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Government of Nepal
Ministry of Education, Science and Technology
Center for Education and Human Resource Development
Sano Thimi, Bhaktapur

Ref No.- 075/76 - 281

Phone: 6633029

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15 APR 2019
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WORLD BANK RECEPTION

Date: 15 April 2019

Ms. Shwetlena Sabarwal
Task Team Leader, SSDP
The World Bank, Nepal Country Office
Kathmandu

Subject: School Sector Development Program
Submission of Audited Financial Statement of FY 2017/18

Dear Ms. Sabarwal

I am pleased to provide you with the submission of Audited Financial Statment of School Sector Development Program for FY 2017/18 including the Audit Report and Management Letter issued by the Office of the Auditor General.

Thank you for your continued support and cooperation.

With Warmest Regards,

Khagendra Dahal
Under Secretary (Finance)

CC :
Mr. Iswor Nepal, Deputy Auditor General, OAG
Mr. Khagraj Baral, Secretary, Ministry of Education, Science and Technology
Mr. Rajan Khanal, Secretray, Ministry of Finance
Mr. Surya Prasad Gautam, Financial Comptroller General, FCGO

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Office of the Auditor General Nepal 2016

Ref. No:- 2075/76 Despatched No:- 556

Date: 15 April, 2019

INDEPENDENT AUDITOR'S REPORT

The Secretary
Ministry of Finance,
Singhadurbar Kathmandu

Report on the Financial Statements

We have audited the accompanying Project Financial Statements including Statement of expenditure (SOEs) of the "School Sector Development Program(SSDP)" financed byIDA Credit No: 5971-NP, ADB Loan, No: 3452-NEP(SF), EU Grant: ACA/2016/038-030, GPE Grant:TF0A0843-NP, TF0A0779-NP & TF0A0915-NP, Finland, Norway, JICA, and UNICEF (Pool Financing) as at 16 July 2018 (32nd 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 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 \he financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation ofthe financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose ofexpressing 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 overallpresentation 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.

Basis of Qualification

The financial statements include expenditures amounting to NPR 70.017 Billion made thorough local governments reported on the basis of the disbursement from the federal government rather than on the basis of the expenditure reported by the local governments. Areas that require improvement, regularisation and recovery have been highlighted in the Management Letter attached herewith.

Opinion

In our opinion,except for the matters indicated in the Basis of Qualification in the preceding paragraph, the Project Financial Statements including Statement of expenditure(SOEs), in all material respectsgive a true and fair view of the financial position of the " School Sector Development Program (SSDP)" 16July 2018 (32nd 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: 5971-NP, ADB Loan, No: 3452- NEP(SF), EU Grant: ACA/2016/038-030 , GPE Grant:TF0A0843-NP,TF0A0779-NP&TF0A0915-Np, Finland, Norway, JICA, and UNICEF (Pool Financing) 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 Credit.

Iswar Nepal
Deputy Auditor General

Government of Nepal
Ministry of Education, Science and Technology
Center for Education and Human Resource Development
SCHOOL SECTOR DEVELOPMENT PROGRAM

Audited Financial Statement
For
FY: 2017/18 (2074/75)

Pool Funding Partners
ADB, EU ,Finland, GPE,
JICA, Norway, UNICEF and The World Bank

School Sector Development Program
Financial Report
For the period from 1st Srawan 2074 to 32nd Ashadh 2075 (17July 2017 to 16 July 2018)

Sources and Uses of Funds

	Particulars	Note	For the previous year	Till end of previous year	For the current year	Cumulative from inception till date
A	**Sources of Funds**					
	Opening Balance			-	2,305,868,579.96	-
	Amount Received from GON		81,171,272,622.95	81,171,272,622.95	76,485,656,502.66	157,656,929,125.61
	Development Partners:		2,408,208,308.68	2,408,208,308.68	8,035,297,840.03	10,443,506,148.71
	- Exchange Gain/(Loss)		(102,339,728.73)	(102,339,728.73)	115,135,089.40	12,795,360.68
	Total Sources of Funds		**83,477,141,202.91**	**83,477,141,202.91**	**86,941,958,012.05**	**168,113,230,635.00**
B	**Uses of Funds**					
	Recurrent (except 26422/26423)	1				
	Salaries and allowances (21100)		61,346,429.19	61,346,429.19	57,471,005.18	118,817,434.37
	Consumption of goods and services (22000)		1,000,285,552.92	1,000,285,552.92	1,012,508,738.00	2,012,794,290.92
	Grants (26000, except 26422/26423)		69,031,068,736.98	69,031,068,736.98	76,949,550,928.16	145,980,619,665.14
	Social Security Services (27000)		1,682,354,038.97	1,682,354,038.97	687,275,758.75	2,369,629,797.72
	Other Expenses (28000)		-	-		-
	Sub-total: Recurrent (a)		*71,775,054,758.06*	*71,775,054,758.06*	*78,706,806,430.09*	*150,481,861,188.15*
	Capital	2				
	Capital Expenditures (29000)		141,198,590.93	141,198,590.93	179,949,150.58	321,147,741.51
	Conditional Capital Grants to Schools (26422)		8,564,621,652.96	8,564,621,652.96	8,047,986,431.38	16,612,608,084.34
	Conditional Capital Grants to others (26423)		690,397,621.00	690,397,621.00	7,216,000.00	697,613,621.00
			-			
	Sub-total: Capital (b)		*9,396,217,864.89*	*9,396,217,864.89*	*8,235,151,581.96*	*17,631,369,446.85*
	Total Uses of Funds (a+b)		**81,171,272,622.95**	**81,171,272,622.95**	**86,941,958,012.05**	**168,113,230,635.00**
	Balance: Surplus/(deficit) (A-B)		**2,305,868,579.96**	**2,305,868,579.96**	**(0.00)**	**(0.00)**
	Representated by:					
	1) ADB		1,542,900,000.00	1,542,900,000.00	-	-
	2) AusAid		-	-	-	-
	3) EU		-	-	-	-
	4) FINLAND		-	-	-	-
	5) GPE		-	-	-	-
	6) JICA		280,459,494.44	280,459,494.44	-	-
	7) NORWAY		441,169,651.52	441,169,651.52	-	-
	8) UNICEF		41,339,434.00	41,339,434.00	-	-
	9) World Bank		-	-	-	-

Center for Education and Human Resource Development			Ministry of Education Science and Technology		Financial Comptroller General Office	Office of Auditor General of Nepal
Indra Bdr Lungeli	Khagendra Dahal	Babu Ram Poudel	Indra Mani Pokharel	Khagaraj Baral	Surya Pd. Gautam	Iswar Nepal
Accounts Officer	Under Secretary	Director General	Under Secretary	Secretary	Financial Comptroller General	Deputy Auditor General

School Sector Development Programme

For the period from 1st Srawan 2074 to 32nd Ashadh 2075 (17 July 2017 to 16 July 2018)

Statement of Budget versus Actual Expenditure

Particulars	For the current year						For the previous year		
	Original Budget	Supplemental Budget	Virement	Effective Budget	Actual	%	Revised Budget	Actual	%
	a	b	c	d=a+b+c	e	j/i	k	l	l/k
Recurrent (except 26422 / 26423)									
Budget sub-heads									
3500163	51,247,685,000.00	-	-	51,247,685,000.00	46,252,531,630.00	90%	47,197,499,000.00	43,755,133,526.99	93%
3500173	17,040,109,000.00	-	-	17,040,109,000.00	12,556,799,640.00	74%	12,398,971,000.00	11,587,974,536.07	93%
3500233	138,180,000.00	-	-	138,180,000.00	123,410,984.67	89%	108,158,000.00	92,741,494.38	86%
3500234	-	-	-	-	-		-	-	
3501403	584,207,000.00	-	-	584,207,000.00	381,791,311.61	65%	649,440,357.34	452,336,564.35	70%
3501083	27,226,000.00	-	-	27,226,000.00	27,226,000.00	100%	12,500,000.00	12,500,000.00	100%
3508063	22,534,285,000.00	-	-	22,534,285,000.00	19,365,046,863.81	86%	17,881,294,000.00	15,891,171,236.27	89%
Sub-total: Recurrent (a)	***91,571,692,000.00***	-	-	***91,571,692,000.00***	***78,706,806,430.09***	**86%**	***78,247,862,357.34***	***71,791,857,358.06***	92%
Capital									
Budget sub-heads									
3501404	38,010,000.00	-	-	38,010,000.00	35,246,980.73	93%	11,764,000.00	6,284,178.50	53%
3508064	223,527,000.00	-	-	223,527,000.00	144,702,169.85	65%	186,271,000.00	134,914,412.43	72%
26422: Capital grant to GoN agencies, Committee and Board	10,724,579,000.00	-	-	10,724,579,000.00	8,047,986,431.38	75%	8,658,423,279.96	8,564,621,652.96	0.98917
Budget sub-heads			-						
350140: SSDP Central									
350806: SSDP Districts									
26423: Capital grant to others	12,127,000.00	-	-	12,127,000.00	7,216,000.00	60%	857,977,000.00	673,595,021.00	0.7851
Budget sub-heads									
350140: SSDP Central									
350806: SSDP Districts									
Sub-total: Capital (b)	***10,998,243,000.00***	-	-	***10,998,243,000.00***	***8,235,151,581.96***	**75%**	***9,714,435,279.96***	***9,379,415,264.89***	97%
Total Expenses (a+b)	**102,569,935,000.00**	-	-	**102,569,935,000.00**	**86,941,958,012.05**	**85%**	**87,962,297,637.30**	**81,171,272,622.95**	92%

