

Audited Project Financial Statements

Project Number: 35173-013
Loan Number: 3157
Period covered: 17 July 2014 to 16 July 2015

NEP: Third Small Towns Water Supply and Sanitation Sector Project

Prepared by Ministry of Water Supply and Sanitation

For the Asian Development Bank
Date received by ADB: 15 April 2016

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 Public Communications Policy 2011 and as agreed between ADB and the Economic and Reconstruction Agency.



Government of Nepal
Ministry of Water Supply and Sanitation
Department of Water Supply and Sewerage
Third Small Towns Water Supply and Sanitation Project
PROJECT MANAGEMENT OFFICE
Panipatnari, Kathmandu

Ref. No.:- 794/072-73

April 15, 2016


Mr. Kenichi Yokoyama
Country Director
Nepal Resident Mission
Asian Development Bank
Metro Park Building, Lazimpat, Kathmandu

Subject: Loan 3157: TSTWSSSP/Submission of Audited Project Financial Statement 2014/15.

Dear Mr. Yokoyama

We are Pleased to submit herewith a copy of the Audited Project Financial Statement of the Fiscal Year 2014/15 (2071/72 BS.) of Third Small Towns Water Supply and Sanitation Sector Project, Loan 3157 (NEP)- SF.

Regards,


.....
(Diwakar Prasad Dhakal)
Deputy Project Director

- cc: 1. Ministry of Water Supply and Sanitation, Singh Durbar, Kathmandu- One Copy of APFS is attached.
2. Ministry of Finance, Singh Durbar, Kathmandu- One copy of APFS is attached
3. Financial Comptroller General Office, Anamnagar, Kathmandu- One Copy of APFS is attached.



महालेखापरीक्षकको कार्यालय Office of the Auditor General

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बबरमहल, काठमाडौं, नेपाल

Babar Mahal, Kathmandu, Nepal

Date: 15 April, 2016

Ref. No. -2071/72 -430

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 Statement Imprest Account (and Statements of Expenditures SOEs) of the " Third Small Towns Water Supply and Sanitation Sector Project " financed by ADB Loan No.3157 as at 16 July 2015 (31 Ashad, 2072) 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 the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.


We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

Management letter highlighting areas for improving financial management including compliance with financial covenant is attached herewith.

In our opinion, the Project Financial Statements including Statement of Imprest Account, in all material respects, give a true and fair view of the financial position of the " Third Small Towns Water Supply and Sanitation Sector Project " as of 16 July 2015 (31 Ashad, 2072), and of the results of its operations and its cash flows for the year then ended in accordance with GON accounting policies. We also report that funds provided under ADB Loan no 3157 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.


(Mohodatta Timisina)
Deputy Auditor General



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बबरमहल, काठमाडौं, नेपाल

Babar Mahal, Kathmandu, Nepal

Ref. No. 2071/72 – 431


April 15, 2016

**Subject: Management letter for the audit of Third Small Towns Water Supply and Sanitation Sector Project
Finance under ADB Loan No.3157-NEP (SF)**

The Secretary
Ministry of Water Supply and Sanitation
Singh Darbar, Kathmandu.

I wish to draw your attention towards the enclosed audit findings regarding audit of "Third Small Towns Water Supply and Sanitation Sector Project" under your Ministry for the fiscal year 2014/15 (2071/72). These findings have been selected from the Preliminary Audit Report sent to you through our letter different dates.

I also state that none of the contents of this enclosure will have any material effect on the Audit Report and opinion of this office sent to you on April 15, 2016 or on the contents of the Preliminary Audit Report.


(Gopi Chandra Shahi)
Assistant Auditor General

cc: The Financial Comptroller General
Financial Comptroller General Office
Anam Nagar, Kathmandu.

The Project Manager
Third Small Towns Water Supply and Sanitation Sector Project
Panipokhari, Kathmandu

Third Small Town Water Supply and Sanitation Sector Project
ADB Loan Number 3157-NEP(SF)
Fiscal Year 2014-15

Third Small Town Water Supply and Sanitation Sector Project has been implemented since 2016 under Loan of Asian Development Bank. The Project has been implementing twenty six town projects with cost sharing by user committees and Government of Nepal.

Audit Observations

1. **Vehicle ownership:** projects implementation office Sunsari procured vehicle worth of Rs. 6.22 million during the year. Such vehicle has not recorded in its goods register & not obtained of its ownership till our review period.
2. **Vehicle purchase:** Project Management Office has procured worth of Rs. 6.32 million Mahindra Axcuvi 500 without following the procurement method of procurement Act.
3. **Compliance with Financial Covenants:** The project is responsible to comply with financial covenants as specified in Loan Agreement. In this connection, the project has made representation on the compliance with all most paras of financial covenants. Out of which we have made audit comments on two paras specifying the right of ADB to audit and examine the account of implementing agency, Para as given below. We have no further comment on the rest of paras of financial covenants.

S N	Description	Complied/Partially complied/Not Complied	Audit comment
Loan3157	The Borrower shall cause TDF to implement adequate loan monitoring, recovery and collection mechanisms to ensure that its aggregate recovery rate of the subloans under subproject Financial Agreements for any financial year does not fall below 70%,where recovery rate is calculated as:(the total collection fromWUAS or Local Bodies during the year under the subproject Financing Agreements)\ (current and arrear demands raised to WUAS or Local Bodies during the year).	Not complied	Activities yet to be started only vehicle procured.
Loan 3157	The Borrower shall ensure that TDF maintains its own financial sustainability by(a) making adequate provision for non performing loans, (b) maintaining a debt- equity ratio of 80 : 20 (i. e., TDF shall not incur any debt, if after the incurrence of such debt the debt - equity ratio shall be grater than 80:20)and (c)instituting and observing such other due diligence and good banking practices as required for a prudent financial institution. For purposes of this paragraph, the term 'debt' means any indebtedness of TDF maturing by its terms more than one year after the date on which it is originally incurred and 'equity' means the sum of the total impaired paid- up capital, retained earning and reserves of TDF not allocated to cover specific liabilities.	Not complied	Activities yet to be started only vehicle procured.

