Public Disclosure Authorized

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महालेखापरीक्षकको कार्यालय
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Ref. No. - 2075/76 – 359

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 **"Enhanced Vocational Education and Training Project II"** financed by IDA Credit No. 6142-NP 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 **"Enhanced Vocational Education and Training Project II"** 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 IDA Credit No. 6142-NP 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.

ई.नेपाल

(Iswar Nepal)
Deputy Auditor General

Government of Nepal
Ministry of Education, Science and Technology
Enhanced Vocational Education and Training Project II
IDA Credit 6142-NP

Audited Financial Statement

FY 2074/075 (2017-018)

1st Shrawan 2074 to 31 Ashad 2075 (16th July 2017 to 16th July 2018)

Budget Head : 350135-3/350135-4

December 2018

Attachment 3- Statement Relating to roll-over of Eligible Expenditure Programs and DLI amounts for category 1
FY 2074/75 (2017/18)

(in USD)

Reporting Period	Brought Forwaard Expenses Paid (EEPs), but not disbursed by IDA in the absence of DLI achieved amount with period details	Brought Forwaard DLI achieved amount, but not disbursed by IDA in the absence of incurred expenses with DLI details	Expenses (EEPs) incurred and paid in the reporting period	DLI achieved amount pertaining to the reporting period with DLI details	Total Undisbursed Expenses for Disbursement Comparison (2+4)	Total Undisbursed DLI achieved amount for Disbursement Comparison (3+5)	Eligible for disbursement in respect of the reporting period transaction only (Lower of 4 and 5)	Eligible for disbursement in the reporting period, taking into consideration the rill-over amounts (Lower of 6 and 7)	Excess of 6 over 9/Carry Forward of Unutilized/ Undisbursed Expenses (6-9)	Excess of 7 over 9/Carry Forward of Undisbursed DLI achieved amount (7-9)
1	2	3	4	5	6	7	8	9	10	11
FY 2074/75 (2017/18)	178,956.30	0	2,494,188.15	0	2,673,144.45	0	0	0	2,673,144.45	0

Note: Exchange rate applied to convert NPR to USD is: 1 USD= 100 NPR.

Ghanashyam Khanal
Under Secretary, Accounts
EVENT II

Keshab Prasad Dahal
Project Director
EVENT II

Government of Nepal
Ministry of Education, Science and Technology
Enhanced Vocational Education and Training Project II
IDA Credit 6142-NP
Audited Financial Statement
Summary of Sources and Uses of Funds
FY 2074/75 (2017/18)

Amount in NPR

	Description	Notes to Account	Cumulative up to FY 2016-17	FY 2017-18	Cumulative to Date
Approved Annual Budget Allocation		2	-	481,051,000.00	481,051,000.00
A	Opening Cash/Bank Balance				
	Cash/Bank balance of previous period				
B	**Sources of Funds**				
	GoN Funds	1	-	6,516,696.41	6,516,696.41
	GoN Reimbursable Funds	1	-	287,098,093.23	287,098,093.23
	Transfer Funds yet to be Documented		-	-	-
	IDA Funds			-	
	Total (A+B)		**-**	**293,614,789.64**	**293,614,789.64**
C	**Uses of Funds by Categories**				
	Category 1: Eligible Expenditure Component 1	3	-	267,314,445.00	267,314,445.00
	Category 2: Goods, Works, NCS,CS, Operating Cost, Training Component 2	3	-	26,300,344.64	26,300,344.64
	Total		**-**	**293,614,789.64**	**293,614,789.64**

Designated Account Statement

1	Opening Balance		-		-
2	Fund Received from IDA	5	-	38,746,000.12	38,746,000.12
3	Less: Transfer to GoN Treasury Account		-		-
4	Less: Direct Payment from Designated Account		-		-
5	Foreign Exchange Grain/Loss (+/-)	5	-	307,167.77	307,167.77
6	**Closing Balance (3-4-5+6)**		**-**	**39,053,167.89**	**39,053,167.89**

Note: The report includes the expenditure incurred during reactriactive fincing perood NPR 7,393,181.93. The breakdown of the expenditure under retroactive financing by category and line item is given in Note 3

Ghanashyam Khanal Under Secretary, Accounts EVENT II	Keshab Prasad Dahal Project Director EVENT II	Indra Mani Pokharel Chief Financial Comptroller MOEST	Khaga Raj Baral Secretary MOEST	Jagan Nath Devkota ~~Act.~~ Financial Comptroller General FCGO	Iswar Nepal Deputy AuditorGeneral OAG