Note:
26422 and 26423 Capital Grants under Recurrent Budget Head are included under Capital Classification above

School Sector Development Program
Other Explanatory Notes
(forms part of the financial report)
2074/75 (FY 2017/18)

1 Financial reports have been prepared using cash basis of accounting as has been adopted by the Government of Nepal.

2 Financial reports includes expenditure made by the federal government through central treasury system and expenditures made through the local governments from the conditional grants transferred to the local governments under intergovernmental fiscal transfer.

3 Expenditure made from the federal government entities represent the actual expenditure incurred and reported.

4 Expenditure made through the local government includes amounts that been disbursed by the federal government through district treasury offices. Local governments are required to utilise such amounts for the payment under SSDP project complying with the budget lines for designated activities and payments that has ben provided within the LMBIS (Line Ministry Budgetary Information System)

5 Local governments under the Constitution of Nepal 2072 are subject to separate external audit by the Office of Auditor General of Nepal. The scope of the audit includes amount disbursed to the local bodies, including the conditional grants and spent therefrom. Such amounts as disbursed by the local bodies have not been collated and consolidated seperately for the preparation of these financial statement due to the absense of the formal reporting channel from the local bodies to the Project Implementation Unit.

6 The DPs payments are based on DLI. The Note III and recivable from DP has been based on allocation of expenditure to particular DP on the basis of the annual disbursement budget ratio. The receivable has been calculated using the exchange rate as at the end of the financial year.

Government of Nepal
Ministry of Education, Science and Technology
Center for Education and Human Resource Development

School Sector Development Program
Financial Monitoring Report
For the period from 1st Srawan 2074 to 32nd Ashadh 2075 (17July 2017 to 16 July 2018)

Note 1: Disbursement by DPs

Particulars	Amount at the Beginning of period						
	Share of expenditure	Cumulative Advance Received		Cumulative Advance Settled		Cumulative Receivable Amount	
	NRs.	USD	NRs.	USD	NRs.	USD	NRs.
DPs							
1) ADB	2,930,269,954.28	15,000,000.00	1,621,950,000.00	-	-	26,799,615.46	2,930,269,954.28
2) AusAid	-	-	-	-	-	-	-
3) EU	1,799,945,047.50	-	-	-	-	16,461,908.24	1,799,945,047.50
4) FINLAND	109,094,190.40	-	-	-	-	997,751.88	109,094,190.40
5) GPE	1,728,924,729.55	-	-	-	-	15,812,371.77	1,728,924,729.55
6) JICA	293,026,995.43	2,726,613.79	281,113,881.75	-	-	2,679,961.55	293,026,995.43
7) NORWAY	1,166,653,272.19	4,289,030.25	463,772,840.93	-	-	10,669,958.59	1,166,653,272.19
8) UNICEF	48,874,197.30	401,900.00	41,371,586.00	-	-	446,992.84	48,874,197.30
9) World Bank	2,832,630,653.88	-	-	-	-	25,906,627.53	2,832,630,653.88
Grand Total	**10,909,419,040.53**	**22,417,544.04**	**2,408,208,308.68**	-	-	**99,775,187.86**	**10,909,419,040.53**

Particulars	For 2074-75 (2017-18)						
	Share of expenditure	Advance Received		Settlement of Advance		Receivable Amount amount of Current Period	
	NRs.	USD	NRs.	USD	NRs.	USD	NRs.
DPs							
1) ADB	2,409,693,209.95	20,000,000.00	2,052,950,000.00	35,000,000.00	3,642,200,000.00	(11,272,240.62)	(1,232,506,790.05)
2) AusAid	-	-	-	-	-	-	-
3) EU	954,144,474.42	-	-	-	-	8,726,399.08	954,144,474.42
4) FINLAND	433,209,750.02	3,246,562.93	330,708,911.19	3,246,562.93	352,901,390.49	734,482.89	80,308,359.53
5) GPE	824,856,521.87	10,685,855.00	1,174,235,360.00	10,685,855.00	1,174,235,360.00	(3,195,343.32)	(349,378,838.13)
6) JICA	247,424,915.92	2,703,671.64	292,077,647.27	5,430,285.43	575,521,045.64	(3,000,696.27)	(328,096,129.71)
7) NORWAY	723,881,048.99	8,522,519.33	885,319,308.00	12,811,549.58	1,369,411,785.69	(5,903,884.55)	(645,530,736.71)
8) UNICEF	46,340,254.04	98,100.00	10,150,407.00	500,000.00	52,175,721.00	(53,369.92)	(5,835,466.96)
9) World Bank	4,541,344,895.68	29,995,042.00	3,289,856,206.57	29,995,042.00	3,289,856,206.57	11,445,844.97	1,251,488,689.11
Grand Total	**10,180,895,070.89**	**75,251,750.90**	**8,035,297,840.03**	**97,669,294.94**	**10,456,301,509.39**	**(2,518,807.74)**	**(275,406,438.50)**

Particulars	Amount at the End of the Priod						
	Cumulative Expenditure till date	Cumulative Advance Till Date		Cumulative Advance settled		Net Receivable/(Payable) at the end of period	
	NRs.	USD	NRs.	USD	NRs.	USD	NRs.
DPs							
1) ADB	5,339,963,164.23	35,000,000.00	3,674,900,000.00	35,000,000.00	3,642,200,000.00	15,527,374.84	1,697,763,164.23
2) AusAid	-	-	-	-	-	-	-
3) EU	2,754,089,521.92	-	-	-	-	25,188,307.32	2,754,089,521.92
4) FINLAND	542,303,940.42	3,246,562.93	330,708,911.19	3,246,562.93	352,901,390.49	1,732,234.77	189,402,549.93
5) GPE	2,553,781,251.42	10,685,855.00	1,174,235,360.00	10,685,855.00	1,174,235,360.00	12,617,028.45	1,379,545,891.42
6) JICA	540,451,911.35	5,430,285.43	573,191,529.02	5,430,285.43	575,521,045.64	(320,734.72)	(35,069,134.28)
7) NORWAY	1,890,534,321.18	12,811,549.58	1,349,092,148.93	12,811,549.58	1,369,411,785.69	4,766,074.04	521,122,535.48
8) UNICEF	95,214,451.34	500,000.00	51,521,993.00	500,000.00	52,175,721.00	393,622.92	43,038,730.34
9) World Bank	7,373,975,549.56	29,995,042.00	3,289,856,206.57	29,995,042.00	3,289,856,206.57	37,352,472.50	4,084,119,342.99
Grand Total	**21,090,314,111.42**	**97,669,294.94**	**10,443,506,148.71**	**97,669,294.94**	**10,456,301,509.39**	**97,256,380.12**	**10,634,012,602.03**

Government of Nepal
Ministry of Education, Science and Technology
Center for Education and Human Resource Development
SCHOOL SECTOR DEVELOPMENT PROGRAM – Summary Sheet
Statement of Expenditure For the period of 1st shrawan 2074 to 32nd Ashadh 2075
Note 2: Statement of Expenses - Economic Heads
(Consolidated for 8 Budget Heads :- 3500163,3500173,3500233,3501403,3501404,3508063,3508064,3501083)

