



**GOVERNMENT OF NEPAL
MINISTRY OF PHYSICAL INFRASTRUCTURE AND TRANSPORT
DEPARTMENT OF ROADS**



**NEPAL INDIA REGIONAL TRADE
AND
TRANSPORT PROJECT
(NIRTTP)**

**IDA Credit No.: 5273-NEP
(IDA Project ID Number: PI 44335)**

**Audited Project Account
FY 078-79 (2021/2022)
(Period between 16 July 2021 to 16 July 2022)**

**Kathmandu
Nepal**

Ministry of Physical Infrastructure & Transport
Department of Roads

Nepal India Regional Trade and Transport Project

Under IDA Credit No.5273-NEP

Audited Project Account

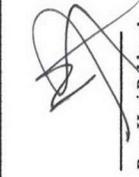
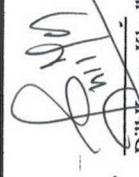
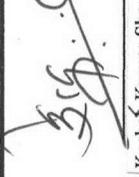
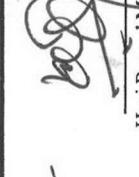
Sources and Uses of Fund

F.Y. 2021/22 (2078/79)

Period: 16 July 2021 to 16 July 2022

Description	Notes to A/c	Cumulative Upto Last Year 2020/21	Reporting of FY 2021/22	Cumulative to Date
Budget Allocation		9,781,857,304.00	324,482,000.00	10,106,339,304.00
A) Receipt:				
GoN Fund	1	164,896,488.59	118,897,315.80	283,793,804.39
GON Reimbursable Fund		163,201,804.44	(161,712,278.46)	1,489,525.98
IDA Credit		4,204,685,473.32	194,597,701.46	4,399,283,174.78
Direct Payment				
Designated Account Replenishable/Documentation Outstanding	1			
Transfer K. 17				
Direct Payment				
Total Fund Received		4,532,783,766.35	151,782,738.80	4,684,566,505.15
B) Uses of Fund:				
a) Goods, works, non-consulting services and consultants' services including training and workshop for Category 3. Part C.1	2.1	4,367,887,277.76	32,885,423.00	4,400,772,700.76
b) Project Costs including Operating Costs (Government Source)	2.1	164,896,488.59	118,897,315.80	283,793,804.39
Total Uses of Fund		4,532,783,766.35	151,782,738.80	4,684,566,505.15
Designated Account Statement(NRs)				
1) Opening Cash Balance in DA			595,200,000.00	
2) Fund Received From IDA	3	4,728,845,809.19	137,926,858.44	4,866,772,667.63
3) Total Cash Available(1+2)		4,728,845,809.19	733,126,858.44	4,866,772,667.63
4) Less: Transfer to Gov. Treasury Account	3	4,047,005,509.07	194,597,701.46	4,241,603,210.53
5) Less: Direct Payment		157,679,964.25		157,679,964.25
6) DA Advance Refund to IDA			547,333,109.49	547,333,109.49
7) Foreign Exchange Gain/Loss	3	71,039,664.13	8,803,952.51	79,843,616.64
8) Closing Designated Account Balance		595,200,000.00	(0.00)	(0.00)
8. Advance vs Replenishment		3,816,488,482.78	373,876,858.44	4,190,365,341.22
9.Total		595,200,000.00	(0.00)	(0.00)



 Bishnu Prasad Sharma
Finance Officer
NIRTPP
  Ram Hari Pokharel
Project Coordinator
NIRTPP
  Prakash Pudasaine
Chief Acc. Controller
DOR
  Arjun Jung Thapa
Director General
DOR
  Dilli Kumar Khaadka
Under Secretary(Acc.)
MOPIT
  Keshab Kumar Sharma
Secretary
MOPIT
  Hari Prasad Mainali
FCG
FCGO
  Ram Maya Kunwar
Deputy Auditor General
OAG

Ministry of Physical Infrastructure & Transport
Department of Roads

Nepal India Regional Trade and Transport Project

Under IDA Credit No.5273-NEP

Supplementary Report of Sources and Uses of Fund

F.Y. 2021/22 (2078/79)