Government of Nepal
Ministry of Education, Science and Technology
Enhanced Vocational Education and Training Project II
IDA Credit 6142-NP
FY 2074/75 (2017/18)
Designated Account Statement

Amount in NPR

Particulars	Cumulative up to FY 2016-17	FY 2017-18	Cumulative to Date	Remarks
FY 2074/75 (2017/18)		-		
2. Add : Receipt of Funds	-	38,746,000.12	38,746,000.12	
3. Total Cash Balance (1+2)	**-**	**38,746,000.12**	**38,746,000.12**	
4. Less : (a) Transfer to GON Treasury from Designated Account	-	-	-	
(b) Direct Payment from Designated Account	-	-	-	
5. Foreign Exchange Gain/Loss(Gain)	-	307,167.77	307,167.77	
6. Closing Designated Account Balance at the end of Reporting Period (3-4+5)	**-**	**39,053,167.89**	**39,053,167.89**	**-**

Amount in USD

Particulars	Cumulative up to FY 2016-17	FY 2017-18	Cumulative to Date	Remarks
1. Opening Cash Balance		-		
2. Add : Receipt of Funds	-	357,171.83	357,171.83	
3. Total Cash Balance (1+2)	-	**357,171.83**	**357,171.83**	
4. Less : (a) Transfer to GON Treasury from Designated Account	-	-	-	
(b) Direct Payment from Designated Account				
5. Closing Designated Account Balance at the end of Reporting Period (3-4)	**-**	**357,171.83**	**357,171.83**	

Ghanashyam Khanal	Keshab Prasad Dahal	Indra Mani Pokharel	Khaga Raj Baral	Jagan Nath Devkota	Iswar Nepal
Under Secretary, Accounts	Project Director	Chief Financial Comptroller	Secretary	Act. Financial Comptroller General	Deputy AuditorGeneral
EVENT II	EVENT II	MOEST	MOEST	FCGO	OAG

Government of Nepal
Ministry of Education, Science and Technology
Enhanced Vocational Education and Training Project II
IDA Credit 6142-NP
GoN and GoN Reimbursable Funds
Budget Head :350135-3/350135-4
FY 2074/75 (2017/18)

GoN and GoN Reimbursable Funds — Amount in NPR

	Description	Cumulative up toFY 2016-17	FY 2017-18	Cumulative to Date
A	**Funds Disbursed from DTCO**		-	
	GoN Fund	-	-	-
	GoN Reimbursable Fund	-	6,516,696.41	6,516,696.41
	Total Funds Disbursed	**-**	**6,516,696.41**	**6,516,696.41**
B	Unspent Balance/Uncleared Cheques	-	-	-
	Transfer to GoN Treasury from Designated Account	-	-	-
	IDA Reimbursement	-	-	-
	Total	**-**	**-**	**-**
C	**Total Funds used from GoN Treasury (A-B)**	**-**	**6,516,696.41**	**6,516,696.41**
D	GoN Fund Expenditure	-	6,516,696.41	6,516,696.41
		-	-	-
	Net GoN Expenditure	**-**	**6,516,696.41**	**6,516,696.41**
E	GoN Reimbursable Funds:	-	-	-
	GoN Reimbursable Fund Expenditure	-	287,098,093.23	287,098,093.23
	Less: Source to be Changed in GON Funds *		-	-
	Less: Reimbursement Received	-	-	-
	Net GoN Reimbursable Funds		**287,098,093.23**	**287,098,093.23**
F	**Total (D+E)**	**-**	**293,614,789.64**	**293,614,789.64**

IDA Funds Transfer to GoN Treasyry from Designated Account

A	**Funds Transfer to GoN Treasury**	**-**	**-**	**-**
B	Documented		-	
	(i) Documented in IDA Credit	-	-	-
	(ii) Documented in IDA Grant	-	-	-
	Total Documented	**-**	**-**	**-**
C	Transfer amount still to be Documented (A-B)	-	-	-
	Total IDA Funds (B+C)	**-**	**-**	**-**

* Note Expenditure for parmanent staff salary, allowance and uniform allowances (Line item no. 21111, 21113 and 21121) are not eligible for IDA financing which was initially allocated in IDA source. These expenditures were reported as "Source to be changed in GoN Funds" in First and Second Trimester FMR. Now the funding source has been changed as GoN source as approved by MoF and adjusted accordingly

