Report No. 2-3 by Province and District

GOVERNMENT OF NEPAL

National Economic Census 2018

National Report

on Revenues/Sales, Expenses, and Profit and Loss

National Planning Commission
Central Bureau of Statistics

Kathmandu, Nepal

June 2020

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FOREWORD

Central Bureau of Statistics (CBS) successfully conducted the first National Economic Census 2018 (NEC2018) from 14 April to 14 June 2018, covering the entire territory of Nepal. Three series of National Reports of First Volume, Seven Provincial Reports, and a National Report in Nepali version, and first and second parts of National Reports of Second Volume have already been released and disseminated to the users. It is our great pleasure to release this third part - second volume of National Report of the National Economic Census. This national report contains key statistical tables based on the information related with financial status like revenues/sales, operating expenses contained in the main questionnaire. This census report provides a detail financial information of some specific characteristics of establishments like registration status, sex of manager, sex of owner disaggregated by province and districts. It is expected that the financial aggregates in terms of sales, expenses and profit/loss presented in this report will serve for various users such as policy makers, government officials at national, sub-national levels, international organizations, non-government organizations (NGOs), private sectors, researchers, and development partners. The census results of the NEC2018 will also contribute as evidence for development planning towards achieving Sustainable Development Goals (SDGs). I hope this report will help policy makers, planners and other development partners in formulating policies, setting strategies and implementing programmes for the overall development of the country.

We express our gratefulness to the Government, and other agencies for the continuous support enabling very successful completion of the NEC2018. I gratefully acknowledge technical assistance provided by the Government of Japan and Japan International Cooperation Agency (JICA) in the capacity development for the implementation of the National Economic Census in Nepal.

I would like to thank all the members of Economic Census Steering Committee, Technical Committee, Joint Coordinating Committee, Media Campaign Committee, and District Economic Census Coordination Committee, which provided various kinds of facilitation and support for the implementation of the NEC2018.

The NEC2018 is one of the largest statistical operations in Nepal, and its successful completion was possible with the support and cooperation of all. We are very thankful to the entrepreneurs or respondents of all kinds of establishments who contributed information to the NEC2018.

I am very grateful to Mr. Suman Raj Aryal, Secretary of Ministry of Economic Affairs and Planning of Sudur Paschim Province for his generous leadership in moving ahead to the successful

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accomplishment of the NEC2018 during his tenure as Director General of the Bureau. Genuine thanks also go to enumerators, supervisors, district census officers and the staff of 77 District Economic Census Offices, and CBS staff including administration and financial administration section who were devoted, hard work, and loyal in making census operation successful. I would like to thank Mr. Hem Raj Regmi, Deputy Director General, economic statistics division of the Bureau for his valuable contribution and leading role in the census. Mr. Anil Sharma, and Mr. Mahesh Chand Pradhan, Directors of the economic census section deserve special thanks for their lead role in driving the overall census planning, implementation, data processing and data dissemination. I also would like to thank Mr. Prakash Pokharel, Mr. Bikash Malla statistical officers of the Economic Census section for effective and efficient census administration and management from preparatory works to the post census activities. I would like to thank Mr. Kapil Dev Joshi, Statistics Officer, Suresh Prasad Kayastha and Khadga Bahadur Rana, Computer Officers for their special contribution in developing e-census application and its implementation, the development of tablet and desktop computer based data collection and processing application, data processing management from preparatory works to census operation in post census phase. I appreciate Mr. Shailendra Ghimire, the then Director for handling census enumeration mapping. I also thank to Mr. Rajesh Dhital for his contribution in the economic census. Similarly, I heartily appreciate for the directors, statistics officers who supported the census making successful in different stages. Our deep thanks are due to Mr. Fumihiko Nishi, Chief Adviser and other experts of "Project on Capacity Development for the implementation of Economic Census 2018 in Nepal" supported by JICA, who made all the best efforts in the success of the implementation of the NEC2018.

I hope, this second volume - third series of National Report will be very useful and meet the demand of the users to the extent most. CBS will release other remaining publications in subsequent phase. CBS always welcomes comments and suggestions from users which would be valuable for the improvement of our future publications.

June, 2020

Nebin Lal Shrestha
Director General
Central Bureau of Statistics
Kathmandu, Nepal

Contents

Page

Foreword.....iii

Contents.....v

Map of Nepal by District.…….....ix

Figures at a Glance.....xi

Infographics.....xiii

SECTION I: Outline

Outline of National Economic Census 2018 (NEC2018) of Nepal I-3

Concepts and Definitions of NEC2018 .....I-19

Major Highlights of National Report No. 2-3 ……. I-27

SECTION II: Graphs

Graph 1. Percent to Total Annual Sales by Province
- Nepal (2018) II-3

Graph 2. Percent to Total Annual Profit and Loss by Province
- Nepal (2018) ……..……..…. II-3

Graph 3. Ratio of Female Manager's Annual Sales by Province
- Nepal (2018) …… II-4

Graph 4. Ratio of Female Manager's Annual Profit and Loss by Province
- Nepal (2018) II-4

Graph 5. Ratio of Female Owner's Annual Sales by Province
- Nepal (2018) II-5

Graph 6. Ratio of Manufacturing Section in Annual Sales by Province
- Nepal (2018) ……..……..…. II-5

Graph 7. Ratio of Information and Communication Section in Annual Sales
by Province - Nepal (2018) …… II-6

Graph 8. Ratio of Financial and Insurance Section in Annual Sales
by Province - Nepal (2018) II-6

SECTION III: Maps

Map 1. Ratio of Micro-Scale Entities in Annual Sales by District
- Nepal (2018) …….....III-3

Map 2. Ratio of Small-Scale Entities in Annual Sales by District
- Nepal (2018) ……..…….....III-4

Map 3. Ratio of Medium-Scale Entities in Annual Sales by District
- Nepal (2018) III-5

Map 4. Ratio of Large-Scale Entities in Annual Sales by District
- Nepal (2018) III-6

SECTION IV: Tables

[Annual Sales, Expenses, and Profit and Loss by Province and District]

[Number of Entities, Number of Persons Engaged in Entities by Province and District]

[Monthly Sales, Expenses, and Profit and Loss by Province and District]

Table 1. Annual Sales, Expenses, and Profit and Loss
by Province and District - Nepal (2018) .....,,,,,,,.....IV-1-3

Table 2. Registered Entities only:
Annual Sales, Expenses, and Profit and Loss
by Province and District - Nepal (2018) ….....IV-1-11

Table 3. Not Registered Entities only:
Annual Sales, Expenses, and Profit and Loss
by Province and District - Nepal (2018) IV-1-19

Table 4. Male Managers only:
Annual Sales, Expenses, and Profit and Loss
by Province and District - Nepal (2018) IV-1-27

Table 5. Female Managers only:
Annual Sales, Expenses, and Profit and Loss
by Province and District - Nepal (2018) IV-1-35

Table 6. Male Owners only:
Annual Sales, Expenses, and Profit and Loss
by Province and District - Nepal (2018) IV-1-43

Table 7. Female Owners only:
Annual Sales, Expenses, and Profit and Loss
by Province and District - Nepal (2018) IV-1-51

Table 8. Managers aged 15 to 39 only:
Annual Sales, Expenses, and Profit and Loss

by Province and District - Nepal (2018) IV-1-59

Table 9. Owners aged 15 to 39 only:
Annual Sales, Expenses, and Profit and Loss
by Province and District - Nepal (2018) IV-1-67

Table 10. Individual Proprietors (Registered) only:
Annual Sales, Expenses, and Profit and Loss
by Province and District - Nepal (2018) IV-1-75

Table 11. "Owned" Business Place (Building, Single unit) only:
Annual Sales, Expenses, and Profit and Loss
by Province and District - Nepal (2018) IV-1-83

Table 12. "Rented" Business Place (Building, Single unit) only:
Annual Sales, Expenses, and Profit and Loss
by Province and District - Nepal (2018) IV-1-91

Table 13. Street Business (Single unit) only:
Annual Sales, Expenses, and Profit and Loss
by Province and District - Nepal (2018) IV-1-99

Table 14. Home Business (Single unit) only:
Annual Sales, Expenses, and Profit and Loss
by Province and District - Nepal (2018) IV-1-107

[Annual Sales by Industry, Province, and District]

Table 21-1. Annual Sales by Industry, Province, and District
- Nepal (2018) IV-2-3

Table 21-2. Annual Profit and Loss by Industry, Province, and District
- Nepal (2018) IV-2-9

[Annual Sales by Size of Persons Engaged, Province, and District]

Table 31-1. Annual Sales by Size of Persons Engaged, Province, and District
- Nepal (2018) IV-3-3

Table 31-2. Annual Profit and Loss by Size of Persons Engaged,
Province, and District - Nepal (2018) IV-3-11

[Annual Sales by Industry and Size of Persons Engaged]

Table 41-1. Annual Sales by Industry and Size of Persons Engaged
- Nepal (2018) IV-4-3

Table 41-2. Annual Profit and Loss by Industry and Size of Persons Engaged,
- Nepal (2018) IV-4-6

SECTION V: Appendices

Appendix 1: Specimen of Form B of NEC2018.....V-3

Appendix 2: Coverage of NEC2018..... V-13

Appendix 3: Committees for NEC2018……..…..... V-15

Appendix 4: List of Main Officials for NEC2018.....V-19

Appendix 5: List of JICA Experts and Consultants……..…..... V-23

Note: Herein, sales mean revenues/sales.

Index Map of Nepal by District

The index maps will be released at a later date.

Figures at a Glance

Number of Provinces [1]	7	
Number of Districts [1]	77	
Number of Metropolitan Cities [1] (maha-nagarpalika)	6	
Number of Sub-metropolitan Cities [1] (upa-maha nagarpalika)	11	
Number of Municipalities [1] (nagarpalika)	276	
Number of Rural Municipalities [1] (gaunpalika)	460	
Number of Wards [1]	6,743	
Number of Establishments	923,356	
Registered	462,605	establishments
	50.1	%
Not registered	460,422	establishments
	49.9	%
Female manager	273,436	persons
	29.6	%
Female owner	247,880	persons
	29.8	% [2]
Young manager [3]	498,646	persons
	54.0	%
Young owner	450,464	persons
	54.5	% [2]
Foreign owner	10,265	persons
	1.2	% [2]
New establishments [4]	394,219	establishments
	42.7	%

1) The final results are sorted out based on the new administrative areas as of 14 April 2018.

2) Excludes "Not applicable", "Not stated", "Unknown", and others from the denominator.

3) Young managers (or owners) mean those who are under 40 years old, herein.

4) New establishments mean which started business between April 2015 and April 2018.

Number of Establishments (continued)	923,356	
Owned (Building/Room)	400,848	establishments
	46.7	% [2]
Rented (Building/Room)	426,380	establishments
	49.7	% [2]
Street business	34,101	establishments
	3.7	%
Home business	386,323	establishments
	41.8	%
Area of business place (building/room)		
Under 100ft^2 (9.3m^2)	172,985	establishments
	20.8	% [2]
Single unit	898,996	establishments
	97.4	%
Number of Persons Engaged	3,228,457	persons
Number of Persons Engaged per Establishment	3.5	
Number of Entities [5]	900,924	entities
No accounting record	472,350	entities
	52.4	%
Number of Persons Engaged in Entities	3,115,112	persons
Annual Sales (S)	2,915,609	million Rs.
Annual Expenses	2,062,396	million Rs.
Annual Profit and Loss (P)	853,213	million Rs.
per Entity	947	1,000 Rs.
per Persons Engaged in Entities	274	1,000 Rs.
(P) / (S)*100	29.3	%

5) An entity consists of a single unit or a head office only.

Final Results of National Economic Census 2018 of Nepal

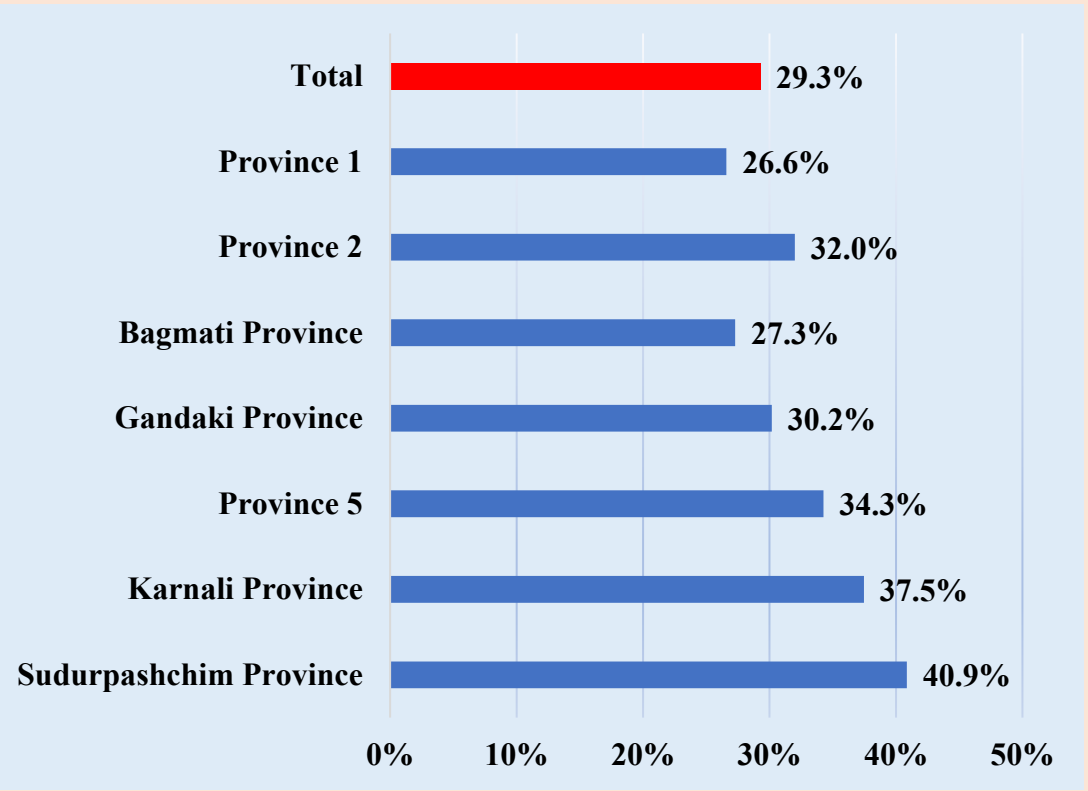
Total Amount of Annual Sales	2,915,609	million Rs.
Total Amount of Annual Profit	853,213	million Rs.
Number of Entities	900,924	entities

Note: Herein, sales mean annual revenues/sales.

Annual Sales and Profit per entity by Province

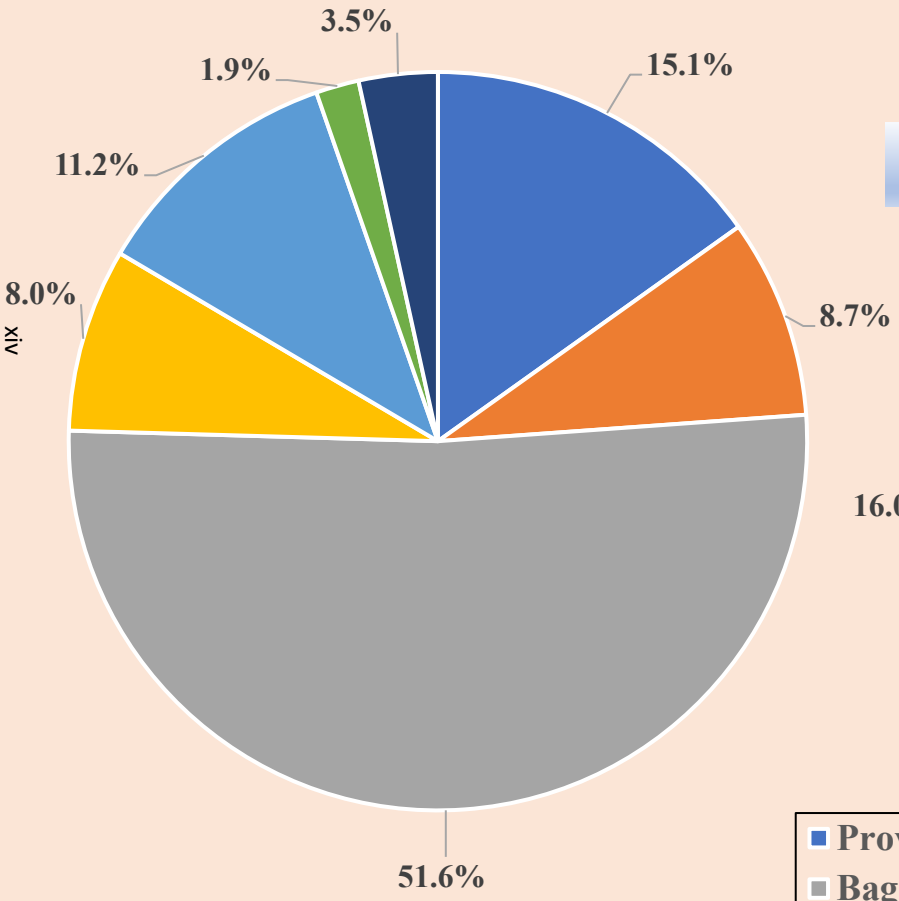
Province	Sales per entity (Rs. 1,000)	Profit per entity (Rs. 1,000)
Province 1	2,686	714
Province 2	2,196	703
Bagmati Province	5,468	1,492
Gandaki Province	2,385	720
Province 5	2,254	773
Karnali Province	1,322	495
Sudurpashchim Province	1,638	669
Total	3,236	947

Annual Profit Ratio to Sales by Province

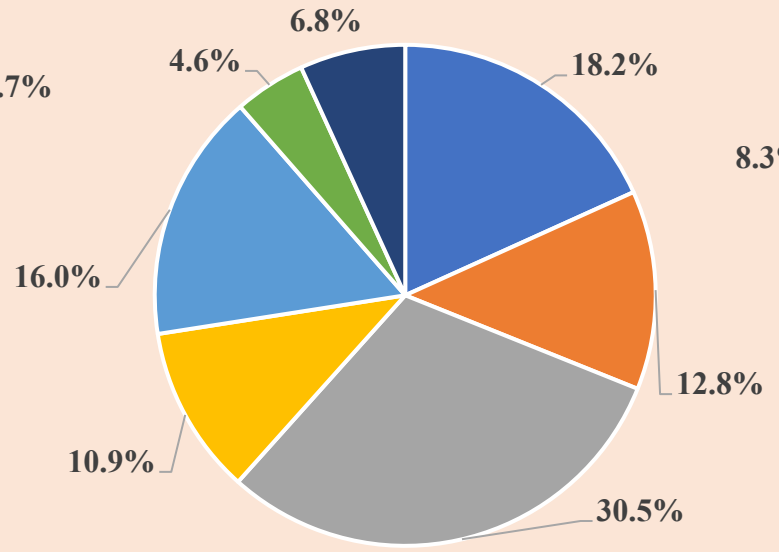


Final Results of National Economic Census 2018 of Nepal

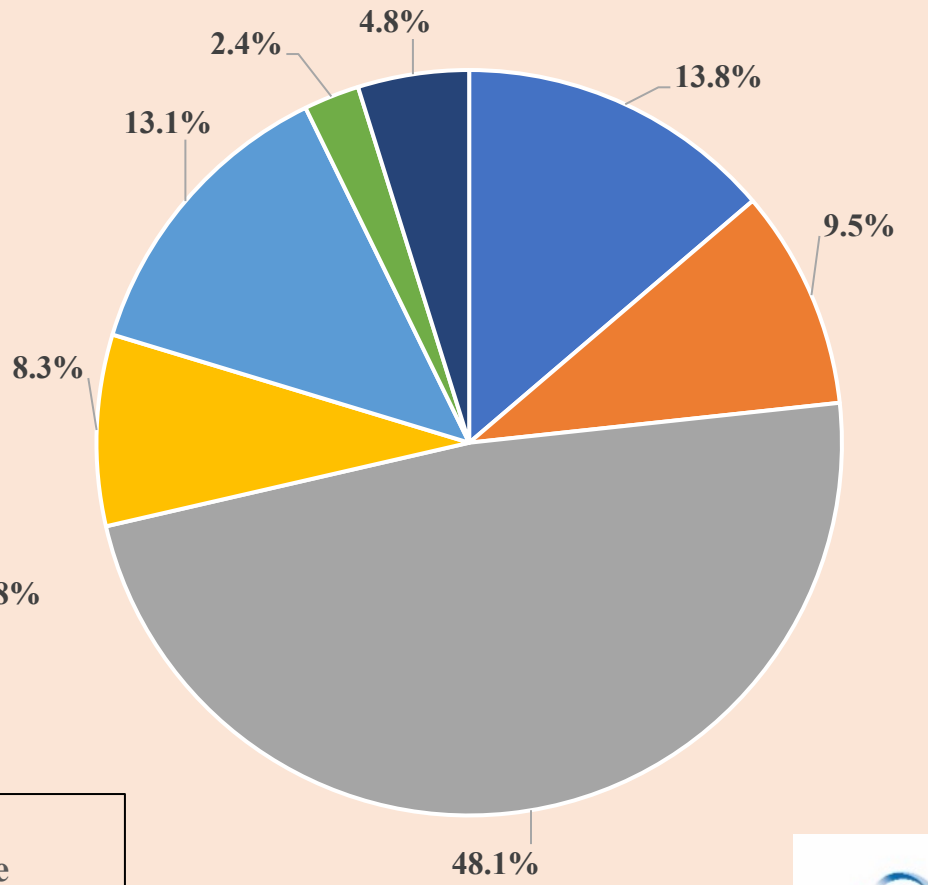
Share of Annual Sales by Province

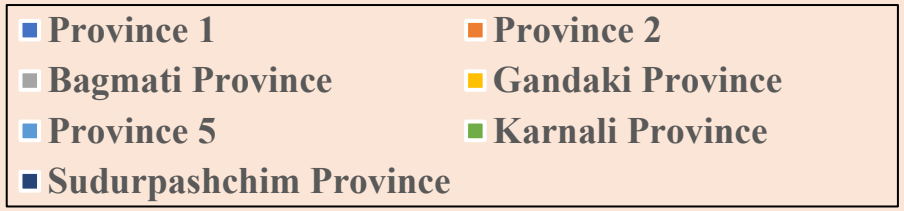


Share of Entity by Province



Share of Annual Profit by Province





SECTION I:

Outline

* The final results are sorted out based on the new administrative areas as of 14 April 2018.

