

# Audited Project Financial Statements

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Project Number: 49202-001

Grant Number: G9180

Period covered: 17 July 2019 to 15 July 2020

## NEPAL: Disaster Risk Reduction and Livelihood Restoration for Earthquake-Affected Communities

Prepared by Central Level Project Implementation Unit (Education), National Reconstruction Authority

For the Asian Development Bank  
Date received by ADB: 15 April 2021

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 Government of Nepal.



# महालेखापरीक्षकको कार्यालय Office of the Auditor General

बबरमहल, काठमाडौं, नेपाल  
Babar Mahal, Kathmandu, Nepal

Date: 2077/12/31 (13<sup>th</sup> April, 2021)

Ref. No. 2077/78 - 270

To,  
The Secretary  
Ministry of finance  
Singh Durbar, Kathmandu

Subject: Independent Auditor's Report

## Auditor's Opinion

We have audited the accompanying project financial statements of the "Disaster Risk Reduction and Livelihood Restoration for Earthquake Affected Communities" implemented by the Central Level Project Implementation Unit (Education), National Reconstruction Authority, Government of Nepal and financed by the JFPR Grant 9180-NEP(EF) which comprise the Project Financial Statements showing sources and application of project fund as at 15 July 2020 (31 Ashad, 2077) and for the year then ended and a summary of significant accounting policies and notes relating to the project financial reporting requirement of the financing agreements with ADB signed between Government of Nepal (GoN) and ADB on 8<sup>th</sup> December 2015.

In our opinion, the Project Financial Statements including Imprest Account, in all material respects, give a true and fair view of the financial position of the "Disaster Risk Reduction and Livelihood Restoration for Earthquake Affected Communities" as of 15 July 2020 (31 Ashad, 2077), and of the results of its operations and its cash flows for the year then ended in accordance with accounting policy of Government of Nepal and are in conformity with the financial reporting requirement (Financial Covenants) of the financing agreements with ADB signed between GoN and ADB. We also report that funds provided under JFPR Grant 9180-NEP(EF) have been utilized for intended purposes.

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

## Basis for opinion

We conducted our audit in accordance with Nepal Government Auditing Standards (NGAS) issued by the Office of the Auditor General of Nepal (OAGN). The OAGN is an independent constitutional body mandated to conduct public sectors audits in Nepal. Our responsibilities as provisioned in NGAS are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of audited project in accordance with the Code of Ethics for Public Sector Auditors issued by the Auditor General of Nepal. These Codes are based on the ISSAI 130 Code of Ethics issued by the INTOSAI. We have fulfilled our other ethical responsibilities in accordance with OAGN Codes. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Management Letter

Management letter highlighting the areas of improvement for the internal control system and other aspects in this project is enclosed with this report.

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"जनहितका लागि जवाफदेहिता, पारदर्शिता र निष्ठा प्रवर्धनमा विश्वसनीय लेखापरीक्षण संस्था"





# महालेखापरीक्षकको कार्यालय Office of the Auditor General

बबरमहल, काठमाण्डौ, नेपाल

Babar Mahal, Kathmandu, Nepal

## Management's Responsibilities for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with agreement with Asian Development Bank, and for such internal control as management determines is necessary to enable that preparation of financial statements that are free from material misstatement, whether due to fraud or error. Those charged with governance are responsible for overseeing the Project's financial reporting process.

## Auditor's Responsibilities for the Audit of the Financial Statements

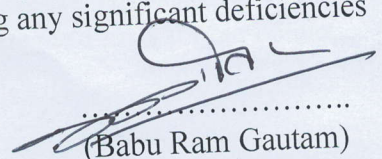
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Nepal Government Auditing Standards (NGAS) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably expect to influence the economic decisions of users taken on the basis of these financial statements.

As a part of audit in accordance with Nepal Government Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risk of material misstatement of the financial statement whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide an opinion. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentation, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure, & content of financial statement including the disclosures, and whether the financial statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities to express an opinion on the financial statements. We remain solely responsible for our audit opinion.