Amount in NPR

Economic Code	Description	Annual Budget	Virement +/-	Adjusted Budget	Expenditure of FY 2074-75		Expenditure upto 2073/74	Balance Budget		Cumulative expd upto end of current period
					Year to date	%		Amount	%	
21111	Salary	13,570,000.00		13,570,000.00	10,984,523.60	80.95	11,857,840.34	2,585,476.40	19.05	22,842,363.94
21112	Local Allowance	-		-	-		-	-		-
21113	Dearness Allowance	72,000.00		72,000.00	59,000.00	81.94	60,000.00	13,000.00	18.06	119,000.00
21114	Field Allowance	73,594,000.00		73,594,000.00	40,793,832.56	55.43	45,073,596.85	32,800,167.44	44.57	85,867,429.41
21119	Allowance	6,461,000.00		6,461,000.00	5,596,149.02	86.61	4,317,492.00	864,850.98	13.39	9,913,641.02
21121	Clothing and Uniforms	45,000.00		45,000.00	37,500.00	83.33	37,500.00	7,500.00	16.67	75,000.00
21123	Medical Treatment	-		-	-		-	-		-
Compensation of Employees		**93,742,000.00**		**93,742,000.00**	**57,471,005.18**	**61.31**	**61,346,429.19**	**36,270,994.82**	**38.69**	**118,817,434.37**
22111	Water and Electricity	-		-	-		-	-		-
22112	Communication	200,000.00		200,000.00	-	-	479,572.00	200,000.00	100.00	479,572.00
22122	Othre Rent	1,560,000.00		1,560,000.00	1,487,080.00			72,920.00		1,487,080.00
22211	Fuel	-		-	-		-	-		-
22212	Operation and Maintenance	26,353,000.00		26,353,000.00	23,977,588.77	90.99	25,219,057.50	2,375,411.23	9.01	49,196,646.27
22213	Insurance	-		-	-		440,000.00	-		440,000.00
22311	Office Expenses	1,800,000.00		1,800,000.00	-	-	-	1,800,000.00	100.00	-
22313	Books and Materials	5,350,000.00		5,350,000.00	3,522,834.00	65.85	6,547,395.66	1,827,166.00	34.15	10,070,229.66
22321	Repair of Public Assests	15,200,000.00		15,200,000.00	8,758,941.95	57.62	56,487,691.71	6,441,058.05	42.38	65,246,633.66
22411	Consultant and Other Services	200,911,000.00		200,911,000.00	131,201,344.69	65.30	92,852,188.50	69,709,655.31	34.70	224,053,533.19
22412	Other Services fee	537,411,000.00		537,411,000.00	91,102,074.98	16.95	104,515,908.29	446,308,925.02	83.05	195,617,983.27
22511	Employee Training	85,185,000.00		85,185,000.00	72,933,150.10	85.62	95,385,972.00	12,251,849.90	14.38	168,319,122.10
22512	Skill Development and Awareness Training Program	58,377,000.00		58,377,000.00	35,096,508.53	60.12	44,409,604.00	23,280,491.47	39.88	79,506,112.53
22521	Production Materials/Services	1,800,000.00		1,800,000.00	1,150,250.00	63.90	1,446,050.00	649,750.00	36.10	2,596,300.00
22522	Program Cost	782,296,000.00		782,296,000.00	610,545,010.78	78.05	542,311,333.26	171,750,989.22	21.95	1,152,856,344.04
22611	Monitoring and Evaluation	38,927,000.00		38,927,000.00	32,733,954.20	84.09	29,761,540.00	6,193,045.80	15.91	62,495,494.20
22612	Travelling Allowance	-		-	-		335,125.00	-		335,125.00
22711	Miscellaneous	-		-	-		94,115.00	-		94,115.00
Uses of Goods and Services		**1,755,370,000.00**		**1,755,370,000.00**	**1,012,508,738.00**	**57.68**	**1,000,285,552.92**	**742,861,262.00**	**42.32**	**2,012,794,290.92**
26312	Local Body Grant (Earmark)	-		-	-		-	-		-
26411	Social Grant (Block)	-		-	-		-	-		-
26412	Social Grant (Earmark)	88,585,088,000.00		88,585,088,000.00	76,933,873,328.16	86.85	68,974,274,420.98	11,651,214,671.84	13.15	145,908,147,749.14
26413	Social Grant (Earmark)	35,125,000.00		35,125,000.00	15,677,600.00	44.63	56,794,316.00	19,447,400.00	55.37	72,471,916.00
26422	Capital Grant (Earmark)	10,724,579,000.00		10,724,579,000.00	8,047,986,431.38	75.04	8,564,621,652.96	2,676,592,568.62	24.96	16,612,608,084.34
26423	Capital Grant	12,127,000.00		12,127,000.00	7,216,000.00	59.50	690,397,621.00	4,911,000.00	40.50	697,613,621.00
Total Grant		**99,356,919,000.00**	-	**99,356,919,000.00**	**85,004,753,359.54**	**85.55**	**78,286,088,010.94**	**14,352,165,640.46**	**14.45**	**163,290,841,370.48**
27111	Social Security(Earmark)	-		-	-		-	-		-
27211	Scholarship	1,094,367,000.00		1,094,367,000.00	686,002,982.58	62.68	1,675,004,354.69	408,364,017.42	37.32	2,361,007,337.27
27311	Pension& Disability Allowance	-		-	-		-	-		-
27312	Gratuity	8,000,000.00		8,000,000.00	1,272,776.17	15.91	6,067,709.20	6,727,223.83	84.09	7,340,485.37
27313	Accumulated Leave	-		-	-		1,281,975.08	-		1,281,975.08
27314	Medical Facility	-		-	-		-	-		-
	Social Security	**1,102,367,000.00**		**1,102,367,000.00**	**687,275,758.75**	**62.35**	**1,682,354,038.97**	**415,091,241.25**	**37.65**	**2,369,629,797.72**
29111	Land Purchase	-		-	-		-	-		-
29221	Building Construction	168,742,000.00		168,742,000.00	94,188,516.77	55.82	64,651,713.50	74,553,483.23	44.18	158,840,230.27
29231	Capital Formation - Building	19,796,000.00		19,796,000.00	16,954,942.81	85.65	7,660,430.68	2,841,057.19	14.35	24,615,373.49
29311	Furniture	18,089,000.00		18,089,000.00	16,002,533.98	88.47	14,359,174.86	2,086,466.02	11.53	30,361,708.84
29411	Vehicle	26,745,000.00		26,745,000.00	26,261,736.00	98.19	9,968,417.00	483,264.00	1.81	36,230,153.00
29511	Plant & Machinery	27,865,000.00		27,865,000.00	26,341,496.02	94.53	44,558,854.89	1,523,503.98	5.47	70,900,350.91
29621	Capital Formation - Building	300,000.00		300,000.00	199,925.00	66.64	-	100,075.00	33.36	199,925.00
29712	Software Devlopment and Purchase	-		-	-		-	-		-
Total Capital Expenditure		**261,537,000.00**	-	**261,537,000.00**	**179,949,150.58**	**68.80**	**141,198,590.93**	**81,587,849.42**	**31.20**	**321,147,741.51**
Grand Total Given		**102,569,935,000.00**	-	**102,569,935,000.00**	**86,941,958,012.05**	**84.76**	**81,171,272,622.95**	**15,627,976,987.95**	**15.24**	**168,113,230,635.00**

Government of Nepal
Ministry of Education, Science and Technology
Center for Education and Human Resource Development
SCHOOL SECTOR DEVELOPMENT PROGRAM – Summary Sheet
Note 3: Pooled Donor Source Allocation & Expenditure Statement
FY : 2017-18
Period : 1 srawan 2074 to 32nd Ashadh 2075 (17 July 2017 to 16 July 2018)

Government of Nepal
Ministry of Education, Science and Technology
Center for Education and Human Resource Development