Outline of National Economic Census 2018 (NEC2018) of Nepal

1.1. Background

A reliable and strong statistical infrastructure like database is the foundation of organized and proper policy formulation, developing plans and programs. The Central Bureau of Statistics (CBS), has been contributing the data for various sectors of the economy to meet the requirements of the policy makers and planners. At present days, demand of enormous data requirements exists in various sectors, the collection and update of data for various sectors are a challenge. Fairly reasonable data for the agriculture and non-agriculture sectors is highly desired. Keeping in view the importance of the various sectors of economic activities and non-availability of basic frame for adoption in various sampling methods for collection of data and estimation of various parameters or establishing business directory, it was necessary to conduct Economic Census in the country as a benchmark source. With this background, the CBS initiated to start the first Economic Census for preparing frame of establishments which can be used for various thematic surveys for collection of data on detailed characteristics of the economy. The basic purpose of conducting the economic census (EC) was to prepare a frame for follow up surveys intended to collect more detailed sector specific information. In view of the rapid changes in the economy, it is necessary to conduct the economic census periodically in order to update the frame.

An Economic Census (EC) is the complete enumeration of all establishments belonging to a given population at a particular time with respect to well defined characteristics located within geographical boundaries of a country. Basically, it is the whole process of collecting, compiling, processing, analyzing, and publishing economic data related to all economic units of the country. Census is a well-structured statistical operation providing timely, reliable, accurate and detailed data on the size and distribution of economic units of different categories. The first National Economic Census (NEC) of Nepal was conducted from 14 April to 14 June 2018 in all over the country. This will also be a major source of statistics on economic activities in the country. The EC essentially develops a sample frame for conducting various thematic economic surveys, and develops business registers for large and small scale establishments in different sectors like agriculture, mining and quarrying, manufacturing, wholesale

and retail trade, education, health etc. A large number of new economic establishments emerge and diminish over time. It is imperative to conduct economic census covering all establishments conducting different sectors of economic activities as mentioned in International Standard Industrial Classification of all economic activities (ISIC revision 4) in order to know real picture of the economy. It was one of reasons that Government of Nepal decided to conduct the first National Economic Census of the country realizing to fulfill the shortfall of economic data in the country and to develop statistical business register in Nepal.

The economic census is a primary source of benchmark economic statistics providing major data about the structure and functioning of the national economy about both the formal and informal sectors. The first economic census of Nepal will play an important role in the improvement of national accounts statistics, production and price indices, and other statistical areas, which are used to measure short-term changes in the economy. The major benefit is that the census results will support in developing the statistical business register of the country which will enable CBS to conduct a large number of economic surveys such as Integrated (Large Scale) Manufacturing Industries Survey, Distributive Trade (Whole Sale, Retail Trade), Accommodation and food service activities Surveys, Services Survey, etc. The NEC data will be the basic economic data up to the local levels.

1.2. Objectives

The main objective of the first National Economic Census was to know the nature of the economic structure of the Nepali economy at preset and to provide comprehensive statistical information for policy makers, planners, researchers, business communities, and other users for policy formulation and development planning, research and study. In general, the basic objective is to provide information on number of establishments and number of persons engaged, industry wise, of all the sectors (excluding unregistered *agriculture, forestry and fisheries, public administration, defense and compulsory social security, Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use and Activities of extraterritorial organizations and bodies*) of the country.

The other objectives are:

a. to provide with the fundamental statistics on the status of the business activities of the establishments and enterprises including the financial aspects;
b. to provide statistics to central, provincial and local governments for the formulation of plan and policy-making;
c. to provide statistics to strengthen national accounting system;
d. to make a base for statistical business register;
e. to provide statistics of related field to the business owners or experts, researchers and other statistics users to formulate plans and policies for the prosperity of their business;
f. to provide with the directories of establishments and enterprises for the sampling frame of various sample surveys on businesses.

1.3. Reference date of the Census

The Census was taken as of 14 April 2018. The confirmation of Enumeration Area, the establishment listing, e-Census, and the enumeration were simultaneously conducted within a two-month period from 14 April to 14 June 2018.

1.4. Scope and Coverage

1.4.1. Scope:

All the establishments engaged in non-agriculture economic activities and (registered) agriculture, forestry and fishery economic activities according to NSIC-2018, except Section-O (*Public administration and defense; compulsory social security*), Section-T (*Activities of households as employers; undifferentiated goods- and services- producing activities of households for own use*) and Section-U (*Activities of extraterritorial organizations and bodies)*, were included in the scope of National Economic Census 2018. Not registered Agriculture activities of Section A was not covered as such activities have been or under the scope of National Sample Census of Agriculture. Similarly, Section-O was excluded considering the information on the activities are covered from the government sector. As such, Section-T was excluded considering that activities under this section have been conventionally covered partly by the Agriculture Census and partly by the Labor Force Survey. The establishments under Section-U were not covered in the scope of the census as the activities under this section are not practically taken into account to the national accounts

aggregates globally and kept outside the scope of the economic census. All establishments engaged in the activities under the sectors of NSIC 2018 mentioned above for revenue generation or for serving the community were considered in the scope of this Economic Census. However, the establishments of mobile nature which keep on moving from one place to another place not having fixed location to operate the activities, Illegal activities like smuggling, gambling, beggary, prostitution, *etc.*, and domestic paid helpers, whether they work in one household or in a number of households, drivers, *etc.* who undertake jobs for others on wages or salaries, and individuals engaged in different types of jobs depending on the availability of work *e.g.* loading, unloading, helping a mason or a carpenter, doing earthwork for a contractor or individuals working without associated in establishments were kept out of the purview of the NEC.

1.5. Coverage:

Geographically, the Census has covered the entire area, that is, 753 Local levels under 77 district and seven provinces of the country. All establishments except the mentioned excluded sectors were completely enumerated in the economic census.

1.6. Enumeration units

The enumeration unit in the Census was considered as “establishment”. The establishment was defined as follows, according to UN definition:

The establishment is defined as an economic unit that engages, under a single ownership or control - that is, under a single legal entity - in one, or predominantly one, kind of economic activity at a single physical location – for example, a mine, factory or workshop.

In addition, movable establishments such as street business which are doing business at the same place are included. But the mobile establishments which do not have any fixed place for business operation are not included in the Census.

1.7. Legal basis for Conduct of Economic Census

The legal provision of the statistical undertakings is one of the important aspects for empowering the census operation. The Statistics Act 1958 (Bikram Sambat 2015) has mandated the Central Bureau of Statistics for the "collection, consolidation, publication and analysis of statistics". In accordance with the Act, the Government may, by notified order, issue direction for the collection of statistics "concerning any matter". Notified order means an order published in the Nepal Gazette.

A National Economic Census 2018 proclamation or State Decree (*Rastriya Arthik Ganana 2075 ko aadesh, 2074)* in accordance with the existing Statistics Act 1958 (which was approved by the Council of Ministers on 12 January 2018) was issued on 15 March 2018 (1 Chaitra 2074). By this proclamation, the CBS was empowered to collect the information on different characteristics of the establishment engaged in economic activities as of the listing schedule (Form A) and main questionnaire schedule (Form B) within the period specified by the Bureau.

1.8. Census Planning, Management and Operation

A comprehensive census work-plan was developed with detailed activities in the timeline. The plan contained a description of all census activities from the beginning to the ending of the process including the pretest, pilot census. All operational procedures relating to the design of questionnaires, methodologies, data collection plan, training program and procedures, field control, manpower requirements, job descriptions of the supervisory census personnel, census publicity, and distribution of census materials, data processing and analysis and publication plans have been mentioned in the work plan and annual program. A calendar of activities for census operation was also developed. The census operation was undertaken as per the census calendar.

1.9. Formation of Steering, Technical and Thematic Committees

Several committees were formed for the smooth running of the pre- and post-census activities on Economic Census at the central level. District Economic Census Coordination Committees were also formed in 77 districts for facilitating

the coordination in undertaking the economic census. The names of the committees were as follows.

1. National Economic Census Steering Committee (headed by Vice Chairman of National Planning Commission)
2. National Economic Census Technical Committee (headed by Director General of CBS)
3. Joint Coordinating Committee (Headed by Director General of CBS)
4. National Economic Census – media committee (headed by Deputy Director General of Economic Statistics Division)

1.10. Questionnaire Forms, Manuals and Control Forms

Questionnaire forms are the tools used for the collection of required information from the target respondents. In the census, two kinds of the Census tools, namely, Form A (Listing form) and Form B (main questionnaires) were used for the enumeration of establishments. Manual is the tool to conceptualize the questionnaire as well as operationalize the field enumeration of the census. Six manuals namely Enumerator's Manual along with online (e-Census) manual for census enumeration, Map Reading manual for identifying the enumeration area, Nepal Standard Industrial Classification (NSIC) -brief Manual for ensuring the economic activity of the enumerated establishment, supervisors' manual, and Census Officers' manuals were prepared before the final enumeration. In addition, some control forms like enumerators' control forms were developed and supplied to the fields to regulate the census activities as well as to have a quick summary of the census data.

1.11. Mapping

A hierarchical geographical coding system in respect of new administrative units developed by CBS was employed in the census in order to identify the units uniquely from the highest to the lowest level of administrative units. CBS also developed the digital enumeration area maps of all enumeration areas, rural and urban municipalities with delineation of boundaries of the country. The available digital enumeration areas were provided to respective district census offices for the distribution while available paper enumeration area maps were also supplied to some selected urban centered district census offices. The main purpose of the enumeration area map was to assign the enumerators their respective enumeration areas and ensure to find the assigned location and in establishing a strong control on checking the coverage error of the census.

1.12. Methodology of Data Collection

As mentioned earlier, two kinds of forms were used during the census for data collection. The following methods were employed for the data collection:

a) Response through Internet, that is, e-Census;

b) Individual enumeration by enumerator, identify targeting establishments based on the definition mentioned in the above 1.10, interview the representative of the identified establishment, and fill in Form B (or enter responses through electronic Form B on a tablet computer);

The individual enumeration was carried out through the method that an enumerator visited each establishment within a certain enumeration area, interviewed the owner or manager of the establishment or his/her substitute who was entitled to represent the establishment, and filled in the Census form. In addition to this, the self-enumeration method could be applied to the establishment, which requests to fill in the form by themselves. In case that the enumeration did not finish due to reason of establishments, Supervisors and Census Officers followed up the enumeration.

1.13. Pretest

Several pretests of forms were carried out in some selected enumeration areas in 2016/2017. The pretests aimed to test form-designing, enumeration methods, instructions to be included in Enumerators' Manual and so on, and its results have been utilized for making appropriate plans for the Census.

1.14. Pilot Census

Pilot survey or census is the dress-rehearsal of the main economic census operation. It is the way of testing the efficiency of census preparation which helps in understanding whether there has been any deficiency in any stage of census preparation. To examine the preparatory work of the main census, a Pilot survey was carried out as of 14 April 2017 (one year before the census reference date) within one and half months from 14 April to 31 May 2017 in selected Enumeration Areas of designated 66 districts under 33 Statistics Offices. The Pilot Census covered the issues of testing the appropriateness of the census forms and other documents including respondents' burden,

methodology of enumeration as conceptualized, field operation with supervision, data processing, tabulation and data analysis. The pilot survey aimed also to test work procedures of every stage of enumerators, supervisors, district statistics office, and CBS. After the pilot census, necessary changes were made in the process of preparation to ensure smooth census undertaking.

1.15. Publicity Campaign

Publicity campaign is considered as an important part of the census to make aware and inform the purpose of census and the duties to the respondents. Usually, people or respondents may show reluctance in providing data to the enumerators as they are not aware of the usefulness of statistics. Hence, publicity can contribute massively to motivate the respondents to respond to the questions in the census forms with the accurate information. In general, print and digital media were used as media campaign which added a new dimension to Economic Census 2018. The following activities were undertaken in connection with the campaign of Census 2018:

1. Messages by Prime Minister, Finance Minister, Secretary, and Director General were published in the media.
2. First National Economic Census 2018 was inaugurated by the Finance Minister which was widely covered in newspaper.
3. Regular advertisements inspiring the target groups were published or broadcasted in daily newspapers, radio and televisions respectively.
4. The jingles were aired by different radios.
5. The events of phone-in-programs, jingles were frequently aired by FM radios at central as well as districts.
6. Messages were sent to the mobile phone subscribers to inform them about the census.
7. Stickers, banners etc. were also displayed in many places across the country.
8. Leaflets, brochures were distributed to the target groups as well as the mass people.
9. **Seminar/ Workshops/ Meetings:**
    a. An inception seminar was organized in February 28, 2017 to inform the stakeholders about the first economic census in Nepal as well as to get feedbacks or data demand from the economic census.
    b. Similarly, a number of awareness seminars were conducted at the central level as well as in district level to sensitize users about the first census in Nepal.
    c. Form/ manual preparation workshops were also carried out for the

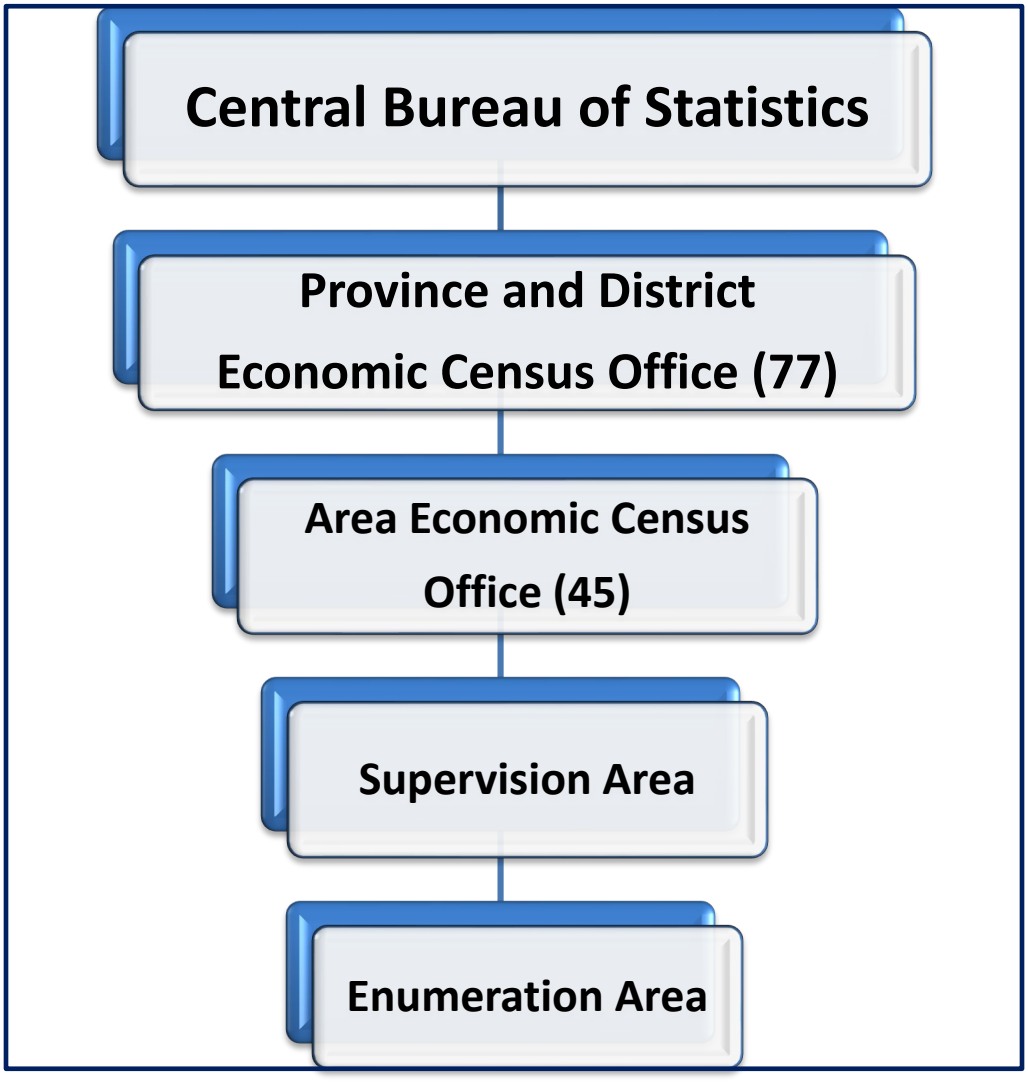
drafting of the Census forms and manuals with the aims of smooth conduction of training courses as well as the Census enumeration. Similarly, a feedback workshop of the pilot survey was organized for three days to get suggestions and feedbacks to contribute to the betterment of the real economic census.

d. The meetings of National Steering Committee, Technical Committee, Media Campaigning Committee, and Joint Coordinating Committee (JCC) were also held in pre-census phase for the planning and implementation of the Census.

1.16. Census Organization

Organizational structure is an important aspect of successful operation of the first National Economic Census and it also influences the quality of data. Economic Census Section under Economic Statistics Division of CBS functions as central secretariat of National Economic Census 2018. Initially, it was planned of seven Regional Census Offices. The statistics offices headed by Directors in six provinces, and statistics officer of Surkhet Statistics Office in Karnali Province were given the dual roles to play National Economic Census Provincial as well as District Economic Census office with the perspective to control, manage district census activities and smooth conduct of census operation in the respective districts. In total, 77 district census offices were established for four months from 13 March to 14 July 2018. In addition, 45 sub district or area census offices were established as per predetermined for three months from 13 March to 14 June 2018.

The whole country was divided into 77 census districts and 45 sub-district census areas. The enumeration was carried out in 6743 wards of 753 local levels by 3355 enumerators. In average, one enumerator enumerated about 275 establishments. An enumerator was appointed for each Enumeration Area (EA) and a supervisor was designated for supervising the work of a group of about 8 enumerators.



1.16.1. District Census Office

In Nepal, 77 District Census Offices were established headed by District Census Officers for the period of four months from March 14 to July 14, 2018 for the Census enumeration. District Economic Census Officers (DECO) were appointed among from Directors, Officers, or Statistical Assistants of Statistics Offices (SOs), or were supported by offices other than CBS or Statistics Offices in the districts.

1.16.2. Area Census Office (Local Level Economic Census Office)

At most 45 Local Level Economic Census Offices were established in the designated districts for the smooth operation of the Census. The offices were headed by Officers (in Kathmandu) and Assistant Officers in other designated

districts. Area Census Officers or Area Supervisors were deputed from among the staff of CBS or SOs.

1.16.3. Field Supervisor

A total of about 484 field supervisors were mobilized temporarily for the Census, and were seconded from qualified staff of CBS/SOs or other offices. Each supervisor was assigned a certain number of enumerators to accomplish their duties which were described in Supervisor's Manual.

1.16.4. Enumerator

The enumerators were employed temporarily for the Census. Each enumerator was assigned for one enumeration area which have been demarcated to accomplish their duties which are described in Enumerator's Manual. About 3,355 enumerators were mobilized in the country for two months to collect information from the establishments.

1.17. Training

Training is the most fundamental components of a census. A number of training courses, namely, Master Trainers' training, Census Officers' training courses, Area Census Officers/Area Supervisors training courses, and Supervisors/Enumerators' training courses were conducted for five days at the central level as well as district level during the Census implementation phase. The training courses were designed based on the census objectives, roles and responsibilities, the Census forms and manuals for achieving good quality of data at field with consistent knowledge. A comprehensive training was imparted to the census personnel to make them efficient in their respective jobs. Personnel directly involved in census operation, particularly, in data collection and processing, were trained intensively and thoroughly. The verbatim training manuals containing detailed instructions on the techniques of filling up the questionnaire and of other field operations were developed and provided to all trainees to ensure uniform training across the country. Besides, hands-on-exercise on the technique of data collection was also demonstrated. Training programs were arranged for five different levels of personnel holding different responsibilities. Those were Master Trainers, District Census Officers, Office Supervisors, Field Supervisors, and Enumerators. In all level of trainings, duration of training was five days. There were about 4,500 personnel who were trained in the census. So, management and smooth conduction of the training with uniformity for such large number was really a challenging part of census activities.

1.17.1. Master Training of Trainers

CBS conducted a workshop on master training of trainers for five days to a group of resource persons, mainly directors of CBS and Under-Secretaries of NPC for conducting different layers of training and such group of persons was called as Master Trainer. The main objectives of this workshop were to prepare resource persons for conducting District Census Officers and Area Supervisors' training at center, Kathmandu, to clarify concept, definition and methodology used, to make consensus among resource persons concerning census related issues, and to manage required human resources for monitoring and supervision of census training activities as well as field enumeration conducted at district.

1.17.2. District Economic Census Officers' Training

District Economic Census Officers (DECO) were the key persons in successful census field operation within districts. They were responsible for overall management, supervision and enumeration works within their respective districts. Training was conducted in Kathmandu. The purposes of conducting training for DECO level were to clarify concept, definition and methodology used in NEC2018, make capable to conduct census field operation successfully, provide knowledge concerning census administration and financial management in the field, and give theoretical as well as practical knowledge about census questionnaires.

1.17.3. Area / Office Supervisors' Training

In each area of district, a supervisor was deputed and called as Area Supervisor. They had a role of office supervisor for supporting census office management. The purpose of conducting training for Area Supervisors were to clarify concept, definition and methodology used, make capable to support the DECO in conduction of census field operation, prepare resource person for training programs in district, provide knowledge concerning census administrative management in the field, and give theoretical as well as practical knowledge about census questionnaires.

1.17.4. Supervisors and Enumerators' Training

Training courses of Supervisors and enumerators were conducted in 77 districts by respective DCEO. The objectives of conducting training were to clarify concept, definition and methodology used, theoretical as well as practical knowledge about census questionnaires and other related form, duties of field personnel, and supervision methods (for supervisors only).

1.17.5. Data Editing, Coding and Entry Training

Training courses of data processing were carried out after the accomplishment of data collection phase at five centers namely Kathmandu, Kaski, Rupandehi, Nepalgunj, and Morang between August and September in 2018. As data processing was carried out in decentralized way, the officers and staff to be involved in the data processing work were provided a three days training on data editing, coding and data entry. The training was made lively with hands on exercise in computers.

1.18. Field Operation

Census enumeration is the fundamental operation of the economic census. Establishments with fixed location were counted at the place of their operation. Both the listing (filling Form A) and the census enumeration (filling Form B) were undertaken simultaneously. Each respondent could select either interview or e-Census. Respondents who selected e-Census answered through the Internet by themselves (self-enumeration) until the due date. In Form A, the following information were collected during the census period: Name of Establishment and Address; Type of Business; Number of Persons Engaged; Opinion to self-enumeration via e-Census; and others. In Form B, the following information were collected: Area Information; Establishment Information; Registration at Government Agencies; Ownership Status; Characteristics of Manager and Owner; Business Operation; Tenure, Kind, and Area of Business Place; Number of Persons Engaged; Main Economic Activity; Head Office or not; Keeping Account Record or not; Average Monthly Revenues/Sales and Operating Expenses, Capital; Access for Credit; and others.