Ghanashyam Khanal
Under Secretary, Accounts
EVENT II

Keshab Prasad Dahal
Project Director
EVENT II

Government of Nepal
Ministry of Education, Science and Technology
Enhanced Vocational Education and Training Project II
IDA Credit 6142-NP
Statement of Expenditure by Funding Source/ line items
Budget Head :350135-3/350135-4
FY 2074/75 (2017/18)

S.No.	Budget Code	Description	Approved Annual Budget	Virement (+/-)	Adjusted Budget	Expenditure		Balance Budget	
						Amount	%	Amount	%
FY 2074/75 (2017/18)									
1	21111	Salary	7,481,000.00		7,481,000.00	6,216,115.76	83.09%	1,264,884.24	16.91%
2	21113	Allowances	168,000.00		168,000.00	150,580.65	89.63%	17,419.35	10.37%
3	21121	Uniform	105,000.00	45,000.00	150,000.00	150,000.00	100.00%	-	0.00%
Total GoN Source			**7,754,000.00**	**45,000.00**	**7,799,000.00**	**6,516,696.41**	83.56%	**1,282,303.59**	16.44%
B. IDA Reimbursable Source									
4	22111	Water and Electricity	369,000.00		369,000.00	170,411.00	46.18%	198,589.00	53.82%
5	22112	Communication Expenditure	800,000.00		800,000.00	483,176.00	60.40%	316,824.00	39.60%
6	22121	House Rent	4,158,000.00		4,158,000.00	4,084,405.00	98.23%	73,595.00	1.77%
7	22211	Fuel	1,064,000.00		1,064,000.00	897,646.00	84.37%	166,354.00	15.63%
8	22212	Operation and Maintaince	1,059,000.00		1,059,000.00	813,553.00	76.82%	245,447.00	23.18%
9	22213	Insurance	190,000.00		190,000.00	81,051.00	42.66%	108,949.00	57.34%
10	22311	General Office Expenses	3,250,000.00		3,250,000.00	3,217,080.00	98.99%	32,920.00	1.01%
11	22313	Books and Materials	100,000.00		100,000.00	28,673.00	28.67%	71,327.00	71.33%
12	22314	Fuel for other purpose	192,000.00		192,000.00	11,575.00	6.03%	180,425.00	93.97%
13	22411	Consultancy Service Expenditure	10,500,000.00		10,500,000.00	3,343,135.94	31.84%	7,156,864.06	68.16%
14	22412	Other Service Charge	2,376,000.00		2,376,000.00	1,713,442.29	72.11%	662,557.71	27.89%
15	22511	Staff Training	60,000.00		60,000.00	-	0.00%	60,000.00	100.00%
16	22512	Skill Development, Training & Seminar for Public awareness	411,274,000.00		411,274,000.00	245,654,445.00	59.73%	165,619,555.00	40.27%
17	22522	Program Expenditure	5,560,000.00		5,560,000.00	2,896,626.00	52.10%	2,663,374.00	47.90%
18	22611	Monitoring and Evaluation	720,000.00		720,000.00	718,425.00	99.78%	1,575.00	0.22%
19	22711	Miscellenous	1,000,000.00		1,000,000.00	680,913.00	68.09%	319,087.00	31.91%
20	27211	Scholarship	25,000,000.00		25,000,000.00	21,660,000.00	86.64%	3,340,000.00	13.36%
Total IDA Source			**467,672,000.00**	**-**	**467,672,000.00**	**286,454,557.23**	61.25%	**181,217,442.77**	38.75%
		Total of Recurrent Budget (350135-3)	**475,426,000.00**	**45,000.00**	**475,471,000.00**	**292,971,253.64**	**61.62%**	**182,499,746.36**	38.38%
	29311	Furniture and Fixtures	300,000.00		300,000.00	126,560.00	**42.19%**	173,440.00	57.81%
	29411	Vehicles	4,750,000.00		4,750,000.00	-	**0.00%**	4,750,000.00	100.00%
	29511	Machinary Equipment	230,000.00		230,000.00	217,526.00	94.58%	12,474.00	5.42%
	29621	Capital Improvement	-		-	-	0.00%	-	
	29712	Software Development	300,000.00		300,000.00	299,450.00	99.82%	550.00	0.18%
		Total of Capital (350135-4)	**5,580,000.00**	**-**	**5,580,000.00**	**643,536.00**	11.53%	**4,936,464.00**	88.47%
		Grand Total	**481,006,000.00**	**45,000.00**	**481,051,000.00**	**293,614,789.64**	**61.04%**	**187,436,210.36**	**38.96%**