Amount in NPR

S.N.	Source of Financing	Budgeted Share %	Annual Budget	Virement (+/-)	Adjusted Budget	Expenditure Upto 2073/74 (2016/17)	Budgeted Share of Expenditure			Expenditure During 2074/75(2017/18)	Cumulative Expenditure up to 2074.75 (2017/18)
							1st Trimester	2nd Trimester	3rd Trimester		
	Grand Total	**100.00%**	**102,569,935,000.00**	**-**	**102,569,935,000.00**	**81,171,272,622.95**	**21,951,926,236.01**	**27,676,746,989.82**	**37,313,284,786.22**	**86,941,958,012.05**	**168,113,230,635.00**
A	GON	88.29%	90,559,005,300.00	-	90,559,005,300.00	70,261,853,582.42	19,381,357,747.30	24,435,802,531.59	32,943,902,662.27	76,761,062,941.16	147,022,916,523.58
B	Pooled Partners	11.71%	12,010,929,700.00	-	12,010,929,700.00	10,909,419,040.53	2,570,568,488.71	3,240,944,458.23	4,369,382,123.95	10,180,895,070.89	21,090,314,111.42
	1) ADB	23.67%	2,842,840,000.00	-	2,842,840,000.00	2,930,269,954.28	608,422,087.63	767,091,871.63	1,034,179,250.69	2,409,693,209.95	5,339,963,164.23
	2) AusAid			-	-	-	-	-	-	-	-
	3) EU	9.37%	1,125,653,700.00	-	1,125,653,700.00	1,799,945,047.50	240,911,403.42	303,738,445.90	409,494,625.09	954,144,474.42	2,754,089,521.92
	4) FINLAND	4.26%	511,080,000.00	-	511,080,000.00	109,094,190.40	109,380,886.91	137,906,218.34	185,922,644.76	433,209,750.02	542,303,940.42
	5) GPE	8.10%	973,126,000.00	-	973,126,000.00	1,728,924,729.55	208,267,560.77	262,581,448.37	354,007,512.74	824,856,521.87	2,553,781,251.42
	6) JICA	2.43%	291,900,000.00	-	291,900,000.00	293,026,995.43	62,472,178.31	78,764,234.83	106,188,502.79	247,424,915.92	540,451,911.35
	7) NORWAY	7.11%	854,000,000.00	-	854,000,000.00	1,166,653,272.19	182,772,320.23	230,437,329.70	310,671,399.06	723,881,048.99	1,890,534,321.18
	8) UNICEF	0.46%	54,670,000.00	-	54,670,000.00	48,874,197.30	11,700,424.76	14,751,766.76	19,888,062.51	46,340,254.04	95,214,451.34
	9) World Bank	44.61%	5,357,660,000.00	-	5,357,660,000.00	2,832,630,653.88	1,146,641,626.69	1,445,673,142.70	1,949,030,126.30	4,541,344,895.68	7,373,975,549.56

SCHOOL SECTOR DEVELOPMENT PROGRAM
Detail Foreign Exchange Gain/Loss Statement by Source of Fund
Cumulative Exchange Gain/Loss
Period : 1 srawan 2074 to 32nd Ashadh 2075 (17 July 2017 to 16 July 2018)

Particular	Received Exchange Rate	Opening		Fund Received		Transferred to GON Treasury		Balance		Exchange Gain/Loss
		USD	NPR	USD	NPR	USD	NPR	USD	As per Bank Statement NPR	
Cumulative Exchange Gain/Loss upto 2016/17									102.86	
1) ADB	108.13			15,000,000.00	1,621,950,000.00	-	-	15,000,000.00	1,542,900,000.00	(79,050,000.00)
2) AusAid				-	-	-	-	-	-	-
3) EU				-	-	-	-	-	-	-
4) FINLAND				-	-	-	-	-	-	-
5) GPE				-	-	-	-	-	-	-
6) JICA	103.10			2,726,613.79	281,113,881.75	-	-	2,726,613.79	280,459,494.44	(654,387.31)
7) NORWAY	108.13			4,289,030.25	463,772,840.93	-	-	4,289,030.25	441,169,651.53	(22,603,189.41)
8) UNICEF	102.94			401,900.00	41,371,586.00	-	-	401,900.00	41,339,434.00	(32,152.00)
9) World Bank				-	-	-	-	-	-	-
TOTAL				**22,417,544.04**	**2,408,208,308.68**	-	-	**22,417,544.04**	**2,305,868,579.96**	**(102,339,728.72)**

For 2017-18	Received Exchange Rate	Opening		Fund Received during current year		Transferred to GON Treasury		Balance		Exchange Gain/Loss for 2017-18	Cumulative Exchange Gain/Loss
		USD	NPR	USD	NPR	USD	NPR	USD	As per Bank Statement NPR		
1	5			6	7	8	9	12 = 6-8	13 = 7-9+11	15 = 13 - 14	
For 2017-18							108.7				
1) ADB		15,000,000.00	1,542,900,000.00	20,000,000.00	2,052,950,000.00	35,000,000.00	3,642,200,000.00	-	-	46,350,000.00	(32,700,000.00)
2) AusAid		-	-	-	-	-	-	-	-	-	-
3) EU		-	-	-	-	-	-	-	-	-	-
4) FINLAND		-	-	3,246,562.93	330,708,911.19	3,246,562.93	352,901,390.49	-	-	22,192,479.30	22,192,479.30
5) GPE	109.89	-	-	10,685,855.00	1,174,235,360.00	10,685,855.00	1,174,235,360.00	-	-	-	-
6) JICA	108.03	2,726,613.79	280,459,494.44	2,703,671.64	292,077,647.27	5,430,285.43	575,521,045.64	-	-	2,983,903.93	2,329,516.62
7) NORWAY		4,289,030.25	441,169,651.53	8,522,519.33	885,319,308.00	12,811,549.58	1,369,411,785.69	-	-	42,922,826.17	20,319,636.76
8) UNICEF		401,900.00	41,339,434.00	98,100.00	10,150,407.00	500,000.00	52,175,721.00	-	-	685,880.00	653,728.00
9) World Bank	109.68	-	-	29,995,042.00	3,289,856,206.57	29,995,042.00	3,289,856,206.57	-	-	-	-
TOTAL		**22,417,544.04**	**2,305,868,579.96**	**75,251,750.90**	**8,035,297,840.03**	**97,669,294.94**	**10,456,301,509.39**	-	-	**115,135,089.40**	**12,795,360.68**

Government of Nepal
Ministry of Education, Science and Technology
Center for Education and Human Resource Development
SCHOOL SECTOR DEVELOPMENT PROGRAM– Summary Sheet
Statement of Expenditure For FY 2074-75 (2017/18)
Budget Head : 3500163 Education for all- Basic Level

Amount in NPR

Economic Code	Description	Annual Budget	Virement +/-	Adjusted Budget	Expenditure of FY 2074-75		Balance Budget	
					Year to date	%	Amount	%
21111	Salary	-		-	-		-	
21112	Local Allowance	-		-	-		-	
21113	Dearness Allowance	-		-	-		-	
21114	Field Allowance	-		-	-		-	
21119	Allowance	-		-	-		-	
21121	Clothing and Uniforms	-		-	-		-	
21123	Medical Treatment	-		-	-		-	
Compensation of Employees		-	-	-	-		-	
22111	Water and Electricity	-		-	-		-	
22112	Communication	-		-	-		-	
22122	Other rent				-			
22211	Fuel	-		-	-		-	
22212	Operation and Maintenance	-		-	-		-	
22213	Insurance	-		-	-		-	
22311	Office Expenses	-		-	-		-	
22313	Books and Materials	-		-	-		-	
22321	Repair of Public Assests	-		-	-		-	
22411	Consultant and Other Services	-		-	-		-	
22412	Other Services fee	-		-	-		-	
22511	Employee Training	-		-	-		-	
22512	Skill Development and Awareness Training Program	-		-	-		-	
22521	Production Materials/Services	-		-	-		-	
22522	Program Cost	-		-	-		-	
22611	Monitoring and Evaluation	-		-	-		-	
22612	Travelling Allowance	-		-	-		-	
22711	Miscellaneous	-		-	-		-	
Uses of Goods and Services		-	-	-	-		-	
26312	Local Body Grant (Earmark)	-		-	-			
26411	Social Grant (Block)	-		-	-		-	
26412	Social Grant (Earmark)	51,247,685,000.00		51,247,685,000.00	46,252,531,630.00	90.25	4,995,153,370.00	9.75
26413	Social Grant (Earmark)	-		-	-		-	
26422	Capital Grant (Earmark)	-		-	-			
26423	Capital Grant	-		-	-		-	
Total Grant		**51,247,685,000.00**	**-**	**51,247,685,000.00**	46,252,531,630.00	**90.25**	**4,995,153,370.00**	9.75
27111	Social Security (Earmark)				-			
27211	Scholarship	-		-	-		-	
27311	Pension& Disability Allowance	-		-	-		-	
27312	Gratuity	-		-	-		-	
27313	Accumulated Leave	-		-	-		-	
27314	Medical Facility	-		-	-		-	
Social Security		-	-	-	-		-	
29111	Land Purchase	-		-	-		-	
29221	Building Construction	-		-	-		-	
29231	Capital Formation - Building	-		-	-		-	
29311	Furniture and Fixtures	-		-	-		-	
29411	Vehicle	-	-	-	-		-	
29511	Plant & Machinery	-		-	-		-	
29621	Capital Formation - Building	-		-	-		-	
29712	Software Devloment and Purchase	-		-	-		-	
Total Capital Expenditure		-	-	-	-		-	
Grand Total Given		**51,247,685,000.00**	**-**	**51,247,685,000.00**	**46,252,531,630.00**	**90.25**	**4,995,153,370.00**	**9.75**

Note: Disbursement to Local Governemnt (LGs) in economic code 26412 has been considered as expenditure.