Period: 16 July 2021 to 16 July 2022

Amount in NPR

Description	Notes to A/c	Cumulative Upto Last Year 2020/21	Reporting of FY 2021/22	Cumulative to Date
Release:				
A). GoN Fund	2.1	164,896,488.59	118,897,315.80	283,793,804.39
GoN Reimbursable Fund	2.1	4,219,262,956.38	32,885,423.00	4,252,148,379.38
Direct Payment		157,679,964.25	-	157,679,964.25
Total (A)		4,541,839,409.22	151,782,738.80	4,693,622,148.02
Unspent Balance				
Transfer to Treasury A/C From DA	3	4,047,005,509.07	194,597,701.46	4,241,603,210.53
Deposited in Central Treasury (Expenditure refund)		9,055,642.87	-	9,055,642.87
Direct Payment		157,679,964.25	-	157,679,964.25
Total		4,213,741,116.19	194,597,701.46	4,408,338,817.65
Total GoN Fund		164,896,488.59	118,897,315.80	283,793,804.39
Total Reimbursable Fund		163,201,804.44	(161,712,278.46)	1,489,525.98


Bishnu Prasad Sharma
Finance Officer
NIRTPP


Ram Hari Pokharel
Project Coordinator
NIRTPP



Ministry of Physical Planning and Works
Department of Roads
Nepal India Regional Trade and Transport Project
Consolidated Statement of Expenditure
Budget Head : (337011353/4)
F.Y. 2021/22 (2078/79)

Period: 16 July 2021 to 16 July 2022

Item No.	Description	Cum. Exp. upto FY 2020/21	Government Budget Allocation	IDA Budget Allocation	Total Budget	Total Expenditure (FY 2021/22)	% (10/6*100)	Balance Budget Amount	% (13/9/6*100)	Cumulative Expenditure to Date
1	2	3	4	5	6 (4+5)	10	11	12 (6-10)	13	10 (3+7)
21111	Salary	15,022,556.27	3,700,000.00		3,700,000.00	3,355,794.80	0.91	344,205.20	0.09	18,378,351.07
21112	Local Allow.	-				132,000.00	0.66	68,000.00	0.34	630,223.00
21132	Dear. Allow.	498,223.00	200,000.00		200,000.00	1,800.00	0.02	98,200.00	0.98	95,000.00
21139	Mis. Allow.	93,200.00	100,000.00		100,000.00	23,897.00	-	76,103.00	-	23,897.00
21212	Contri. Insurance	-	100,000.00		100,000.00	27,200.00	0.27	72,800.00	0.73	52,400.00
21213	Contri. Insurance	25,200.00	100,000.00		100,000.00	60,000.00	0.60	40,000.00	0.40	477,500.00
21214	Cloth	417,500.00	100,000.00		100,000.00	199,851.00	1.00	149.00	0.00	611,397.00
22111	Water/Elect.	411,546.00	200,000.00		200,000.00	112,526.00	0.56	87,474.00	0.44	538,828.77
22112	Communi.	426,302.77	200,000.00		200,000.00	199,851.00	0.24	378,850.00	0.76	1,919,550.00
28142	Rent	1,798,400.00	500,000.00		500,000.00	121,150.00	0.95	4,560.00	0.05	2,435,926.04
22212	Fuel	2,340,486.04	100,000.00		100,000.00	95,440.00	1.00	54.00	0.00	2,013,833.25
22221	Re/ Maint.	1,713,887.25	300,000.00		300,000.00	299,946.00	1.00	-	-	346,794.00
22214	Insurance	246,794.00	100,000.00		100,000.00	100,000.00	0.99	2,358.00	0.01	4,077,665.56
22311	Office Exp.	3,680,023.56	400,000.00		400,000.00	397,642.00	0.99	-	-	665,667.36
22411	Cons. Serv.	665,667.36	-		-	-	0.99	17,800.00	0.01	9,327,315.90
22413	Contract Service Fee	7,725,115.90	1,620,000.00		1,620,000.00	1,602,200.00	1.00	500,000.00	-	1,691,800.00
22611	Mon/Eva	1,191,800.00	500,000.00		500,000.00	500,000.00	0.98	2,425.00	0.02	593,555.00
22612	TADA	495,980.00	100,000.00		100,000.00	97,575.00	1.00	441.00	0.00	537,678.00
22711	Misce.	438,119.00	100,000.00		100,000.00	99,559.00	0.86	-	-	44,417,381.95
A. Total of Recurrent (3371303)		37,190,801.15	8,420,000.00		8,420,000.00	7,226,580.80	0.86	1,193,419.20	0.14	44,417,381.95
29111	Land pur.	20,916,690.76					-		-	20,916,690.76
29311	Furniture	1,047,082.00					-		-	1,047,082.00
29411	Vehicle	16,254,168.00					-		-	16,254,168.00
29511	Equipment	1,896,508.00					-		-	1,896,508.00
31159, 31151	Pub.Con/IDA.	4,017,437,446.61	175,000,000.00		291,062,000.00	139,843,735.00	0.48	151,218,265.00	0.52	4,157,281,181.61
31172, 31135	Cons. Ser.	447,096,712.70	25,000,000.00		25,000,000.00	4,712,423.00	0.19	20,287,577.00	0.81	451,809,135.70
B. Total of Capital (3371303/4)		4,504,648,608.07	116,062,000.00		316,062,000.00	144,556,158.00	0.46	171,505,842.00	0.54	4,649,204,766.07
Deposited in Central Treasury (Expenditure refund)		4,541,839,409.22	124,482,000.00		324,482,000.00	151,782,738.80	0.47	172,699,261.20	0.53	4,693,622,148.02
Total		9,055,642.87	124,482,000.00		324,482,000.00	151,782,738.80	0.47	172,699,261.20	0.53	4,684,566,505.15

