,091,301.58	5,499,066.44	-	6,590,368.02	772,200.56	5,459,005.44	-	6,231,206.00	319,101.00	40,061.00	-	359,162.00	93.23
Sub Total 26412	77,518,707.06	489,365,810.94	-	566,884,518.00	63,198,319.80	459,235,601.94	-	528,596,589.64	14,320,387.46	111,209.00	-	14,431,596.46	
Building	3,959,200.00	2,000,000.00	-	5,959,200.00	1,978,648.00	1,901,054.00	-	3,879,702.00	1,980,552.00	98,946.00	-	2,079,498.00	15.04
Equipment and furniture	1,799,200.00	-	-	1,799,200.00	-	-	-	-	1,799,200.00	-	-	1,799,200.00	-
Others	60,000.00	-	-	60,000.00	-	-	-	-	60,000.00	-	-	60,000.00	0.00
Materials and Equipment	2,051,000.00	188,320.00	-	2,239,320.00	184,490.00	169,080.00	-	353,570.00	1,866,910.00	19,240.00	-	1,886,150.00	1.98
Other	229,200.00	-	-	229,200.00	-	-	-	-	229,200.00	-	-	229,200.00	0.00
Sub Total 26423	8,099,000.00	2,188,320.00	-	10,287,320.00	2,163,138.00	2,070,134.00	-	4,233,272.00	5,935,862.00	118,186.00	-	6,054,048.00	
Grand Total	101,431,283.08	472,447,525.40	-	573,878,808.48	79,611,458.79	470,062,192.40	-	565,815,419.29	21,819,824.29	2,385,333.00	-	24,205,157.29	89.40

Unspent Balance	
GON Fund	21,819,824.29
ADB Financing	2,385,333.00
Totals	24,205,157.29

*Shiva Prasad Kharel*

(Shiva Prasad Kharel)  
Sr. Account Officer  
SDP



*Pranata*  
(Pranata Datta Bhattacharya)  
Project Director  
SDP

**Council for Technical Education & Vocational Training**  
**Skill Development Project, Baneshwor, Kathmandu**  
**ADB Grant 0345 NEP**

Consolidated Annual Financial Statement  
**F.Y 2074/2075 (16 July 2017 to 16 July 2018)**

Item No.		Budget Item	Original Budget Allocation			Variant (source transfer)			Revised Budget		
			GON	ADB Reimbursable Grant	ADB D.P Grant	Total	GON	ADB Reimbursable Grant	ADB D.P Grant	Total	
FY 2017/2018 (10 January 2017 to 30 June 2018)											
Budget head 3501363											
21111	Salary	13,500,000.00	-	-	13,500,000.00	(215,000.00)	-	-	13,285,000.00	-	
21113	Allowance	350,000.00	-	-	350,000.00	161,000.00	-	-	511,000.00	-	
21119	other Allowance	150,000.00	1,100,000.00	-	1,250,000.00	-	-	-	150,000.00	1,100,000.00	
22111	Water & Electricity	110,000.00	640,000.00	-	750,000.00	-	-	-	110,000.00	640,000.00	
22112	Communication	54,000.00	396,000.00	-	450,000.00	-	-	-	54,000.00	396,000.00	