We communicate with those charges with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

  
(Babu Ram Gautam)  
Deputy Auditor General

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Government of Nepal  
National Reconstruction Authority  
**Central Level Project Implementation Unit**  
**(Education)**

**Disaster Risk Reduction and Livelihood Restoration for Earthquake Affected Communities**  
(JFPR Grant: 9180-NEP (EF))

**Audited Project Financial Statement**  
**FY 2019/20 (NFY 2076/77)**

Government of Nepal  
National Reconstruction Authority  
**Central Level Project Implementation Unit**  
**(Education)**

**Disaster Risk Reduction and Livelihood Restoration for Earthquake Affected Communities**  
(JFPR Grant: 9180-NEP (EF))

**Audited Project Financial Statement**  
**FY 2019/20 (NFY 2076/77)**

**Disaster Risk Reduction and Livelihood Restoration for Earthquake-Affected  
Communities  
JFPR GRANT No: 9180 NEP**

**Notes to Project Financial Statement: Accounting Policy and Explanatory Notes**

**1. Project Background**

The Disaster Risk Reduction and Livelihood Restoration for Earthquake Affected Communities project (the Project) supports the Government of Nepal (the government) to accelerate recovery and reconstruction following the devastating earthquake on 25 April 2015 and major aftershock on 12 May 2015. The Project will support model disaster resilient schools, microcredit for livelihood restoration and disaster risk reduction capacity building.

The Project shall comprise three components:

Components 1: Schools in Poorer and Severely Affected Districts Constructed or Rebuilt as Model Disaster Resilient Schools; Rebuild and retrofit at least 14 model schools that are in line with school reconstruction plans to disaster resilient standards and equipped with ICT equipment, science laboratories and improved learning space.

Component 2: Microcredit Facility for Livelihood Restoration Provided to Small Farmer Cooperative Members. Provision of microcredit to at least 12,500 affected households to restore damages from the earthquake. The multipurpose microcredit may be used to: (i) revive microenterprises, (ii) restore livestock, agriculture activities, and other means of livelihood, and (iii) cover essential expenses during recovery period.

Component 3: Strengthening the Disaster Risk Management Capacity of the Affected Communities. Provision of training on disaster resilient construction and disaster risk management planning. Consulting services are provided to support the above activities

**Output 1:** Schools in poorer and severely affected districts constructed or rebuilt as model disaster resilient schools. This will rebuild or retrofit at least 14 model schools (e.g., year 1-12 senior secondary schools) with disaster resilient standards in line with the government's school reconstruction plans and to be equipped with ICT equipment, science laboratories and improved learning space, furniture, and amenities. The component will be implemented using the same implementation arrangements as the Earthquake Emergency Assistance Project (EEAP).

There shall be no overlaps between EEAP and the Project locations, while covering the 14 most affected districts. The output will have a strong linkage to disaster risk reduction capacity building (Output 3) to make the model schools serve as local learning centers for disaster risk reduction.

**Output 2:** Microcredit facility for livelihood restoration provided to small farmer cooperative (SFC) members. This will provide microcredit to approximately 12,500 affected households to restore damages from the earthquake. The microcredit will have flexible purposes to meet various needs of affected households and could finance (i) reviving microenterprises; (ii) restoring livestock, agricultural activities, and other means of livelihood; and (iii) essential

expenses during the recovering period such as food. Microcredit will be channeled through the networks of small farmers cooperatives (SFCs) affiliated under Small Farmers Development Bank (SFDB). SFCs are member-owned and member-governed cooperatives with small and poor farmers as members. SFDB has 85 SFCs in the affected districts with the total 150,000 member households.

Using the grant proceeds, the government provides a loan to SFDB. SFDB on-lends the loan to SFCs and SFCs relend to its members. Microcredit will be provided in the same areas for the model schools. SFC members' networks will also be utilized to provide training on disaster-resilient construction, and community-based disaster risk management (Output 3).

**Output 3:** Disaster risk management capacity of the affected communities strengthened. The component will conduct training programs on disaster resilient construction and disaster risk management. The disaster resilient construction training will adopt the training of trainer methodologies in which trained masons and carpenters will conduct community level training.