Government of Nepal
Ministry of Education, Science and Technology
Center for Education and Human Resource Development

SCHOOL SECTOR DEVELOPMENT PROGRAM– Summary Sheet

Statement of Expenditure For FY 2074-75 (2017/18)

Budget Head : 3500173 Lower Secondary and Secondary Teachers

Amount in NPR

Economic Code.	Description	Annual Budget	Virement +/-	Adjusted Budget	Expenditure of FY 2017-18		Balance Budget	
					Year to date	%	Amount	%
21111	Salary			-	-		-	
21112	Local Allowance			-	-		-	
21113	Dearness Allowance			-	-		-	
21114	Field Allowance			-	-		-	
21119	Allowance			-	-		-	
21121	Clothing and Uniforms			-	-		-	
21123	Medical Treatment			-	-		-	
Compensation of Employees		-	-	-	-		-	
22111	Water and Electricity	-		-	-		-	
22112	Communication			-	-		-	
22122	Other rent			-	-		-	
22211	Fuel			-	-		-	
22212	Operation and Maintenance			-	-		-	
22213	Insurance			-	-		-	
22311	Office Expenses			-	-		-	
22313	Books and Materials			-	-		-	
22321	Repair of Public Assests			-	-		-	
22411	Consultant and Other Services			-	-		-	
22412	Other Services fee	-	-	-	-		-	
22511	Employee Training			-	-		-	
22512	Skill Development and Awareness Training Program			-	-		-	
22521	Production Materials/Services	-	-	-	-		-	
22522	Program Cost	-	-	-	-		-	
22611	Monitoring and Evaluation	-		-	-		-	
22612	Travelling Allowance		-	-	-		-	
22711	Miscellaneous	-	-	-	-		-	
Uses of Goods and Services		-		-	-		-	
26312	Local Body Grant (Earmark)	-		-	-		-	
26411	Social Grant (Block)	-		-	-		-	
26412	Social Grant (Earmark)	17,040,109,000.00		17,040,109,000.00	12,556,799,640.00		4,483,309,360.00	26.31
26413	Social Grant (Earmark)			-	-		-	
26422	Capital Grant (Earmark)			-	-			
26423	Capital Grant			-	-		-	
Total Grant		17,040,109,000.00	-	17,040,109,000.00	12,556,799,640.00		4,483,309,360.00	26.31
27111	Social Security(Earmark)			-	-			
27211	Scholarship	-	-	-	-		-	
27311	Pension& Disability Allowance			-	-		-	
27312	Gratuity			-	-		-	
27313	Accumulated Leave			-	-		-	
27314	Medical Facility	-	-	-	-		-	
Social Security		-	-	-	-		-	
29111	Land Purchase	-		-	-		-	
29221	Building Construction			-	-		-	
29231	Capital Formation - Building			-	-		-	
29311	Furniture and Fixtures			-	-		-	
29411	Vehicle			-	-		-	
29511	Plant & Machinery			-	-		-	
29621	Capital Formation - Building			-	-		-	
29712	Software Devloment and Purchase			-	-		-	
Total Capital Expenditure		-	-	-	-		-	
Grand Total		17,040,109,000.00	-	17,040,109,000.00	12,556,799,640.00		4,483,309,360.00	26.31

Ministry of Education, Science and Technology
Center for Education and Human Resource Development
SCHOOL SECTOR DEVELOPMENT PROGRAM– Summary Sheet
Statement of Expenditure For FY 2074-75 (2017/18)
Budget Head : 3500233 Special Education Program

Amount in NPR

Economic Code.	Description	Annual Budget	Virement +/-	Adjusted Budget	Expenditure of FY 2017-18		Balance Budget	
					Year to date	%	Amount	%
21111	Salary	-	-	-	-		-	
21112	Local Allowance			-	-			
21113	Dearness Allowance			-	-			
21114	Field Allowance				-			
21119	Allowance			-	-		-	
21121	Clothing and Uniforms			-	-		-	
21123	Medical Treatment			-	-		-	
Compensation of Employees		-	-	-	-		-	
22111	Water and Electricity			-	-		-	
22112	Communication			-	-		-	
22122	Other rent				-			
22211	Fuel			-	-		-	
22212	Operation and Maintenance			-	-		-	
22213	Insurance			-	-			
22311	Office Expenses	-		-	-		-	
22313	Books and stationery	-		-	-		-	
22321	Repair of Public Assests			-	-		-	
22411	Consultant and Other Services			-	-		-	
22412	Other Services fee	-			-			
22511	Employee Training	-			-			
22512	Skill Development and Awareness Training Program		-	-	-		-	
22522	Program Cost	1,800,000.00	-	1,800,000.00	1,150,250.00	**63.90**	649,750.00	**36.10**
22611	Monitoring and Evaluation	426,000.00	-	426,000.00	319,715.00	**75.05**	106,285.00	**24.95**
22612	Travelling Allowance	-		-	-		-	
22614	Other Travelling Expenses	-	-	-	-		-	
22711	Miscellaneous		-	-	-		-	
Uses of Goods and Services		**2,226,000.00**	-	**2,226,000.00**	**1,469,965.00**	**66.04**	**756,035.00**	**33.96**
26312	Local Body Grant (Earmark)	-		-	-			
26411	Social Grant (Block)			-	-	**#DIV/0!**	-	
26412	Social Grant (Earmark)	123,414,000.00		123,414,000.00	117,236,093.50	**94.99**	6,177,906.50	**5.01**
26413	Social Grant (Earmark)			-	-		-	
26422	Capital Grant (Earmark)			-	-		-	
26423	Capital Grant	-		-	-		-	
Total Grant		**123,414,000.00**	-	**123,414,000.00**	**117,236,093.50**	**94.99**	**6,177,906.50**	**5.01**
27111	Social Security(Earmark)				-			
27211	Scholarship	4,540,000.00		4,540,000.00	3,432,150.00		1,107,850.00	**24.40**
27311	Pension& Disability Allowance	-		-	-		-	
27312	Gratuity	8,000,000.00		8,000,000.00	1,272,776.17		6,727,223.83	**84.09**
27313	Accumulated Leave			-	-		-	
27314	Medical Facility			-	-		-	
Social Security		**12,540,000.00**		**12,540,000.00**	**4,704,926.17**	**37.52**	**7,835,073.83**	**62.48**
29111	Land Purchase			-	-		-	
29221	Building Construction			-	-		-	
29231	Capital Formation - Building			-	-		-	
29311	Furniture and Fixtures				-		-	
29411	Vehicle				-		-	
29511	Plant & Machinery				-		-	
29621	Capital Formation - Building			-	-		-	
29712	Software Devloment and Purchase			-	-		-	
Total Capital Expenditure		-	-	-	-		-	
Grand Total		**138,180,000.00**	-	**138,180,000.00**	**123,410,984.67**	**89.31**	**14,769,015.33**	**10.69**

Government of Nepal
Ministry of Education, Science and Technology
Center for Education and Human Resource Development
SCHOOL SECTOR DEVELOPMENT PROGRAM– Summary Sheet
Statement of Expenditure For FY 2074-75 (2017/18)