22121	Rent	216,000.00	1,584,000.00	-	1,800,000.00	-	-	-	216,000.00	1,584,000.00	
22211	Fuel	201,000.00	1,345,000.00	-	1,546,000.00	-	-	-	201,000.00	1,345,000.00	
22212	Operation and maintenance	223,000.00	1,457,000.00	-	1,680,000.00	-	-	-	223,000.00	1,457,000.00	
22213	Insurance	200,000.00	-	-	200,000.00	54,000.00	-	-	254,000.00	-	
22311	Office expenses	434,000.00	3,016,000.00	-	3,450,000.00	-	(1,100,000.00)	-	434,000.00	1,916,000.00	
22314	Fuel for others	4,000.00	35,200.00	-	40,000.00	-	-	-	4,800.00	35,200.00	
22412	other service charge	186,000.00	1,364,000.00	-	1,550,000.00	-	-	-	186,000.00	1,364,000.00	
22612	Travel expenses	40,000.00	-	-	40,000.00	-	-	-	40,000.00	-	
22711	Misc expenses	192,000.00	1,326,000.00	-	1,520,000.00	-	-	-	192,000.00	1,326,000.00	
Sub Total 26412		15,860,800.00	12,265,200.00	-	28,126,000.00	-	(1,100,000.00)	-	15,860,800.00	-	
Service and											
22411	consultancies	16,274,000.00	6,500,000.00	-	22,846,000.00	-	-	-	3,072,000.00	16,274,000.00	
22511	staff training	7,454,000.00	-	-	7,454,000.00	-	(5,200,000.00)	-	-	2,254,000.00	
skill development and											
22512	awareness	71,616,200.00	413,429,800.00	-	485,046,000.00	-	16,750,000.00	-	71,616,200.00	430,179,800.00	
22522	Program expenses	2,026,000.00	14,781,000.00	-	16,807,000.00	-	(8,150,000.00)	-	2,026,000.00	6,631,000.00	
Monitoring and											
22611	evaluation	1,104,000.00	7,960,000.00	-	9,064,000.00	-	(2,300,000.00)	-	1,104,000.00	5,580,000.00	
Sub Total 26412		77,818,200.00	439,818,800.00	5,500,000.00	544,137,000.00	-	1,100,000.00	-	77,818,200.00	460,918,800.00	
29221	Building	3,959,200.00	21,840,800.00	-	25,800,000.00	-	-	-	3,959,200.00	21,840,800.00	
29311	Furniture and fixture	1,799,200.00	1,660,800.00	-	3,460,000.00	-	-	-	1,799,200.00	1,660,800.00	
29411	Vehicles	60,000.00	440,000.00	-	500,000.00	-	-	-	60,000.00	440,000.00	
Materials and Equipment											
29511		2,051,400.00	15,768,600.00	-	17,820,000.00	-	-	-	2,051,400.00	15,768,600.00	
29999	Software	229,200.00	1,580,800.00	-	1,910,000.00	-	-	-	229,200.00	1,580,800.00	
Sub Total 26423		8,099,000.00	41,391,000.00	-	49,490,000.00	-	-	-	8,099,000.00	41,391,000.00	
Grand Total		101,778,000.00	513,475,000.00	6,500,000.00	621,753,000.00	-	-	-	101,778,000.00	513,475,000.00	
									6,500,000.00	621,753,000.00	