Bishnu Prasad Sharma
Finance Officer

Ram Hari Pokharel
Project Coordinator
NIRTPP



Ministry of Physical Planning and Works
Department of Roads
Nepal India Regional Trade and Transport Project
Statement of Expenditure by GON Budget Heads
Budget Head : (337011353/4)

F.Y. 2021/22 (2078/79)
Period: 16 July 2021 to 16 July 2022

Item No.	Description	Expenditure upto last FY 2020/21			Total Expenditure of Fiscal Year 2021/22					Cumulative Expenditure Up to Date			
		GON	IDA	Dir.	Total	GON	IDA(Reimb)	IDA (Dir)	Total	GON	IDA (rimb)	IDA (Dir)	Total
21111	Salary	15,022,556.27	-	-	15,022,556.27	3,555,794.80	-	-	3,555,794.80	18,378,351.07	-	-	18,378,351.07
21112	Local Allow.	-	-	-	-	132,000.00	-	-	132,000.00	630,223.00	-	-	630,223.00
21132	Dear. Allow.	498,223.00	-	-	498,223.00	1,800.00	-	-	1,800.00	95,000.00	-	-	95,000.00
21139	Mis. Allow.	93,200.00	-	-	93,200.00	23,897.00	-	-	23,897.00	23,897.00	-	-	23,897.00
21212	Contri. Insurance	-	-	-	-	27,200.00	-	-	27,200.00	52,400.00	-	-	52,400.00
21213	Contri. Insurance	25,200.00	-	-	25,200.00	60,000.00	-	-	60,000.00	477,500.00	-	-	477,500.00
21121	Cloth	417,500.00	-	-	417,500.00	199,851.00	-	-	199,851.00	611,397.00	-	-	611,397.00
22111	Water/Elect.	411,546.00	-	-	411,546.00	112,526.00	-	-	112,526.00	538,828.77	-	-	538,828.77
22112	Communi.	426,302.77	-	-	426,302.77	121,150.00	-	-	121,150.00	1,919,550.00	-	-	1,919,550.00
28142	Rent	1,798,400.00	-	-	1,798,400.00	95,440.00	-	-	95,440.00	2,435,926.04	-	-	2,435,926.04
22212	Fuel	2,340,486.04	-	-	2,340,486.04	299,946.00	-	-	299,946.00	2,013,833.25	-	-	2,013,833.25
22221	Re/ Maint.	1,713,887.25	-	-	1,713,887.25	100,000.00	-	-	100,000.00	346,794.00	-	-	346,794.00
22214	Insurance	246,794.00	-	-	246,794.00	397,642.00	-	-	397,642.00	4,077,665.56	-	-	4,077,665.56
22311	Office Exp.	3,680,023.56	-	-	3,680,023.56	665,667.36	-	-	665,667.36	9,327,315.90	-	-	9,327,315.90
22411	Cons. Serv.	665,667.36	-	-	665,667.36	1,602,200.00	-	-	1,602,200.00	1,691,800.00	-	-	1,691,800.00
22413	Contract Service Fee	7,725,115.90	-	-	7,725,115.90	500,000.00	-	-	500,000.00	593,555.00	-	-	593,555.00
22611	Mon/Eva	1,191,800.00	-	-	1,191,800.00	97,575.00	-	-	97,575.00	537,678.00	-	-	537,678.00
22612	TADA	495,980.00	-	-	495,980.00	99,559.00	-	-	99,559.00	-	-	-	-
22711	Misce.	438,119.00	-	-	438,119.00	7,226,580.80	-	-	7,226,580.80	44,417,381.95	-	-	44,417,381.95