Ghanashyam Khanal
Under Secretary, Accounts
EVENT II

Keshab Prasad Dahal
Project Director
EVENT II

Government of Nepal
Ministry of Education, Science and Technology
Enhanced Vocational Education and Training Project II
IDA Credit 6142-NP
Statement of Expenditure by Category/Component Details
FY 2074/75 (2017/18)
Budget Heads : 350135-3/ 350135-4

Amount In NPR

Category No	Description	Total Project Cost	Cumulative Expenditure upto FY 2015-16	Annual Budget Allocation	Expenditure		Balance Budget		Cumulative Expenditure to Date
					Amount	%	Amount	%	
	Component 1 : Support to Result-Based Financing								
	Result Area 1- Strengthining Service Delivary in Technical Education				-				-
	1.1.1 Quality Improvement Grants for Technical Education			-	-		0.00		-
	1.1.2 Improving Management Instructor and Assessor Quality			7,000,000.00	5,562,640.00	79.47%	1,437,360.00	20.53%	5,562,640.00
	1.1.3 Modernizing Technical Education Curricula			2,000,000.00	2,000,000.00	100.00%	0.00	0.00%	2,000,000.00
	Sub Total	**0.00**	**0.00**	**9,000,000.00**	**7,562,640.00**	84.03%	**1,437,360.00**	15.97%	7,562,640.00
	Component 1 : Support to Result-Based Financing								
	Result Area 2 - Widening Access to TEVT Programs			-	-		0.00		-
1	1.2.1 Pro-Poor Scholarship for TSLC/Diploma Programs			25,000,000.00	21,660,000.00	86.64%	3,340,000.00	13.36%	21,660,000.00
	1.2.2 Performance-based Funding of Short-term Vocational Training Programs			369,760,000.00	209,967,878.00	56.78%	159,792,122.00	43.22%	209,967,878.00
	1.2.3 Testing of Prior Skills (TOPS		-	30,000,000.00	27,663,927.00	92.21%	2,336,073.00	7.79%	27,663,927.00
	Sub Total	**0.00**	-	**424,760,000.00**	**259,291,805.00**	61.04%	**165,468,195.00**	**38.96%**	**259,291,805.00**
	Component 1 : Support to Result-Based Financing								
	Result Area 3 - Pilots in Enabling Youth Transition to Work			-	-		0.00		-
	1.3.1 Apprenticeship Programs		-	2,214,000.00	460,000.00	20.78%	1,754,000.00	79.22%	460,000.00
	1.3.2 Placement Services			300,000.00	-	0.00%	300,000.00	100.00%	-
	1.3.3			-	-		0.00		-
	Sub Total	0.00	0.00	2,514,000.00	460,000.00	18.30%	2,054,000.00	1.79	460,000.00
	Total of Component 1	**0.00**	**0.00**	**436,274,000.00**	**267,314,445.00**	61.27%	**168,959,555.00**	**2.34**	**267,314,445.00**
2	**Component 2: Project management, Monitoring and Evaluation**								
	Salary			7,481,000.00	6,216,115.76	83.09%	1,264,884.24	16.91%	6,216,115.76
	Allowances			168,000.00	150,580.65	89.63%	17,419.35	10.37%	150,580.65
	Uniform			150,000.00	150,000.00	100.00%	0.00	0.00%	150,000.00
	Water and Electricity			369,000.00	170,411.00	46.18%	198,589.00	53.82%	170,411.00
	Communication Expenditure			800,000.00	483,176.00	60.40%	316,824.00	39.60%	483,176.00
	House Rent			4,158,000.00	4,084,405.00	98.23%	73,595.00	1.77%	4,084,405.00
	Fuel			1,064,000.00	897,646.00	84.37%	166,354.00	15.63%	897,646.00
	Operation and Maintaince			1,059,000.00	813,553.00	76.82%	245,447.00	23.18%	813,553.00
	Insurance			190,000.00	81,051.00	42.66%	108,949.00	57.34%	81,051.00
	General Office Expenses			3,250,000.00	3,217,080.00	98.99%	32,920.00	1.01%	3,217,080.00
	Books and Materials			100,000.00	28,673.00	28.67%	71,327.00	71.33%	28,673.00
	Fuel for other purpose			192,000.00	11,575.00	6.03%	180,425.00	93.97%	11,575.00
	Consultancy Service Expenditure			10,500,000.00	3,343,135.94	31.84%	7,156,864.06	68.16%	3,343,135.94
	Other Service Charge			2,376,000.00	1,713,442.29	72.11%	662,557.71	27.89%	1,713,442.29
	Staff Training			60,000.00	-	0.00%	60,000.00	100.00%	-
	Publicity through TV, FM Radio, Print Media for short terms training, scholarship and skill testing			4,000,000.00	1,979,526.00	49.49%	2,020,474.00	50.51%	1,979,526.00
	Meeting expenses for CC, PIC, Advisory Committee and other meeting			600,000.00	435,000.00	72.50%	165,000.00	27.50%	435,000.00
	Database Server, Website and Internet related expenses			960,000.00	482,100.00	50.22%	477,900.00	49.78%	482,100.00
	Monitoring and Evaluation			720,000.00	718,425.00	99.78%	1,575.00	0.22%	718,425.00
	Miscellenous			1,000,000.00	680,913.00	68.09%	319,087.00	31.91%	680,913.00
	Furniture and Fixture			300,000.00	126,560.00	42.19%	173,440.00	57.81%	126,560.00
	Vehicle			4,750,000.00	-	0.00%	4,750,000.00	100.00%	-
	Machinery Equipment			230,000.00	217,526.00	94.58%	12,474.00	5.42%	217,526.00
	Civil Works			-	-		0.00	0.00%	-
	Software Development			300,000.00	299,450.00	99.82%	550.00	0.18%	299,450.00
	Total of Component 2	**0.00**	**0.00**	**44,777,000.00**	**26,300,344.64**	**58.74%**	**18,476,655.36**	41.26%	26,300,344.64
	Grand Total	**0.00**	**0.00**	**481,051,000.00**	**293,614,789.64**	**61.04%**	**187,436,210.36**	38.96%	**293,614,789.64**