*Shiva Prasad Khatri*

(Shiva Prasad Khatri)  
**Sr. Account Officer**  
 SDP

*Sharma*

(Sharma Datta Bhakta)  
**Project Director**  
 SDP



Council for Technical Education & Vocational Training  
Skill Development Project, Kesharmahal  
ADB Grant 0345 NEP  
Annual Financial Statement (Expenses through SDP only)  
F.Y 2074/2075 (16 July 2017 to 16 July 2018)

Budget Item	Budget Released			Expenditure			Balance (Released-Expenditure)			Expenditure VS budget	
	GON	ADB Reimbursable Grant	ADB D.P Grant	Total	GON	ADB Reimbursable Grant	ADB D.P Grant	GON	ADB Reim. Grant	Total	
Budget head 3501383											
Salary	13,285,000.00	-	-	13,285,000.00	12,201,565.17	-	-	1,083,434.83	-	-	91.84
Allowance	511,000.00	-	-	511,000.00	511,000.00	-	-	-	-	-	100.00
Other Allowance	150,000.00	1,100,000.00	-	1,250,000.00	102,968.00	755,084.00	-	47,034.00	344,916.00	68.64	68.64
Water & Electricity	36,000.00	264,000.00	-	300,000.00	35,992.00	263,939.00	-	8.00	61.00	69.00	99.98
Communication	54,000.00	396,000.00	-	450,000.00	37,258.00	258,507.00	-	16,742.00	137,493.00	154,235.00	65.73
Rent	216,000.00	1,584,000.00	-	1,800,000.00	188,547.00	1,392,673.00	-	27,453.00	201,327.00	228,780.00	87.29
Fuel	144,000.00	1,056,000.00	-	1,200,000.00	87,683.00	643,225.00	-	56,317.00	412,975.00	469,292.00	60.89
Operation and maintenance	144,000.00	1,056,000.00	-	1,200,000.00	105,425.00	773,180.00	-	38,575.00	282,820.00	321,395.00	73.22
Insurance	254,000.00	-	-	254,000.00	253,937.00	-	-	63.00	-	63.00	99.98
Office expenses	360,000.00	1,540,000.00	-	1,900,000.00	207,680.00	1,508,655.00	-	152,320.00	31,145.00	183,465.00	90.34
Fuel for others	4,800.00	35,200.00	-	40,000.00	-	-	-	4,800.00	35,200.00	40,000.00	0.00
other service charge	186,000.00	1,364,000.00	-	1,550,000.00	148,655.00	1,075,534.00	-	39,345.00	288,466.00	327,811.00	78.85
Travel expenses	40,000.00	-	-	40,000.00	-	-	-	40,000.00	-	40,000.00	0.00
Misc expenses	156,000.00	1,144,000.00	-	1,300,000.00	98,517.00	722,465.00	-	57,483.00	421,535.00	479,018.00	63.15
Sub Total-26412	15,540,800.00	9,539,200.00	-	25,080,000.00	13,977,225.17	7,383,282.00	-	1,561,574.83	2,185,938.00	3,719,512.83	
Service and consultancy	3,072,000.00	16,274,000.00	6,142,768.10	25,488,768.10	3,056,542.54	16,273,663.00	6,142,768.10	15,457.46	337.00	15,794.46	60.54
staff training	-	2,254,000.00	-	2,254,000.00	-	2,210,275.00	-	-	43,725.00	43,725.00	89.65
skill development and awareness	71,337,200.00	428,753,800.00	-	500,091,000.00	58,455,804.00	428,749,966.00	-	12,871,296.00	3,834.00	12,875,130.00	90.45
Program expenses	1,992,000.00	6,458,000.00	-	8,450,000.00	877,467.00	6,434,748.00	-	1,114,533.00	23,252.00	1,137,785.00	100.00
Monitoring and evaluation	1,008,000.00	5,092,000.00	-	6,100,000.00	688,899.00	5,051,939.00	-	319,101.00	40,061.00	359,162.00	88.38
Sub Total 26412	77,409,200.00	458,831,800.00	6,142,768.10	542,383,768.10	63,088,812.54	458,720,391.00	6,142,768.10	14,320,387.46	111,209.00	14,431,596.46	
Building	3,959,200.00	2,000,000.00	-	5,959,200.00	1,978,648.00	1,901,054.00	-	1,980,552.00	98,946.00	2,079,498.00	90.53
Furniture and fixture	1,799,200.00	-	-	1,799,200.00	-	-	-	1,799,200.00	-	1,799,200.00	5.75
Vehicles	60,000.00	-	-	60,000.00	-	-	-	60,000.00	-	60,000.00	100.00
Materials and Equipment	1,954,400.00	100,000.00	-	2,054,400.00	87,490.00	80,780.00	-	1,866,910.00	19,240.00	1,886,150.00	28.59
Software	229,200.00	-	-	229,200.00	-	-	-	229,200.00	-	229,200.00	0.00
Sub Total 26423	8,002,000.00	2,100,000.00	-	10,102,000.00	2,068,136.00	1,981,814.00	-	4,047,952.00	118,186.00	4,166,138.00	
Grand Total	100,952,000.00	470,471,000.00	6,142,768.10	577,565,768.10	79,132,175.71	458,085,667.00	6,142,768.10	21,919,824.29	2,395,333.00	24,205,157.29	

Unspent Balance	
GON Fund	21,819,824.29
ADB Financing	2,385,333.00
Totals	24,205,157.29

*S. K. Kharel*

(Shiva Prasad Kharel)  
Sr. Account Officer  
SDP

*Bhutta*

(Ishwan Datta Bhutta)  
Project Director  
SDP



Council for Technical Education & Vocational Training  
Skill Development Project, Baneshwor, Kathmandu

ADB Grant 0345 NEP

Annual Financial Statement (Expenses through SDP only)

F.Y 2074/2075 (15 July 2017 to 15 July 2018)