A. Total of current (3373303)		37,190,801.15	-	-	37,190,801.15	7,226,580.80	-	-	7,226,580.80	20,916,690.76	-	-	20,916,690.76
29111	Land pur.	20,916,690.76	-	-	20,916,690.76	1,047,082.00	-	-	1,047,082.00	16,254,168.00	-	-	16,254,168.00
29311	Furniture	1,047,082.00	-	-	1,047,082.00	1,896,508.00	-	-	1,896,508.00	214,687,420.81	-	-	214,687,420.81
29411	Vehicle	-	16,254,168.00	-	16,254,168.00	-	-	-	-	828,720.87	-	-	828,720.87
29511	Equipment	1,896,508.00	-	-	1,896,508.00	111,670,735.00	-	-	111,670,735.00	293,300,450.58	-	-	293,300,450.58
29611,	Public Const.	103,016,685.81	3,914,420,760.80	-	4,017,437,446.61	28,173,000.00	-	-	28,173,000.00	4,252,148,379.38	-	-	4,252,148,379.38
31151	Public Const.	828,720.87	288,588,027.58	157,679,964.25	447,096,712.70	4,712,423.00	-	-	4,712,423.00	157,679,964.25	-	-	157,679,964.25
31135	Consult. Ser.	-	-	-	-	32,885,423.00	-	-	32,885,423.00	4,649,204,766.07	-	-	4,649,204,766.07
B. Total of Capital (3373304)		127,705,687.44	4,219,262,956.38	157,679,964.25	4,504,648,608.07	111,670,735.00	-	-	111,670,735.00	283,793,804.39	-	-	283,793,804.39
C. TOTAL (3373303/4) (A+B)		164,896,488.59	4,219,262,956.38	157,679,964.25	4,541,839,409.22	118,897,315.80	-	-	118,897,315.80	4,252,148,379.38	-	-	4,252,148,379.38
Deposited in Central Treasury (Expenditure refund)		-	9,055,642.87	-	9,055,642.87	-	-	-	-	-	-	-	-
Total		164,896,488.59	4,219,262,956.38	157,679,964.25	4,532,783,766.35	118,897,315.80	-	-	118,897,315.80	4,243,092,736.51	-	-	4,243,092,736.51

Bishnu Prasad Sharma
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Project Coordinator
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Ministry of Physical Infrastructure & Transport
Department of Roads
Nepal India Regional Trade and Transport Project
Under IDA Credit No.5273-NEP

Reconciliation of Designated Account By Detail Transaction

F.Y. 2021/22 (2078/79)

Period: 16 July 2021 to 16 July 2022

S No.	Description	NPR	USD	Remarks
1	A). Opening Balances as of Reporting Period	595,200,000.00	5,000,000.00	
2	B). Receipt of Fund	137,926,858.44	1,177,051.19	
5	C) Total Receipt of Fund	733,126,858.44	6,177,051.19	
6	C). Less :Transfer to GoN Treasury	194,597,701.46	1,629,806.13	
7	D). Less : Direct Payment	-	-	
8	E). Less : DA Advance Refund to IDA	547333109.49	4,547,245.06	
9	F). Foreign Exchange Gain/Loss	8,803,952.52	-	
10	F). Closing Balance as of Reporting Period	0.00	-	