1.19. Data Processing: Data Editing and Coding, Data Entry

Data Processing refers to the activities of data editing, coding, data entry, consistency checking, tabulation activities of the census information. Editing means to correct data if there are any inconsistencies in the forms. Coding

refers to putting a numeric number following statistical classification. Data entry means to enter the collected data in the database via software application. In National Economic Census 2018 of Nepal, data processing work namely data editing, coding and data entry was performed by the staff of statistics offices at Districts and CBS in Kathmandu. One of the outstanding features of the National Economic Census 2018 was that the data entry was completed within four months after the training courses were conducted.

In this census, Nepal Standard Industrial Classification (NSIC) 2018, prepared by the CBS following International Standard Industrial Classification (ISIC) Rev.4, was used to codify the economic activities of the establishments. The data processing activity was intensively supervised in different tiers by the staff of CBS. The coding, editing and data entry activities were strongly supervised by the officers of respective district statistics office and CBS. The data entry application was designed using CSPro 7.0 in such a way that entered data was transferred or uploaded directly to the central server at Kathmandu. It is important to mention that the entered data at districts were also verified at central by the designated officers to make the data flawless to the extent possible.

1.20. Preliminary Results

The preliminary results of the Census were released on 13 September 2018, and the dissemination seminar was held at CBS on the same day.

1.21. Final Results

The first release of the final results as National Report No. 1-1 on establishment and persons engaged by industry was released in July 2019, and the dissemination seminar was also held in Kathmandu on the same day. National Report No. 1-2 by size of persons engaged and Provincial Summary Reports were released in September 2019, and the dissemination seminar was also held in Kathmandu on the same day. National Report No. 1-3 by province and district was released in January 2020. National Report No. 2-1 on sales, expenses, and profit and loss by industry was released on 5 May 2020. National Report No. 2-2 by size of persons engaged was released on 18 May 2020. Other reports like National Report No. 3-1 and thematic reports will be published accordingly.

1.22. Reasons of the Variation between the Preliminary and Final results

The final results of the economic census are varied from the preliminary results in number of establishments and number of persons engaged. It was occurred mainly due to the reason that in preparing the final results all census questionnaires were taken into account while in preparing the preliminary results, only records reported by enumerators on the control sheets were used. There was a moderate difference in number of persons engaged. It happened due to the reason that some of the districts collected the number of general members of community organizations or cooperatives who were not active members or have not actively involved at least one third duration of the year. This reason raised the number of persons working in the establishment rather than the real situation. Hence, such flaws were eliminated during the data processing after having checked minutely.

1.23. Limitations

a. It is worthful to mention that in addition to the economic activities carried out in the households, activities operated outside the household such as hawking, operating own rickshaw/push cart/van/easy bike/other transports, street vending etc. which are mobile with no fixed location for doing the business were excluded within the purview of the establishment based economic activities.
b. As the economic census is based on the establishment approach (from demand side) and the Labour Force Survey is based on the household approach (from supply side), the results on number of persons engaged or employed persons may not match if comparison is made. The difference in the employed persons between these two statistical operations demands the further research to identify reason. Therefore, the findings of the Economic Census 2018 would not be fully comparable to that of other surveys as concepts, definition, and methods are different than those of other surveys.
c. The establishments of the sectors Section-A (Agriculture, forestry and fisheries (unregistered)); Section-O (Public administration, defense and compulsory social security); Section-T (Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use) and Section-U (Activities of extraterritorial organizations and bodies) were not included in the scope of Economic Census 2018.
d. Census data collection is often prone to diverse non-sampling errors due to its size. Post enumeration survey, conducted independently soon after the

census enumeration, is one of the standard methods of calculating those errors. The post enumeration survey results are used for correcting the errors of the census. Although one of the most significant and indispensable part of any census is to conduct post enumeration survey to validate the census data. This census is absent with post enumeration survey which could not conducted as it was the first economic census and due to the resource constraints. The second economic census 2023 will conduct the post enumeration survey to find coverage errors and contents errors.

e. The census results will be published in phase-wise after having scrutiny check of the consistency of some of the information collected during census.
f. Collection of information on the establishments is not generally record-based but based on oral information provided by the respondents. The factors like recall lapse and casual approach of respondents may lead to some non-sampling errors.
g. The data collection was assigned to persons contracted to unemployed youth who were new to statistical data collection work.
h. Although necessary measures were made against under-counting of establishments, data might be subject to some errors on account of such under-count, which is difficult to eliminate totally in a massive census operation.

Concepts and Definitions of NEC2018

2.1. Economic Activities

All activities related with production, distribution, marketing, and sales of goods or services are referred to as economic activities. That is, the activities which are carried out for profit or own consumption are considered as the economic activities. Such activities will contribute to the value added of the national production.

2.2. Economic Unit

A unit which performs one or more economic activities for profit, own consumption, or indirect benefit to a community is defined as an economic unit. Such economic unit is used to be a single establishment.

2.3. Establishment

An establishment is defined as an economic unit that engages, under a single ownership or control - that is, under a single legal entity - in one, or predominantly one, kind of economic activity at a single physical location – for example, a mine, a shop, a factory or workshop. It is an establishment that is situated in a single location and in which only a single (non-ancillary) productive activity is operated or in which the principal productive activity accounts for most of the value added.

2.4. Broad Industrial Classifications of Economic Activities

Nepal Standard Industrial Classification (NSIC) has been developed on the basis of International Standard Industrial Classification (ISIC), Rev.4 of all economic activities which classify 21 broad sections (United Nations, 2008). The information on economic activities is collected, tabulated on the basis of NSIC. This report reveals the results of economic census 2018 based on the NSIC broad classifications. The concept and definitions of those broad industrial sections according to ISIC Revision 4 are briefed below:

2.4.1. Section-A: Agriculture, forestry and fishing

Agriculture, forestry and fishing activities comprise of the exploitation of vegetal and animal natural resources, comprising the activities of growing of crops, raising and breeding of animals, harvesting of timber and other plants, animals or animal products from a farm or their natural habitats. This section also covers fisheries and aquaculture. In Economic Census 2018, only the agriculture, forestry and fisheries establishments registered at government agencies have been considered as economic activities.

2.4.2. Section-B: Mining and quarrying:

Mining and quarrying section includes the extraction of minerals occurring naturally as solids (coal and ores), liquids (petroleum) or gases (natural gas). Extraction can be achieved by different methods such as underground or surface mining, well operation, seabed mining *etc.* These activities also include supplementary activities aimed at preparing the crude materials for marketing, for example, crushing, grinding, cleaning, drying, sorting, concentrating ores, liquefaction of natural gas and agglomeration of solid fuels. These operations are often carried out by the units that extracted the resource and/or others located nearby.

2.4.3. Section-C: Manufacturing

Manufacturing section includes the physical or chemical transformation of materials, substances or components into new product. Substantial alteration, renovation, or reconstruction of goods is generally combined to be manufacturing. The units engaged in manufacturing are often described as plants, factories or mills and characteristically use power-driven machines and materials-handling equipment. However, economic units that transform materials or substances into new products by hand or in the worker's home and those engaged in selling to the general public of products made on the same premises from which they are sold, such as bakeries and custom tailors, are also included in this section. Manufacturing units may process materials or may contract with other units to process their materials for them. Both types of units are included in manufacturing. The output of a manufacturing process may be finished in the sense that it is ready for utilization or consumption, or it may be semi-finished in the sense that it is to become an input for further manufacturing. Assembly of the component parts of manufactured products is considered manufacturing. This includes the assembly of manufactured products from either self-produced or purchased components. The boundaries of manufacturing and the other sectors of the classification system can be somewhat blurry. As a general rule, the activities in the manufacturing section involve the transformation of materials into new products. Their output is a new product.

2.4.4. Section-D: Electricity, gas, steam and air conditioning supply

The Electricity, gas, steam and air conditioning supply section includes the activity of providing electric power, natural gas, steam, hot water and the like through a permanent infrastructure (network) of lines, mains and pipes. The dimension of the network is not decisive; also included are the distribution of electricity, gas, steam, hot water and the like in industrial parks or residential buildings. This section therefore includes the operation of electric and gas utilities, which generate, control and distribute electric power or gas. Also included is the provision of steam and air-conditioning supply.

2.4.5. Section-E: Water supply; sewerage, waste management and

remediation activities

Water supply; sewerage, waste management and remediation activities section include activities related to the management (including collection, treatment and disposal) of various forms of waste, such as solid or non-solid industrial or household waste, as well as contaminated sites. The output of the waste or sewage treatment process can either be disposed of or become an input into other production processes. Activities of water supply are also grouped in this section, since they are often carried out in connection with, or by units also engaged in, the treatment of sewage.

2.4.6. Section-F: Construction

Construction section includes general construction and specialized construction activities for buildings and civil engineering works. It includes new work, repair, additions and alterations, the erection of prefabricated buildings or structures on the site and also construction of a temporary nature. General construction is the construction of entire dwellings, office buildings, stores and other public and utility buildings, farm buildings *etc*., or the construction of civil engineering works such as motorways, streets, bridges, tunnels, railways, airfields, harbors and other water projects, irrigation systems, sewerage systems, industrial facilities, pipelines and electric lines, sports facilities etc. This work can be carried out on own account or on a fee or contract basis. Portions of the work and sometimes even the whole practical work can be subcontracted out. A unit that carries the overall responsibility for a construction project is classified here.

2.4.7. Section-G: Wholesale and retail trade; repair of motor vehicles and motorcycles

Wholesale and retail trade; repair of motor vehicles and motorcycles section includes wholesale and retail sale (*i.e.* sale without transformation) of any type of goods and the rendering of services incidental to the sale of these goods. Wholesaling and retailing are the final steps in the distribution of goods. Goods bought and sold are also referred to as merchandise. Also included in this section are the repair of motor vehicles and motorcycles.

2.4.8. Section-H: Transportation and Storage

Transportation and storage section include the provision of passenger or freight transport, whether scheduled or not, by rail, pipeline, road, water or air and associated activities such as terminal and parking facilities, cargo handling, storage *etc*. Included in this section is the renting of transport equipment with driver or operator. Also, postal and courier activities are also included here.

2.4.9. Section-I: Accommodation and food service activities (hotel and

restaurant)

Accommodation and food service activities (hotel and restaurant) section includes the provision of short-stay accommodation for visitors and other travelers and the provision of complete meals and drinks fit for immediate consumption. The amount and type of supplementary services provided within this section can vary widely. It also includes either one or both of hotels and restaurants. This section excludes the provision of long-term accommodation as primary residences, which is classified in Real estate activities (section L). Also excluded is the preparation of food or drinks that are either not fit for immediate consumption or that are sold through independent distribution channels, *i.e.* through wholesale or retail trade activities. The preparation of these foods is classified in Manufacturing (section C).

2.4.10. Section-J: Information and communication

This section includes the production and distribution of information and cultural products, the provision of the means to transmit or distribute these products, as well as data or communications, information technology activities and the processing of data and other information service activities. The main components of this section are publishing activities, including software publishing, motion picture and sound recording activities, radio and TV broadcasting and programming activities, telecommunications activities and information technology activities and other information service activities.

2.4.11. Section-K: Financial and insurance activities

Financial and insurance activities section includes financial service activities, including insurance, reinsurance and pension funding activities and activities to support financial services. This section also includes the activities of holding assets, such as activities of holding companies and the activities of trusts, funds and similar financial entities.

2.4.12. Section-L: Real estate activities

This section includes acting as lessors, agents and/or brokers in one or more of the following: selling or buying real estate, renting real estate, providing other real estate services such as appraising real estate or acting as real estate escrow agents. Activities in this section may be carried out on own or leased property and may be done on a fee or contract basis. Also included is the building of structures, combined with maintaining ownership or leasing of such structures.

2.4.13. Section-M: Professional, scientific and technical activities:

This section includes specialized professional, scientific and technical activities. These activities require a high degree of training, and make specialized knowledge and skills available to users.

2.4.14. Section-N: Administrative and support service activities:

This section includes a variety of activities that support general business operations. These activities differ from those in the section of Professional, scientific and technical activities, since their primary purpose is not the transfer of specialized knowledge.

2.4.15. Section-O: Public administration and defense; compulsory social security

This section includes activities of a governmental nature, normally carried out by the public administration. This includes the enactment and judicial interpretation of laws and their pursuant regulation, as well as the administration of programmes based on them, legislative activities, taxation, national defense, public order and safety, immigration services, foreign affairs and the administration of government programmes. This section also includes compulsory social security activities. In the NEC 2018, the activities under this section have not been covered.

2.4.16. Section-P: Education

Education section includes public or private education at any level or for any profession, oral or written as well as by radio and television or other means of communication. It includes education by the different establishments in the regular school system at its different levels as well as adult education, literacy programmes, religious education (*madrashas*), technical education, computer education, professional coaching centres, training centres *etc*. Also included are military schools and academies, prison schools *etc*. at their respective levels.

2.4.17. Section-Q: Human health and social work activities:

Human health and social work activities section includes the provision of health and social work activities. Activities include a wide range of activities, starting from health care provided by trained medical professionals in hospitals and other facilities, over residential care activities that still involve a degree of health care activities to social work activities without any involvement of health care professionals.

2.4.18. Section-R: Arts, entertainment and recreation

Arts, entertainment and recreation section includes a wide range of activities to meet varied cultural, entertainment and recreational interests of the general public, including live performances, operation of museum sites, gambling, sports and recreation activities.

2.4.19. Section-S: Other service activities

Other service activities (as a residual category) section includes the activities of membership organizations, the repair of computers and personal and household goods

and a variety of personal service activities not covered elsewhere in the classification.

2.4.20. Section-T: Activities of households as employers; undifferentiated goods and services producing activities of households for own use:

This section includes activities of households as employers of domestic personnel such as maids, cooks, waiters, valets, butlers, laundresses, gardeners, gatekeepers, stable-lads, chauffeurs, caretakers, governesses, babysitters, tutors, secretaries *etc*. This section also includes the undifferentiated subsistence goods-producing and services producing activities of households. Households should be classified here only if it is impossible to identify a primary activity for the subsistence activities of the household. If the household engages in market activities, it should be classified according to the primary market activity carried out. In NEC 2018, the activities under this section have not been covered.

2.4.21. Section-U: Activities of extraterritorial organizations and bodies:

Activities of international organizations such as the United Nations and the specialized agencies of the United Nations system, regional bodies *etc*., the International Monetary Fund, the World Bank, the World Customs Organization, the Organization for Economic Co-operation and Development, the Organization of Petroleum Exporting Countries, the European Communities, the European Free Trade Association, Asian Development Bank, FAO, ILO *etc*. This section also includes activities of diplomatic and consular missions when being determined by the country of their location rather than by the country they represent. In NEC 2018, the activities under this section have not been covered.

3. Single Entity

Economic activities are either carried out by single-unit establishment or head offices with plural establishments (branches or sub-branches). The single-unit establishments are those which do not have their head offices or branches under the same management. The head offices are those which controls all their respective branch office(s) under the same management. The economic census also collected some financial information like average monthly revenues or sales, monthly operating expenditures, and average monthly salary or wages from single-unit establishments and head offices only. The financial information was not collected from branch offices or sub-branch offices. The establishment having a status of single-unit or head office are termed as one entity throughout the report, for which tables on financial information are generated.

4. Sales, Expenses, and Profit/ Loss

The economic census collected information on average monthly revenues/sales and operating expenses for the fiscal year 2017/18 from the single entities. The revenues or sales amount includes all income or revenues gained from operating activities such as selling of good, providing services, etc. In case of a bank, the average revenue is the sum of “total interest income” and “total noninterest income”. In case of a life insurance company, the average revenue includes as the following items: premiums; policy and contract fees; net investment income (it removes the expenses associated with generating the investment income). In case of Government office such as Central Bank, Post Office etc., the salary of its officers should be included into its revenues.

Similarly, operating expenses include all expenses being paid for operating activities. Operating cost such as costs of products sold (cost of raw materials, etc.) in production establishment, and costs of goods sold in non-production establishment are included. In addition, other operating costs such as salaries and wages for employees, fuel, gas, electricity, and water expenses, transportation expenses, rental expenses, commissions, tax expenses, and so on are the examples of operating expenses. In case of a bank, the average expenses is the sum of “total interest expense”, “total noninterest expense”, and “provision for loan and lease losses”.

1) The average monthly revenues or sales is multiplied by 12 months to derive average annual revenues or sales for the tabulation. Similarly, the average monthly operating expenses is multiplied by 12 months to derive average annual operating expenses. Here, average annual revenues/sales and average annual operating expenses are simply termed as annual sales and expenses respectively. The profit/ loss has been derived as the difference of annual sales and expenses. The concept of the annual profit and loss is close to that of Operating Surplus/Mixed Income in Gross Domestic Products (GDP).

Major Highlights of National Report No. 2-3 of the Final Results

The National Economic Census 2018 (the NEC2018) was conducted with the reference date set on 14 April 2018. The NEC2018 covered all of fixed and movable establishments in the whole territory of Nepal. National Report No. 1-1 by industry of the NEC2018 was released on 1 July 2019; No. 1-2 by size of persons engaged was released on 1 September 2019; and No. 1-3 by province and district was released on 2 January 2020. In addition, No.2-1 on sales, expenses, and profit and loss by industry was released on 5 May 2020; and No. 2-2 by size of persons engaged was released on 18 May 2020. Subsequently, No. 2-3 of the sixth release is outlined as follows:

1. Total number of entities[1] is 900,924 in Nepal.

There were 900,924 entities in Nepal as of 14 April 2018 as the final results of the NEC2018. The number of persons engaged[2] in entities was 3,115,112. (Refer to Table 1-2 and 1-3.)

With regard to the definition of terms and the coverage of NEC2018, refer to “Outline, Concepts and Definitions of NEC2018” in this report.

2. Kathmandu was the largest district in annual sales[3] in 2017/18[4].

Annual sales were 2,916 billion rupees in Nepal in 2017/18. Looking at the annual sales by district, Kathmandu was the largest with Rs. 832 billions accounting for 28.5%. Subsequently, Lalitpur where is adjacent to Kathmandu was 288 billions (9.9%); Morang where the fourth largest city of Biratnagar is located was 155 billions (5.3%); Rupandehi where Buddha was born was 132 billions (4.5%); Kaski where the second largest city of Pokhara is located was 117 billions (4.0%); and so on. There are big differences between three districts in Kathmandu Valley and other districts. This is because many head offices are

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[1] *An entity manages its accounting record which includes an account book, an income statement, etc. An entity consists of a single-unit establishment or a head office only. It means branches are excluded.*

[2] *In case of head office, only regular employed are taken.*

[3] *The concept of the annual sales is close to that of Gross Output in national accounts.*

[4] *Herein, the year 2017/18 in the western calendar means the year 2074 in Nepal calendar.*

located in Kathmandu Valley. All financial statements are managed by head office. For example, even if big factories are being operated in Chitawan, if their head offices are located in Kathmandu, their financial data are counted in Kathmandu. Therefore, three districts in Kathmandu Valley, namely, the sum of Kathmandu, Lalitpur, and Bhaktapur accounted for 41.6%, that is, more than 40% of the whole Nepal; and three districts in south-east industrial area, namely, the sum of Jhapa, Morang, and Sunsari accounted for 12.1%.

Meanwhile, Manang where is located in the middle of the Annapurna Circuit trekking route was the smallest with Rs. 536 millions accounting for 0.018%. Subsequently, Rukum East where Dhorpatan Hunting Reserve is located was 670 millions (0.023%); Dolpa where Shey Phoksumdo National Park is located was 1,363 millions (0.05%); and so on. (Refer to Table 1-1.)

Looking at the annual sales per entity by district, Lalitpur where many large-scale entities are located was the largest with Rs. 11.0 millions. Subsequently, Mustang was 7.4 millions, but this is probably due to the small number of entities: 726 only; Kathmandu was 6.8 millions; Bhaktapur where is adjacent to Kathmandu was 4.9 millions; Bara, one of the main industrial districts was 4.7 millions; Morang, one of the main industrial districts was 4.5 millions; and so on.

Meanwhile, Jajarkot was the smallest with Rs. 553 thousands. Subsequently, Bajura was 576 thousands; Rukum East was 689 thousands; Baitadi was 700 thousands; and so on. These four districts are basically agricultural and rural area. (Refer to Table 1-2.)

Looking at the annual sales per persons engaged by district, Lalitpur was the largest with Rs. 2,178 thousands. Subsequently, Mustang was 1,823 thousands, but this is probably due to the small number of persons engaged: 2,935 only; Bara was 1,356 thousands; Morang was 1,343 thousands; Kathmandu was 1,275 thousands; Sankhuwasabha where is famous for producing wine was 1,220; and so on.

Meanwhile, Jajarkot was the smallest with Rs. 219 thousands. Subsequently, Bajura was 243 thousands; Baitadi was 262 thousands; Rukum East was 278 thousands; Jumla where is growing red rice, pome fruits, and stone fruits was 285 thousands; Bhojpur where is famous for its metalwork, particularly khukuri knives was 286 thousands; and so on. These six districts are basically agricultural and rural area. (Refer to Table 1-3.)

3. Kathmandu was the largest district in annual profit and loss[5] as well.

Annual profit and loss were 853 billion rupees in Nepal in 2017/18. Looking at the annual profit and loss by district, Kathmandu was the largest with Rs. 222 billions accounting for 26.0%. Subsequently, Lalitpur was 71 billions (8.3%); Rupandehi was 39 billions (4.5%); Morang was 32.6 billions (3.83%); Jhapa is famous for tea production was 32.5 billions (3.81%); Kaski was 30.8 billions (3.61%); and so on.

Three districts in Kathmandu Valley, namely, the sum of Kathmandu, Lalitpur, and Bhaktapur accounted for 37.4%; and three districts in south-east industrial area, namely, the sum of Jhapa, Morang, and Sunsari accounted for 10.8%.

Meanwhile, Manang was the smallest with Rs. 122 millions accounting for 0.01%. Subsequently, Rukum East was 245 millions (0.03%); Rasuwa where Langtang National Park is located was 317 millions (0.04%); and so on. (Refer to Table 1-1.)

Looking at the annual profit and loss per entity by district, Lalitpur was the largest with Rs. 2.7 millions. Subsequently, Mustang was 2.0 millions, but this is probably due to the small number of entities; Kathmandu was 1.8 millions; Bhaktapur was 1.4 millions; Banke was 1.1 millions; and so on.

Meanwhile, Bhojpur was the smallest with Rs. 182 thousands. Subsequently, Terhathum where the Rhodonderon conservation area is located was 203 thousands; Jajarkot was 233 thousands; Dhankuta was 243 thousands; Rasuwa was 244 thousands; and so on. These five districts are basically agricultural and rural area. (Refer to Table 1-2.)