Note Out total expenditure during reporting period, Retroactive Financing is as below

Total Expenditure before January 20, 2018		10,418,256.13
Less GoN Staff Salary and Allowance		3,025,074.20
Eligiple Expenditure under Retroactive Financing		**7,393,181.93**
Category 1		1,032,849.00
Line item No. 22512	1,028,949.00	
Line item No. 27211	3,900.00	
Category 2		6,360,332.93
	Total	**7,393,181.93**

Ghanashyam Khanal
Under Secretary, Accounts
EVENT II

Keshab Prasad Dahal
Project Director
EVENT II

Government of Nepal
Ministry of Education, Science and Technology
Enhanced Vocational Education and Training Project II
IDA Credit 6142-NP
FY 2017-18 (2074-75)
Withdrawal Summary

IDA Credit — Amount in NPR

S. No.	W/A No.	Value Date	Disbursement				Remarks
			Category 1	Category 2	Total	Advance	
A. Cumulative as of Last FY 2016-17			-				
B. Reporting Period FY 2017-18							
Advance	WA 1	21-Jun-18				38,746,000.12	
Sub Total of (B)			-			**38,746,000.12**	
C. Cumulative as of Reporting Period (A+B)			-			**38,746,000.12**	

Amount in USD

S. No.	W/A No.		Disbursement				Remarks
			Category 1	Category 2	Total	Advance	
A. Cumulative as of Last FY 2016-17			-				
B. Reporting Period FY 2017-18							
Advance	WA 1	21-Jun-18				357,171.83	
Sub Total of (B)			-	-	-	**357,171.83**	
C. Cumulative as of Reporting Period (A+B)			-	-	-	**357,171.83**	

Amount in XDR

S. No	W/A No.	Value Date	Disbursement				Remarks
			Category 1	Category 2	Total	Advance	
A. Cumulative as of Last FY 2016-17			-				
B. Reporting Period FY 2017-18							
Advance	WA 1	21-Jun-18				253,994.28	
Sub Total of (B)			-			**253,994.28**	
C. Cumulative as of Reporting Period (A+B)			-			**253,994.28**	

Ghanashyam Khanal
Under Secretary, Accounts
EVENT II

Keshab Prasad Dahal
Project Director
EVENT II

Government of Nepal
Ministry of Education. Science and Technology
Enhanced Vocational Education and Training Project II
IDA Credit 6142-NP