The Project will also support disaster risk management trainings for the settlements associated with the concerned community schools, including maintenance of school buildings, as potential evacuation centers in the event of disasters. The Project will prepare community-based disaster risk management plans for the individual school areas, and train teachers, education administrators, school management committee members and village development committee members, selected at the local level.

### **Financing Plan**

<b>Source</b>	<b>Amount (\$ million)</b>	<b>Share of Total (%)</b>
Japan Fund for Poverty Reduction (JFPR)	15.0	84.0
Government of Nepal	1.3	8.0
Small Farmers Development Bank	1.5	8.0
<b>Total</b>	<b>17.8</b>	<b>100.0</b>

The grant agreement was signed between MOF and ADB on 8 December 2015 for Grant amount of USD15 million and the Grant was made effective from 8 January 2016. The Project is expected to be completed by 30 September 2018 and the revised grant closing date is 30 November 2019.

Of the total JFPR support of US\$ 15.0 million, US\$ 7.5 million is for component 1 to be spent through Ministry of Education and remaining US\$ 7.5 million is for component 2 and 3 to be spent through Ministry of Finance.

## **2. 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

### **3. Basic of Accounting**

The project has maintained accounts on a cash basis of accounting and double entry accounting systems.

### **3. Fund Flow mechanism**

After the annual budget is approved by the parliament, the MOF issues authorization letter to the Office of the Prime Ministers and Council of Ministers (OPMCM) and OPMCM issues the authorization letter to National Reconstruction Authority (NRA) and NRA issues the authorization letter to CLPIU. GON Fund and GON reimbursable fund is received from the GON through Treasury Single Account (TSA) system. All the annual programs are reflected in the Line Ministries Budget Information System (LMBIS) and updated accordingly as per the need. CLPIU-Education consolidates the statement of expenditures and submits the Withdrawal Applications to ADB for reimbursement/replenishment. The program has been implemented in 4 districts by CLPIU-Education.

### **4. Advances**

Advances are treated as expenditure.

### **5. Sources and Application**

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

### **6. 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.

### **7. Recognition of Project Expenditure Value Date**

Actual date of financial transaction (cheque 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.

### **8. 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.



### **9. Imprest Account is Replaced by Advance account**

As per Loan Disbursement Handbook 2017, 'Imprest Account' is replaced by the name 'Advance Account'. Since, there is no implication in the financial accounting and reporting system. Project Financial Statements are updated accordingly with the name of 'Advance Account'.

### **10. Reporting Currency**

The reporting currency is in Nepalese Rupees - NRs. (currency of Nepal). Financial statements for projects financed under JFPR grant is reported showing USD currencies of financed in Note-3 of the project financial statement.

### **11. Foreign currency transactions**

An Advance Account of US\$2.0million was established in Nepal Rastra Bank, Banking Office, Thapathali, Kathmandu for CLPIU Education. Advance account is replenished / liquidated as per Loan Disbursement Handbook 2017. This account is operated Jointly by Project Director and Chief Account Controller of CLPIU.

### **12. Nepalese Fiscal Year**

FY2019/20 commenced from 17 July 2019 and ended on 15 July 2020. The figures mentioned in this Project Financial Statement are within this reporting period.

### **13. Component covered**

This project financial statement covers the expenditure of CLPIU Education only. Other implementing agencies (IAs) Small Farmer Development Bank (SFDB) and Ministry of Finance submit separate audited project financial statement of FY 2019/20 under JFPR 9180 NEP.

### **14. Intended purpose**

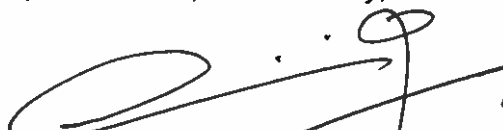
The Grant has been used exclusively for the intended purpose of the project.

### **15. Date of authorization:**

These financial statements have been authorized for issue by the Central Level Project Implementing Unit (CLPIU) Gyaneshwor, Ratopul, Kathmandu, on 5 January, 2021.