Looking at the annual profit and loss per persons engaged by district, Lalitpur was the largest with Rs. 533 thousands. Subsequently, Mustang was 506 thousands, but this is probably due to the small number of persons engaged; Kathmandu was Rs. 341 thousands; Nawalparasi East where a famous beverage factory is located was 339 thousands; Banke was 336 thousands; Bhaktapur was 332 thousands; and so on.

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[5] *The concept of the annual profit and loss is close to that of Operating Surplus/Mixed Income in Gross Domestic Products (GDP).*

Meanwhile, Bhojpur was the smallest with Rs. 74 thousands. Subsequently, Manang was 79 thousands; Terhathum was 80 thousands; Rasuwa was 89 thousands; and so on. These four districts are basically agricultural and rural area. (Refer to Table 1-3.)

4. For annual profit ratio to sales[6], Lamjung was largest with nearly 50%.

Looking at the annual profit ratio to sales by district, Lamjung whose capital city of Besisahar is the starting point of the Annapurna Circuit trekking route and a hub of hydroelectric project was the highest with 48.74%. Subsequently, Pyuthan where the Jhimruk hydroelectric plant is located was 48.67%; Darchula was 47.6%; Saptari was 46.4%; and so on. These four districts are relatively rural area, and their profits are relatively lower except Saptari.

Meanwhile, Sankhuwasabha was the lowest with 18.1%. Subsequently, Bara 18.9%; Rasuwa 19.6%; Morang 21.1%; Manang 22.7%; and so on. (Refer to Table 1-1.)

5. Mugu was the largest district in female manager's annual sales per entity.

Looking at female manager's annual sales per entity by district, Mugu where the biggest lake in Nepal, that is, Rara Lake is located was the largest with Rs. 2.8 millions, but this is probably due to the small number of entities: 740 only. Subsequently, Kathmandu was 2.4 millions; Dolpa was 1.9 millions, but this is probably due to the small number of entities: 145 only; Solukhumbu where Mt. Everest is located and is a familiar name in mountain tourism was 1.6 millions; Parsa whose capital city of Birganj is the largest land port in Nepal was 1.5 millions; and so on.

Meanwhile, Bajura was the smallest with Rs. 244 thousands. Subsequently, Jajarkot was 323 thousands; Bhojpur was 358 thousands; Taplejung where is on the eastern edge of Nepal and is home of Mt. Kangchenjunga (the third highest mountain in the world) was 361 thousands; and so on. (Refer to Table 5-2.)

Note: In Major Highlights, some proportions are calculated from respective reference table.

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6 *Annual profit ratio to sales = annual profit and loss / annual sales * 100*

SECTION II:

Graphs

* Herein, sales mean revenues/sales.

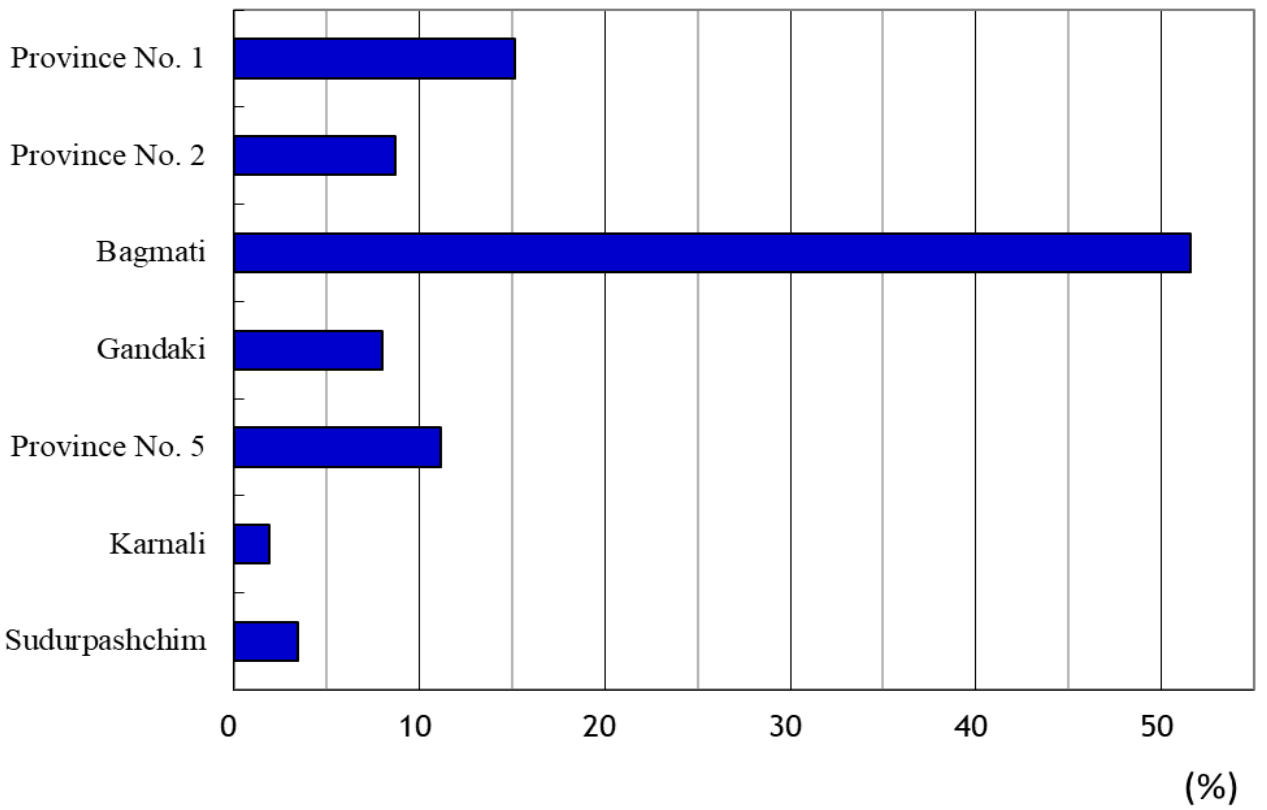
1) Agriculture, forestry and fishing (A):
Registered establishments only.

2) Construction (F):
Individual construction builders such as carpenters, house painters, electricians, mason, plumbers who are not registered and don't have his/her office were not surveyed due to establishment approach.

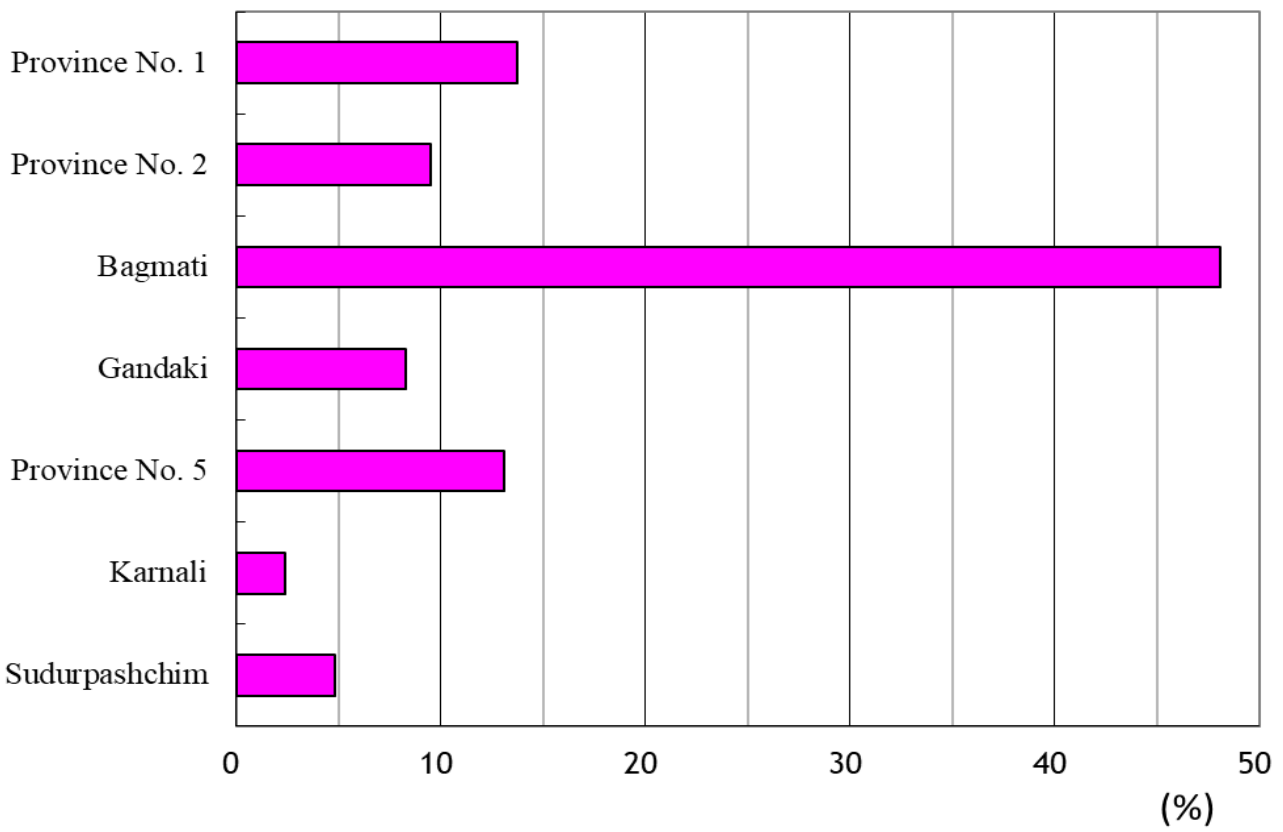
3) Transportation and storage (H):
Individual mobile businesses such as taxis, buses, motorcycle taxis which are not registered and don't have his/her/ their office were not surveyed due to establishment approach.

4) Real estate (L):
Individual real-estate owners who lend his extra house or land, are not registered, and don't have his/her office were not surveyed due to establishment approach. Individuals who make real-estate transactions informally or individually were also the same.

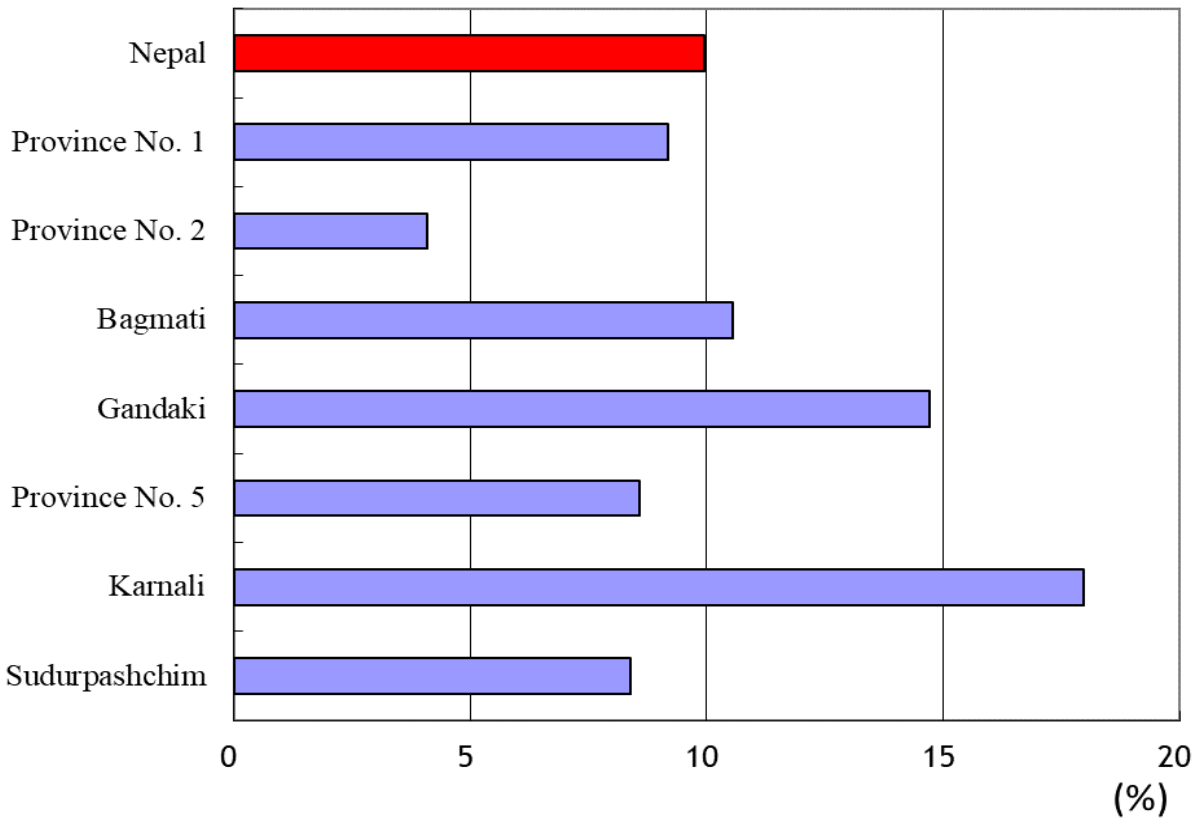
Graph 1. Percent to Total Annual Sales by Province - Nepal (2018)



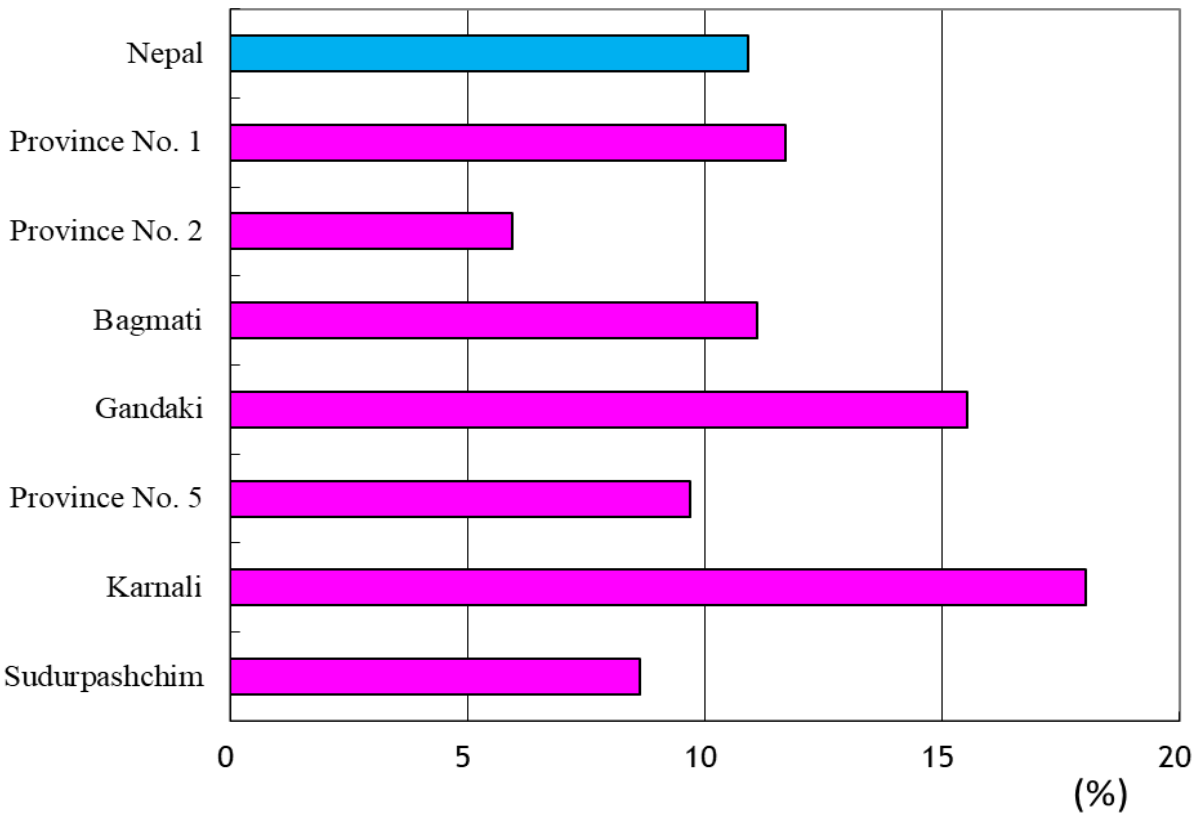
Graph 2. Percent to Total Annual Profit and Loss by Province - Nepal (2018)



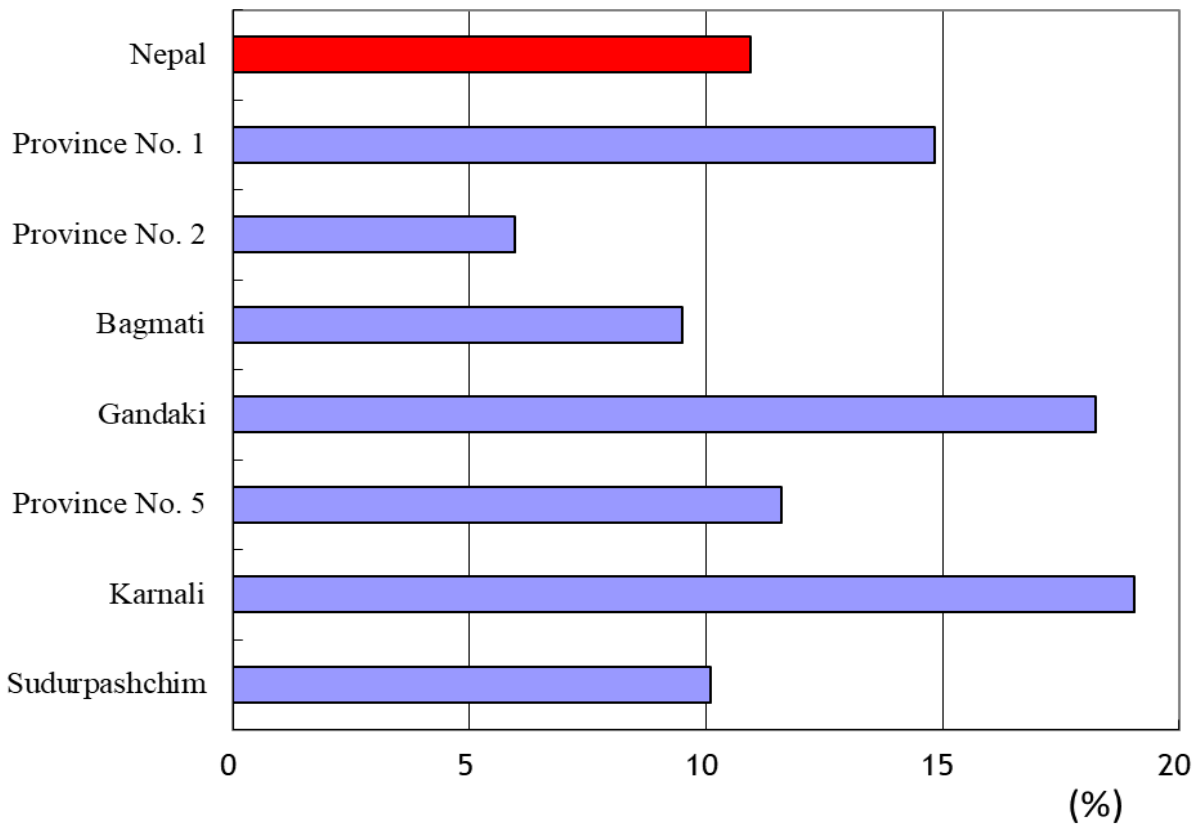
Graph 3. Ratio of Female Manager's Annual Sales by Province - Nepal (2018)



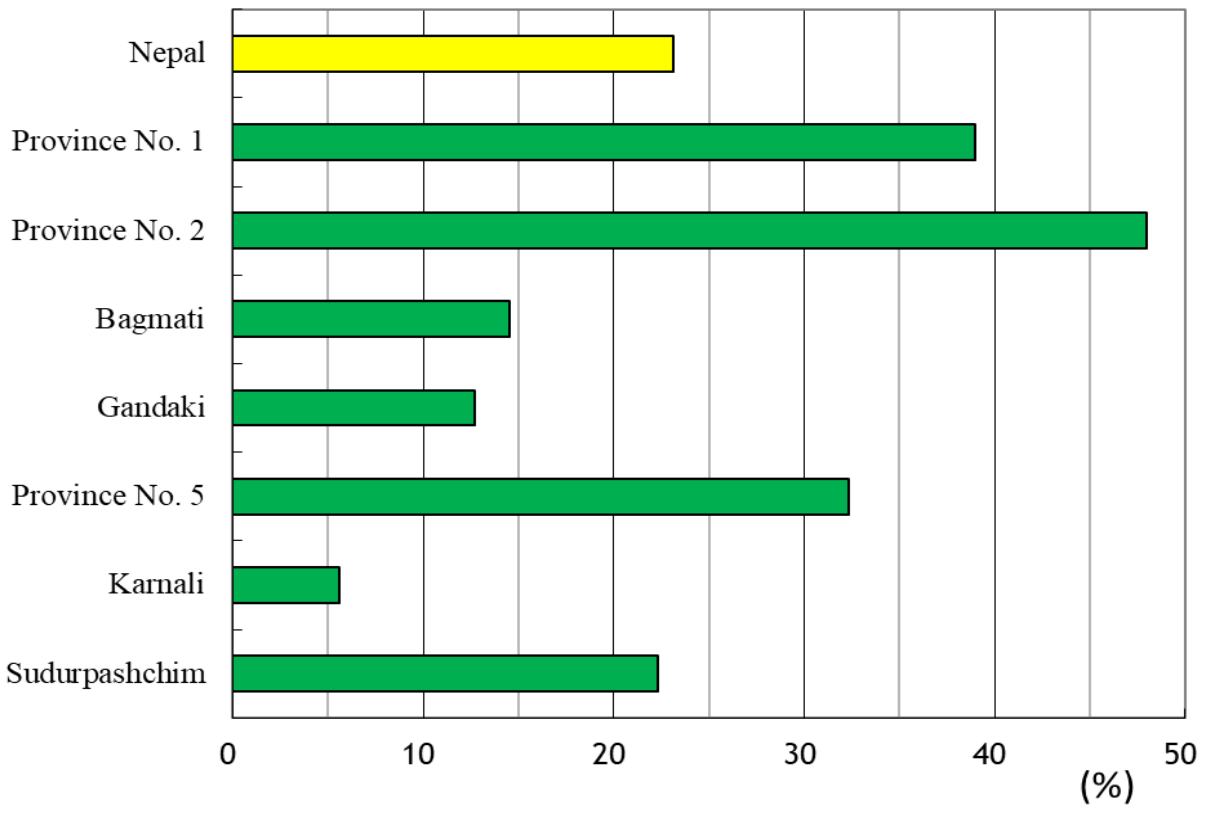
Graph 4. Ratio of Female Manager's Annual Profit and Loss by Province - Nepal (2018)