Item No.	Budget Item	Original Budget Allocation			Variant (source transfer)			Revised Budget		
		GON	ADB Reimbursable Grant	ADB D.P Grant	Total	GON	ADB Reimbursable Grant	ADB D.P Grant	Total	
Budget head 350183										
21111	Salary	13,500,000.00	-	-	13,500,000.00	(215,000.00)	-	-	13,285,000.00	
21113	Allowance	350,000.00	-	-	350,000.00	181,000.00	-	-	531,000.00	
21119	other Allowance	150,000.00	1,100,000.00	-	1,250,000.00	-	-	-	1,250,000.00	
22111	Water & Electricity	36,000.00	264,000.00	-	300,000.00	-	-	-	300,000.00	
22112	Communication	54,000.00	396,000.00	-	450,000.00	-	-	-	450,000.00	
22121	Rent	216,000.00	1,584,000.00	-	1,800,000.00	-	-	-	1,800,000.00	
22211	Fuel	144,000.00	1,056,000.00	-	1,200,000.00	-	-	-	1,200,000.00	
22212	Operation and maintenance	144,000.00	1,056,000.00	-	1,200,000.00	-	-	-	1,200,000.00	
22213	Insurance	200,000.00	-	-	200,000.00	54,000.00	-	-	254,000.00	
22311	Office expenses	360,000.00	2,640,000.00	-	3,000,000.00	(1,100,000.00)	-	-	1,900,000.00	
22314	Fuel for others	4,800.00	35,200.00	-	40,000.00	-	-	-	40,000.00	
22412	other service charge	186,000.00	1,364,000.00	-	1,550,000.00	-	-	-	1,550,000.00	
22612	Travel expenses	40,000.00	-	-	40,000.00	-	-	-	40,000.00	
22711	Misc expenses	156,000.00	1,144,000.00	-	1,300,000.00	-	-	-	1,300,000.00	
Sub Total-26412		15,540,800.00	10,839,200.00	-	26,380,000.00	(1,100,000.00)	-	-	25,280,000.00	
22411	Service and consultants	3,072,000.00	16,274,000.00	6,500,000.00	25,846,000.00	-	-	6,500,000.00	25,846,000.00	
22511	staff training	-	7,454,000.00	-	7,454,000.00	(5,200,000.00)	-	-	2,254,000.00	
22512	aid development and awareness	71,337,200.00	412,003,800.00	-	483,341,000.00	-	16,750,000.00	-	500,091,000.00	
22522	Program expenses	1,992,000.00	14,508,000.00	-	16,500,000.00	(8,150,000.00)	-	-	8,450,000.00	
22611	Monitoring and evaluation	1,008,000.00	7,392,000.00	-	8,400,000.00	(2,300,000.00)	-	-	6,100,000.00	
Sub Total 26412		77,409,200.00	457,731,800.00	6,500,000.00	541,641,000.00	-	1,100,000.00	6,500,000.00	542,741,000.00	
29221	Building	3,959,200.00	21,840,800.00	-	25,800,000.00	-	-	-	25,800,000.00	
29311	Furniture and fixture	1,799,200.00	1,660,800.00	-	3,460,000.00	-	-	-	3,460,000.00	
29411	Vehicles	60,000.00	440,000.00	-	500,000.00	-	-	-	500,000.00	
29511	Materials and Equipment	1,954,400.00	15,265,600.00	-	17,220,000.00	-	-	-	17,220,000.00	
29999	Software	229,200.00	1,680,800.00	-	1,910,000.00	-	-	-	1,910,000.00	
Sub Total 26423		8,002,000.00	40,888,000.00	-	48,890,000.00	-	-	-	48,890,000.00	
Grand Total		100,952,000.00	509,259,000.00	6,500,000.00	616,711,000.00	-	509,259,000.00	6,500,000.00	616,711,000.00	

*Shiv Prasad Khatri*

(Shiv Prasad Khatri)  
Sr. Account Officer  
SDP

*Shanika*

(Shanika Datta Bhatta)  
Project Director  
SDP





# प्राविधिक शिक्षा तथा व्यावसायिक तालीम परिषद् सीप विकास परियोजना

परियोजना कार्यान्वयन इकाई  
एसियाली विकास बैंक अनुदान नं.-०३४५

पत्र संख्या:- ०६५१०६६

चलानी नं.:- ८२

मिति-२०७५/०४/३२

विषय - खर्च नभएको रकम वेरुजु खातामा जम्मा गरिएको सम्बन्धमा ।

श्री शिक्षा, विज्ञान तथा प्रविधि मन्त्रालय  
सिंहदरवार, काठमाडौं ।

उपरोक्त सम्बन्धमा यस परियोजनाको बजेट उप र्षिषक न.३५०१३६ आ. ब.०७४/०७५ मा स्वीकृत बजेट जम्मा रु ५७,७९,२३,०००। (नेपाल सरकार श्रोत तर्फ रु १०,०९,५२,०००। र वैदेशिक श्रोत ४७,६९,७१,०००।)मध्ये जम्मा रु ५५,३३,६०,६१०।८० खर्च भै (नेपाल सरकारको ७,९१,३२,१७५।७१ वैदेशिक सोधभर्ना अनुदान रु४६,८०,८५,६६७। सोभौ भुक्तानी (Imprestment) खाता वाट रु ६१,४२,७६८।०९ समेत) बचत रकम जम्मा रु २,४२,०५,१५७।२९ (नेपाल सरकारको रु२,१८,१९,८२४।२९ र वैदेशिक तर्फ २३,८५,३३३। ) शिक्षा, विज्ञान तथा प्रविधि मन्त्रालय अन्तर्गत वेरुजु खातामा जम्मा गरि सो को बैक भौचर यसैसाथ पठाईएको व्यहोरा अनुरोध छ ।

