

Financial accountability in Nepal - a country assessment.

World Bank - Financial accountability in Nepal : a country assessment



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Tidsdokumenter -- 1.

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Public financial management

There is an ambition to apply accrual accounting IPSAS for the 2012 financial statements. It also considers the practices utilized in budgeting for contingencies. The budget estimates for the last two completed fiscal years have been submitted to the legislature within the statutory timeframe prescribed under the Act, i.

FCGO

NS D D—1: Predictability of Direct Budget Support i Annual deviation of actual budget support from the forecast provided by the donor agencies at least six weeks prior to the government submitting its budget proposals to the legislature. D D+ C C+ ii Scope and frequency of debt sustainability analysis. A Tax Appeals Board has been recently set up and publicized through print media, radio and pamphlets.

Public Financial Management in Nepal

Please note that no historical risk classifications exist prior to the establishment of the rules in 1997. PEFA is a tool that helps governments achieve sustainable improvements in PFM practices. However, this was associated with major problems and a delay of publishing government financial statements of over five years and very critical reports from the Auditor General.

Nepal's Changing Governance Structure and Implications for Agricultural Development

In particular, this should serve to strengthen the presentation of the financial operations of the Central government to include a GFSM-compliant presentation of the fiscal deficit, and to incorporate summary information on externally financed public investments. The Ministry of Finance and Treasury has been planning to introduce the IPSAS formats for statements, explanatory notes, and disclosures in 2009 as part of a public sector accounting project. In undertaking that process, the IPSASB attempts, wherever possible, to maintain the accounting treatment and original text of the IFRS unless there is a significant public sector issue which warrants a departure.

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Utilization of such funds should, as a general rule, always be decided through the budgetary process, as at present.

About PEFA

Furthermore, because of the absence of any accounting standards in 2007, dimension iii was also not scored. In using time series, data from a period of five years is used i. Neither the Participants to the Arrangement, nor the OECD Secretariat, endorse nor encourage their use for any other purpose.

Adaptation Finance Accountability Initiative

The scoring methodology has been refined since the 2007 assessment, by the inclusion of a second dimension on contingencies and by a refinement of the method of calculation of the variance in expenditure composition. It is to the credit of the GoL that they have had the foresight to introduce a contingent budget mechanism to assist in dealing with the consequent uncertainties.

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Reform programs in progress in the area of oversight and external auditing are moving ahead; as this trend continues, the progress will be reflected in the scores of subsequent assessments. However, there are 15 counties that form a deconcentrated part of central government, with county superintendents appointed by the President.

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