4. Follow up of audit observation of previous audit report: NO previous audit report.

Ministry of Water Supply and Sanitation

Department of Water Supply and Sewerage

THIRD SMALL TOWN WATER SUPPLY AND SANITATION SECTOR PROJECT

ADB Loan No. 3157-NEP (SF)

Audited Project Financial Statement

FY 2014/15 (NFY 2071/72)

Third Small Town Water Supply and Sanitation Sector Project

ADB Loan No.3157- NEP(SF), Grant No. 0405- NEP(EF)

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

1. Project Background

Third Small Town Water Supply and Sanitation Sector Project (TSTWSSSP)(the Project) was approved on 25 November 2014. The Project is estimated to cost \$109 million with \$60 million loan financed by the Asian Development Bank (ADB), \$20 million loan financed by OPEC Fund for International Development (OFID), \$1.3 million grant financed by Sanitation Financing Partnership Trust Fund under the Water Financing Partnership Facility,\$23.1 million financed by Government of Nepal and \$4.6 million financed by Beneficiaries (Local Bodies and Users).

The Loan, grant and project agreements were signed on 25 November 2014 and the loan were declared effective on 23February 2015. The impact of the project is improved living conditions in project towns and expected outcome is an inclusive, gender-focused, and sustainable water supply and sanitation service delivery in project towns.

The Project has three outputs. Output 1 is finance for improved water supply and sanitation infrastructure. Output 2 is finance for strengthened sector policy, regulatory and institutional capacity and service delivery, and Output 3 is finance for improved project implementation.

2. Project Management Arrangement

The Ministry of Water Supply and Sanitation is the executing agency (EA). The implementing agencyis the Department of Water Supply and Sewerage. A Project Management Office (PMO) led by a Joint Secretary of Engineering Services is established to implement the Project. The Project is scheduled to be closed by 31July 2021.

3. Statement of Compliance

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



4. Significant Accounting Policies

4.1. Basic of Accounting

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

5. Fund Flow Mechanism

After the annual budget is approved by the parliament, the MOF issues authorization letter to the Ministry of Water Supply and Sanitation (MOWSS) and MOWSS releases the budget to DWSS, and DWSS then issues authorization letter to PMO and RPMOs for GON Fund and ADB Fund. GON Fund and GON reimbursable fund is received from the GON through Treasury Single Account (TSA) system.

Imprest fund has been established at Nepal Rastra Bank in USD. Imprest Account is managed in accordance with ADB's Loan Disbursement Handbook and as per the provision specified in the loan agreement. The Project submits withdrawal applications to ADB for eligible expenditure for reimbursement, replenishment and Direct Payment.

6. Advances and other Receivables

Advances are treated as expenditure. There is NRs 106,131,124.00 unsettled advances as of 16 July 2015.

5. Fund Received from the Government

5.1 Budget at a glance

Description of Budget	Source-wise Budget		
	GoN	ADB Loan	Total
Allocation	105,910,000.00	614,552,000.00	720,462,000.00
Released	45,020,406.36	135,511,801.09	180,532,207.45
Expenditure	45,020,406.36	135,511,801.09	180,532,207.45
% of expenditure over budget allocation	43%	22%	25%

3

6. Reporting Currency

The reporting currency is in Nepalese Rupees - NRs. (currency of Nepal). Financial statements for projects financed under external grants are separately reported showing currencies of financed.

7. Intended Purpose

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

8. Date of Authorization

These financial statements have been authorized for issue by the Third Small Town Water Supply and Sanitation Sector Project (TSTWSSSP), Pani Pokhari, Kathmandu on 23 February, 2016.



.....
(Umesh Dhungana)
Under Secretary-Account



.....
(Tiresh Prasad Khatri)
Acting Project Director

Ministry of Water Supply and Sanitation
Department of Water Supply and Sewerage

THIRD SMALL TOWN WATER SUPPLY AND SANITATION SECTOR PROJECT

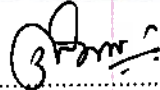
ADB Loan No. 3157-NEP , ADB Grant No 0405 NEP and OFID Loan No.1674P

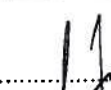
Project Financial Statement


FY 2014/15 (NFY 2071/72)

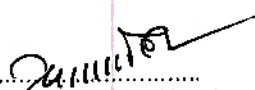
Amount In Nrs.

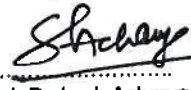
	Note	Previous Year	Current Year	Cumulative up to current year
Sources				
GON Fund	2	-	45,020,406.36	45,020,406.36
GON Reimbursable Fund (ADB Loan)	2	-	99,204,262.09	99,204,262.09
GON Reimbursable Fund (ADB Grant)	2	-	-	-
GON Reimbursable Fund (OFID Loan)	2	-	-	-
TDF Internal Fund (to be reimbursed)	2	-	14,038,117.00	14,038,117.00
ADB Loan	4.1	-	-	-
ADB Grant	4.2	-	-	-
OFID loan	4.3	-	-	-
WUSC's Contribution	2	-	6,382,237.12	6,382,237.12
Imprest A/C Replenishable	3	-	36,307,539.00	36,307,539.00
Total		-	200,952,561.57	200,952,561.57
Initial Deposit Imp. Account	3	-	304,020,000.00	304,020,000.00
Exchange gain	3	-	(489,055.09)	(489,055.09)
Total		-	303,530,944.91	303,530,944.91
Grand Total		-	504,483,506.48	504,483,506.48
Application				
Consultancy Services	1	-	43,141,232.00	43,141,232.00
Civil Works	1	-	111,661,037.12	111,661,037.12
Vehicle & Equipment	1	-	29,735,240.00	29,735,240.00
Incremental and Recurrent Cost	1	-	16,415,052.45	16,415,052.45
Total		-	200,952,561.57	200,952,561.57
Imprest A/C Balance	3	-	267,223,405.91	267,223,405.91
Outstanding Replenishment	3	-	36,307,539.00	36,307,539.00
Total		-	303,530,944.91	303,530,944.91
Grand Total		-	504,483,506.48	504,483,506.48