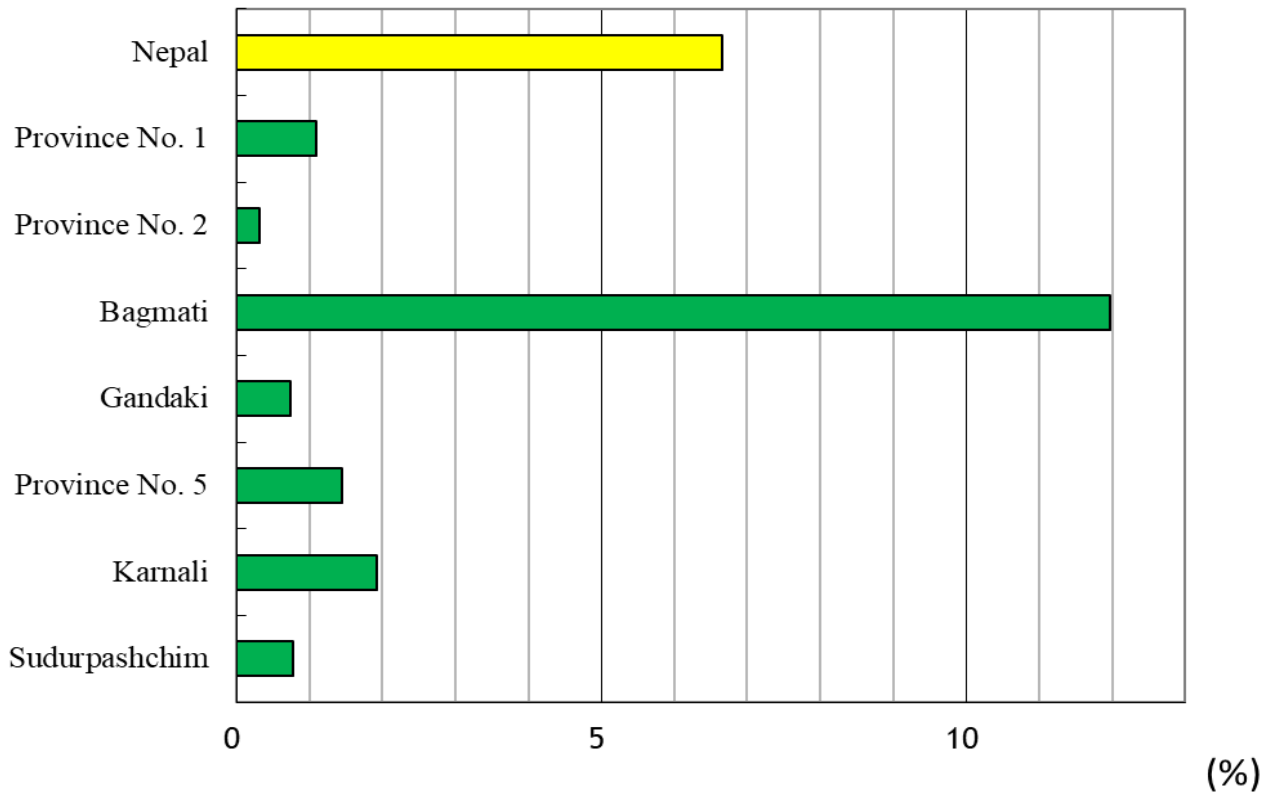
Graph 5. Ratio of Female Owner's Annual Sales by Province - Nepal (2018)



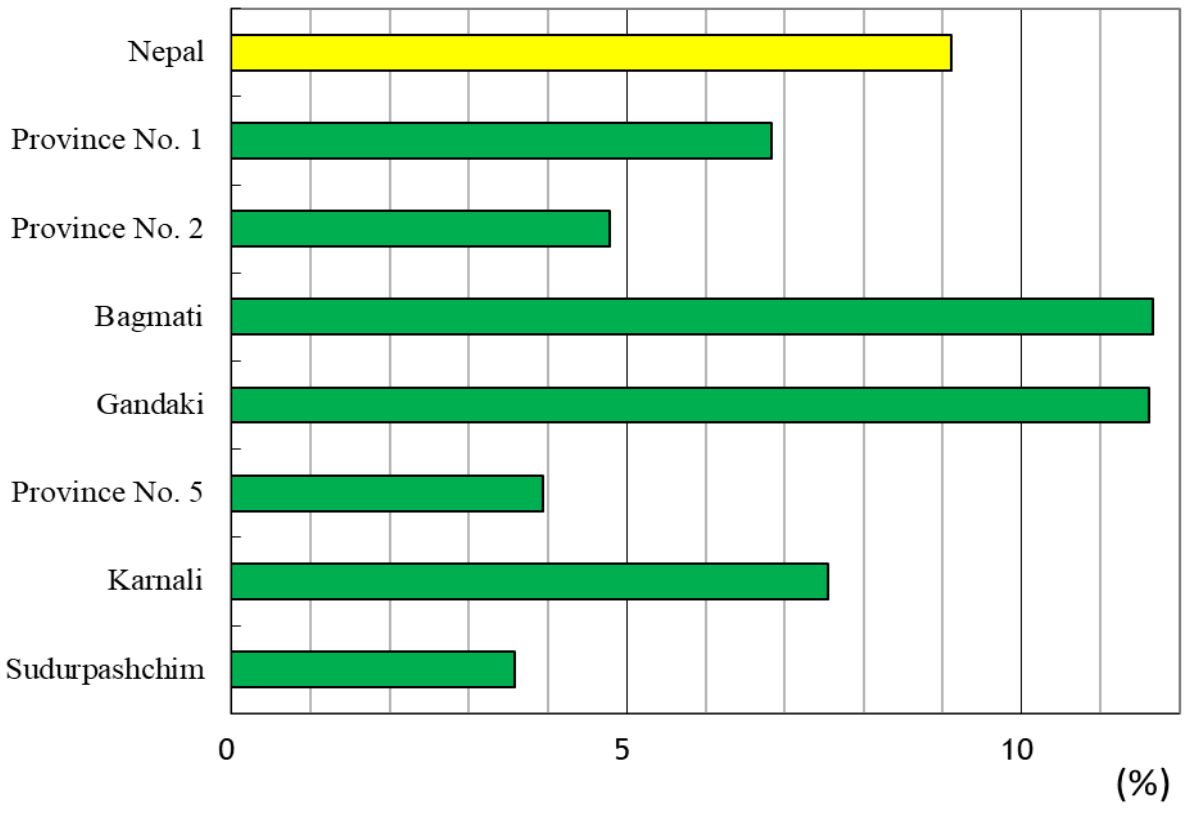
Graph 6. Ratio of Manufacturing Section in Annual Sales by Province - Nepal (2018)



Graph 7. Ratio of Information and Communication Section in Annual Sales by Province - Nepal (2018)



Graph 8. Ratio of Financial and Insurance Section in Annual Sales by Province - Nepal (2018)



SECTION III:

Maps

The maps will be released at a later date.

SECTION IV-1:

Tables on Entities

* Herein, sales mean revenues/sales.

Table 1-1. Annual Sales, Expenses, and Profit and Loss
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Annual Sales (million Rs.)	Annual Expenses (million Rs.)	Annual Profit and Loss (million Rs.)
		Nepal	2,915,609	2,062,396	853,213
		Province 1	441,499	324,111	117,388
		Province 2	254,123	172,793	81,330
		Bagmati Province	1,504,417	1,093,948	410,469
		Gandaki Province	234,270	163,565	70,705
		Province 5	325,675	214,071	111,604
		Karnali Province	54,970	34,378	20,592
		Sudurpashchim Province	100,656	59,531	41,125
1	01	Taplejung	5,436	4,046	1,390
1	02	Sankhuwasabha	21,365	17,493	3,872
1	03	Solukhumbu	6,325	4,784	1,541
1	04	Okhaldhunga	9,062	5,510	3,552
1	05	Khotang	4,848	3,593	1,256
1	06	Bhojpur	2,717	2,014	702
1	07	Dhankuta	5,625	4,220	1,404
1	08	Terhathum	2,812	2,144	668
1	09	Panchthar	5,036	3,307	1,729
1	10	Ilam	12,702	8,156	4,547
1	11	Jhapa	92,307	59,773	32,534
1	12	Morang	155,031	122,383	32,648
1	13	Sunsari	104,776	77,440	27,336
1	14	Udayapur	13,456	9,248	4,208
2	01	Saptari	21,943	11,768	10,175
2	02	Siraha	20,377	11,267	9,110
2	03	Dhanusa	27,705	16,117	11,589
2	04	Mahottari	19,540	10,750	8,790
2	05	Sarlahi	39,116	30,085	9,031
2	06	Rautahat	27,551	17,719	9,832
2	07	Bara	56,782	46,050	10,732
2	08	Parsa	41,109	29,036	12,073
3	01	Dolakha	9,750	6,814	2,936
3	02	Sindhupalchok	17,425	11,629	5,796
3	03	Rasuwa	1,623	1,305	317
3	04	Dhading	37,930	25,040	12,890
3	05	Nuwakot	19,755	12,884	6,871
3	06	Kathmandu	831,847	609,722	222,125
3	07	Bhaktapur	92,830	65,959	26,871
3	08	Lalitpur	288,354	217,844	70,510
3	09	Kavrepalanchok	45,749	32,935	12,814
3	10	Ramechhap	11,957	8,384	3,573
3	11	Sindhuli	16,417	9,944	6,473
3	12	Makwanpur	37,306	26,321	10,985
3	13	Chitawan	93,475	65,166	28,309

Table 1-1. Annual Sales, Expenses, and Profit and Loss
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Annual Sales (million Rs.)	Annual Expenses (million Rs.)	Annual Profit and Loss (million Rs.)
4	01	Gorkha	16,364	10,824	5,540
4	02	Manang	536	414	122
4	03	Mustang	5,350	3,864	1,486
4	04	Myagdi	5,536	4,058	1,478
4	05	Kaski	116,811	86,049	30,763
4	06	Lamjung	9,695	4,969	4,725
4	07	Tanahu	18,372	12,748	5,624
4	08	Nawalparasi East	35,080	22,926	12,154
4	09	Syangja	8,773	6,020	2,753
4	10	Parbat	4,717	3,218	1,499
4	11	Baglung	13,037	8,476	4,562
5	01	Rukum East	670	425	245
5	02	Rolpa	4,690	3,022	1,668
5	03	Pyuthan	10,237	5,255	4,982
5	04	Gulmi	8,848	5,609	3,239
5	05	Arghakhanchi	6,831	4,970	1,861
5	06	Palpa	10,572	7,408	3,164
5	07	Nawalparasi West	29,680	22,047	7,633
5	08	Rupandehi	132,105	93,433	38,671
5	09	Kapilbastu	27,005	15,955	11,051
5	10	Dang	30,272	19,002	11,271
5	11	Banke	45,627	25,083	20,544
5	12	Bardiya	19,136	11,861	7,275
6	01	Dolpa	1,363	936	427
6	02	Mugu	3,482	2,461	1,022
6	03	Humla	2,008	1,336	672
6	04	Jumla	2,245	1,456	789
6	05	Kalikot	5,839	4,112	1,727
6	06	Dailekh	4,826	2,692	2,134
6	07	Jajarkot	1,761	1,018	743
6	08	Rukum West	4,440	2,728	1,712
6	09	Salyan	8,708	5,099	3,609
6	10	Surkhet	20,299	12,540	7,759
7	01	Bajura	2,200	1,219	981
7	02	Bajhang	4,561	2,511	2,050
7	03	Darchula	4,056	2,127	1,929
7	04	Baitadi	2,958	1,619	1,339
7	05	Dadeldhura	3,780	2,379	1,401
7	06	Doti	3,993	2,523	1,470
7	07	Achham	4,699	2,818	1,881
7	08	Kailali	48,725	29,427	19,298
7	09	Kanchanpur	25,685	14,907	10,777

Table 1-2. Number of Entities,
Annual Sales, Expenses, and Profit and Loss per Entity
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Entities (entities)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
		Nepal	900,924	3,236	2,289	947
		Province 1	164,368	2,686	1,972	714
		Province 2	115,717	2,196	1,493	703
		Bagmati Province	275,154	5,468	3,976	1,492
		Gandaki Province	98,206	2,385	1,666	720
		Province 5	144,457	2,254	1,482	773
		Karnali Province	41,586	1,322	827	495
		Sudurpashchim Province	61,436	1,638	969	669
1	01	Taplejung	4,486	1,212	902	310
1	02	Sankhuwasabha	5,849	3,653	2,991	662
1	03	Solukhumbu	3,426	1,846	1,396	450
1	04	Okhaldhunga	4,127	2,196	1,335	861
1	05	Khotang	4,091	1,185	878	307
1	06	Bhojpur	3,859	704	522	182
1	07	Dhankuta	5,780	973	730	243
1	08	Terhathum	3,290	855	652	203
1	09	Panchthar	5,228	963	633	331
1	10	Ilam	9,389	1,353	869	484
1	11	Jhapa	38,006	2,429	1,573	856
1	12	Morang	34,615	4,479	3,536	943
1	13	Sunsari	30,945	3,386	2,503	883
1	14	Udayapur	11,277	1,193	820	373
2	01	Saptari	15,634	1,404	753	651
2	02	Siraha	13,002	1,567	867	701
2	03	Dhanusa	17,779	1,558	907	652
2	04	Mahottari	13,935	1,402	771	631
2	05	Sarlahi	15,090	2,592	1,994	598
2	06	Rautahat	12,580	2,190	1,409	782
2	07	Bara	12,212	4,650	3,771	879
2	08	Parsa	15,485	2,655	1,875	780
3	01	Dolakha	6,562	1,486	1,038	447
3	02	Sindhupalchok	8,702	2,002	1,336	666
3	03	Rasuwa	1,299	1,249	1,005	244
3	04	Dhading	11,734	3,232	2,134	1,099
3	05	Nuwakot	8,481	2,329	1,519	810
3	06	Kathmandu	122,017	6,817	4,997	1,820
3	07	Bhaktapur	19,133	4,852	3,447	1,404
3	08	Lalitpur	26,122	11,039	8,339	2,699
3	09	Kavrepalanchok	13,850	3,303	2,378	925
3	10	Ramechhap	5,491	2,178	1,527	651
3	11	Sindhuli	7,721	2,126	1,288	838
3	12	Makwanpur	15,582	2,394	1,689	705
3	13	Chitawan	28,460	3,284	2,290	995

Table 1-2. Number of Entities,
Annual Sales, Expenses, and Profit and Loss per Entity
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Entities (entities)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
4	01	Gorkha	10,768	1,520	1,005	514
4	02	Manang	454	1,180	912	268
4	03	Mustang	726	7,370	5,322	2,047
4	04	Myagdi	4,933	1,122	823	300
4	05	Kaski	30,005	3,893	2,868	1,025
4	06	Lamjung	6,118	1,585	812	772
4	07	Tanahu	12,164	1,510	1,048	462
4	08	Nawalparasi East	12,465	2,814	1,839	975
4	09	Syangja	7,255	1,209	830	379
4	10	Parbat	4,549	1,037	707	329
4	11	Baglung	8,769	1,487	967	520
5	01	Rukum East	973	689	437	252
5	02	Rolpa	4,938	950	612	338
5	03	Pyuthan	5,420	1,889	970	919
5	04	Gulmi	9,057	977	619	358
5	05	Arghakhanchi	6,448	1,059	771	289
5	06	Palpa	8,558	1,235	866	370
5	07	Nawalparasi West	11,080	2,679	1,990	689
5	08	Rupandehi	37,638	3,510	2,482	1,027
5	09	Kapilbastu	13,386	2,017	1,192	826
5	10	Dang	14,127	2,143	1,345	798
5	11	Banke	18,210	2,506	1,377	1,128
5	12	Bardiya	14,622	1,309	811	498
6	01	Dolpa	844	1,615	1,110	505
6	02	Mugu	1,740	2,001	1,414	587
6	03	Humla	1,962	1,023	681	342
6	04	Jumla	2,937	764	496	269
6	05	Kalikot	3,472	1,682	1,184	497
6	06	Dailekh	6,130	787	439	348
6	07	Jajarkot	3,183	553	320	233
6	08	Rukum West	3,869	1,148	705	442
6	09	Salyan	5,923	1,470	861	609
6	10	Surkhet	11,526	1,761	1,088	673
7	01	Bajura	3,820	576	319	257
7	02	Bajhang	6,035	756	416	340
7	03	Darchula	3,354	1,209	634	575
7	04	Baitadi	4,228	700	383	317
7	05	Dadeldhura	3,903	968	610	359
7	06	Doti	3,565	1,120	708	412
7	07	Achham	4,110	1,143	686	458
7	08	Kailali	21,107	2,308	1,394	914
7	09	Kanchanpur	11,314	2,270	1,318	953

Table 1-3. Number of Persons Engaged,
Annual Sales, Expenses, and Profit and Loss per Person Engaged
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Persons Engaged (persons)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
		Nepal	3,115,112	936	662	274
		Province 1	499,656	884	649	235
		Province 2	331,422	767	521	245
		Bagmati Province	1,237,112	1,216	884	332
		Gandaki Province	313,708	747	521	225
		Province 5	446,486	729	479	250
		Karnali Province	111,870	491	307	184
		Sudurpashchim Province	174,858	576	340	235
1	01	Taplejung	10,748	506	376	129
1	02	Sankhuwasabha	17,517	1,220	999	221
1	03	Solukhumbu	14,128	448	339	109
1	04	Okhaldhunga	18,780	483	293	189
1	05	Khotang	11,155	435	322	113
1	06	Bhojpur	9,502	286	212	74
1	07	Dhankuta	14,901	377	283	94
1	08	Terhathum	8,350	337	257	80
1	09	Panchthar	13,000	387	254	133
1	10	Ilam	25,013	508	326	182
1	11	Jhapa	106,981	863	559	304
1	12	Morang	115,469	1,343	1,060	283
1	13	Sunsari	107,073	979	723	255
1	14	Udayapur	27,039	498	342	156
2	01	Saptari	39,352	558	299	259
2	02	Siraha	39,118	521	288	233
2	03	Dhanusa	50,444	549	319	230
2	04	Mahottari	36,507	535	294	241
2	05	Sarlahi	37,521	1,043	802	241
2	06	Rautahat	39,080	705	453	252
2	07	Bara	41,875	1,356	1,100	256
2	08	Parsa	47,525	865	611	254
3	01	Dolakha	19,614	497	347	150
3	02	Sindhupalchok	29,212	597	398	198
3	03	Rasuwa	3,557	456	367	89
3	04	Dhading	48,712	779	514	265
3	05	Nuwakot	27,941	707	461	246
3	06	Kathmandu	652,298	1,275	935	341
3	07	Bhaktapur	80,912	1,147	815	332
3	08	Lalitpur	132,364	2,178	1,646	533
3	09	Kavrepalanchok	52,313	875	630	245
3	10	Ramechhap	20,887	572	401	171
3	11	Sindhuli	31,966	514	311	202
3	12	Makwanpur	42,424	879	620	259
3	13	Chitawan	94,912	985	687	298

Table 1-3. Number of Persons Engaged,
Annual Sales, Expenses, and Profit and Loss per Person Engaged
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Persons Engaged (persons)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
4	01	Gorkha	29,148	561	371	190
4	02	Manang	1,532	350	270	79
4	03	Mustang	2,935	1,823	1,316	506
4	04	Myagdi	15,322	361	265	96
4	05	Kaski	106,243	1,099	810	290
4	06	Lamjung	26,830	361	185	176
4	07	Tanahu	35,788	513	356	157
4	08	Nawalparasi East	35,821	979	640	339
4	09	Syangja	20,290	432	297	136
4	10	Parbat	12,220	386	263	123
4	11	Baglung	27,579	473	307	165
5	01	Rukum East	2,414	278	176	101
5	02	Rolpa	14,049	334	215	119
5	03	Pyuthan	19,842	516	265	251
5	04	Gulmi	21,953	403	256	148
5	05	Arghakhanchi	13,960	489	356	133
5	06	Palpa	24,079	439	308	131
5	07	Nawalparasi West	41,117	722	536	186
5	08	Rupandehi	126,463	1,045	739	306
5	09	Kapilbastu	39,228	688	407	282
5	10	Dang	44,064	687	431	256
5	11	Banke	61,057	747	411	336
5	12	Bardiya	38,260	500	310	190
6	01	Dolpa	3,061	445	306	139
6	02	Mugu	5,246	664	469	195
6	03	Humla	5,361	374	249	125
6	04	Jumla	7,888	285	185	100
6	05	Kalikot	8,782	665	468	197
6	06	Dailekh	13,990	345	192	153
6	07	Jajarkot	8,028	219	127	93
6	08	Rukum West	9,572	464	285	179
6	09	Salyan	15,695	555	325	230
6	10	Surkhet	34,247	593	366	227
7	01	Bajura	9,048	243	135	108
7	02	Bajhang	14,505	314	173	141
7	03	Darchula	10,226	397	208	189
7	04	Baitadi	11,272	262	144	119
7	05	Dadeldhura	10,684	354	223	131
7	06	Doti	9,718	411	260	151
7	07	Achham	11,320	415	249	166
7	08	Kailali	63,268	770	465	305
7	09	Kanchanpur	34,817	738	428	310

Table 1-4. Monthly Sales, Expenses, and Profit and Loss
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Monthly Sales (million Rs.)	Monthly Expenses (million Rs.)	Monthly Profit and Loss (million Rs.)
		Nepal	242,967	171,866	71,101
		Province 1	36,792	27,009	9,782
		Province 2	21,177	14,399	6,778
		Bagmati Province	125,368	91,162	34,206
		Gandaki Province	19,522	13,630	5,892
		Province 5	27,140	17,839	9,300
		Karnali Province	4,581	2,865	1,716
		Sudurpashchim Province	8,388	4,961	3,427
1	01	Taplejung	453	337	116
1	02	Sankhuwasabha	1,780	1,458	323
1	03	Solukhumbu	527	399	128
1	04	Okhaldhunga	755	459	296
1	05	Khotang	404	299	105
1	06	Bhojpur	226	168	59
1	07	Dhankuta	469	352	117
1	08	Terhathum	234	179	56
1	09	Panchthar	420	276	144
1	10	Ilam	1,059	680	379
1	11	Jhapa	7,692	4,981	2,711
1	12	Morang	12,919	10,199	2,721
1	13	Sunsari	8,731	6,453	2,278
1	14	Udayapur	1,121	771	351
2	01	Saptari	1,829	981	848
2	02	Siraha	1,698	939	759
2	03	Dhanusa	2,309	1,343	966
2	04	Mahottari	1,628	896	732
2	05	Sarlahi	3,260	2,507	753
2	06	Rautahat	2,296	1,477	819
2	07	Bara	4,732	3,837	894
2	08	Parsa	3,426	2,420	1,006
3	01	Dolakha	813	568	245
3	02	Sindhupalchok	1,452	969	483
3	03	Rasuwa	135	109	26
3	04	Dhading	3,161	2,087	1,074
3	05	Nuwakot	1,646	1,074	573
3	06	Kathmandu	69,321	50,810	18,510
3	07	Bhaktapur	7,736	5,497	2,239
3	08	Lalitpur	24,029	18,154	5,876
3	09	Kavrepalanchok	3,812	2,745	1,068
3	10	Ramechhap	996	699	298
3	11	Sindhuli	1,368	829	539
3	12	Makwanpur	3,109	2,193	915
3	13	Chitawan	7,790	5,430	2,359