Designated Account Transaction
FY 2074/75 (2017/18)

Date	Description	Advance				Documented (Transferred from DA)				Advance Balance		Remarks
		Value Date	Exchange Rate	Amount USD	Amount NPR	Exchange Rate	Amount USD	Amount NPR	Exchange gain/loss adjustment	USD	NPR	
1	2	3	4	5	6	7	8	9	12	13	14=14+6-9+12	17
2074/75 (2017	Advance		108.48	357,171.83	38,746,000.12					357,171.83	38,746,000.12	
16-Jul-18	Exchange Gain/Loss		109.34						307,167.77	357,171.83	39,053,167.89	
Total				**357,171.83**	**38,746,000.12**		-	-	**307,167.77**			

Ghanashyam Khanal
Under Secretary, Accounts
EVENT II

Keshab Prasad Dahal
Project Director
EVENT II

Government of Nepal
Ministry of Education, Science and Technology
Enhanced Vocational Education and Training Project II
IDA Credit 6142-NP
Trimesterwise Budget Allocation by Funding Source

FY 2074-75 (2017-18)

Budget Head	Description	Annual Budget Allocation			1st. Trimester Budget Allocation			2nd. Trimester Budget Allocation			3rd. Trimester Budget Allocation		
		GON	IDA	Total	GON	IDA	Total	GON	IDA	Total	GON	IDA	Total
3501353	Recurrent Budget	7,799,000.00	467,672,000.00	475,471,000.00	2,799,000.00	25,902,000.00	28,701,000.00	2,500,000.00	165,993,000.00	168,493,000.00	2,500,000.00	275,777,000.00	278,277,000.00
3501354	Capital Budget	-	5,580,000.00	5,580,000.00	-	-	-	-	5,180,000.00	5,180,000.00	-	400,000.00	400,000.00
Total		7,799,000.00	473,252,000.00	481,051,000.00	2,799,000.00	25,902,000.00	28,701,000.00	2,500,000.00	171,173,000.00	173,673,000.00	2,500,000.00	276,177,000.00	278,677,000.00

FY 2075-76 (2018-19)

Budget Head	Description	Annual Budget Allocation			1st. Trimester Budget Allocation			2nd. Trimester Budget Allocation			3rd. Trimester Budget Allocation		
		GON	IDA	Total	GON	IDA	Total	GON	IDA	Total	GON	IDA	Total
1501353	Category 1 (DLI Expenditure)	-	1,350,200,000.00	1,358,200,000.00		284,500,000.00	284,500,000.00		341,986,000.00	341,986,000.00		723,714,000.00	723,714,000.00
	Category 2 (Non DLI Expenditure)	8,000,000.00	49,100,000.00	57,100,000.00	3,018,000.00	15,982,000.00	19,000,000.00	2,424,000.00	16,190,000.00	18,614,000.00	2,558,000.00	16,928,000.00	19,486,000.00
Total Recurrent Budget		8,000,000.00	1,399,300,000.00	1,415,300,000.00	3,018,000.00	300,482,000.00	303,500,000.00	2,424,000.00	358,176,000.00	360,600,000.00	2,558,000.00	740,642,000.00	743,200,000.00
3501354	Capital Budget	-	-	-	-	-	-	-	-	-	-	-	-
Total		8,000,000.00	1,399,300,000.00	1,415,300,000.00	3,018,000.00	300,482,000.00	303,500,000.00	2,424,000.00	358,176,000.00	360,600,000.00	2,558,000.00	740,642,000.00	743,200,000.00

Ghanashyam Khanal
Under Secretary, Accounts
EVENT II

Keshab Prasad Dahal
Project Director
EVENT II

Nepal Rastra Bank
Banking Office, Thapathali
(Account Statement)

Client Code : 1204666
Client Name : ENHANCED VOCATIONAL EDU TRAIN. PRO
A/c No : 1204666/001.004.840
A/c Name : ENHANCED VOCATIONAL TRAN.PRO.SECOND
Currency : USD

Date	Value Date	Ref./Chq.	Description	Dr/Cr	Amount		Exch. Rate	Balance
					FC	NPR		
2018/06/22	2018/06/22	6IRMT/140/74/75	IDA 61420 001 WA 01	CR	357,171.83	38,746,000.12	108.48	357,171.83

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