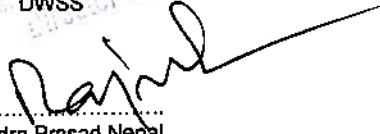

Umesh Dhungana
Under Secretary, Account
TSTWSSP

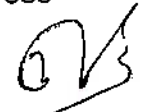

Tiresh Prasad Khatri
Project Director
TSTWSSP


Ram Chandra Devkota
Director General
DWSS


Udayhav Prasad Pokharel
Account Officer
MWSS


Suresh Prakash Acharya
Secretary
MWSS
Suresh Prakash Acharya
Secretary


Rajendra Prasad Nepal
Financial Comptroller General
FCGO


Mohadatta Timilsina
Deputy Auditor General
Office of the Auditor General

Third Small Town Water Supply and Sanitation Sector Project
ADB Loan No. 3157-NEP (SF)
Project Account
FY 2014/15 (NFY2071/72)

Note : 1

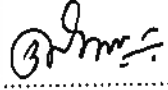
Accounting Policy

The Project has maintained the accounts as per the GON accounting system i.e, on Cash basis. In the GON accounting system, all the disbursements including advances are treated as expenditure.

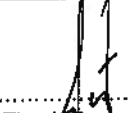
Amount in NRs.

	Previous Year	Current Year	Cumulative up to Current Year
Consulting Services & Capacity Development (3101)			
29711 Consulting Service		42,973,367.00	42,973,367.00
22511 Training Programme		-	-
22522 Programme Expenditure		167,865.00	167,865.00
Sub-Total	-	43,141,232.00	43,141,232.00
Civil Works and Goods (3201)			
29611 Other Civil Works		91,240,683.00	91,240,683.00
Sub-Total	-	91,240,683.00	91,240,683.00
Other Equipment & Vehicles (3601)			
29411 Vehicles		27,153,888.00	27,153,888.00
29511 Equipments		2,581,352.00	2,581,352.00
Sub-Total	-	29,735,240.00	29,735,240.00
Incremental and Recurrent Cost (3901)			
21111 Salary		2,832,618.00	2,832,618.00
21112 Local Allowance		36,000.00	36,000.00
21113 Dearness Allowance		122,000.00	122,000.00
21119 Other Allowance		60,000.00	60,000.00
21121 Dress		67,500.00	67,500.00
22111 Water & Electricity		198,322.10	198,322.10
22121 Telephone		244,178.58	244,178.58
22311 Office Supplies		4,242,978.42	4,242,978.42
22213 Insurance		-	-
22121 Rent		892,293.00	892,293.00
22212 Repairs and Maintenance		584,919.00	584,919.00
22211 Fuel		509,080.00	509,080.00
22411 Consultancy and Other Services		173,473.00	173,473.00
22412 Service Other		3,328,301.35	3,328,301.35
22711 Miscellaneous Expenses		463,450.00	463,450.00
22611 Programme TADA		606,927.00	606,927.00
22612 Civil Servant Transfer TADA		270,535.00	270,535.00
25211 Nonfinancial Current Grant		-	-
29712 Software Purchase		-	-
29311 Furniture		1,782,477.00	1,782,477.00
Sub-Total	-	16,415,052.45	16,415,052.45
Total	-	180,532,207.45	180,532,207.45
29611 Civil Works and Goods (3201)			
TDF Loan to WUSC		14,038,117.00	14,038,117.00
User's Cash Contribution		6,382,237.12	6,382,237.12
Sub-Total	-	20,420,354.12	20,420,354.12
Grand Total	-	200,952,561.57	200,952,561.57

Civil Works and Goods (3201)		91,240,683.00
Civil Works and Goods (3201)		20,420,354.12
Sub total	-	111,661,037.12



 Umesh Dhungana
 Under Secretary, Account
 TSTWSSP



 Tiresh Prasad Khatri
 Project Director
 TSTWSSP

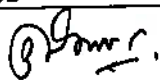
Third Small Town Water Supply and Sanitation Sector Project
Statement of GON Fund & GON Reimbursable Fund
FY 2014/15 (NFY2071/72)

Note : 2


			Amount in NRs Cumulative up to Current Year
Particulars	Previous Year	Current Year	
A. Budget Release			
A.1 GON Fund	-	45,020,406.36	45,020,406.36
A.2 GON Reimbursable Fund	-	99,204,262.09	99,204,262.09
A.3 TDF Internal Fund*		14,038,117.00	14,038,117.00
A.4 TDF Loan GON	-	-	-
A.5 TDF Loan Reimbursable Fund	-	-	-
Sub Total (A)	-	158,262,785.45	158,262,785.45
B. Less :			
B.1 Unspent Balance GON Fund	-	-	-
B.2 Unspent Balance GON Reimbursable Fund	-	-	-
B.3 TDF Loan Closing Balance GON Fund	-	-	-
B.4 TDF Loan Closing Balance Reimbursable Fund	-	-	-
B.5 Deposited to Central Treasury (15111) GON	-	-	-
B.6 Deposited to Central Treasury (15111) Reimbursable	-	-	-
B.7. Reimbursed to GON Central Account	-	-	-
B.8 Imprest Fund Transfer to GON Cental Account	-	-	-
Sub Total (B)	-	-	-
Total (A-B)	-	158,262,785.45	158,262,785.45
C. GON Fund involved (A.1+A.4-B.1-B.3-B.5)	-	45,020,406.36	45,020,406.36
D. GON Reimbursable Fund involved (A.2+A.5-B.2-B.4-B.6-B.7-B.8)	-	99,204,262.09	99,204,262.09
Total	-	144,224,668.45	144,224,668.45
E. GON Reimbursable Fund			
Up to Previous Year	-	-	-
This Year (Project)		99,204,262.09	99,204,262.09
This Year (TDF)		14,038,117.00	14,038,117.00
Total	-	113,242,379.09	113,242,379.09
F. WUSC Contribution		6,382,237.12	6,382,237.12
G. TDF Loan to WUSC		14,038,117.00	14,038,117.00

*Note : The amount NRs14,038,117.00 was not released from FCGO to TDF in this FY from reimbursable fund. However, TDF utilized the fund from its own source for this project. This amount will be adjusted in the next FY.