Table 1-4. Monthly Sales, Expenses, and Profit and Loss
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Monthly Sales (million Rs.)	Monthly Expenses (million Rs.)	Monthly Profit and Loss (million Rs.)
4	01	Gorkha	1,364	902	462
4	02	Manang	45	34	10
4	03	Mustang	446	322	124
4	04	Myagdi	461	338	123
4	05	Kaski	9,734	7,171	2,564
4	06	Lamjung	808	414	394
4	07	Tanahu	1,531	1,062	469
4	08	Nawalparasi East	2,923	1,910	1,013
4	09	Syangja	731	502	229
4	10	Parbat	393	268	125
4	11	Baglung	1,086	706	380
5	01	Rukum East	56	35	20
5	02	Rolpa	391	252	139
5	03	Pyuthan	853	438	415
5	04	Gulmi	737	467	270
5	05	Arghakhanchi	569	414	155
5	06	Palpa	881	617	264
5	07	Nawalparasi West	2,473	1,837	636
5	08	Rupandehi	11,009	7,786	3,223
5	09	Kapilbastu	2,250	1,330	921
5	10	Dang	2,523	1,583	939
5	11	Banke	3,802	2,090	1,712
5	12	Bardiya	1,595	988	606
6	01	Dolpa	114	78	36
6	02	Mugu	290	205	85
6	03	Humla	167	111	56
6	04	Jumla	187	121	66
6	05	Kalikot	487	343	144
6	06	Dailekh	402	224	178
6	07	Jajarkot	147	85	62
6	08	Rukum West	370	227	143
6	09	Salyan	726	425	301
6	10	Surkhet	1,692	1,045	647
7	01	Bajura	183	102	82
7	02	Bajhang	380	209	171
7	03	Darchula	338	177	161
7	04	Baitadi	247	135	112
7	05	Dadeldhura	315	198	117
7	06	Doti	333	210	122
7	07	Achham	392	235	157
7	08	Kailali	4,060	2,452	1,608
7	09	Kanchanpur	2,140	1,242	898

Table 2-1. Registered Entities only:

Annual Sales, Expenses, and Profit and Loss

by Province and District - Nepal (2018)

Province Code	District Code	District Name	Annual Sales (million Rs.)	Annual Expenses (million Rs.)	Annual Profit and Loss (million Rs.)
		Nepal	2,681,734	1,900,630	781,105
		Province 1	412,320	303,313	109,007
		Province 2	220,145	151,216	68,928
		Bagmati Province	1,399,156	1,019,916	379,240
		Gandaki Province	211,082	146,243	64,839
		Province 5	301,194	197,693	103,501
		Karnali Province	45,153	27,724	17,429
		Sudurpashchim Province	92,686	54,524	38,162
1	01	Taplejung	4,426	3,482	944
1	02	Sankhuwasabha	20,529	16,883	3,646
1	03	Solukhumbu	3,779	2,700	1,079
1	04	Okhaldhunga	7,908	4,612	3,295
1	05	Khotang	4,502	3,329	1,173
1	06	Bhojpur	2,401	1,759	642
1	07	Dhankuta	5,001	3,705	1,296
1	08	Terhathum	2,263	1,673	589
1	09	Panchthar	4,270	2,730	1,540
1	10	Ilam	11,340	7,235	4,105
1	11	Jhapa	86,283	55,410	30,873
1	12	Morang	149,438	118,738	30,700
1	13	Sunsari	97,997	72,659	25,338
1	14	Udayapur	12,184	8,398	3,785
2	01	Saptari	18,316	9,867	8,449
2	02	Siraha	17,812	9,838	7,974
2	03	Dhanusa	23,028	13,215	9,813
2	04	Mahottari	15,901	8,546	7,355
2	05	Sarlahi	34,858	27,317	7,541
2	06	Rautahat	23,856	15,555	8,301
2	07	Bara	54,072	44,336	9,736
2	08	Parsa	32,301	22,543	9,758
3	01	Dolakha	8,132	5,521	2,611
3	02	Sindhupalchok	14,708	9,693	5,015
3	03	Rasuwa	1,308	1,034	274
3	04	Dhading	33,620	21,652	11,969
3	05	Nuwakot	17,664	11,297	6,367
3	06	Kathmandu	772,479	569,682	202,797
3	07	Bhaktapur	85,707	60,651	25,056
3	08	Lalitpur	280,325	212,075	68,251
3	09	Kavrepalanchok	41,726	29,883	11,843
3	10	Ramechhap	9,317	6,488	2,829
3	11	Sindhuli	14,467	8,569	5,898
3	12	Makwanpur	32,488	22,863	9,624
3	13	Chitawan	87,214	60,509	26,706

Table 2-1. Registered Entities only:

Annual Sales, Expenses, and Profit and Loss

by Province and District - Nepal (2018)

Province Code	District Code	District Name	Annual Sales (million Rs.)	Annual Expenses (million Rs.)	Annual Profit and Loss (million Rs.)
4	01	Gorkha	13,573	8,724	4,849
4	02	Manang	323	233	90
4	03	Mustang	5,172	3,725	1,447
4	04	Myagdi	4,361	3,094	1,267
4	05	Kaski	107,657	79,202	28,456
4	06	Lamjung	8,742	4,248	4,494
4	07	Tanahu	15,918	10,947	4,971
4	08	Nawalparasi East	32,390	20,935	11,455
4	09	Syangja	7,573	5,204	2,369
4	10	Parbat	3,976	2,629	1,347
4	11	Baglung	11,397	7,302	4,094
5	01	Rukum East	457	255	202
5	02	Rolpa	4,081	2,571	1,510
5	03	Pyuthan	9,842	4,961	4,881
5	04	Gulmi	7,927	4,912	3,015
5	05	Arghakhanchi	6,263	4,528	1,735
5	06	Palpa	9,421	6,569	2,852
5	07	Nawalparasi West	27,502	20,612	6,889
5	08	Rupandehi	124,327	88,028	36,299
5	09	Kapilbastu	25,032	14,704	10,327
5	10	Dang	27,510	17,121	10,388
5	11	Banke	41,844	22,955	18,889
5	12	Bardiya	16,990	10,478	6,512
6	01	Dolpa	730	433	297
6	02	Mugu	1,681	1,182	499
6	03	Humla	1,582	1,048	534
6	04	Jumla	1,858	1,209	649
6	05	Kalikot	4,356	3,142	1,215
6	06	Dailekh	4,013	2,212	1,801
6	07	Jajarkot	1,307	765	542
6	08	Rukum West	3,724	2,245	1,479
6	09	Salyan	8,036	4,625	3,411
6	10	Surkhet	17,866	10,863	7,002
7	01	Bajura	1,763	962	801
7	02	Bajhang	3,724	1,966	1,758
7	03	Darchula	3,691	1,898	1,794
7	04	Baitadi	2,582	1,400	1,182
7	05	Dadeldhura	3,408	2,119	1,288
7	06	Doti	3,586	2,264	1,322
7	07	Achham	4,286	2,579	1,707
7	08	Kailali	45,408	27,352	18,056
7	09	Kanchanpur	24,237	13,984	10,253

Table 2-2. Registered Entities only: Number of Entities,
Annual Sales, Expenses, and Profit and Loss per Entity
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Entities (entities)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
		Nepal	441,828	6,070	4,302	1,768
		Province 1	86,366	4,774	3,512	1,262
		Province 2	39,786	5,533	3,801	1,732
		Bagmati Province	134,920	10,370	7,559	2,811
		Gandaki Province	53,522	3,944	2,732	1,211
		Province 5	74,263	4,056	2,662	1,394
		Karnali Province	19,712	2,291	1,406	884
		Sudurpashchim Province	33,259	2,787	1,639	1,147
1	01	Taplejung	2,669	1,658	1,305	354
1	02	Sankhuwasabha	3,191	6,433	5,291	1,143
1	03	Solukhumbu	1,425	2,652	1,895	757
1	04	Okhaldhunga	1,851	4,272	2,492	1,780
1	05	Khotang	2,411	1,867	1,381	486
1	06	Bhojpur	2,160	1,111	814	297
1	07	Dhankuta	3,480	1,437	1,065	372
1	08	Terhathum	1,864	1,214	898	316
1	09	Panchthar	2,538	1,682	1,076	607
1	10	Ilam	5,214	2,175	1,388	787
1	11	Jhapa	19,157	4,504	2,892	1,612
1	12	Morang	17,729	8,429	6,697	1,732
1	13	Sunsari	16,342	5,997	4,446	1,551
1	14	Udayapur	6,335	1,923	1,326	598
2	01	Saptari	5,197	3,524	1,899	1,626
2	02	Siraha	5,682	3,135	1,731	1,403
2	03	Dhanusa	6,585	3,497	2,007	1,490
2	04	Mahottari	3,262	4,875	2,620	2,255
2	05	Sarlahi	4,491	7,762	6,083	1,679
2	06	Rautahat	4,263	5,596	3,649	1,947
2	07	Bara	4,500	12,016	9,852	2,164
2	08	Parsa	5,806	5,563	3,883	1,681
3	01	Dolakha	3,263	2,492	1,692	800
3	02	Sindhupalchok	3,680	3,997	2,634	1,363
3	03	Rasuwa	794	1,648	1,303	345
3	04	Dhading	6,047	5,560	3,581	1,979
3	05	Nuwakot	4,700	3,758	2,404	1,355
3	06	Kathmandu	58,678	13,165	9,709	3,456
3	07	Bhaktapur	8,598	9,968	7,054	2,914
3	08	Lalitpur	11,780	23,797	18,003	5,794
3	09	Kavrepalanchok	6,913	6,036	4,323	1,713
3	10	Ramechhap	2,891	3,223	2,244	979
3	11	Sindhuli	4,130	3,503	2,075	1,428
3	12	Makwanpur	7,163	4,535	3,192	1,344
3	13	Chitawan	16,283	5,356	3,716	1,640

Table 2-2. Registered Entities only: Number of Entities,
Annual Sales, Expenses, and Profit and Loss per Entity
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Entities (entities)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
4	01	Gorkha	5,240	2,590	1,665	925
4	02	Manang	256	1,260	910	351
4	03	Mustang	388	13,330	9,601	3,730
4	04	Myagdi	2,252	1,936	1,374	562
4	05	Kaski	17,870	6,024	4,432	1,592
4	06	Lamjung	3,455	2,530	1,230	1,301
4	07	Tanahu	6,663	2,389	1,643	746
4	08	Nawalparasi East	5,685	5,697	3,682	2,015
4	09	Syangja	4,100	1,847	1,269	578
4	10	Parbat	2,653	1,499	991	508
4	11	Baglung	4,960	2,298	1,472	825
5	01	Rukum East	398	1,148	640	508
5	02	Rolpa	2,380	1,715	1,080	634
5	03	Pyuthan	3,671	2,681	1,351	1,330
5	04	Gulmi	5,698	1,391	862	529
5	05	Arghakhanchi	4,105	1,526	1,103	423
5	06	Palpa	5,305	1,776	1,238	538
5	07	Nawalparasi West	4,894	5,619	4,212	1,408
5	08	Rupandehi	19,667	6,322	4,476	1,846
5	09	Kapilbastu	5,680	4,407	2,589	1,818
5	10	Dang	7,630	3,605	2,244	1,362
5	11	Banke	7,960	5,257	2,884	2,373
5	12	Bardiya	6,875	2,471	1,524	947
6	01	Dolpa	364	2,006	1,190	816
6	02	Mugu	624	2,694	1,894	800
6	03	Humla	551	2,871	1,902	969
6	04	Jumla	1,375	1,352	879	472
6	05	Kalikot	1,461	2,982	2,150	831
6	06	Dailekh	2,770	1,449	799	650
6	07	Jajarkot	1,444	905	530	375
6	08	Rukum West	2,052	1,815	1,094	721
6	09	Salyan	3,290	2,442	1,406	1,037
6	10	Surkhet	5,781	3,090	1,879	1,211
7	01	Bajura	1,460	1,208	659	549
7	02	Bajhang	2,484	1,499	791	708
7	03	Darchula	1,895	1,948	1,001	947
7	04	Baitadi	2,631	982	532	449
7	05	Dadeldhura	2,394	1,423	885	538
7	06	Doti	2,161	1,659	1,048	612
7	07	Achham	2,273	1,885	1,135	751
7	08	Kailali	11,394	3,985	2,401	1,585
7	09	Kanchanpur	6,567	3,691	2,129	1,561

Table 2-3. Registered Entities only: Number of Persons Engaged,
Annual Sales, Expenses, and Profit and Loss per Person Engaged
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Persons Engaged (persons)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
		Nepal	2,301,068	1,165	826	339
		Province 1	368,888	1,118	822	296
		Province 2	198,079	1,111	763	348
		Bagmati Province	967,854	1,446	1,054	392
		Gandaki Province	234,499	900	624	276
		Province 5	328,833	916	601	315
		Karnali Province	73,743	612	376	236
		Sudurpashchim Province	129,172	718	422	295
1	01	Taplejung	7,795	568	447	121
1	02	Sankhuwasabha	12,141	1,691	1,391	300
1	03	Solukhumbu	8,752	432	308	123
1	04	Okhaldhunga	12,435	636	371	265
1	05	Khotang	8,628	522	386	136
1	06	Bhojpur	6,741	356	261	95
1	07	Dhankuta	11,411	438	325	114
1	08	Terhathum	6,237	363	268	95
1	09	Panchthar	8,999	474	303	171
1	10	Ilam	18,401	616	393	223
1	11	Jhapa	76,750	1,124	722	402
1	12	Morang	88,922	1,681	1,335	345
1	13	Sunsari	82,205	1,192	884	308
1	14	Udayapur	19,471	626	431	194
2	01	Saptari	21,754	842	454	388
2	02	Siraha	25,999	685	378	307
2	03	Dhanusa	30,024	767	440	327
2	04	Mahottari	17,566	905	487	419
2	05	Sarlahi	21,072	1,654	1,296	358
2	06	Rautahat	23,843	1,001	652	348
2	07	Bara	27,595	1,959	1,607	353
2	08	Parsa	30,226	1,069	746	323
3	01	Dolakha	13,232	615	417	197
3	02	Sindhupalchok	17,612	835	550	285
3	03	Rasuwa	2,574	508	402	106
3	04	Dhading	35,908	936	603	333
3	05	Nuwakot	20,942	843	539	304
3	06	Kathmandu	528,300	1,462	1,078	384
3	07	Bhaktapur	61,580	1,392	985	407
3	08	Lalitpur	104,431	2,684	2,031	654
3	09	Kavrepalanchok	40,193	1,038	743	295
3	10	Ramechhap	15,008	621	432	188
3	11	Sindhuli	25,028	578	342	236
3	12	Makwanpur	29,729	1,093	769	324
3	13	Chitawan	73,317	1,190	825	364

Table 2-3. Registered Entities only: Number of Persons Engaged,
Annual Sales, Expenses, and Profit and Loss per Person Engaged
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Persons Engaged (persons)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
4	01	Gorkha	18,893	718	462	257
4	02	Manang	1,050	307	222	85
4	03	Mustang	1,942	2,663	1,918	745
4	04	Myagdi	9,806	445	316	129
4	05	Kaski	85,225	1,263	929	334
4	06	Lamjung	22,142	395	192	203
4	07	Tanahu	26,658	597	411	186
4	08	Nawalparasi East	24,893	1,301	841	460
4	09	Syangja	14,883	509	350	159
4	10	Parbat	9,029	440	291	149
4	11	Baglung	19,978	570	366	205
5	01	Rukum East	1,479	309	172	137
5	02	Rolpa	9,420	433	273	160
5	03	Pyuthan	16,406	600	302	298
5	04	Gulmi	16,842	471	292	179
5	05	Arghakhanchi	10,751	583	421	161
5	06	Palpa	18,667	505	352	153
5	07	Nawalparasi West	30,879	891	668	223
5	08	Rupandehi	96,061	1,294	916	378
5	09	Kapilbastu	27,648	905	532	374
5	10	Dang	31,991	860	535	325
5	11	Banke	43,272	967	530	437
5	12	Bardiya	25,417	668	412	256
6	01	Dolpa	1,822	401	238	163
6	02	Mugu	2,801	600	422	178
6	03	Humla	2,492	635	420	214
6	04	Jumla	4,969	374	243	131
6	05	Kalikot	5,022	867	626	242
6	06	Dailekh	8,865	453	250	203
6	07	Jajarkot	5,024	260	152	108
6	08	Rukum West	6,919	538	324	214
6	09	Salyan	11,343	708	408	301
6	10	Surkhet	24,486	730	444	286
7	01	Bajura	5,301	333	182	151
7	02	Bajhang	8,810	423	223	200
7	03	Darchula	7,742	477	245	232
7	04	Baitadi	8,728	296	160	135
7	05	Dadeldhura	8,378	407	253	154
7	06	Doti	7,684	467	295	172
7	07	Achham	8,646	496	298	197
7	08	Kailali	46,692	973	586	387
7	09	Kanchanpur	27,191	891	514	377

Table 2-4. Registered Entities only: Monthly Sales, Expenses, and Profit and Loss by Province and District - Nepal (2018)

Province Code	District Code	District Name	Monthly Sales (million Rs.)	Monthly Expenses (million Rs.)	Monthly Profit and Loss (million Rs.)
		Nepal	223,478	158,386	65,092
		Province 1	34,360	25,276	9,084
		Province 2	18,345	12,601	5,744
		Bagmati Province	116,596	84,993	31,603
		Gandaki Province	17,590	12,187	5,403
		Province 5	25,100	16,474	8,625
		Karnali Province	3,763	2,310	1,452
		Sudurpashchim Province	7,724	4,544	3,180
1	01	Taplejung	369	290	79
1	02	Sankhuwasabha	1,711	1,407	304
1	03	Solukhumbu	315	225	90
1	04	Okhaldhunga	659	384	275
1	05	Khotang	375	277	98
1	06	Bhojpur	200	147	53
1	07	Dhankuta	417	309	108
1	08	Terhathum	189	139	49
1	09	Panchthar	356	227	128
1	10	Ilam	945	603	342
1	11	Jhapa	7,190	4,618	2,573
1	12	Morang	12,453	9,895	2,558
1	13	Sunsari	8,166	6,055	2,112
1	14	Udayapur	1,015	700	315
2	01	Saptari	1,526	822	704
2	02	Siraha	1,484	820	665
2	03	Dhanusa	1,919	1,101	818
2	04	Mahottari	1,325	712	613
2	05	Sarlahi	2,905	2,276	628
2	06	Rautahat	1,988	1,296	692
2	07	Bara	4,506	3,695	811
2	08	Parsa	2,692	1,879	813
3	01	Dolakha	678	460	218
3	02	Sindhupalchok	1,226	808	418
3	03	Rasuwa	109	86	23
3	04	Dhading	2,802	1,804	997
3	05	Nuwakot	1,472	941	531
3	06	Kathmandu	64,373	47,474	16,900
3	07	Bhaktapur	7,142	5,054	2,088
3	08	Lalitpur	23,360	17,673	5,688
3	09	Kavrepalanchok	3,477	2,490	987
3	10	Ramechhap	776	541	236
3	11	Sindhuli	1,206	714	492
3	12	Makwanpur	2,707	1,905	802
3	13	Chitawan	7,268	5,042	2,225

Table 2-4. Registered Entities only: Monthly Sales, Expenses, and Profit and Loss
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Monthly Sales (million Rs.)	Monthly Expenses (million Rs.)	Monthly Profit and Loss (million Rs.)
4	01	Gorkha	1,131	727	404
4	02	Manang	27	19	7
4	03	Mustang	431	310	121
4	04	Myagdi	363	258	106
4	05	Kaski	8,971	6,600	2,371
4	06	Lamjung	729	354	374
4	07	Tanahu	1,327	912	414
4	08	Nawalparasi East	2,699	1,745	955
4	09	Syangja	631	434	197
4	10	Parbat	331	219	112
4	11	Baglung	950	609	341
5	01	Rukum East	38	21	17
5	02	Rolpa	340	214	126
5	03	Pyuthan	820	413	407
5	04	Gulmi	661	409	251
5	05	Arghakhanchi	522	377	145
5	06	Palpa	785	547	238
5	07	Nawalparasi West	2,292	1,718	574
5	08	Rupandehi	10,361	7,336	3,025
5	09	Kapilbastu	2,086	1,225	861
5	10	Dang	2,292	1,427	866
5	11	Banke	3,487	1,913	1,574
5	12	Bardiya	1,416	873	543
6	01	Dolpa	61	36	25
6	02	Mugu	140	98	42
6	03	Humla	132	87	44
6	04	Jumla	155	101	54
6	05	Kalikot	363	262	101
6	06	Dailekh	334	184	150
6	07	Jajarkot	109	64	45
6	08	Rukum West	310	187	123
6	09	Salyan	670	385	284
6	10	Surkhet	1,489	905	584
7	01	Bajura	147	80	67
7	02	Bajhang	310	164	146
7	03	Darchula	308	158	149
7	04	Baitadi	215	117	99
7	05	Dadeldhura	284	177	107
7	06	Doti	299	189	110
7	07	Achham	357	215	142
7	08	Kailali	3,784	2,279	1,505
7	09	Kanchanpur	2,020	1,165	854

Table 3-1. Not Registered Entities only:

Annual Sales, Expenses, and Profit and Loss

by Province and District - Nepal (2018)