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Dilaram Giri  
Chief Account Controller  
CLPIU-Education

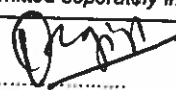


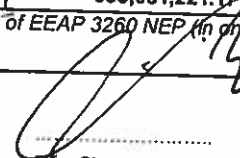
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Ram Sharan Sapkota  
Project Director  
CLPIU-Education

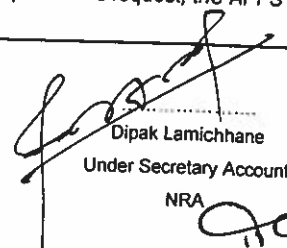
Government of Nepal  
Ministry of Education  
**Central Level Project Implementation Unit**  
**JFPR Grant 9180 NEP**  
**Project Financial Statement**  
FY 2019/20 (NFY 2076/77)  
17 July 2019 to 30 November 2020

	Notes No.	Previous Year	Cumulative up to Last FY	Current Year	Amount in NRs Cumulative up to current year
<b>Source</b>					
<b>GON Fund</b>	2	66,119,787.01	112,221,637.28	1,677,561.45	113,899,198.73
<b>GON Reimbursable Fund:</b>					
JFPR Grant:(9180-NEP) Reimbursable	2	105,472,766.98	206,733,227.50	(206,733,227.50)	-
JFPR Grant (9180-NEP)	3	375,707,180.95	612,526,955.75	219,035,344.83	831,562,300.58
Advance Account Replenishable-JFPR	4				-
<b>Sub-Total (A)</b>		<b>547,299,734.94</b>	<b>931,481,820.53</b>	<b>13,979,678.78</b>	<b>945,461,499.31</b>
Advance Account Initial Deposit - JFPR	4	(8,131,644.72)	207,226,740.08	(214,568,023.76)	(7,341,283.68)
Exchange Gain/(Loss) - JFPR	4	(86,869.06)	3,229,825.84	4,111,457.84	7,341,283.68
<b>Sub-total JFPR</b>		<b>(8,218,513.78)</b>	<b>210,456,565.92</b>	<b>(210,456,565.92)</b>	<b>0.00</b>
<b>Total (A+B)</b>		<b>539,081,221.16</b>	<b>1,141,938,386.45</b>	<b>(196,476,887.14)</b>	<b>945,461,499.31</b>
<b>Application</b>					
<b>Civil Works:</b>					
ADB-JFPR	1	492,391,224.82	875,402,160.41	13,979,678.78	889,381,839.19
<b>Goods Supplies and Equipment:</b>					
ADB-JFPR	1	44,381,880.00	44,381,880.00	-	44,381,880.00
<b>Consultancy and Capacity Building</b>					
ADB-JFPR	1	10,526,630.12	11,697,780.12		-
<b>Sub-Total(A)</b>		<b>547,299,734.94</b>	<b>931,481,820.53</b>	<b>13,979,678.78</b>	<b>945,461,499.31</b>
Advance Account Balance -JFPR	4	(8,218,513.77)	210,456,565.92	(210,456,565.92)	-
Outstanding Replenishment -JFPR	4				-
<b>Sub Total (B)</b>		<b>(8,218,513.77)</b>	<b>210,456,565.92</b>	<b>(210,456,565.92)</b>	<b>-</b>
<b>Total (A+B)</b>		<b>539,081,221.17</b>	<b>1,141,938,386.45</b>	<b>(196,476,887.14)</b>	<b>945,461,499.31</b>


The APFS of JFPR 9180 NEP was included in the APFS of EEAP 3260 NEP (in one set) up to FY2074/75 but as per ADB's request, the APFS of JFPR 9180 NEP has been submitted separately in this FY.