		WUSC contribution	
Reimbursable Expenditure (this year)			
3473593	5,009,687.69	Salyan	3,388,546.12
3473594	94,194,574.40	Rukum	2,993,691.00
Sub Total	99,204,262.09		
5011045 (TDF Loan Reimbursable Exp)	14,038,117.00		
Total	113,242,379.09		
Less: Disbursement ADB loan	-		
To be reimbursed from ADB	113,242,379.09	Sub total	6,382,237.12



 Umesh Dhungana
 Under Secretary, Account
 TSTWSSP



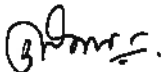
 Tiresn Prasad Khatri
 Project Director
 TSTWSSP

Third Small Town Water Supply and Sanitation Sector Project
 Loan No. 3157 NEP
 FY 2014/15 (NFY2071/72)


Note : 3

Memorandum Statement of Imprest Account

	Nrs.	US \$
A. Balance of Account as at 16 July 2015 Exchange rate US\$ 1= NRs 101.14	267,223,405.91	2,642,113.96
<u>B. Outstanding Replenishment FY 2013/14</u> Payment from Imprest account (DP) Ka-7-15 Transfer	-	-
<u>C. Disbursement during 2014/2015</u> Payment from Imprest account (DP) Ka-7-15 Transfer	36,307,539.00	357,886.04
	36,307,539.00	357,886.04
<u>D. Replenishment(Liquidation) during 2014/2015</u> Payment from Imprest account (DP) Ka-7-15 Transfer	-	-
<u>E. Outstanding Replenishment FY 2014/15</u> Payment from Imprest account (DP) Ka-7-15 Transfer	36,307,539.00	357,886.04
	36,307,539.00	357,886.04
F. Exchange Gain (A+E)-G	(489,055.09)	-
G. IMPREST Account Initial Deposit (US \$3,000,000 @USD1 = 101.34, dated 25 May, 2015)	304,020,000.00	3,000,000.00



 Umesh Dhungana
 Under Secretary, Account
 TSTWSSP



 Tiresh Prasad Khatri
 Project Director
 TSTWSSP

Note: 4

Third Small Town Water Supply and Sanitation Sector Project
FY 2014/15 (NFY2071/72)
ADB Fund (Loan)

Category	Cat.No.	Previous Year		Current Year		Cumulative up to Current Year	
		Nrs.	US \$	Nrs.	US \$	Nrs.	US \$
Replenishment							
Civil Works Water Supply	0301						
Civil Works Building	0302						
Consulting Services	2101						
Incremental	2701						
Vehicles & Office Equipment	1501						
Sub Total							
Direct Payment:							
Civil Works Water Supply	0301						
Civil Works Building	0302						
Consulting Services	2101						
Incremental	2701						
Vehicles & Office Equipment	1501						
Sub Total							
Total ADB Loan							
Initial Deposit							
Total Including Initial deposit							

Umesh D.

 Umesh Dhungana
 Under Secretary, Account
 TSTWSSP

Tiresh Prasad Khatri

 Tiresh Prasad Khatri
 Project Director
 TSTWSSP

Third Small Towns Water Supply and Sanitation Project

Reconciliation Statement of Reimbursable Fund

FY 2014/15 (NFY 2071/72)

Particulars	FCGO	Project A/C
GON Reimbursable Fund : A Loan	99,204,262.09	113,242,379.09
Less : Source changed	-	-
Add: Reimbursable fund of TDF not included in FCGO record	14,038,117.00	
Total (NRs)	113,242,379.09	113,242,379.09

Umesh

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Umesh Dhungana
Under Secretary, Account
TSTWSSP

Tiresh Prasad
.....
Tiresh Prasad Khatri
Project Director
TSTWSSP

Third Small Towns Water Supply and Sanitation Project
Bank Cash Book
 Imprest A/C No. 1204648/001
 2071.72

Date	BS	Cha.No.	Description	Site	IPC	Exchange Rate	Income (Debit)		Direct Payment Budget Expenditure (Credit)			Ka-7-15 Transfer Credit		Balance		
							US \$	Nrs.	Budget Head	US \$	Nrs.	US \$	Nrs.	US \$	Nrs.	
2072.02.11			Initial Deposit			101.34	3,000,000.00	304,020,000.00								3,000,000.00
2072.03.11		1107	DP TAEC-ICON for Mobilisation	Eastern		101.45			28711	178,669.01						2,821,310.99
2072.03.11		1106	DP BDA/PEA for Mobilisation	Western		101.45			29711	179,197.03						2,642,113.96
			Grand Total				3,000,000.00	304,020,000.00		357,866.04			36,307,539.00			2,642,113.96

Umesh Dhangana
 Umesh Dhangana
 Under Secretary, Account
 TSTWSSP

Tresh Prasad Khatri
 Tresh Prasad Khatri
 Project Director
 TSTWSSP

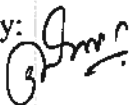
Third Small Towns Water Supply and Sanitation Sector Project

Imprest Dollar Account Bank Reconciliation Statement (FY : 2014/2015)

Name of Operating bank : Nepal Rastra Bank
A/C No.: 1204648/001

Particulars	Amount US \$															
Bank Balance as per Bank Statement (dated 16-07-2015)	2,642,113.96															
Add: Withdrawl App No. replenished by ADB but not yet deposited																
To be deduct:																
Payment Advice issued but not presented in Bank	0.00															
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">Issued Date</th> <th style="width: 30%;">Ref.No.</th> <th style="width: 40%;">Amount (\$)</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> </tbody> </table>	Issued Date	Ref.No.	Amount (\$)													
Issued Date	Ref.No.	Amount (\$)														
Bank Balance after add and deduct	2,642,113.96															
Bank Balance as per Project Ledger	2,642,113.96															

Certified that the above statement is correct.