Province Code	District Code	District Name	Annual Sales (million Rs.)	Annual Expenses (million Rs.)	Annual Profit and Loss (million Rs.)
		Nepal	233,151	161,144	72,007
		Province 1	28,911	20,536	8,375
		Province 2	33,899	21,526	12,374
		Bagmati Province	104,899	73,732	31,167
		Gandaki Province	23,187	17,321	5,866
		Province 5	24,470	16,370	8,100
		Karnali Province	9,816	6,654	3,163
		Sudurpashchim Province	7,969	5,006	2,963
1	01	Taplejung	1,010	564	446
1	02	Sankhuwasabha	834	608	226
1	03	Solukhumbu	2,546	2,084	462
1	04	Okhaldhunga	1,155	898	257
1	05	Khotang	346	263	83
1	06	Bhojpur	316	255	61
1	07	Dhankuta	622	513	108
1	08	Terhathum	550	471	79
1	09	Panchthar	766	577	189
1	10	Ilam	1,361	920	441
1	11	Jhapa	5,778	4,121	1,657
1	12	Morang	5,593	3,644	1,948
1	13	Sunsari	6,763	4,767	1,996
1	14	Udayapur	1,273	850	422
2	01	Saptari	3,622	1,899	1,723
2	02	Siraha	2,563	1,428	1,135
2	03	Dhanusa	4,618	2,872	1,746
2	04	Mahottari	3,634	2,191	1,443
2	05	Sarlahi	4,254	2,767	1,487
2	06	Rautahat	3,692	2,162	1,530
2	07	Bara	2,709	1,714	996
2	08	Parsa	8,807	6,493	2,314
3	01	Dolakha	1,618	1,294	325
3	02	Sindhupalchok	2,717	1,936	781
3	03	Rasuwa	314	271	43
3	04	Dhading	4,297	3,377	919
3	05	Nuwakot	2,089	1,586	503
3	06	Kathmandu	59,077	39,788	19,289
3	07	Bhaktapur	7,111	5,296	1,815
3	08	Lalitpur	7,986	5,748	2,238
3	09	Kavrepalanchok	4,023	3,052	971
3	10	Ramechhap	2,640	1,896	744
3	11	Sindhuli	1,950	1,375	575
3	12	Makwanpur	4,818	3,458	1,360
3	13	Chitawan	6,257	4,655	1,602

Table 3-1. Not Registered Entities only:

Annual Sales, Expenses, and Profit and Loss

by Province and District - Nepal (2018)

Province Code	District Code	District Name	Annual Sales (million Rs.)	Annual Expenses (million Rs.)	Annual Profit and Loss (million Rs.)
4	01	Gorkha	2,791	2,100	691
4	02	Manang	213	181	32
4	03	Mustang	178	139	39
4	04	Myagdi	1,175	964	211
4	05	Kaski	9,154	6,847	2,307
4	06	Lamjung	953	721	232
4	07	Tanahu	2,453	1,800	653
4	08	Nawalparasi East	2,690	1,991	699
4	09	Syangja	1,200	816	384
4	10	Parbat	741	589	152
4	11	Baglung	1,640	1,173	467
5	01	Rukum East	213	171	42
5	02	Rolpa	609	451	158
5	03	Pyuthan	395	294	101
5	04	Gulmi	921	697	224
5	05	Arghakhanchi	568	442	126
5	06	Palpa	1,148	837	311
5	07	Nawalparasi West	2,179	1,435	744
5	08	Rupandehi	7,776	5,405	2,371
5	09	Kapilbastu	1,969	1,247	722
5	10	Dang	2,763	1,880	882
5	11	Banke	3,783	2,128	1,655
5	12	Bardiya	2,146	1,383	763
6	01	Dolpa	633	503	129
6	02	Mugu	1,801	1,278	522
6	03	Humla	426	288	138
6	04	Jumla	387	247	140
6	05	Kalikot	1,482	971	512
6	06	Dailekh	812	480	332
6	07	Jajarkot	454	253	201
6	08	Rukum West	716	483	233
6	09	Salyan	672	474	198
6	10	Surkhet	2,434	1,677	757
7	01	Bajura	436	257	180
7	02	Bajhang	838	545	293
7	03	Darchula	364	229	135
7	04	Baitadi	376	219	156
7	05	Dadeldhura	372	260	113
7	06	Doti	407	259	148
7	07	Achham	413	239	174
7	08	Kailali	3,316	2,075	1,241
7	09	Kanchanpur	1,446	922	524

Table 3-2. Not Registered Entities only: Number of Entities,
Annual Sales, Expenses, and Profit and Loss per Entity
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Entities (entities)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
		Nepal	458,857	508	351	157
		Province 1	77,983	371	263	107
		Province 2	75,798	447	284	163
		Bagmati Province	140,169	748	526	222
		Gandaki Province	44,682	519	388	131
		Province 5	70,182	349	233	115
		Karnali Province	21,871	449	304	145
		Sudurpashchim Province	28,172	283	178	105
1	01	Taplejung	1,817	556	310	245
1	02	Sankhuwasabha	2,655	314	229	85
1	03	Solukhumbu	2,001	1,272	1,042	231
1	04	Okhaldhunga	2,276	507	394	113
1	05	Khotang	1,680	206	157	50
1	06	Bhojpur	1,699	186	150	36
1	07	Dhankuta	2,298	271	223	47
1	08	Terhathum	1,426	385	330	55
1	09	Panchthar	2,689	285	215	70
1	10	Ilam	4,171	326	221	106
1	11	Jhapa	18,844	307	219	88
1	12	Morang	16,886	331	216	115
1	13	Sunsari	14,599	463	327	137
1	14	Udayapur	4,942	258	172	85
2	01	Saptari	10,427	347	182	165
2	02	Siraha	7,319	350	195	155
2	03	Dhanusa	11,081	417	259	158
2	04	Mahottari	10,672	341	205	135
2	05	Sarlahi	10,592	402	261	140
2	06	Rautahat	8,316	444	260	184
2	07	Bara	7,712	351	222	129
2	08	Parsa	9,679	910	671	239
3	01	Dolakha	3,299	491	392	98
3	02	Sindhupalchok	5,022	541	386	156
3	03	Rasuwa	505	622	537	85
3	04	Dhading	5,683	756	594	162
3	05	Nuwakot	3,779	553	420	133
3	06	Kathmandu	63,302	933	629	305
3	07	Bhaktapur	10,531	675	503	172
3	08	Lalitpur	14,332	557	401	156
3	09	Kavrepalanchok	6,937	580	440	140
3	10	Ramechhap	2,600	1,016	729	286
3	11	Sindhuli	3,591	543	383	160
3	12	Makwanpur	8,419	572	411	162
3	13	Chitawan	12,169	514	382	132

Table 3-2. Not Registered Entities only: Number of Entities,
Annual Sales, Expenses, and Profit and Loss per Entity
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Entities (entities)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
4	01	Gorkha	5,528	505	380	125
4	02	Manang	198	1,076	915	161
4	03	Mustang	337	527	411	116
4	04	Myagdi	2,681	438	359	79
4	05	Kaski	12,134	754	564	190
4	06	Lamjung	2,663	358	271	87
4	07	Tanahu	5,501	446	327	119
4	08	Nawalparasi East	6,780	397	294	103
4	09	Syangja	3,155	380	259	122
4	10	Parbat	1,896	391	311	80
4	11	Baglung	3,809	431	308	123
5	01	Rukum East	575	371	297	74
5	02	Rolpa	2,557	238	176	62
5	03	Pyuthan	1,749	226	168	57
5	04	Gulmi	3,359	274	208	67
5	05	Arghakhanchi	2,341	243	189	54
5	06	Palpa	3,250	353	258	96
5	07	Nawalparasi West	6,186	352	232	120
5	08	Rupandehi	17,969	433	301	132
5	09	Kapilbastu	7,703	256	162	94
5	10	Dang	6,497	425	289	136
5	11	Banke	10,250	369	208	162
5	12	Bardiya	7,746	277	179	99
6	01	Dolpa	480	1,318	1,049	270
6	02	Mugu	1,115	1,615	1,147	469
6	03	Humla	1,410	302	204	98
6	04	Jumla	1,562	248	158	89
6	05	Kalikot	2,011	737	483	255
6	06	Dailekh	3,360	242	143	99
6	07	Jajarkot	1,739	261	145	116
6	08	Rukum West	1,817	394	266	128
6	09	Salyan	2,632	255	180	75
6	10	Surkhet	5,745	424	292	132
7	01	Bajura	2,360	185	109	76
7	02	Bajhang	3,551	236	153	82
7	03	Darchula	1,459	250	157	92
7	04	Baitadi	1,597	235	137	98
7	05	Dadeldhura	1,509	247	172	75
7	06	Doti	1,404	290	185	105
7	07	Achham	1,837	225	130	95
7	08	Kailali	9,713	341	214	128
7	09	Kanchanpur	4,742	305	195	110

Table 3-3. Not Registered Entities only: Number of Persons Engaged,
Annual Sales, Expenses, and Profit and Loss per Person Engaged
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Persons Engaged (persons)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
		Nepal	813,062	287	198	89
		Province 1	130,590	221	157	64
		Province 2	133,185	255	162	93
		Bagmati Province	268,702	390	274	116
		Gandaki Province	79,204	293	219	74
		Province 5	117,582	208	139	69
		Karnali Province	38,122	257	175	83
		Sudurpashchim Province	45,677	174	110	65
1	01	Taplejung	2,953	342	191	151
1	02	Sankhuwasabha	5,365	155	113	42
1	03	Solukhumbu	5,376	474	388	86
1	04	Okhaldhunga	6,345	182	142	40
1	05	Khotang	2,527	137	104	33
1	06	Bhojpur	2,761	115	93	22
1	07	Dhankuta	3,485	178	147	31
1	08	Terhathum	2,113	260	223	37
1	09	Panchthar	4,000	192	144	47
1	10	Ilam	6,607	206	139	67
1	11	Jhapa	30,092	192	137	55
1	12	Morang	26,547	211	137	73
1	13	Sunsari	24,851	272	192	80
1	14	Udayapur	7,568	168	112	56
2	01	Saptari	17,586	206	108	98
2	02	Siraha	13,111	195	109	87
2	03	Dhanusa	20,307	227	141	86
2	04	Mahottari	18,940	192	116	76
2	05	Sarlahi	16,434	259	168	90
2	06	Rautahat	15,228	242	142	100
2	07	Bara	14,280	190	120	70
2	08	Parsa	17,299	509	375	134
3	01	Dolakha	6,382	254	203	51
3	02	Sindhupalchok	11,600	234	167	67
3	03	Rasuwa	983	320	276	44
3	04	Dhading	12,791	336	264	72
3	05	Nuwakot	6,993	299	227	72
3	06	Kathmandu	123,581	478	322	156
3	07	Bhaktapur	19,312	368	274	94
3	08	Lalitpur	27,852	287	206	80
3	09	Kavrepalanchok	12,120	332	252	80
3	10	Ramechhap	5,879	449	323	127
3	11	Sindhuli	6,938	281	198	83
3	12	Makwanpur	12,695	380	272	107
3	13	Chitawan	21,576	290	216	74

Table 3-3. Not Registered Entities only: Number of Persons Engaged,
Annual Sales, Expenses, and Profit and Loss per Person Engaged
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Persons Engaged (persons)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
4	01	Gorkha	10,255	272	205	67
4	02	Manang	482	442	376	66
4	03	Mustang	990	180	140	40
4	04	Myagdi	5,516	213	175	38
4	05	Kaski	21,016	436	326	110
4	06	Lamjung	4,688	203	154	49
4	07	Tanahu	9,130	269	197	72
4	08	Nawalparasi East	10,928	246	182	64
4	09	Syangja	5,407	222	151	71
4	10	Parbat	3,191	232	185	48
4	11	Baglung	7,601	216	154	61
5	01	Rukum East	935	228	182	45
5	02	Rolpa	4,628	132	97	34
5	03	Pyuthan	3,436	115	86	29
5	04	Gulmi	5,111	180	136	44
5	05	Arghakhanchi	3,205	177	138	39
5	06	Palpa	5,401	213	155	58
5	07	Nawalparasi West	10,238	213	140	73
5	08	Rupandehi	30,398	256	178	78
5	09	Kapilbastu	11,531	171	108	63
5	10	Dang	12,073	229	156	73
5	11	Banke	17,785	213	120	93
5	12	Bardiya	12,841	167	108	59
6	01	Dolpa	1,239	511	406	104
6	02	Mugu	2,443	737	523	214
6	03	Humla	2,867	148	100	48
6	04	Jumla	2,919	133	85	48
6	05	Kalikot	3,760	394	258	136
6	06	Dailekh	5,125	158	94	65
6	07	Jajarkot	3,004	151	84	67
6	08	Rukum West	2,653	270	182	88
6	09	Salyan	4,351	154	109	45
6	10	Surkhet	9,761	249	172	78
7	01	Bajura	3,747	116	69	48
7	02	Bajhang	5,695	147	96	51
7	03	Darchula	2,484	147	92	54
7	04	Baitadi	2,544	148	86	61
7	05	Dadeldhura	2,306	162	113	49
7	06	Doti	2,034	200	128	73
7	07	Achham	2,674	154	89	65
7	08	Kailali	16,576	200	125	75
7	09	Kanchanpur	7,617	190	121	69

Table 3-4. Not Registered Entities only: Monthly Sales, Expenses, and Profit and Loss by Province and District - Nepal (2018)

Province Code	District Code	District Name	Monthly Sales (million Rs.)	Monthly Expenses (million Rs.)	Monthly Profit and Loss (million Rs.)
		Nepal	19,429	13,429	6,001
		Province 1	2,409	1,711	698
		Province 2	2,825	1,794	1,031
		Bagmati Province	8,742	6,144	2,597
		Gandaki Province	1,932	1,443	489
		Province 5	2,039	1,364	675
		Karnali Province	818	554	264
		Sudurpashchim Province	664	417	247
1	01	Taplejung	84	47	37
1	02	Sankhuwasabha	69	51	19
1	03	Solukhumbu	212	174	39
1	04	Okhaldhunga	96	75	21
1	05	Khotang	29	22	7
1	06	Bhojpur	26	21	5
1	07	Dhankuta	52	43	9
1	08	Terhathum	46	39	7
1	09	Panchthar	64	48	16
1	10	Ilam	113	77	37
1	11	Jhapa	481	343	138
1	12	Morang	466	304	162
1	13	Sunsari	564	397	166
1	14	Udayapur	106	71	35
2	01	Saptari	302	158	144
2	02	Siraha	214	119	95
2	03	Dhanusa	385	239	146
2	04	Mahottari	303	183	120
2	05	Sarlahi	354	231	124
2	06	Rautahat	308	180	128
2	07	Bara	226	143	83
2	08	Parsa	734	541	193
3	01	Dolakha	135	108	27
3	02	Sindhupalchok	226	161	65
3	03	Rasuwa	26	23	4
3	04	Dhading	358	281	77
3	05	Nuwakot	174	132	42
3	06	Kathmandu	4,923	3,316	1,607
3	07	Bhaktapur	593	441	151
3	08	Lalitpur	665	479	186
3	09	Kavrepalanchok	335	254	81
3	10	Ramechhap	220	158	62
3	11	Sindhuli	162	115	48
3	12	Makwanpur	402	288	113
3	13	Chitawan	521	388	134

Table 3-4. Not Registered Entities only: Monthly Sales, Expenses, and Profit and Loss by Province and District - Nepal (2018)

Province Code	District Code	District Name	Monthly Sales (million Rs.)	Monthly Expenses (million Rs.)	Monthly Profit and Loss (million Rs.)
4	01	Gorkha	233	175	58
4	02	Manang	18	15	3
4	03	Mustang	15	12	3
4	04	Myagdi	98	80	18
4	05	Kaski	763	571	192
4	06	Lamjung	79	60	19
4	07	Tanahu	204	150	54
4	08	Nawalparasi East	224	166	58
4	09	Syangja	100	68	32
4	10	Parbat	62	49	13
4	11	Baglung	137	98	39
5	01	Rukum East	18	14	4
5	02	Rolpa	51	38	13
5	03	Pyuthan	33	25	8
5	04	Gulmi	77	58	19
5	05	Arghakhanchi	47	37	11
5	06	Palpa	96	70	26
5	07	Nawalparasi West	182	120	62
5	08	Rupandehi	648	450	198
5	09	Kapilbastu	164	104	60
5	10	Dang	230	157	74
5	11	Banke	315	177	138
5	12	Bardiya	179	115	64
6	01	Dolpa	53	42	11
6	02	Mugu	150	107	44
6	03	Humla	35	24	11
6	04	Jumla	32	21	12
6	05	Kalikot	124	81	43
6	06	Dailekh	68	40	28
6	07	Jajarkot	38	21	17
6	08	Rukum West	60	40	19
6	09	Salyan	56	40	16
6	10	Surkhet	203	140	63
7	01	Bajura	36	21	15
7	02	Bajhang	70	45	24
7	03	Darchula	30	19	11
7	04	Baitadi	31	18	13
7	05	Dadeldhura	31	22	9
7	06	Doti	34	22	12
7	07	Achham	34	20	15
7	08	Kailali	276	173	103
7	09	Kanchanpur	120	77	44

Table 4-1. Male Managers only:

Annual Sales, Expenses, and Profit and Loss

by Province and District - Nepal (2018)

Province Code	District Code	District Name	Annual Sales (million Rs.)	Annual Expenses (million Rs.)	Annual Profit and Loss (million Rs.)
		Nepal	2,584,665	1,828,578	756,086
		Province 1	400,641	297,034	103,607
		Province 2	243,436	167,066	76,369
		Bagmati Province	1,305,837	944,661	361,176
		Gandaki Province	199,739	140,034	59,705
		Province 5	297,720	196,945	100,775
		Karnali Province	45,088	28,208	16,880
		Sudurpashchim Province	92,203	54,630	37,573
1	01	Taplejung	4,886	3,622	1,264
1	02	Sankhuwasabha	20,358	16,844	3,513
1	03	Solukhumbu	4,454	3,419	1,035
1	04	Okhaldhunga	7,338	4,422	2,916
1	05	Khotang	4,368	3,233	1,136
1	06	Bhojpur	2,240	1,653	587
1	07	Dhankuta	4,472	3,283	1,190
1	08	Terhathum	2,307	1,759	548
1	09	Panchthar	4,225	2,731	1,494
1	10	Ilam	10,941	7,103	3,838
1	11	Jhapa	79,938	51,894	28,044
1	12	Morang	147,691	117,519	30,172
1	13	Sunsari	95,924	71,572	24,353
1	14	Udayapur	11,498	7,980	3,518
2	01	Saptari	20,688	11,139	9,549
2	02	Siraha	19,242	10,700	8,541
2	03	Dhanusa	26,604	15,486	11,119
2	04	Mahottari	17,773	10,163	7,610
2	05	Sarlahi	38,025	29,372	8,653
2	06	Rautahat	25,854	16,689	9,165
2	07	Bara	55,924	45,536	10,388
2	08	Parsa	39,326	27,982	11,344
3	01	Dolakha	7,942	5,566	2,376
3	02	Sindhupalchok	14,786	10,013	4,772
3	03	Rasuwa	1,279	1,043	236
3	04	Dhading	33,645	22,218	11,427
3	05	Nuwakot	17,182	10,963	6,219
3	06	Kathmandu	692,154	500,154	192,000
3	07	Bhaktapur	82,345	59,618	22,727
3	08	Lalitpur	275,927	209,084	66,843
3	09	Kavrepalanchok	41,197	29,644	11,553
3	10	Ramechhap	9,767	6,902	2,864
3	11	Sindhuli	13,999	8,617	5,382
3	12	Makwanpur	32,223	22,851	9,372
3	13	Chitawan	83,393	57,989	25,404

Table 4-1. Male Managers only:

Annual Sales, Expenses, and Profit and Loss

by Province and District - Nepal (2018)

Province Code	District Code	District Name	Annual Sales (million Rs.)	Annual Expenses (million Rs.)	Annual Profit and Loss (million Rs.)
4	01	Gorkha	12,654	8,393	4,261
4	02	Manang	393	308	85
4	03	Mustang	5,146	3,701	1,445
4	04	Myagdi	3,094	2,228	866
4	05	Kaski	101,786	75,494	26,292
4	06	Lamjung	8,763	4,338	4,425
4	07	Tanahu	15,014	10,456	4,558
4	08	Nawalparasi East	31,686	20,637	11,049
4	09	Syangja	7,105	5,034	2,071
4	10	Parbat	3,695	2,511	1,185
4	11	Baglung	10,403	6,935	3,468
5	01	Rukum East	554	358	196
5	02	Rolpa	3,685	2,447	1,238
5	03	Pyuthan	9,203	4,548	4,655
5	04	Gulmi	7,375	4,602	2,773
5	05	Arghakhanchi	6,118	4,469	1,649
5	06	Palpa	8,641	6,178	2,463
5	07	Nawalparasi West	27,981	20,914	7,067
5	08	Rupandehi	124,876	89,199	35,676
5	09	Kapilbastu	25,885	15,288	10,597
5	10	Dang	26,052	16,148	9,904
5	11	Banke	40,803	22,415	18,389
5	12	Bardiya	16,546	10,379	6,167
6	01	Dolpa	1,089	773	316
6	02	Mugu	1,374	963	411
6	03	Humla	1,641	1,087	554
6	04	Jumla	1,869	1,203	666
6	05	Kalikot	5,240	3,671	1,570
6	06	Dailekh	4,209	2,367	1,842
6	07	Jajarkot	1,509	885	623
6	08	Rukum West	3,739	2,271	1,468
6	09	Salyan	7,701	4,438	3,263
6	10	Surkhet	16,717	10,549	6,168
7	01	Bajura	2,032	1,129	903
7	02	Bajhang	4,011	2,244	1,767
7	03	Darchula	3,540	1,794	1,746
7	04	Baitadi	2,675	1,462	1,213
7	05	Dadeldhura	3,408	2,166	1,243
7	06	Doti	3,581	2,281	1,300
7	07	Achham	4,408	2,652	1,756
7	08	Kailali	44,489	26,974	17,515
7	09	Kanchanpur	24,059	13,928	10,131

Table 4-2. Male Managers only: Number of Entities,
Annual Sales, Expenses, and Profit and Loss per Entity
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Entities (entities)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
		Nepal	630,134	4,102	2,902	1,200
		Province 1	107,290	3,734	2,769	966
		Province 2	100,622	2,419	1,660	759
		Bagmati Province	180,222	7,246	5,242	2,004
		Gandaki Province	59,332	3,366	2,360	1,006
		Province 5	105,554	2,821	1,866	955
		Karnali Province	28,472	1,584	991	593
		Sudurpashchim Province	48,642	1,896	1,123	772
1	01	Taplejung	2,965	1,648	1,222	426
1	02	Sankhuwasabha	3,978	5,118	4,234	883
1	03	Solukhumbu	2,286	1,949	1,496	453
1	04	Okhaldhunga	2,686	2,732	1,646	1,086
1	05	Khotang	2,836	1,540	1,140	400
1	06	Bhojpur	2,523	888	655	233
1	07	Dhankuta	3,369	1,327	974	353
1	08	Terhathum	2,063	1,118	853	266
1	09	Panchthar	3,395	1,244	804	440
1	10	Ilam	5,670	1,930	1,253	677
1	11	Jhapa	24,206	3,302	2,144	1,159
1	12	Morang	23,312	6,335	5,041	1,294
1	13	Sunsari	20,554	4,667	3,482	1,185
1	14	Udayapur	7,447	1,544	1,072	472
2	01	Saptari	13,062	1,584	853	731
2	02	Siraha	11,065	1,739	967	772
2	03	Dhanusa	15,513	1,715	998	717
2	04	Mahottari	11,786	1,508	862	646
2	05	Sarlahi	12,858	2,957	2,284	673
2	06	Rautahat	11,195	2,309	1,491	819
2	07	Bara	10,879	5,141	4,186	955
2	08	Parsa	14,264	2,757	1,962	795
3	01	Dolakha	4,223	1,881	1,318	563
3	02	Sindhupalchok	5,807	2,546	1,724	822
3	03	Rasuwa	819	1,561	1,273	288
3	04	Dhading	7,624	4,413	2,914	1,499
3	05	Nuwakot	5,993	2,867	1,829	1,038
3	06	Kathmandu	80,070	8,644	6,246	2,398
3	07	Bhaktapur	11,916	6,910	5,003	1,907
3	08	Lalitpur	16,833	16,392	12,421	3,971
3	09	Kavrepalanchok	9,772	4,216	3,034	1,182
3	10	Ramechhap	3,958	2,468	1,744	724
3	11	Sindhuli	5,721	2,447	1,506	941
3	12	Makwanpur	9,856	3,269	2,318	951
3	13	Chitawan	17,630	4,730	3,289	1,441