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Ministry of Physical Infrastructure & Transport
 Department of Roads
 Nepal India Regional Trade and Transport Project
 Under IDA Credit No.5273-NEP
 Summary of Exchange Gain/Loss

F.Y. 2021/22 (2078/79)

Period: 16 July 2021 to 16 July 2022

Amount in NPR

S. No.	Particulars	Cumulative as of 2020/21	FY 2021/22		Cumulative to Date
			Total		
1	Monthly Adjustment by Nepal Rastra Bank	71,039,664.13	8,803,952.51		79,843,616.64
	Total Exchange Gain/Loss	71,039,664.13	8,803,952.51		79,843,616.64


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Ministry of Physical Infrastructure & Transport
Department of Roads
Nepal India Regional Trade and Transport Project
Under IDA Credit No.5273-NEP
Summary of Cash Withdrawal (Disbursement Under 5273-NEP)
F.Y. 2021/22 (2078/79)
Period: 16 July 2021 to 16 July 2022

Cur. NPR

Description	WA No	Value Date	Advance	Category 3 (A)	Total
Cumulatives up to Last Year 2077/78 (2020/21)			495,100,000.00	4,204,685,473.32	4,204,685,473.32
Fiscal Year 2078/2079 (2021/22)					
First Trimester	26	7-Sep-21	-359,250,000.00	139,810,140.20	139,810,140.20
		29-Oct-21	(359,250,000.00)	139,810,140.20	139,810,140.20
Total of First Trimester					
Second Trimester					
Total of Second Trimester	27	29-Mar-22	-188083109.49	54,787,561.26	54,787,561.26
		29-Mar-22	(188,083,109.49)	54,787,561.26	54,787,561.26
Third Trimester					
Total of Third Trimester			(547,933,109.49)	194,597,701.46	194,597,701.46
Total of this Year			(547,933,109.49)	4,399,283,174.78	4,399,283,174.78
Cumulatives upto Reporting Period					Cur. SDR
			3,238,572.70	27,839,977.17	Total
Cumulatives up to Last Year 2077/78 (2020/21)					
Fiscal Year 2078/2079 (2021/22)					
First Trimester	26	7-Sep-21	-2,119,501.48	825,433.17	825,433.17
		29-Oct-21	(2,119,501.48)	825,433.17	825,433.17
Total of First Trimester					
Second Trimester					
Total of Second Trimester	27	29-Mar-22	-	328,557.08	328,557.08
		29-Mar-22	(1,122,738.63)	0.00	0.00
Third Trimester					
Total of Third Trimester			(1,122,738.63)	328,557.08	328,557.08
Total of this Year			(3,242,240.11)	1,153,990.25	1,153,990.25
Cumulatives upto Reporting Period			(3,667.41)	28,993,967.42	28,993,967.42
					Cur. US\$
			5,000,000.00	39,003,102.21	Total
Cumulatives up to Last Year 2077/78 (2020/21)					
Fiscal Year 2078/2079 (2021/22)					
First Trimester	26	7-Sep-21	-3,000,000.00	1177051.19	1,177,051.19
		29-Oct-21	(3,000,000.00)	1,177,051.19	1,177,051.19
Total of First Trimester					
Second Trimester					
Total of Second Trimester	27	29-Mar-22	(452,754.94)	452,754.94	452,754.94
		29-Mar-22	(1,547,245.06)	0.00	0.00
Third Trimester					
Total of Third Trimester			(2,000,000.00)	452,754.94	452,754.94
Total of this Year			(5,000,000.00)	1,629,806.13	1,629,806.13
Cumulatives upto Reporting Period					Total
					40,632,908.34

Description	WA No	Value Date	Advance	Category 3 (A)	Total
Cumulatives up to Last Year 2077/78 (2020/21)			5,000,000.00	39,003,102.21	39,003,102.21
Fiscal Year 2078/2079 (2021/22)					
First Trimester	26	7-Sep-21	-3,000,000.00	1177051.19	1,177,051.19
		29-Oct-21	(3,000,000.00)	1,177,051.19	1,177,051.19
Total of First Trimester					
Second Trimester					
Total of Second Trimester	27	29-Mar-22	(452,754.94)	452,754.94	452,754.94
		29-Mar-22	(1,547,245.06)	0.00	0.00
Third Trimester					
Total of Third Trimester			(2,000,000.00)	452,754.94	452,754.94
Total of this Year			(5,000,000.00)	1,629,806.13	1,629,806.13
Cumulatives upto Reporting Period					Total
					40,632,908.34