Submitted by: 
Date:

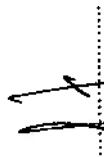
Approved by: 
Date:

THIRD SMALL TOWN WATER SUPPLY AND SANITATION SECTOR PROJECT

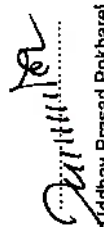
ADB Loan No. 3157-NEP (SF)
STATEMENT OF EXPENDITURE (SOE)
FY 2014/15 (NFY2071/72)

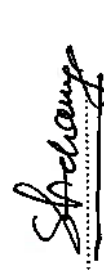
WA No.	Authorization No.	Value date	Category				Total					
			0301	0302	2101	2701	1501	6901	Nrs.	USD		
FY 2014/2015												
Total of 2014/15												
Total up to 2014/15												


Umesh Dhungana
Under Secretary, Account
TSTWSSP

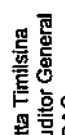

Tireshi Prasad Khatri
Project Director
TSTWSSP


Ram Chandra Devkota
Director General
DWSS
Ram Chandra Devkota
Director General
DWSS


Uddhav Prasad Pokharel
Account Officer
MWSS


Suresh Prakash Acharya
Secretary
MWSS
Suresh Prakash Acharya
Secretary
MWSS


Rajendra Prasad Nepal
Financial Comptroller General
FCGO


Mohadatta Timilsina
Deputy Auditor General
OAG

Note to the account: 6

Third Small Town Water Supply and Sanitation Sector Project
Statement of Supplementary Accounts (3473593 & 3473594)

Budget No.	Description	Fiscal Year 2011/12 (2014/15)				Expenditure				Balance			
		Budget Release		GON		ADB Reimb		ADB-OP		GON		ADB Reimb	
		ADB Reimb	ADB-OP	Total		ADB Reimb	ADB-OP	Total		Total		Total	
21111	Salary	1,933,647.00	999,971.00	2,932,618.00	1,933,647.00	999,971.00	2,932,618.00						
21112	Local Allowance	25,188.00	10,812.00	38,000.00	25,188.00	10,812.00	38,000.00						
21113	Dearness Allowance	122,000.00		122,000.00			122,000.00						
21119	Other Allowance	45,000.00	15,000.00	60,000.00	45,000.00	15,000.00	60,000.00						
21121	Dress	40,085.00	27,432.00	67,500.00	40,085.00	27,432.00	67,500.00						
22111	Water & Electricity	136,905.75	61,419.35	198,322.10	136,905.75	61,419.35	198,322.10						
22112	Telephone	194,744.00	49,434.58	244,178.58	194,744.00	49,434.58	244,178.58						
22121	Rent	644,290.00	248,003.00	892,293.00	644,290.00	248,003.00	892,293.00						
22211	Fuel	372,184.00	138,898.00	508,080.00	372,184.00	138,898.00	508,080.00						
22212	Repairs and Maintenance	414,164.00	170,755.00	584,919.00	414,164.00	170,755.00	584,919.00						
22213	Insurance												
22311	Office Supplies	3,005,411.09	1,237,567.33	4,242,978.42	3,005,411.09	1,237,567.33	4,242,978.42						
22411	Consultancy and Other Services	117,892.00	55,841.00	173,733.00	117,892.00	55,841.00	173,733.00						
22412	Service Other	1,885,198.82	1,443,104.83	3,328,303.65	1,885,198.82	1,443,104.83	3,328,303.65						
22511	Training Programme												
22522	Programme Expenditure	157,865.00		157,865.00			157,865.00						
22611	Supervision TADA	478,967.00	127,860.00	606,827.00	478,967.00	127,860.00	606,827.00						
22612	Civil Servant Transfer TADA	184,535.00	86,000.00	270,535.00	184,535.00	86,000.00	270,535.00						
22711	Miscellaneous	290,820.00	172,830.00	463,650.00	290,820.00	172,830.00	463,650.00						
25211	Nonfinancial Current Grant												
	Total Regular	8,790,782.76	5,009,687.69	14,800,440.45	8,790,782.76	5,009,687.69	14,800,440.45						
3473594 (Capital)													
29211	Building Construction	218,261.00	1,584,216.00	1,782,477.00	218,261.00	1,584,216.00	1,782,477.00						
29311	Furniture	3,448,887.00	23,705,201.00	27,153,888.00	3,448,887.00	23,705,201.00	27,153,888.00						
29411	Vehicles	263,183.00	2,318,169.00	2,581,352.00	263,183.00	2,318,169.00	2,581,352.00						
29511	Equipments	24,633,694.80	86,608,886.40	91,242,581.20	24,633,694.80	86,608,886.40	91,242,581.20						
29711	Consulting Services	5,565,828.00	36,307,539.00	42,873,367.00	5,565,828.00	36,307,539.00	42,873,367.00						
29712	Software Production & Purchase	35,229,653.60	84,194,574.40	119,424,228.00	35,229,653.60	84,194,574.40	119,424,228.00						
	Total Capital	45,070,406.36	99,204,262.09	144,274,668.45	45,070,406.36	99,204,262.09	144,274,668.45						
	Total Regular & Capital	13,261,189.12	14,913,949.78	28,175,138.90	13,261,189.12	14,913,949.78	28,175,138.90						
	Civil Works												
	TOF Loan Investment												
	User's Cash												
	Total	14,038,117.00	14,038,117.00	28,076,234.00	14,038,117.00	14,038,117.00	28,076,234.00						
	Grand Total	14,038,117.00	14,038,117.00	28,076,234.00	14,038,117.00	14,038,117.00	28,076,234.00						

Third Small Town Water Supply and Sanitation Sector Project (ADB Loan 3157 NEP, Grant 0405 and OFID loan 1674P)