  
Dilaram Giri  
Chief Finance Controller  
CLPIU ( Education)

  
Ram Sharan Sapkota  
Project Director  
CLPIU ( Education)

  
Dipak Lamichhane  
Under Secretary Account  
NRA

  
Suresh Acharya  
Secretary  
NRA

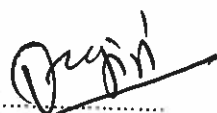
  
Madhu Kumar Marasini  
Financial Comptroller General  
FCGO

  
Baburam Gautam  
Deputy Auditor General  
OAG

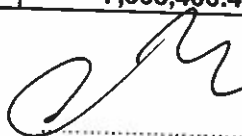
Ministry of Education  
Central Level Project Implementation Unit  
Grant No.9180-NEP

Statement of Expenditure (SOE)

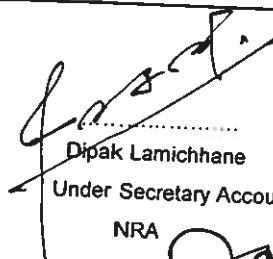
WA No.	Value date	USD	NRs	Mode of disbursement
<b>Cumulative up to previous year</b>		<b>5,601,627.06</b>	<b>612,526,955.75</b>	
<b>FY 2018/19 (2075/76)</b>				
WA No. A0016		1,216,759.47	133,770,535.68	Liquidation
WA No. A0017		336,754.19	38,612,235.60	Liquidation
WA No. A0018		370,924.58	42,185,252.48	Liquidation
WA No. A0019		39,356.19	4,467,321.07	Reimbursement
WA No. A0020		45.00	-	Liquidation
<b>Sub total of Current Year</b>		<b>1,963,839.43</b>	<b>219,035,344.83</b>	
<b>Cumulative up to Current FY</b>		<b>7,565,466.49</b>	<b>831,562,300.58</b>	



Dilaram Giri  
Chief Finance Controller  
CLPIU ( Education)



Ram Sharan Sapkota  
Project Director  
CLPIU ( Education)



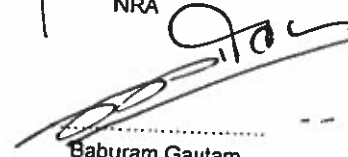
Dipak Lamichhane  
Under Secretary Account  
NRA



Suresh Acharya  
Secretary  
NRA



Madhu Kumar Marasini  
Financial Comptroller General  
FCGO



Baburam Gautam  
Deputy Auditor General  
OAG



# Central Level Project Implementation Unit

JFPR Grant 9180-NEP(EF)

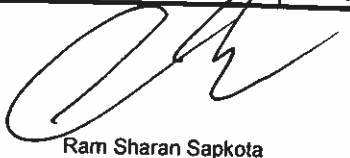
FY2019/20 (FY 2076/77)

## Notes: 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.

Budget Item	Budget Expenditure as per Category	Previous Year	Cumulative up to previous year	Current year	Cumulative up to Current year
<b>A Consulting services- 3101</b>					
29711 Consulting Services					
	ADB-JFPR	10,526,630.12	11,697,780.12		11,697,780.12
	<b>Sub Total</b>	<b>10,526,630.12</b>	<b>11,697,780.12</b>	<b>-</b>	<b>11,697,780.12</b>
<b>B Vehicles - 3601</b>					
29411 Vehicles and motorcycles					
	ADB-JFPR				
	<b>Sub Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>C Equipment and Furniture- 3602</b>					
29511 Equipments:					
	ADB-JFPR	44,381,880.00	44,381,880.00		44,381,880.00
	<b>Sub Total</b>	<b>44,381,880.00</b>	<b>44,381,880.00</b>	<b>-</b>	<b>44,381,880.00</b>
<b>D 29311 Furniture:</b>					
	ADB-JFPR				
	<b>Sub-Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>E Seminar, workshop and training -3801</b>					
	ADB-JFPR				
	<b>Sub-Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>F School Building Construction (Civil Works-100%)</b>					
29221 Building					
	ADB-JFPR	492,391,224.82	875,402,160.41	13,979,678.78	889,381,839.19
	<b>Sub-Total</b>	<b>492,391,224.82</b>	<b>875,402,160.41</b>	<b>13,979,678.78</b>	<b>889,381,839.19</b>
	<b>Grand Total</b>	<b>547,299,734.94</b>	<b>931,481,820.53</b>	<b>13,979,678.78</b>	<b>945,461,499.31</b>