ईश्वरी दत्त भट्ट  
परियोजना निर्देशक

0751517

01C  
RF

$\frac{1}{4} \sqrt{5}$ 

पुनः प्रकृतौ

5014-113m

49902  
2009  
030905

प्रति।

21

दाखिला गर्नुः  
फर्म / व्यक्तिको नाम : सन्दि १३१८ पाणिजेठ  
ठेगाना / देस/प्रांत/क्षेत्र/ ५४५०६३१, ३४  
म्याड / ज्ञान/ मध्याह्न

2017



**33** **Therapeutic Drug Monitoring**  
 INPATIENT THERAPY  
 100 mg daily for 10 days

৯৭৬৬

बैंक बोर्ड ने ११००? ...

दर्शय दखिला भौचर (दांग प्रति)

सम्बन्धिघन कार्यालयको लागि।

499026.0

रकम इखितो हुने संश्लेषणको नोन  
माग्यालयको कोड नम्बर ३५००२१९७८७  
माग्यालयको कोड नम्बर ०४६००००००

५-२७-७७

२४.८.७८

दाखिना भागात र. २४२०५१५६-२५

अभारमा क. पु. ५७३३ वधारात का ५/४६३३

राजपूत शासक न. १५९९

सततम अग्निं कृच्छ्रं च

39/890 16.12.2015 15.12.2015 22.12.2015 29.12.2015 5.1.2016

नगर / नगर / नगर / विराट

नेक / डाप्ट न. ५३०६३३६०८

**दाखिला गर्ने:**

क्रम / व्यक्तिको नाम : राधा देवी पाण्डे

उमना / दुलियाल ५४५०८३९, ३९

॥ श्रीगणेशाय नमः ॥

2075-4-14

SKILL DEVE. PROJECT

SKILL DEVELOPMENT PROJECT  
KESHAR MAHAL KATHMANDU  
NEPAL

STATEMENT OF ACCOUNT

AS AT : 13.04.75

CURRENT ACCOUNT

NUMBER : 1204642/001.004.840

KHA 5 SPECIAL GRANT ACCOUNT

IN UNITED STATES DOLLARS

ISSUED ON 14.04.75 PAGE 1

DATE	DESCRIPTION	VALUE DATE	DEBIT	CREDIT	BALANCE	REF.
	OPENING BALANCE PER : 01.04.74			321,815.14		
01.06.74	GRANT 0345-NEP CONTR-113034	230674				
17.07.74	TRANSFER ACCOUNT TO ACCOUNT EVEREST	170774	563.33	1,178,181.86	1,500,000.00	100-000011/P363
17.07.74	TRANSFER ACCOUNT TO ACCOUNT	170774	59,028.91		1,499,436.67	100-00001504192
20.11.74	DEBITED AS PER LETTER PA.SA.074/75,	201174	1,281,057.58		1,440,407.76	100-00000272136
26.12.74	REF: GRANT 0345-NEP CONTR 113034	261274		1,261,823.10	159,350.18	100-00003622785
24.01.75	PA.SA. 074/075,CHA.NO.378	240175	865,657.66		1,421,173.28	100-00003704614
04.02.75	PA.SA. 074/075,CHA.NO. 422 DATED AS	240275	549,181.96		551,515.48	100-00003732056
06.03.75	REF GRANT 0345-NEP CONTR 113034	060375		865,960.44	2,333.52	100-00003763254
10.04.75	AS PER LETTER PA.SA.075/76,CH.NO.14	100475	72,715.33		668,293.96	100-00002777097
10.04.75	SWIFT CHARGE USD 15.00	100475	15.00		795,576.63	100-00000314528
13.04.75	PA.SA. 075/076, CHA.NO. 20 DTD 2075	130475	501,457.64		795,563.63	100-00000314528
	BALANCE IN YOUR FAVOUR			294,105.99	294,105.99	100-00003817599

61,427,68.09  
59,592,24  
102,489

H138