PROJECT SPECIFIC COVENANTS: Financial

Product	Schedule	Para No.	Description	Complied	Not complied	Not Yet Due	Ongoing	Remarks/ Issues
Loan 3157	5	17	The Borrower shall cause TDF to implement adequate loan monitoring, recovery and collection mechanisms to ensure that its aggregate recovery rate of the subloans under Subproject Financial Agreements for any financial year does not fall below 70%, where recovery rate is calculated as: (the total collections from WUAs or Local Bodies during the year under the Subproject Financing Agreements) / (current and arrear demands raised to WUAs or Local Bodies during the year).			Not Yet Due		Loan Collection and recovering within grace peirod.
Loan 3157	5	18	The Borrower shall ensure that TDF maintains its own financial sustainability by (a) making adequate provisions for nonperforming loans, (b) maintaining a debt-equity ratio of 80:20 (i.e., TDF shall not incur any debt, if after the incurrence of such debt the debt-equity ratio shall be greater than 80:20) and (c) instituting and observing such other due diligence and good banking practices as required for a prudent financial institution. For purposes of this paragraph, the term 'debt' means any indebtedness of TDF maturing by its terms more than one year after the date on which it is originally incurred and 'equity' means the sum of the total impaired paid-up capital, retained earnings and reserves of TDF not allocated to cover specific liabilities.			Not Yet Due		

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THIRD SMALL TOWN WATER SU

STATEMENT OF ACCOUNT
 AS AT : 31.03.72
 CURRENT ACCOUNT
 NUMBER : 1204648/001.004.840
 KHA 4 SPECIAL DEBT ACCOUNT
 IN UNITED STATES DOLLARS

THIRD SMALL TOWN WATER SUPPLY AND
 SANITATION SECTOR PROJECT
 4006630,4422231

ISSUED ON : 24.07.72 PAGE 1

DATE	DESCRIPTION	VALUE DATE	DEBIT	CREDIT	BALANCE	REF.
	OPENING BALANCE PER : 01.04.71			0,00		
110272	TRMT/255/071ADEM LOAN3157WA0001	110272		3.000.000,00	3.000.000,00	100-00001968998
130372	TRANSFER ACCOUNT TO ACCOUNT NEPAL I	130372	178.689,01		2.821.310,99	100-00002062277
130372	TRANSFER ACCOUNT TO ACCOUNT HIMALAY	130372	179.197,03		2.642.113,96	100-00002062216
	BALANCE IN YOUR FAVOUR			2.642.113,96		