  
Dilaram Giri  
Chief Finance Controller  
CLPIU( Education)


  
Ram Sharan Sapkota  
Project Director  
CLPIU( Education)

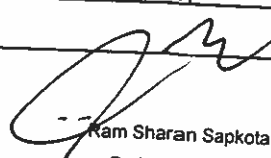
Government of Nepal  
Ministry of Education  
**Central Level Project Implementation Unit**

JFPR Grant 9180-NEP(EF),  
Statement of GON Fund & GON Reimbursable Fund  
FY 2019/20 (FY 2076/77)

Notes - 2

Note	Particulars	Previous Year	Cumulative up to Previous year	Current Year	Cumulative up to Current Year
(A) Budget Release					
	GON Fund				
	GON Reimbursable Fund-JFPR	66,119,787.01	112,221,637.28	1,677,561.45	113,899,198.73
		472,451,971.42	810,532,206.74	12,302,117.33	822,834,324.07
	Sub-total (A)	538,571,758.43	922,753,844.02	13,979,678.78	936,733,522.80
(B) Less:					
	Unspent balance GON fund	-	-	-	-
	Unspent balance GON Reimbursable Fund	-	-	-	-
	Reimbursed to GON Central Account - JFPR	366,979,204.44	603,798,979.24	219,035,344.83	822,834,324.07
	Sub-total (B)	366,979,204.44	603,798,979.24	219,035,344.83	822,834,324.07
	Total (A-B)	171,592,553.99	318,954,864.78	(205,055,666.05)	113,899,198.73
(C) GON Fund Involved					
		66,119,787.01	112,221,637.28	1,677,561.45	113,899,198.73
	Sub-total GON Fund (C)	66,119,787.01	112,221,637.28	1,677,561.45	113,899,198.73
	GON Reimbursable Fund (JFPR)	105,472,766.98	206,733,227.50	(206,733,227.50)	-
	Sub total Reimbursable fund (JFPR) (D)	105,472,766.98	206,733,227.50	(206,733,227.50)	-
	Total (C + D)	171,592,553.99	318,954,864.78	(205,055,666.05)	113,899,198.73
	Up to Previous year		206,733,227.50		206,733,227.50
	Current Year	10,547,766.98		(206,733,227.50)	(206,733,227.50)
	Total reimbursable Fund	10,547,766.98	206,733,227.50	(206,733,227.50)	-

  
Dhiram Giri  
Chief Finance Controller  
CLPIU( Education)

  
Ram Sharan Sapkota  
Project Director  
CLPIU ( Education)

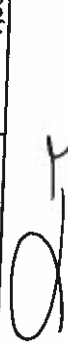
Government of Nepal  
Ministry of Education  
Central Level Procurement Unit  
**Central Level Project Implementation Unit**  
JFPR Grant 9180-NEP (EF)  
**Detail Disbursement of JFPR Grant**  
FY 2019/20 (2076/77)

Note : 3

Disbursement	Previous Year		Cumulative up to previous year		Current Year		Cumulative up to Current year	
	NRs	USD	NRs	USD	NRs	USD	NRs	USD
A. Reimbursement	366,979,204.44	3,270,770.00	556,671,327.24	5,065,609.07	4,467,321.07	39,356.19	561,138,648.31	5,104,965.26
Sub-Total	366,979,204.44	3,270,770.00	556,671,327.24	5,065,609.07	4,467,321.07	39,356.19	561,138,648.31	5,104,965.26
B. Replenishment	-	-	47,127,652.00	460,531.73	-	-	47,127,652.00	460,531.73
Sub-Total	8,727,976.51	75,516.76	8,727,976.51	75,516.76	-	-	47,127,652.00	460,531.73
C. Liquidation	8,727,976.51	75,516.76	8,727,976.51	75,516.76	214,568,023.76	1,924,438.24	223,296,000.27	1,999,955.00
Sub-Total	8,727,976.51	75,516.76	8,727,976.51	75,516.76	214,568,023.76	1,924,438.24	223,296,000.27	1,999,955.00
D. Direct Payment	-	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-	-
F. Imprest A/C	375,707,180.95	3,346,286.76	612,526,955.75	5,601,657.56	219,035,344.83	1,963,794.43	831,562,300.58	7,565,451.99
Initial Deposit	(4,940,307.64)	(75,516.76)	210,418,077.16	1,924,468.24	(210,418,077.16)	(1,924,468.24)	-	-
Total (ii)	(4,940,307.64)	(75,516.76)	210,418,077.16	1,924,468.24	(210,418,077.16)	(1,924,468.24)	-	-
Grand Total	370,766,873.31	3,270,770.00	822,945,032.91	7,526,125.80	8,617,267.67	39,326.19	831,562,300.58	7,565,451.99