Bishnu Prasad Sharma
 Finance Officer


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 Project coordinator
 NIRTTP



Ministry of Physical Infrastructure & Transport
Department of Roads
Nepal India Regional Trade and Transport Project
 Under IDA Credit No.5273-NEP
 Statement of Expenditure(SOE)
 F.Y. 2021/22 (2078/79)
 Period: 16 July 2021 to 16 July 2022

Description	WA No	Value Date	Category 3(A)		
			NPR	USD	SDR
Cumulatives up to Last Year 2077/78 (2020/21)			878,098,156.39	7,948,437.46	5,691,784.31
Fiscal Year 2078/79 (2021/22)					
First Trimester	26	11-Sep-18	139,810,140.20	1177051.19	825,433.17
Total of First Trimester			139,810,140.20	1,177,051.19	825,433.17
Second Trimester			-	-	-
Total of Second Trimester			-	-	-
Third Trimester	27	0-Jan-00	26,615,312.26	221,056.21	160,416.98
Total of Third Trimester			26,615,312.26	221,056.21	160,416.98
Total of this Year (2076/77)			166,425,452.46	1,398,107.40	985,850.15
Cumulatives upto Reporting Period			1,044,523,608.85	9,346,544.86	6,677,634.46

Bishnu Prasad Sharma Finance Officer NIRTPP	Hari Prasad Mainali FCG FCGO	Ram Maya Kunwar Deputy Auditor General OAG
Prakash Pudasaine Chief Acc. Controller DOR	Keshab Kumar Sharma Secretary MoPIT	Dill Kumar Khadka Under Secretary(Acc.) MoPIT
Arjun Jung Thapa Director General DOR	Arjun Jung Thapa Director General DOR	Arjun Jung Thapa Director General DOR



Nepal Rastra Bank
Banking Office, Thapathali
(Account Statement)

Client Code : 1204643
Client Name : NEPAL INDIA KHETRIYA BYAPAR TATHA P
A/c No : 1204643/001.004.840
A/c Name : 114-KHA 4 SPECIAL DEBT ACCOUNT
Currency : USD

Trans. Date	Value Date	Ref./Chq.	Description	Dr/Cr	Amount		Exch. Rate	Balance
					Trans. Ref. (USD)	NPR		
3/14/2021	3/14/2021		BALANCE b/d	CR	5,000,000.00			5,000,000.00
3/31/2021	3/31/2021	ORMT	SADAK BIBHAG., PA SA 077/078	DR	-243,717.11		117.12	4,756,282.89
6/8/2021	6/8/2021		PHYSICAL INFRASTRU LETTER PA SA 207	DR	-14,619.75		116.19	4,741,663.14
6/14/2021	6/14/2021	1006187802	AMT DEP BY PHYSICAL INFRASTRUCTURE	CR	14,619.75		116.62	4,756,282.89
6/30/2021	6/30/2021	6IRMT/154/77/78	REMITTANCE INF: IDA 52730 25	CR	243,717.11		118.46	5,000,000.00
8/11/2021	8/11/2021	TRANSFER	LETTER PASA78/79 CHA19	DR	-1177051.19		118.78	3822948.81
9/8/2021	9/8/2021	6IRMT/24/78/79	REM.INF.IDA 5273026	CR	1177051.19		117.18	5000000.00
10/28/2021	10/28/2021	ORMT-79/78/79	LETTER PASA78/79 CHA60 OF ROAD D	DR	-3000000.00		119.75	2000000.00
11/29/2021	11/29/2021	ORMT	PA.SA 78/79 CHA.NA 81 OF D	DR	-125,795.30		119.50	1,874,204.70
3/23/2022	3/23/2022	TRF	NIRTPP TRANSFOR	DR	-326,959.64		121.59	1,547,245.06
3/29/2022	3/29/2022	ORMT-79/78/79	LETTER PASA78/79 CHA60 OF ROAD D	DR	-1547245.06		121.56	0.00