Dejua
 2-482

नेपाल सरकार

अर्थ मन्त्रालय

महालेखा नियन्त्रक कार्यालय

बजेट उपशीर्षकगत विस्तृत आर्थिक विवरण

आर्थिक वर्ष २०७१/७२

मन्त्रालय/बजेट उपशीर्षक /श्रोत	खुद बजेट	निकास	%	खर्च	निकास बाँकी
३४७३१९३ सुब्बा क्षेत्र खानेपानी आयोजना (शमेछाप बृहत, पकरवास, तिमाल र	७,९०४,०००.००	३,०७६,३६४.३१	३८.९२	३,०७६,३६४.३१	०.००
११०१०१ मन्त्रालय सरकार	७,९०४,०००.००	३,०७६,३६४.३१	३८.९२	३,०७६,३६४.३१	०.००
३४७३२०३ एकीकृत शहरी विकास आयोजना	१,१४४,४४४.०१०.००	६४९,४६०,६३८.७१	५६.७१	६४९,४६०,६३८.७१	०.००
११०१०१ नेपाल सरकार	३९२,९९१,००४.००	२०६,४२०,४९०.९४	५२.४३	२०६,४२०,४९०.९४	०.००
२१०१०१ ए डि बी	७,०००,००४.००	७३,९४१,०८४.४६	१०.५१	७३,९४१,०८४.४६	०.००
२१०१०१ ए डि बी	७,०००,००४.००	३६५,१९८,२६२.२०	५.२१	३६५,१९८,२६२.२०	०.००
३४७३२१३ विपद् व्यवस्थापन तथा प्राकृतिक प्रकोप पुनःस्थापना कार्यक्रम	२३६,४८४,०००.००	८७,६४०,३०६.४०	३७.०६	८७,६४०,३०६.४०	०.००
११०१०१ नेपाल सरकार	२३६,४८४,०००.००	८७,६४०,३०६.४०	३७.०६	८७,६४०,३०६.४०	०.००
३४७३२२३ फोहरमैला व्यवस्थापन कार्यक्रम	३८,७७६,०००.००	३७,२८१,१९४.१३	९६.१४	३७,२८१,१९४.१३	०.००
११०१०१ नेपाल सरकार	३८,७७६,०००.००	३७,२८१,१९४.१३	९६.१४	३७,२८१,१९४.१३	०.००
३४७३२५३ बगमती विष्णुमती (कोरिडोर) संरक्षण आयोजना- संयुक्त राष्ट्र संघ पार्क	७,९६४,०००.००	७,९४०,४३२.००	८९.७८	७,९४०,४३२.००	०.००
११०१०१ मन्त्रालय सरकार	७,९६४,०००.००	७,९४०,४३२.००	८९.७८	७,९४०,४३२.००	०.००
३४७३२६३ नगरपालिका फोहर व्यवस्थापन सुधार कार्यक्रम - टिडीएफ	१२७,४००,०००.००	४२,४००,०००.००	३३.३३	४२,४००,०००.००	०.००
२१०३०१ आई डि ए	१२७,४००,०००.००	४२,४००,०००.००	३३.३३	४२,४००,०००.००	०.००
३४७३२७३ बागमती सुधार आयोजना	१७,४०१,०००.००	४,७४१,७८०.९४	२७.१४	४,७४१,७८०.९४	०.००
११०१०१ नेपाल सरकार	१७,४०१,०००.००	४,७४१,७८०.९४	२७.१४	४,७४१,७८०.९४	०.००
३४७३२८३ नयाँ सहर आयोजना	१८,३७७,४००.००	१७,०९४,९६४.२६	९३.०२	१७,०९४,९६४.२६	०.००
११०१०१ नेपाल सरकार	१८,३७७,४००.००	१७,०९४,९६४.२६	९३.०२	१७,०९४,९६४.२६	०.००
३४७३२९३ तेस्रो साना सहर खानेपानी तथा सरसफाई आयोजना	४१,४४४,०००.००	१४,८००,४४०.४४	३५.६९	१४,८००,४४०.४४	०.००
११०१०१ नेपाल सरकार	२८,२३४,०००.००	९,७९०,७४२.७६	३४.६८	९,७९०,७४२.७६	०.००
२१०१०१ ए डि बी	१३,२१०,०००.००	५,००९,६९७.६९	३८.८४	५,००९,६९७.६९	०.००
३४७३३०३ गरिबी लक्षित सहर पुनर्निर्माण कार्यक्रम	३०,६७६,०००.००	४१,४०७,०००.००	१३४.५६	४१,४०७,०००.००	०.००
२१०३०१ आई डि ए	३०,६७६,०००.००	४१,४०७,०००.००	१३४.५६	४१,४०७,०००.००	०.००
३४७३३१३ खानेपानी तथा सरसफाई कार्यक्रम	४४६,२८१,६३०.६७	४६९,९४०,०४२.६०	१०२.४६	४६९,९४०,०४२.६०	०.००
११०१०१ नेपाल सरकार	४४६,२८१,६३०.६७	४६९,९४०,०४२.६०	१०२.४६	४६९,९४०,०४२.६०	०.००
पूँजीगत खर्च	२०,०४४,८१४,९००.००	१३,०९८,००९,०७०.९४	६५.३१	१३,०९८,००९,०७०.९४	०.००
३४७०११४ शहरी विकास मन्त्रालय	४,२१०,०००.००	४,२४९,१२८.७४	७७.१२	४,२४९,१२८.७४	०.००
११०१०१ नेपाल सरकार	४,२१०,०००.००	४,२४९,१२८.७४	७७.१२	४,२४९,१२८.७४	०.००
३४७०१८४ खानेपानी तथा ढल निकास विभाग	४१,०००,०००.००	३७,४७८,०८८.००	९१.४१	३७,४७८,०८८.००	०.००
११०१०१ नेपाल सरकार	४१,०००,०००.००	३७,४७८,०८८.००	९१.४१	३७,४७८,०८८.००	०.००
३४७०१९४ शहरी विकास तथा भवन निर्माण विभाग	७००,०००.००	३४३,९४९.००	४९.१४	३४३,९४९.००	०.००
११०१०१ नेपाल सरकार	७००,०००.००	३४३,९४९.००	४९.१४	३४३,९४९.००	०.००
३४७०२०४ शहरी विकास तथा भवन निर्माण डिभिजन कार्यालयहरू	६०,०००,०००.००	४७,१२८,४०४.१८	७८.२१	४७,१२८,४०४.१८	०.००
११०१०१ नेपाल सरकार	६०,०००,०००.००	४७,१२८,४०४.१८	७८.२१	४७,१२८,४०४.१८	०.००
३४७०२१४ विशेष भवन निर्माण तथा सम्भार डिभिजन	४७०,०९४,१००.००	२९९,९४८,४४९.१४	६३.६२	२९९,९४८,४४९.१४	०.००
११०१०१ नेपाल सरकार	४७०,०९४,१००.००	२९९,९४८,४४९.१४	६३.६२	२९९,९४८,४४९.१४	०.००
३४७०२२४ काठमाण्डौ उपत्यका विकास प्राधिकरण	१,०४३,४३६,०००.००	६६३,२८४,९९३.००	६३.६२	६६३,२८४,९९३.००	०.००
११०१०१ नेपाल सरकार	१,०४३,४३६,०००.००	६६३,२८४,९९३.००	६३.६२	६६३,२८४,९९३.००	०.००
३४७१६६४ वातावरणीय सरसफाई आयोजना	३०९,८३३,०००.००	२४२,४०९,३७१.४७	८१.४६	२४२,४०९,३७१.४७	०.००
११०१०१ नेपाल सरकार	३०९,८३३,०००.००	२४२,४०९,३७१.४७	८१.४६	२४२,४०९,३७१.४७	०.००
२१०९११ युनिसेफ	७७,३९९,०००.००	४८,८४३,७२९.८४	६२.०४	४८,८४३,७२९.८४	०.००

नेपाल सरकार
अर्थ मन्त्रालय

महालेखा नियन्त्रक कार्यालय
बजेट उपशीर्षकगत विस्तृत आर्थिक विवरण
आर्थिक वर्ष २०७१/७२