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CLPIU ( Education)



Ram Sharan Sapkota  
Project Director  
CLPIU ( Education)



Government of Nepal  
Ministry of Education  
Disaster Risk Reduction and Livelihood Restoration for Earthquake Affected Communities  
JFPR Grant 9180-NEP (EF)

### Memorendum of Advance Account

**Note-4**

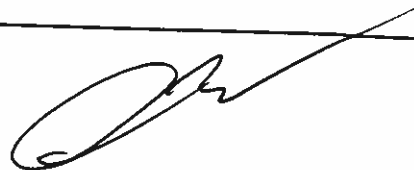
Imprest Account No: 1200900/001.005.840 (Nepal Rastra Bank, Thapathali Kathmandu)

	Description	Equivalent NRs.	USD
A	Balance of Imprest A/C as at 31 December 2019 as per bank statement		
B	Outstanding Replenishable as at 16 July 2018 Fund Transfer to GON Central A/C Payment made from Imprest account		
	Sub-total	-	-
C	Disbursement during 2018/19 Fund Transfer to GON Central A/C Payment made from Imprest account		
	Sub-total	214,568,023.76	1,924,438.24
D	Replenishment during 2018/19 Fund Transfer to GON Central A/C Payment made from Imprest account		
	Sub-total	214,568,023.76	1,924,438.24
E	Liquidation during 2018/19 Fund Transfer to GON Central A/C Payment made from Imprest account		
	Sub-total	214,568,023.76	1,924,438.24
F	Outstanding Replenishment as at 16 July 2018 Fund Transfer to GON Central A/C Payment made from Imprest account		
	Sub-total	-	-
G	Exchange gain/loss (A+E-G)		
	Sub-total	7,341,283.68	-
H	Advance Account Initial Deposit (14 December 2016) Exchange Rate USD 1= NRs 107.68		
	Sub-total	207,226,740.08	1,924,438.24
K	Liquidation during 2019/20		
	Sub-total	214,568,023.76	1,924,438.24
L	Initial advance after liquidation		
	Sub-total	(7,341,283.68)	-

As per ADB's record NRs2,000,000 was disbursed by ADB as initial advance but USD 15.00 was charged as Bank commission charge. The bank balance was shortfall of USD15.00 at the time of bank deposit. Later on, US\$30.00 was charged as Bank commission during replenishment. Total deficit is USD45.00.



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Ram Sharan Sapkota  
Project Director  
CLPIU( Education)

Government of Nepal  
Ministry of Education  
Central Level Project Implementation Unit  
ADB Grant No. 9180-NEP  
FY 2019/20 (NFY 2076/77)

Reconciliation Statement of Reimbursable Fund (JFPR Grant)

Particulars	FCGO	Project A/C
GoN Reimbursable Fund :	-	-
Total (NRs)	-	-

  
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Chief Finance Controller  
CLPIU ( Education)

  
Ram Sharan Sapkota  
Project Director  
CLPIU( Education)

**Central Level Project Implementation Unit**  
Ministry of Education  
IEPP Coord. Unit

JFPR Grant 9180-NEP:

### Summary of Disbursement

Devin

**Chief Finance Controller**  
**CLPIU ( Education)**

**Ram Sharan Sapkota**  
Project Director  
CLPIU( Education)



# Central Level Project Implementation Unit

JFPR Grant 9180-NEP:

Nepal Rastra Bank

S.N	Particulars	Amount Received		NRs	Date	Payments made from Advance Account			Balance	
		USD				NRs	Ex.rate	USD	USD	NRs
1	Balance B/D									
1	Transferred to GoN Account				28-Jul-19	133,770,535.68	109.94	1,216,759.47	1,924,438.24	
2	Transferred to GoN Account				19-Nov-19	38,612,235.60	114.66	336,754.19	707,678.77	
3	Transferred to GoN Account				25-Dec-19	42,185,252.48	113.73	370,924.58	370,924.58	
4										
5										
6										
7										
	Total					214,568,023.76		1,924,438.24		

*Dilaram Giri*

Dilaram Giri  
Chief Finance Controller  
CLPIU ( Education)

*Ram Sharan Sapkota*  
Project Director  
CLPIU( Education)

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**Nepal Rastra Bank**  
**Banking Office, Thapathali**  
**(Account Statement)**

**Client Code :** 1204658  
**Client Name :** CENTRAL LEVEL PROJ. IMPLEMENTATION  
**A/c No :** 1204658/001.005.840  
**A/c Name :** 5-KHA 5 SPECIAL GRANTS ACCOUNT  
**Currency :** USD

Trans. Date FC	Value Date NPR	Ref./Chq.	Description	Dr/Cr	Amount	Exch. Rate	Balance
12/14/2016	12/14/2016	7IRMT/140/073 AD	7IRMT/140/073 ADBM GRANT 9180	CR	1,999,985.00	107.68	1,999,985.00
7/27/2017	7/27/2017	ORMT	TRANSFER ACCOUNT TO ACCOUNT CENTRAL	DR	(115,797.97)	102.70	1,884,187.03
8/3/2017	8/3/2017	ORMT	TRANSFER ACCOUNT TO ACCOUNT CENTRAL	DR	(7,781.49)	101.78	1,876,405.54
9/17/2017	9/17/2017	ORMT	TRANSFER ACCOUNT TO ACCOUNT CENTRAL	DR	(336,951.67)	102.22	1,539,453.87
10/9/2017	10/9/2017	7IRMT/59/073/074	GRANT 9180-NEP	CR	336,936.67	104.31	1,876,390.54
10/11/2017	10/11/2017	7IRMT/074/075	TRANSFER ACCOUNT TO ACCOUNT	CR	123,564.46	104.15	1,999,955.00
10/10/2018	10/10/2018	ORMT	2075/076, CHA.NO: 75 DTD 2075/06/23	DR	(37,970.24)	118.73	1,961,984.76
12/9/2018	12/9/2018	ORMT	2075/076, CHA.NO: 105 DTD 2075/8/10	DR	(11,812.50)	112.99	1,950,172.26
12/9/2018	12/9/2018	ORMT	2075/076, CHA.NO: 105 DTD 2075/8/10	DR	(2,047.50)	112.99	1,948,124.76
1/31/2019	1/31/2019	ORMT	PA.SA. 2075/076, CH.NO: 161 DTD 207	DR	(9,702.75)	113.50	1,938,422.01
1/31/2019	1/31/2019	ORMT	PA.SA. 2075/076, CH.NO: 161 DTD 207	DR	(1,681.81)	113.50	1,936,740.20
4/21/2019	4/21/2019	ORMT	TRANSFER ACCOUNT TO ACCOUNT STANDAR	DR	(10,817.62)	110.68	1,925,922.58
4/21/2019	4/21/2019	ORMT	TRANSFER ACCOUNT TO ACCOUNT RASTRIY	DR	(1,484.34)	110.68	1,924,438.24
7/28/2019	7/28/2019	ORMT	PA.SA. 2076/77 CH.NO.02	DR	(1,216,759.47)	109.94	707,678.77
11/19/2019	11/19/2019	ORMT	PA.SA076/77 CH.NO.429	DR	(336,754.19)	114.66	370,924.58
12/25/2019	12/25/2019	ORMT	LETTER WITH PA.SA 76/77 CH.NO 96	DR	(370,924.58)	113.73	

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

*Qyini*

*[Signature]*