Budget Head :3501403 School Sector Development Program - Centre

Amount in NPR

Economic	Description	Annual Budget	Virement +/-	Adjusted Budget	Expenditure of FY 2017-18		Balance Budget	
					Year to date	%	Amount	%
21111	Salary	13,570,000.00		13,570,000.00	10,984,523.60	**80.95**	2,585,476.40	**19.05**
21112	Local Allowance			-	-	-		
21113	Dearness Allowance	72,000.00		72,000.00	59,000.00	**81.94**	13,000.00	**18.06**
21114	Field Allowance			-	-	-		
21119	Allowance	492,000.00		492,000.00	315,325.00	**64.09**	176,675.00	**35.91**
21121	Clothing and Uniforms	45,000.00		45,000.00	37,500.00	**83.33**	7,500.00	**16.67**
21123	Medical Treatment			-	-	-	-	
Compensation of Employees		**14,179,000.00**	-	**14,179,000.00**	11,396,348.60	**80.37**	**2,782,651.40**	**19.63**
22111	Water and Electricity			-	-	-	-	
22112	Communication	200,000.00		200,000.00	-	-	200,000.00	**100.00**
22122	Other rent	1,560,000.00		1,560,000.00	1,487,080.00	**95.33**	72,920.00	**4.67**
22211	Fuel			-	-	-	-	
22212	Operation and Maintenance	2,390,000.00		2,390,000.00	2,051,016.00	**85.82**	338,984.00	**14.18**
22213	Insurance			-	-	-		
22311	Office Expenses	1,800,000.00		1,800,000.00	-	-	1,800,000.00	**100.00**
22313	Books and Materials	5,350,000.00		5,350,000.00	3,522,834.00	**65.85**	1,827,166.00	**34.15**
22321	Repair of Public Assests	14,300,000.00		14,300,000.00	7,265,418.99	**50.81**	7,034,581.01	**49.19**
22411	Consultant and Other Services	67,400,000.00		67,400,000.00	19,323,895.00	**28.67**	48,076,105.00	**71.33**
22412	Other Services fee	16,298,000.00		16,298,000.00	13,533,380.00	**83.04**	2,764,620.00	**16.96**
22511	Employee Training	8,000,000.00		8,000,000.00	5,409,054.00	**67.61**	2,590,946.00	**32.39**
22512	Skill Development and Awareness Training Program	16,195,000.00		16,195,000.00	3,228,894.00	**19.94**	12,966,106.00	**80.06**
22521	Production Materials/Services			-	-	-	-	
22522	Program Cost	319,645,000.00		319,645,000.00	231,834,285.02	72.53	87,810,714.98	27.47
22611	Monitoring and Evaluation	18,290,000.00		18,290,000.00	12,894,506.00	**70.50**	5,395,494.00	**29.50**
22612	Travelling Allowance				-	-	-	
22711	Miscellaneous				-	-	-	
Uses of Goods and Services		**471,428,000.00**	-	**471,428,000.00**	300,550,363.01	**63.75**	**170,877,636.99**	**36.25**
26312	Local Body Grant (Earmark)			-	-			
26411	Social Grant (Block)			-	-	-	-	
26412	Social Grant (Earmark)	34,000,000.00		34,000,000.00	24,410,000.00	**71.79**	9,590,000.00	**28.21**
26413	Social Grant (Earmark)	34,000,000.00		34,000,000.00	14,834,600.00	**43.63**	19,165,400.00	**56.37**
26422	Capital Grant (Earmark)			-	-	-	-	
26423	Capital Grant			-	-	-	-	
Total Grant		**68,000,000.00**	-	**68,000,000.00**	39,244,600.00	**57.71**	**28,755,400.00**	**42.29**
27111	Social Security(Earmark)			-	-	-	-	
27211	Scholarship	30,600,000.00		30,600,000.00	30,600,000.00	**100.00**	-	-
27311	Pension& Disability Allowance			-	-	-	-	
27312	Gratuity			-	-	-	-	
27313	Accumulated Leave			-	-	-	-	
27314	Medical Facility			-	-	-	-	
Social Security		**30,600,000.00**	-	**30,600,000.00**	30,600,000.00	**100.00**	-	-
29111	Land Purchase			-	-	-		
29221	Building Construction				-	-		
29231	Capital Formation - Building				-	-		
29311	Furniture and Fixtures				-	-		
29411	Vehicle			-	-	-	-	
29511	Plant & Machinery			-	-	-	-	
29621	Capital Formation - Building			-	-	-	-	
29712	Software Devloment and Purchase			-	-	-	-	
Total Capital Expenditure		-	-	-	-	-	-	
Grand Total		**584,207,000.00**	-	**584,207,000.00**	**381,791,311.61**	**65.35**	**202,415,688.39**	**34.65**

Government of Nepal
Ministry of Education, Science and Technology
Center for Education and Human Resource Development
SCHOOL SECTOR DEVELOPMENT PROGRAM– Summary Sheet
Statement of Expenditure For FY 2074-75 (2017/18)
Budget Head :35014001 School Sector Development Program - Centre

Amount in NPR

Economic Code.	Description	Annual Budget	Virement +/-	Adjusted Budget	Expenditure of FY 2017-18		Balance Budget	
					Year to date	%	Amount	%
21111	Salary			-	-	-	-	
21112	Local Allowance			-	-	-		
21113	Dearness Allowance			-	-	-		
21114	Field Allowance				-	-		
21119	Allowance			-	-	-	-	
21121	Clothing and Uniforms			-	-	-	-	
21123	Medical Treatment			-	-	-	-	
Compensation of Employees		-	-	-	-	-	-	
22111	Water and Electricity			-	-	-	-	
22112	Communication			-	-	-	-	
22122	Other rent				-			
22211	Fuel			-	-	-	-	
22212	Operation and Maintenance			-	-	-	-	
22213	Insurance			-	-	-		
22311	Office Expenses			-	-	-	-	
22313	Books and Materials	-			-	-		
22321	Repair of Public Assests			-	-	-	-	
22411	Consultant and Other Services			-	-	-	-	
22412	Other Services fee				-	-		
22511	Employee Training				-	-		
22512	Skill Development and Awareness Training Program			-	-	-		
22521	Production Materials/Services	-			-	-		
22522	Program Cost			-	-	-		
22611	Monitoring and Evaluation	-	-	-	-	-	-	
22612	Travelling Allowance			-	-	-	-	
22711	Miscellaneous			-	-	-	-	
Uses of Goods and Services		-	-	-	-	-	-	
26312	Local Body Grant (Earmark)	-		-	-			
26411	Social Grant (Block)			-	-	-	-	
26412	Social Grant (Earmark)				-	-		
26413	Social Grant (Earmark)			-	-	-	-	
26422	Capital Grant (Earmark)				-	-		
26423	Capital Grant			-	-	-		
Total Grant		-	-	-	-	-	-	
27111	Social Security(Earmark)				-			
27211	Scholarship			-	-	-	-	
27311	Pension& Disability Allowance	-		-	-	-	-	
27312	Gratuity	-		-	-	-	-	
27313	Accumulated Leave	-		-	-	-	-	
27314	Medical Facility	-		-	-	-	-	
Social Security		-	-	-	-	-	-	
29111	Land Purchase			-	-	-		
29221	Building Construction				-	-		
29231	Capital Formation - Building	4,000,000.00		4,000,000.00	3,163,497.86	**79.09**		-
29311	Furniture and Fixtures	2,105,000.00		2,105,000.00	701,997.98	**33.35**	1,403,002.02	**66.65**
29411	Vehicle	26,000,000.00		26,000,000.00	25,759,691.00	**99.08**	240,309.00	**0.92**
29511	Plant & Machinery	5,605,000.00		5,605,000.00	5,421,868.89	**96.73**	183,131.11	**3.27**
29621	Capital Formation - Building	300,000.00		300,000.00	199,925.00	**66.64**	100,075.00	**33.36**
29712	Software Devlopment and Purchase			-	-	-	-	
Total Capital Expenditure		**38,010,000.00**	-	**38,010,000.00**	**35,246,980.73**	**92.73**	**1,926,517.13**	**5.07**
Grand Total		**38,010,000.00**	-	**38,010,000.00**	**35,246,980.73**	**92.73**	**2,763,019.27**	**7.27**

Government of Nepal
Ministry of Education, Science and Technology
Center for Education and Human Resource Development
SCHOOL SECTOR DEVELOPMENT PROGRAM– Summary Sheet
Statement of Expenditure For FY 2074-75 (2017/18)
Budget Head :3501083 Higher Secondary Education