मन्त्रालय/बजेट उपशीर्षक /श्रोत	खुद बजेट	निकास	%	खर्च	निकास बाँकी	
११०१०१ नेपाल सरकार	३,०८०,०००.००	१,३४४,४०७.४८	४३.६८	१,३४४,४०७.४८	०.००	
२१०१०१ ए डि बी	२८,६१४,०००.००	१,४०९,४६१.४२	३२.८८	१,४०९,४६१.४२	०.००	
३४७१८१४ सिंहदरवार पुननिर्माण समिति	१४३,४२४,०००.००	१००,४०९,८६८.००	६९.४१	१००,४०९,८६८.००	०.००	
११०१०१ नेपाल सरकार	१४३,४२४,०००.००	१००,४०९,८६८.००	६९.४१	१००,४०९,८६८.००	०.००	
३४७१९०४ भवन निर्माण संहिता,सरकारी भवन निर्माण	२७०,०८०,०००.००	१८४,३२८,६९३.४०	६८.२४	१८४,३२८,६९३.४०	०.००	
११०१०१ नेपाल सरकार	२७०,०८०,०००.००	१८४,३२८,६९३.४०	६८.२४	१८४,३२८,६९३.४०	०.००	
३४७१९१४ विराटनगर चक्रपथ आयोजना	२४,०२०,०००.००	२४,३४६,९६८.००	१००.३१	२४,३४६,९६८.००	०.००	
११०१०१ नेपाल सरकार	२४,०२०,०००.००	२४,३४६,९६८.००	१००.३१	२४,३४६,९६८.००	०.००	
३४७१९२४ नमुना एकीकृत बस्ती विकास कार्यक्रम (तराई मधेश-पहाड-हिमाल)	२४४,६४६,०००.००	२११,२४१,८४०.६६	८६.३४	२११,२४१,८४०.६६	०.००	
११०१०१ नेपाल सरकार	२४४,६४६,०००.००	२११,२४१,८४०.६६	८६.३४	२११,२४१,८४०.६६	०.००	
३४७१९७४ गणतन्त्र स्मारक तथा गणतन्त्र स्तम्भ	१००,०००,०००.००	९२,७७३,३८८.००	९२.७७	९२,७७३,३८८.००	०.००	
११०१०१ नेपाल सरकार	१००,०००,०००.००	९२,७७३,३८८.००	९२.७७	९२,७७३,३८८.००	०.००	
३४७३०८४ धोबिखोला कोरिडोर सुधार आयोजना	२९७,०४०,०००.००	२६२,२३७,४९९.००	८८.२८	२६२,२३७,४९९.००	०.००	
११०१०१ नेपाल सरकार	२९७,०४०,०००.००	२६२,२३७,४९९.००	८८.२८	२६२,२३७,४९९.००	०.००	
३४७३०९४ नेपाल - भारत सीमा एकीकृत जैच चौकी विकास आयोजना	३१,७००,०००.००	१४,३९३,६४०.२७	४५.४१	१४,३९३,६४०.२७	०.००	
११०१०१ नेपाल सरकार	३१,७००,०००.००	१४,३९३,६४०.२७	४५.४१	१४,३९३,६४०.२७	०.००	
३४७३१६४ शहरी शासकीय क्षमता विकास कार्यक्रम	७१,४९०,०००.००	२२,४०४,०७२.४०	२८.३२	२२,४०४,०७२.४०	०.००	
२१०३०१ आई डि ए	१३ सोधभर्ना हुने अनुदान	७१,४९०,०००.००	१८,७०६,०९३.००	२६.१८	१८,७०६,०९३.००	०.००
२१०३०१ आई डि ए	२३ सोधभर्ना हुने ऋण	४४,४९६,०००.००	३,७९८,९७९.४०	८.५४	३,७९८,९७९.४०	०.००
३४७३१८४ खानेपानी तथा सरसफाई सह लगानी कार्यक्रम	१४०,८४८,०००.००	१८८,३४८,२९९.३१	१३३.७२	१८८,३४८,२९९.३१	०.००	
११०१०१ नेपाल सरकार	१४०,८४८,०००.००	१८८,३४८,२९९.३१	१३३.७२	१८८,३४८,२९९.३१	०.००	
३४७३१९४ सुब्बा क्षेत्र खानेपानी आयोजना (रामेछाप बृहत्, पकरवास, तिभाल र	-१,४४१,०००.००	८,४२७,९६६.३४	-४.८०	८,४२७,९६६.३४	०.००	
११०१०१ नेपाल सरकार	-१,४४१,०००.००	८,४२७,९६६.३४	-४.८०	८,४२७,९६६.३४	०.००	
३४७३२०४ एकीकृत शहरी विकास आयोजना	४९,०००,०००.००	२९,१३७,२९८.४२	५९.४६	२९,१३७,२९८.४२	०.००	
११०१०१ नेपाल सरकार	४९,०००,०००.००	२९,१३७,२९८.४२	५९.४६	२९,१३७,२९८.४२	०.००	
२१०१०१ ए डि बी	३९,२०३,०००.००	२३,२१६,३८८.८३	५८.१७	२३,२१६,३८८.८३	०.००	
३४७३२२४ फोहरमैला व्यवस्थापन कार्यक्रम	११२,२००,०००.००	७४,९८३,२११.००	६६.९२	७४,९८३,२११.००	०.००	
११०१०१ नेपाल सरकार	११२,२००,०००.००	७४,९८३,२११.००	६६.९२	७४,९८३,२११.००	०.००	
३४७३२५४ बागमती विष्णुमती (कोरिडोर) संरक्षण आयोजना- संयुक्त राष्ट्र संघ पार्क	१०,७४०,०००.००	९,२०४,९८३.००	८५.६४	९,२०४,९८३.००	०.००	
११०१०१ नेपाल सरकार	१०,७४०,०००.००	९,२०४,९८३.००	८५.६४	९,२०४,९८३.००	०.००	
३४७३२७४ बागमती सुधार आयोजना	२४८,२४४,०००.००	३०,३०८,६९०.८०	१२.२१	३०,३०८,६९०.८०	०.००	
११०१०१ नेपाल सरकार	२४८,२४४,०००.००	३०,३०८,६९०.८०	१२.२१	३०,३०८,६९०.८०	०.००	
२१०१०१ ए डि बी	१०,४०९,०००.००	९,२९९,२९६.१०	८८.४९	९,२९९,२९६.१०	०.००	
२१०१०१ ए डि बी	४८,७७२,०००.००	९,१४४,९७१.२४	१८.५६	९,१४४,९७१.२४	०.००	
२१०१०१ ए डि बी	२,००२,०००.००	१,७७१,२९४.२६	८८.४८	१,७७१,२९४.२६	०.००	
२१०१०१ ए डि बी	१६३,६९९,०००.००	३,४४७,९०७.३३	२.११	३,४४७,९०७.३३	०.००	
३४७३२८४ नयाँ सहर आयोजना	१३१,०४४,०००.००	९२,३६२,२३८.२१	७०.४७	९२,३६२,२३८.२१	०.००	
११०१०१ नेपाल सरकार	१३१,०४४,०००.००	९२,३६२,२३८.२१	७०.४७	९२,३६२,२३८.२१	०.००	
३४७३२९४ तेस्रो साना सहर खानेपानी तथा सरसफाई आयोजना	६७८,१०८,०००.००	१६४,७३१,७६७.००	२४.४४	१६४,७३१,७६७.००	०.००	
११०१०१ नेपाल सरकार	६७८,१०८,०००.००	१६४,७३१,७६७.००	२४.४४	१६४,७३१,७६७.००	०.००	
२१०१०१ ए डि बी	०.००	०.००	०.००	०.००	०.००	
२१०१०१ ए डि बी	२३०,२७७,०००.००	३६,३०७,४३९.००	१५.७७	३६,३०७,४३९.००	०.००	
२१०१०१ ए डि बी	३७१,०३६,०००.००	१४,९९४,४७४.४०	४.०२	१४,९९४,४७४.४०	०.००	