Amount in NPR

Economic	Description	Annual Budget	Virement +/-	Adjusted Budget	Expenditure of FY 2016-17		Balance Budget	
					Year to date	%	Amount	%
21111	Salary			-	-	-	-	
21112	Local Allowance			-	-	-		
21113	Dearness Allowance			-	-	-		
21114	Field Allowance				-	-		
21119	Allowance			-	-	-	-	
21121	Clothing and Uniforms			-	-	-	-	
21123	Medical Treatment			-	-	-	-	
Compensation of Employees		-	-	-	-	-	-	
22111	Water and Electricity			-	-	-	-	
22112	Communication			-	-	-	-	
22122	Other rent				-			
22211	Fuel			-	-	-	-	
22212	Operation and Maintenance			-	-	-	-	
22213	Insurance			-	-	-		
22311	Office Expenses			-	-	-	-	
22313	Books and Materials	-			-	-		
22321	Repair of Public Assests			-	-	-	-	
22411	Consultant and Other Services			-	-	-	-	
22412	Other Services fee				-	-		
22511	Employee Training				-	-		
22512	Skill Development and Awareness Training Program			-	-	-		
22521	Production Materials/Services	-			-	-		
22522	Program Cost			-	-	-		
22611	Monitoring and Evaluation	-	-	-	-	-	-	
22612	Travelling Allowance			-	-	-	-	
22711	Miscellaneous			-	-	-	-	
Uses of Goods and Services		-	-	-	-	-	-	
26312	Local Body Grant (Earmark)	-		-	-			
26411	Social Grant (Block)			-	-	-	-	
26412	Social Grant (Earmark)	27,226,000.00		27,226,000.00	27,226,000.00	100.00	-	-
26413	Social Grant (Earmark)			-	-	-	-	
26422	Capital Grant (Earmark)	12,740,000.00		12,740,000.00	12,740,000.00	100.00	-	-
26423	Capital Grant			-	-	-	-	
Total Grant		39,966,000.00	-	39,966,000.00	39,966,000.00	100.00	-	-
27111	Social Security(Earmark)				-			
27211	Scholarship			-	-	-	-	
27311	Pension& Disability Allowance	-		-	-	-	-	
27312	Gratuity	-		-	-	-	-	
27313	Accumulated Leave	-		-	-	-	-	
27314	Medical Facility	-		-	-	-	-	
Social Security		-	-	-	-	-	-	
29111	Land Purchase	-		-	-	-		
29221	Building Construction	-		-	-	-		
29231	Capital Formation - Building	-		-	-	-		
29311	Furniture and Fixtures	-		-	-	-		
29411	Vehicle	-		-	-	-	-	
29511	Plant & Machinery	-		-	-	-	-	
29621	Capital Formation - Building	-		-	-	-	-	
29712	Software Devloment and Purchase	-		-	-	-	-	
Total Capital Expenditure		-	-	-	-	-	-	
Grand Total		39,966,000.00	-	39,966,000.00	39,966,000.00	100.00	-	-

Government of Nepal
Ministry of Education, Science and Technology
Center for Education and Human Resource Development
SCHOOL SECTOR DEVELOPMENT PROGRAM– Summary Sheet
Statement of Expenditure For FY 2074-75 (2017/18)
Budget Head :3508063 School Sector Development Program -District

Amount in NPR

Economic	Description	Annual Budget	Virement +/-	Adjusted Budget	Expenditure of FY 2017-18			Expenditure of FY 2017-18		Balance Budget	
					1st Trimester	2nd Trimester	3rd Trimester	Year to date	%	Amount	%
21111	Salary			-				-	-	-	
21112	Local Allowance			-				-	-		
21113	Dearness Allowance			-				-	-		
21114	Field Allowance	73,594,000.00		73,594,000.00	7,739,494.00	20,736,912.90	12,317,425.66	40,793,832.56	55.43	32,800,167.44	44.57
21119	Allowance	5,969,000.00		5,969,000.00	910,411.00	2,341,099.02	2,029,314.00	5,280,824.02	88.47	688,175.98	11.53
21121	Clothing and Uniforms			-				-	-	-	
21123	Medical Treatment			-				-	-	-	
	Compensation of Employees	**79,563,000.00**	-	**79,563,000.00**	**8,649,905.00**	**23,078,011.92**	**14,346,739.66**	**46,074,656.58**	**57.91**	**33,488,343.42**	**42.09**
22111	Water and Electricity			-				-	-	-	
22112	Communication			-				-	-		
22122	Other rent							-	-	-	
22211	Fuel			-				-	-		
22212	Operation and Maintenance	23,963,000.00		23,963,000.00	3,347,073.20	11,351,789.34	7,227,710.23	21,926,572.77	91.50	2,036,427.23	8.50
22213	Insurance			-				-	-	-	
22311	Office Expenses			-				-	-	-	
22313	Books and Materials						1,493,522.96	1,493,522.96	165.95	(593,522.96)	(65.95)
22321	Repair of Public Assests	900,000.00		900,000.00							
22411	Consultant and Other Services	133,511,000.00		133,511,000.00	2,642,919.99	5,672,792.99	103,561,736.71	111,877,449.69	83.80	21,633,550.31	16.20
22412	Other Services fee	521,113,000.00		521,113,000.00	26,229,642.20	48,127,125.00	3,211,927.78	77,568,694.98	14.89	443,544,305.02	85.11
22511	Employee Training	77,185,000.00		77,185,000.00	8,398,554.00	33,732,444.00	25,393,098.10	67,524,096.10	87.48	9,660,903.90	12.52
22512	Skill Development and Awareness Training Program	42,182,000.00		42,182,000.00	3,598,140.00	8,857,240.00	19,412,234.53	31,867,614.53	75.55	10,314,385.47	24.45
22521	Production Materials/Services			-				-	-	-	
22522	Program Cost	462,225,000.00		462,225,000.00	67,308,877.96	186,020,014.86	125,062,117.94	378,391,010.76	81.86	83,833,989.24	18.14
22611	Monitoring and Evaluation	20,637,000.00		20,637,000.00	5,212,342.00	10,952,768.00	3,674,338.20	19,839,448.20	96.14	797,551.80	3.86
22612	Travelling Allowance			-				-	-	-	
22711	Miscellaneous			-				-	-	-	
	Uses of Goods and Services	**1,281,716,000.00**	-	**1,281,716,000.00**	**116,737,549.35**	**304,714,174.19**	**289,036,686.45**	**710,488,409.99**	**55.43**	**571,227,590.01**	**44.57**
26312	Local Body Grant (Earmark)	-		-				-	-	-	
26411	Social Grant (Block)			-				-	-		
26412	Social Grant (Earmark)	20,112,654,000.00		20,112,654,000.00	4,167,064,217.80	6,443,694,818.30	7,344,910,928.56	17,955,669,964.66	89.28	2,156,984,035.34	10.72
26413	Social Grant (Earmark)	1,125,000.00		1,125,000.00	100,000.00	220,000.00	523,000.00	843,000.00	74.93	282,000.00	25.07
26422	Capital Grant (Earmark)	10,711,839,000.00		10,711,839,000.00	488,095,286.00	3,359,184,517.38	4,187,366,628.00	8,035,246,431.38	75.01	2,676,592,568.62	24.99
26423	Capital Grant	12,127,000.00		12,127,000.00	1,250,000.00	7,216,000.00	(1,250,000.00)	7,216,000.00	59.50	4,911,000.00	40.50
	Total Grant	**30,837,745,000.00**	-	**30,837,745,000.00**	**4,656,509,503.80**	**9,810,315,335.68**	**11,532,150,556.56**	**25,998,975,396.04**	**84.31**	**4,838,769,603.96**	**15.69**
27111	Social Security(Earmark)							-			
27211	Scholarship	1,059,227,000.00		1,059,227,000.00	269,829,309.00	450,841,705.00	(68,700,181.42)	651,970,832.58	61.55	407,256,167.42	38.45
27311	Pension& Disability Allowance	-		-				-	-	-	
27312	Gratuity	-		-				-	-	-	
27313	Accumulated Leave	-		-				-	-	-	
27314	Medical Facility	-		-				-	-	-	
	Social Security	**1,059,227,000.00**	-	**1,059,227,000.00**	**269,829,309.00**	**450,841,705.00**	**(68,700,181.42)**	**651,970,832.58**	**61.55**	**407,256,167.42**	**38.45**
29111	Land Purchase			-				-	-		
29221	Building Construction							-	-		
29231	Capital Formation - Building							-	-		
29311	Furniture and Fixtures							-	-		
29411	Vehicle			-				-	-	-	
29511	Plant & Machinery			-				-	-	-	
29621	Capital Formation - Building			-				-	-		
29712	Software Devlopment and Purchase			-				-	-	-	
	Total Capital Expenditure	-	-	-	-	-	-	-	-	-	
	Grand Total	**33,258,251,000.00**	-	**33,258,251,000.00**	**5,051,726,267.15**	**10,588,949,226.79**	**11,766,833,801.25**	**27,407,509,295.19**	**82.41**	**5,850,741,704.81**	**17.59**

Note: Disbursement to Local Governments (LGs) in economic code 26412 equivalent to NRs 112075011850 0 has been considered as expenditure

Government of Nepal
Ministry of Education, Science and Technology
Center for Education and Human Resource Development
SCHOOL SECTOR DEVELOPMENT PROGRAM– Summary Sheet
Statement of Expenditure For FY 2074-75 (2017/18)
Budget Head :3508064 School Sector Development Program-District

Amount in NPR

Economic Code.	Description	Annual Budget	Virement +/-	Adjusted Budget	Expenditure of FY 2017-18		Balance Budget	
					Year to date	%	Amount	%
21111	Salary			-	-	-	-	
21112	Local Allowance			-	-	-		
21113	Dearness Allowance			-	-	-		
21114	Field Allowance				-	-		
21119	Allowance			-	-	-	-	
21121	Clothing and Uniforms			-	-	-	-	
21123	Medical Treatment			-	-	-	-	
Compensation of Employees		-		-	-	-	-	
22111	Water and Electricity			-	-	-	-	
22112	Communication			-	-	-	-	
22122	Other rent				-			
22211	Fuel			-	-	-	-	
22212	Operation and Maintenance			-	-	-	-	
22213	Insurance			-	-	-		
22311	Office Expenses			-	-	-	-	
22313	Books and Materials				-	-		
22321	Repair of Public Assets			-	-	-	-	
22411	Consultant and Other Services			-	-	-	-	
22412	Other Services fee				-	-		
22511	Employee Training				-	-		
22512	Skill Development and Awareness Training Program			-	-	-		
22521	Production Materials/Services				-	-		
22522	Program Cost			-	-	-		
22611	Monitoring and Evaluation			-	-	-		
22612	Travelling Allowance			-	-	-	-	
22711	Miscellaneous			-	-	-	-	
Uses of Goods and Services		-		-	-	-	-	
26312	Local Body Grant (Earmark)			-	-			
26411	Social Grant (Block)			-	-			
26412	Social Grant (Earmark)				-	-	-	
26413	Social Grant (Earmark)				-	-		
26422	Capital Grant (Earmark)			-	-	-	-	
26423	Capital Grant				-	-		
Total Grant		-		-	-	-	-	
27111	Social Security(Earmark)				-			
27211	Scholarship				-			
27311	Pension& Disability Allowance			-	-	-	-	
27312	Gratuity			-	-	-	-	
27313	Accumulated Leave			-	-	-	-	
27314	Medical Facility			-	-	-	-	
Social Security		-		-	-	-	-	
29111	Land Purchase			-	-	-	-	
29221	Building Construction	168,742,000.00		168,742,000.00	94,188,516.77	**55.82**	74,553,483.23	**44.18**
29231	Capital Formation - Building	15,796,000.00		15,796,000.00	13,791,444.95	**87.31**	2,004,555.05	**12.69**
29311	Furniture and Fixtures	15,984,000.00		15,984,000.00	15,300,536.00	**95.72**	683,464.00	**4.28**
29411	Vehicle	745,000.00		745,000.00	502,045.00	**67.39**	242,955.00	**32.61**
29511	Plant & Machinery	22,260,000.00		22,260,000.00	20,919,627.13	**93.98**	1,340,372.87	**6.02**
29621	Capital Formation - Building			-	-	-	-	
29712	Software Development and Purchase							
Total Capital Expenditure		**223,527,000.00**		-	-	-	-	
Grand Total		**223,527,000.00**		**223,527,000.00**	**144,702,169.85**	**64.74**	**78,824,830.15**	**35.26**
				223,527,000.00	**144,702,169.85**	**64.74**	**78,824,830.15**	**35.26**

Government of Nepal
Ministry of Education, Science and Technology
Center for Education and Human Resource Development
Sanothimi, Bhaktapur

Ministry of Education Science and Technology
Centre for Education and Human Resource Development

School Sector Development Programme

Reconcialition Statement of Reimbursabe Expenditure with FCGO as of July 16, 2018

As per FCGO				As per Financial Statement of SSDP, CEHRD				
Detail	Grants	Credit	Total	Detail	Grants	Credit	Total	
1. Reimbursable Expenditure as of July 16, 2017	2,988,642,483.61	3,617,928,657.17	6,606,571,140.78	1. Outstanding Reimbursable Expenditure up to FY 2016/17	5,146,518,432.37	5,762,900,608.16	10,909,419,040.53	
2. Add : Expenditure of 2017/18				2. Reimbursable Expenditure of FY 2017/18 as per the JFPs Commitment (Pro-rata share)	3,229,856,965.25	6,951,038,105.64	10,180,895,070.89	
3501403/4	1,038,800,000.00	1,064,200,000.00	2,103,000,000.00					
3508063/4	872,807,490.72	2,797,839,872.91	3,670,647,363.63					
				Sub-Total	8,376,375,397.62	12,713,938,713.80	21,090,314,111.42	
Sub-Total	4,900,249,974.33	7,479,968,530.08	12,380,218,504.41					
3. Less : Transferred to the GON Treasuary	(3,524,245,302.82)	(6,932,056,206.57)	(10,456,301,509.39)					
Total	1,376,004,671.51	547,912,323.51	1,923,916,995.02	3. Less : Amount Transferred to the GON Treasuary	(3,524,245,302.82)	(6,932,056,206.57)	(10,456,301,509.39)	
Adjustment								
4. Less : Amount difference as per Pro-rata and Authorization								
5. Add : Amount difference as per pro-rata and Authorization	3,476,125,423.29	5,233,970,183.72	8,710,095,607.01					
Net Reimbursable Expenditure	4,852,130,094.80	5,781,882,507.23	10,634,012,602.03		4,852,130,094.80	5,781,882,507.23	10,634,012,602.03	

Nepal Rastra Bank
Banking Office, Thapathali
(Account Statement)

Client Code : 1200914
Client Name : SCHOOL SECTOR DEVELOPMENT PROGRAM
A/c No : 1200914/001.004.840
A/c Name : SPECIAL DEBT ACCOUNT
Currency : USD

Date	Value Date	Ref./Chq.	Description	Dr/Cr	Amount			
					FC	NPR	Exch. Rate	Balance
7/17/2017	7/17/2017		BALANCE b/d	CR	15,000,000.00			15,000,000.00
9/15/2017	9/15/2017	7IRMT/42/074/75	TRANSFER ACCOUNT TO ACCOUNT	CR	15,000,000.00	1,534,350,000.00	102.29	30,000,000.00
10/17/2017	10/17/2017		TRANSFER ACCOUNT TO ACCOUNT CENTRAL	DR	-30,000,000.00	-3,098,700,000.00	103.29	0
11/19/2017	11/19/2017	7IRMT/102/074/75	LN 3452-NEP(COL)APPL: 00003 REIMB	CR	5,000,000.00	518,600,000.00	103.72	5,000,000.00
5/22/2018	5/22/2018	ORMT	PA.SA. 074/75, CHA.NO. 249	DR	-5,000,000.00	-543,500,000.00	108.7	0

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Nepal Rastra Bank
Banking Office, Thapathali
(Account Statement)

Client Code : 1200914
Client Name : SCHOOL SECTOR DEVELOPMENT PROGRAM
A/c No : 1200914/001.005.840
A/c Name : SPECIAL GRANT ACCOUNT
Currency : USD

Date	Value Date	Ref./Chq.	Description	Dr/Cr	Amount FC	Amount NPR	Exch. Rate	Balance
7/17/2017	7/17/2017		BALANCE b/d	CR	7,417,544.04			7,417,544.04
8/10/2017	8/10/2017	5IRMT/12/074/75	TRANSFER ACCOUNT TO ACCOUNT	CR	1,930,856.31	196,638,406.61	101.84	9,348,400.35
10/17/2017	10/17/2017		TRANSFER ACCOUNT TO ACCOUNT CENTRAL	DR	-7,417,544.04	-766,158,123.89	103.29	1,930,856.31
10/31/2017	10/31/2017		IPS SETT ON 2074/07/14 TRA OF SCBN	CR	98,100.00	10,150,407.00	103.47	2,028,956.31
11/21/2017	11/21/2017	3IRMT/27/074/75	TRANSFER ACCOUNT TO ACCOUNT ROC/2300025198	CR	8,522,519.33	885,319,308.00	103.88	10,551,475.64
1/1/2018	1/1/2018	5IRMT/77/074/75	B/OULKOASIAINMINISTE	CR	1,315,706.62	134,070,504.58	101.9	11,867,182.26
5/18/2018	5/18/2018		DISBURSEMENT/SSDP/2ND YEAR/	CR	2,703,671.64	292,077,647.27	108.03	14,570,853.90
5/22/2018	5/22/2018	ORMT	PA.SA. 074/75, CHA.NO. 245	DR	-14,570,853.90	-1,583,851,818.93	108.7	0

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