Table 4-2. Male Managers only: Number of Entities,
Annual Sales, Expenses, and Profit and Loss per Entity
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Entities (entities)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
4	01	Gorkha	6,192	2,044	1,355	688
4	02	Manang	310	1,267	992	275
4	03	Mustang	369	13,945	10,029	3,916
4	04	Myagdi	2,727	1,135	817	318
4	05	Kaski	18,130	5,614	4,164	1,450
4	06	Lamjung	3,949	2,219	1,099	1,121
4	07	Tanahu	7,118	2,109	1,469	640
4	08	Nawalparasi East	7,207	4,397	2,863	1,533
4	09	Syangja	4,565	1,556	1,103	454
4	10	Parbat	2,909	1,270	863	407
4	11	Baglung	5,856	1,776	1,184	592
5	01	Rukum East	691	801	518	283
5	02	Rolpa	3,201	1,151	765	387
5	03	Pyuthan	3,695	2,491	1,231	1,260
5	04	Gulmi	6,082	1,213	757	456
5	05	Arghakhanchi	4,593	1,332	973	359
5	06	Palpa	5,651	1,529	1,093	436
5	07	Nawalparasi West	8,487	3,297	2,464	833
5	08	Rupandehi	29,514	4,231	3,022	1,209
5	09	Kapilbastu	11,443	2,262	1,336	926
5	10	Dang	9,379	2,778	1,722	1,056
5	11	Banke	12,876	3,169	1,741	1,428
5	12	Bardiya	9,942	1,664	1,044	620
6	01	Dolpa	699	1,558	1,106	452
6	02	Mugu	1,000	1,374	963	411
6	03	Humla	1,428	1,149	761	388
6	04	Jumla	2,060	907	584	323
6	05	Kalikot	2,666	1,966	1,377	589
6	06	Dailekh	4,428	950	535	416
6	07	Jajarkot	2,402	628	369	260
6	08	Rukum West	2,483	1,506	914	591
6	09	Salyan	3,892	1,979	1,140	838
6	10	Surkhet	7,414	2,255	1,423	832
7	01	Bajura	3,132	649	361	288
7	02	Bajhang	4,822	832	465	367
7	03	Darchula	2,869	1,234	625	609
7	04	Baitadi	3,806	703	384	319
7	05	Dadeldhura	3,310	1,030	654	375
7	06	Doti	2,884	1,242	791	451
7	07	Achham	3,319	1,328	799	529
7	08	Kailali	15,713	2,831	1,717	1,115
7	09	Kanchanpur	8,787	2,738	1,585	1,153

Table 4-3. Male Managers only: Number of Persons Engaged,
Annual Sales, Expenses, and Profit and Loss per Person Engaged
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Persons Engaged (persons)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
		Nepal	2,519,015	1,026	726	300
		Province 1	391,709	1,023	758	264
		Province 2	301,951	806	553	253
		Bagmati Province	989,703	1,319	954	365
		Gandaki Province	234,400	852	597	255
		Province 5	365,836	814	538	275
		Karnali Province	86,597	521	326	195
		Sudurpashchim Province	148,819	620	367	252
1	01	Taplejung	8,144	600	445	155
1	02	Sankhuwasabha	13,439	1,515	1,253	261
1	03	Solukhumbu	10,141	439	337	102
1	04	Okhaldhunga	13,358	549	331	218
1	05	Khotang	8,914	490	363	127
1	06	Bhojpur	7,205	311	229	81
1	07	Dhankuta	10,783	415	304	110
1	08	Terhathum	6,301	366	279	87
1	09	Panchthar	9,988	423	273	150
1	10	Ilam	18,930	578	375	203
1	11	Jhapa	81,423	982	637	344
1	12	Morang	95,300	1,550	1,233	317
1	13	Sunsari	87,076	1,102	822	280
1	14	Udayapur	20,707	555	385	170
2	01	Saptari	35,059	590	318	272
2	02	Siraha	35,009	550	306	244
2	03	Dhanusa	45,648	583	339	244
2	04	Mahottari	32,738	543	310	232
2	05	Sarlahi	33,657	1,130	873	257
2	06	Rautahat	35,938	719	464	255
2	07	Bara	39,049	1,432	1,166	266
2	08	Parsa	44,853	877	624	253
3	01	Dolakha	14,550	546	383	163
3	02	Sindhupalchok	20,909	707	479	228
3	03	Rasuwa	2,518	508	414	94
3	04	Dhading	37,338	901	595	306
3	05	Nuwakot	22,185	774	494	280
3	06	Kathmandu	528,667	1,309	946	363
3	07	Bhaktapur	63,971	1,287	932	355
3	08	Lalitpur	107,260	2,573	1,949	623
3	09	Kavrepalanchok	43,934	938	675	263
3	10	Ramechhap	16,651	587	415	172
3	11	Sindhuli	26,750	523	322	201
3	12	Makwanpur	32,231	1,000	709	291
3	13	Chitawan	72,739	1,146	797	349

Table 4-3. Male Managers only: Number of Persons Engaged,
Annual Sales, Expenses, and Profit and Loss per Person Engaged
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Persons Engaged (persons)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
4	01	Gorkha	20,064	631	418	212
4	02	Manang	1,151	341	267	74
4	03	Mustang	1,961	2,624	1,887	737
4	04	Myagdi	9,381	330	238	92
4	05	Kaski	82,500	1,234	915	319
4	06	Lamjung	22,978	381	189	193
4	07	Tanahu	24,679	608	424	185
4	08	Nawalparasi East	26,559	1,193	777	416
4	09	Syangja	15,451	460	326	134
4	10	Parbat	9,154	404	274	129
4	11	Baglung	20,522	507	338	169
5	01	Rukum East	1,963	282	182	100
5	02	Rolpa	9,388	393	261	132
5	03	Pyuthan	15,464	595	294	301
5	04	Gulmi	16,841	438	273	165
5	05	Arghakhanchi	11,231	545	398	147
5	06	Palpa	17,953	481	344	137
5	07	Nawalparasi West	33,486	836	625	211
5	08	Rupandehi	110,317	1,132	809	323
5	09	Kapilbastu	35,873	722	426	295
5	10	Dang	33,720	773	479	294
5	11	Banke	50,391	810	445	365
5	12	Bardiya	29,209	566	355	211
6	01	Dolpa	2,584	421	299	122
6	02	Mugu	2,983	461	323	138
6	03	Humla	4,282	383	254	129
6	04	Jumla	6,148	304	196	108
6	05	Kalikot	7,171	731	512	219
6	06	Dailekh	11,288	373	210	163
6	07	Jajarkot	6,620	228	134	94
6	08	Rukum West	7,416	504	306	198
6	09	Salyan	11,552	667	384	282
6	10	Surkhet	26,553	630	397	232
7	01	Bajura	7,931	256	142	114
7	02	Bajhang	12,040	333	186	147
7	03	Darchula	8,890	398	202	196
7	04	Baitadi	10,279	260	142	118
7	05	Dadeldhura	9,394	363	231	132
7	06	Doti	8,494	422	269	153
7	07	Achham	9,926	444	267	177
7	08	Kailali	52,223	852	517	335
7	09	Kanchanpur	29,642	812	470	342

Table 4-4. Male Managers only: Monthly Sales, Expenses, and Profit and Loss
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Monthly Sales (million Rs.)	Monthly Expenses (million Rs.)	Monthly Profit and Loss (million Rs.)
		Nepal	215,389	152,382	63,007
		Province 1	33,387	24,753	8,634
		Province 2	20,286	13,922	6,364
		Bagmati Province	108,820	78,722	30,098
		Gandaki Province	16,645	11,669	4,975
		Province 5	24,810	16,412	8,398
		Karnali Province	3,757	2,351	1,407
		Sudurpashchim Province	7,684	4,552	3,131
1	01	Taplejung	407	302	105
1	02	Sankhuwasabha	1,696	1,404	293
1	03	Solukhumbu	371	285	86
1	04	Okhaldhunga	612	369	243
1	05	Khotang	364	269	95
1	06	Bhojpur	187	138	49
1	07	Dhankuta	373	274	99
1	08	Terhathum	192	147	46
1	09	Panchthar	352	228	125
1	10	Ilam	912	592	320
1	11	Jhapa	6,661	4,324	2,337
1	12	Morang	12,308	9,793	2,514
1	13	Sunsari	7,994	5,964	2,029
1	14	Udayapur	958	665	293
2	01	Saptari	1,724	928	796
2	02	Siraha	1,603	892	712
2	03	Dhanusa	2,217	1,290	927
2	04	Mahottari	1,481	847	634
2	05	Sarlahi	3,169	2,448	721
2	06	Rautahat	2,154	1,391	764
2	07	Bara	4,660	3,795	866
2	08	Parsa	3,277	2,332	945
3	01	Dolakha	662	464	198
3	02	Sindhupalchok	1,232	834	398
3	03	Rasuwa	107	87	20
3	04	Dhading	2,804	1,851	952
3	05	Nuwakot	1,432	914	518
3	06	Kathmandu	57,679	41,680	16,000
3	07	Bhaktapur	6,862	4,968	1,894
3	08	Lalitpur	22,994	17,424	5,570
3	09	Kavrepalanchok	3,433	2,470	963
3	10	Ramechhap	814	575	239
3	11	Sindhuli	1,167	718	449
3	12	Makwanpur	2,685	1,904	781
3	13	Chitawan	6,949	4,832	2,117

Table 4-4. Male Managers only: Monthly Sales, Expenses, and Profit and Loss
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Monthly Sales (million Rs.)	Monthly Expenses (million Rs.)	Monthly Profit and Loss (million Rs.)
4	01	Gorkha	1,055	699	355
4	02	Manang	33	26	7
4	03	Mustang	429	308	120
4	04	Myagdi	258	186	72
4	05	Kaski	8,482	6,291	2,191
4	06	Lamjung	730	362	369
4	07	Tanahu	1,251	871	380
4	08	Nawalparasi East	2,640	1,720	921
4	09	Syangja	592	419	173
4	10	Parbat	308	209	99
4	11	Baglung	867	578	289
5	01	Rukum East	46	30	16
5	02	Rolpa	307	204	103
5	03	Pyuthan	767	379	388
5	04	Gulmi	615	384	231
5	05	Arghakhanchi	510	372	137
5	06	Palpa	720	515	205
5	07	Nawalparasi West	2,332	1,743	589
5	08	Rupandehi	10,406	7,433	2,973
5	09	Kapilbastu	2,157	1,274	883
5	10	Dang	2,171	1,346	825
5	11	Banke	3,400	1,868	1,532
5	12	Bardiya	1,379	865	514
6	01	Dolpa	91	64	26
6	02	Mugu	114	80	34
6	03	Humla	137	91	46
6	04	Jumla	156	100	55
6	05	Kalikot	437	306	131
6	06	Dailekh	351	197	153
6	07	Jajarkot	126	74	52
6	08	Rukum West	312	189	122
6	09	Salyan	642	370	272
6	10	Surkhet	1,393	879	514
7	01	Bajura	169	94	75
7	02	Bajhang	334	187	147
7	03	Darchula	295	149	146
7	04	Baitadi	223	122	101
7	05	Dadeldhura	284	180	104
7	06	Doti	298	190	108
7	07	Achham	367	221	146
7	08	Kailali	3,707	2,248	1,460
7	09	Kanchanpur	2,005	1,161	844

Table 5-1. Female Managers only:

Annual Sales, Expenses, and Profit and Loss

by Province and District - Nepal (2018)

Province Code	District Code	District Name	Annual Sales (million Rs.)	Annual Expenses (million Rs.)	Annual Profit and Loss (million Rs.)
		Nepal	285,537	192,865	92,672
		Province 1	40,484	26,755	13,728
		Province 2	10,396	5,572	4,824
		Bagmati Province	153,991	108,925	45,066
		Gandaki Province	34,419	23,445	10,974
		Province 5	27,919	17,100	10,819
		Karnali Province	9,877	6,167	3,710
		Sudurpashchim Province	8,451	4,900	3,551
1	01	Taplejung	549	423	126
1	02	Sankhuwasabha	1,005	647	358
1	03	Solukhumbu	1,871	1,365	506
1	04	Okhaldhunga	1,724	1,088	636
1	05	Khotang	480	360	120
1	06	Bhojpur	476	361	115
1	07	Dhankuta	1,150	935	214
1	08	Terhathum	505	385	120
1	09	Panchthar	811	576	235
1	10	Ilam	1,762	1,053	709
1	11	Jhapa	12,113	7,633	4,479
1	12	Morang	7,334	4,858	2,476
1	13	Sunsari	8,750	5,806	2,944
1	14	Udayapur	1,955	1,266	689
2	01	Saptari	1,226	616	610
2	02	Siraha	1,135	567	568
2	03	Dhanusa	985	548	437
2	04	Mahottari	1,767	588	1,179
2	05	Sarlahi	1,090	713	378
2	06	Rautahat	1,555	975	579
2	07	Bara	855	512	343
2	08	Parsa	1,782	1,053	729
3	01	Dolakha	1,808	1,248	559
3	02	Sindhupalchok	2,640	1,616	1,024
3	03	Rasuwa	336	257	79
3	04	Dhading	4,221	2,762	1,459
3	05	Nuwakot	2,497	1,882	615
3	06	Kathmandu	99,582	71,515	28,068
3	07	Bhaktapur	6,747	4,444	2,303
3	08	Lalitpur	11,942	8,484	3,458
3	09	Kavrepalanchok	4,552	3,291	1,261
3	10	Ramechhap	2,190	1,482	709
3	11	Sindhuli	2,408	1,320	1,088
3	12	Makwanpur	5,083	3,471	1,613
3	13	Chitawan	9,985	7,155	2,830

Table 5-1. Female Managers only:

Annual Sales, Expenses, and Profit and Loss

by Province and District - Nepal (2018)

Province Code	District Code	District Name	Annual Sales (million Rs.)	Annual Expenses (million Rs.)	Annual Profit and Loss (million Rs.)
4	01	Gorkha	3,710	2,431	1,279
4	02	Manang	143	106	37
4	03	Mustang	205	163	41
4	04	Myagdi	2,441	1,829	612
4	05	Kaski	14,927	10,480	4,447
4	06	Lamjung	931	631	300
4	07	Tanahu	3,345	2,281	1,064
4	08	Nawalparasi East	3,394	2,289	1,105
4	09	Syangja	1,668	986	682
4	10	Parbat	1,022	707	314
4	11	Baglung	2,634	1,541	1,093
5	01	Rukum East	116	68	49
5	02	Rolpa	1,005	575	430
5	03	Pyuthan	1,034	707	327
5	04	Gulmi	1,473	1,007	466
5	05	Arghakhanchi	713	501	212
5	06	Palpa	1,931	1,230	700
5	07	Nawalparasi West	1,699	1,133	566
5	08	Rupandehi	7,196	4,210	2,987
5	09	Kapilbastu	1,118	665	453
5	10	Dang	4,220	2,854	1,366
5	11	Banke	4,824	2,668	2,156
5	12	Bardiya	2,590	1,482	1,108
6	01	Dolpa	274	164	110
6	02	Mugu	2,108	1,498	611
6	03	Humla	366	248	118
6	04	Jumla	376	253	123
6	05	Kalikot	598	442	157
6	06	Dailekh	617	325	292
6	07	Jajarkot	252	133	120
6	08	Rukum West	700	457	244
6	09	Salyan	1,006	661	346
6	10	Surkhet	3,578	1,988	1,590
7	01	Bajura	168	90	78
7	02	Bajhang	548	265	283
7	03	Darchula	516	333	183
7	04	Baitadi	283	157	126
7	05	Dadeldhura	372	214	158
7	06	Doti	412	242	170
7	07	Achham	291	166	125
7	08	Kailali	4,236	2,453	1,783
7	09	Kanchanpur	1,626	979	646

Table 5-2. Female Managers only: Number of Entities,
Annual Sales, Expenses, and Profit and Loss per Entity
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Entities (entities)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
		Nepal	269,840	1,058	715	343
		Province 1	57,025	710	469	241
		Province 2	14,990	694	372	322
		Bagmati Province	94,198	1,635	1,156	478
		Gandaki Province	38,846	886	604	282
		Province 5	38,883	718	440	278
		Karnali Province	13,109	753	470	283
		Sudurpashchim Province	12,789	661	383	278
1	01	Taplejung	1,521	361	278	83
1	02	Sankhuwasabha	1,867	538	346	192
1	03	Solukhumbu	1,140	1,641	1,197	444
1	04	Okhaldhunga	1,441	1,196	755	442
1	05	Khotang	1,255	382	287	96
1	06	Bhojpur	1,332	358	271	87
1	07	Dhankuta	2,403	478	389	89
1	08	Terhathum	1,227	412	313	98
1	09	Panchthar	1,833	442	314	128
1	10	Ilam	3,719	474	283	191
1	11	Jhapa	13,794	878	553	325
1	12	Morang	11,299	649	430	219
1	13	Sunsari	10,372	844	560	284
1	14	Udayapur	3,822	512	331	180
2	01	Saptari	2,543	482	242	240
2	02	Siraha	1,937	586	293	293
2	03	Dhanusa	2,250	438	244	194
2	04	Mahottari	2,149	822	273	549
2	05	Sarlahi	2,231	489	320	169
2	06	Rautahat	1,336	1,164	730	434
2	07	Bara	1,323	646	387	259
2	08	Parsa	1,221	1,460	863	597
3	01	Dolakha	2,339	773	534	239
3	02	Sindhupalchok	2,895	912	558	354
3	03	Rasuwa	476	706	539	167
3	04	Dhading	4,105	1,028	673	355
3	05	Nuwakot	2,441	1,023	771	252
3	06	Kathmandu	41,397	2,406	1,728	678
3	07	Bhaktapur	7,168	941	620	321
3	08	Lalitpur	9,213	1,296	921	375
3	09	Kavrepalanchok	4,078	1,116	807	309
3	10	Ramechhap	1,533	1,429	966	462
3	11	Sindhuli	1,998	1,205	661	545
3	12	Makwanpur	5,726	888	606	282
3	13	Chitawan	10,829	922	661	261

Table 5-2. Female Managers only: Number of Entities,
Annual Sales, Expenses, and Profit and Loss per Entity
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Entities (entities)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
4	01	Gorkha	4,575	811	531	279
4	02	Manang	144	992	738	254
4	03	Mustang	357	573	457	116
4	04	Myagdi	2,206	1,107	829	277
4	05	Kaski	11,855	1,259	884	375
4	06	Lamjung	2,169	429	291	138
4	07	Tanahu	5,042	663	452	211
4	08	Nawalparasi East	5,258	645	435	210
4	09	Syangja	2,690	620	367	253
4	10	Parbat	1,637	624	432	192
4	11	Baglung	2,913	904	529	375
5	01	Rukum East	282	413	240	173
5	02	Rolpa	1,737	578	331	248
5	03	Pyuthan	1,725	600	410	189
5	04	Gulmi	2,975	495	338	157
5	05	Arghakhanchi	1,854	385	270	114
5	06	Palpa	2,907	664	423	241
5	07	Nawalparasi West	2,593	655	437	218
5	08	Rupandehi	8,110	887	519	368
5	09	Kapilbastu	1,938	577	343	234
5	10	Dang	4,748	889	601	288
5	11	Banke	5,334	904	500	404
5	12	Bardiya	4,680	553	317	237
6	01	Dolpa	145	1,889	1,128	761
6	02	Mugu	740	2,849	2,024	825
6	03	Humla	534	685	465	220
6	04	Jumla	877	429	289	140
6	05	Kalikot	806	743	548	195
6	06	Dailekh	1,702	362	191	172
6	07	Jajarkot	781	323	170	153
6	08	Rukum West	1,385	506	330	176
6	09	Salyan	2,031	495	325	170
6	10	Surkhet	4,108	871	484	387
7	01	Bajura	688	244	131	114
7	02	Bajhang	1,209	453	220	234
7	03	Darchula	485	1,064	687	376
7	04	Baitadi	421	673	374	299
7	05	Dadeldhura	593	627	361	266
7	06	Doti	681	605	355	250
7	07	Achham	791	367	210	158
7	08	Kailali	5,394	785	455	331
7	09	Kanchanpur	2,527	643	387	256

Table 5-3. Female Managers only: Number of Persons Engaged,
Annual Sales, Expenses, and Profit and Loss per Person Engaged
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Persons Engaged (persons)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
		Nepal	577,256	495	334	161
		Province 1	107,552	376	249	128
		Province 2	29,118	357	191	166
		Bagmati Province	229,549	671	475	196
		Gandaki Province	79,179	435	296	139
		Province 5	80,582	346	212	134
		Karnali Province	25,252	391	244	147
		Sudurpashchim Province	26,024	325	188	136
1	01	Taplejung	2,604	211	162	48
1	02	Sankhuwasabha	4,051	248	160	88
1	03	Solukhumbu	3,987	469	342	127
1	04	Okhaldhunga	5,422	318	201	117
1	05	Khotang	2,241	214	160	54
1	06	Bhojpur	2,289	208	158	50
1	07	Dhankuta	4,105	280	228	52
1	08	Terhathum	2,049	246	188	59
1	09	Panchthar	3,012	269	191	78
1	10	Ilam	6,083	290	173	117
1	11	Jhapa	25,408	477	300	176
1	12	Morang	20,160	364	241	123
1	13	Sunsari	19,833	441	293	148
1	14	Udayapur	6,308	310	201	109
2	01	Saptari	4,221	290	146	144
2	02	Siraha	4,109	276	138	138
2	03	Dhanusa	4,669	211	117	94
2	04	Mahottari	3,769	469	156	313
2	05	Sarlahi	3,863	282	185	98
2	06	Rautahat	3,008	517	324	193
2	07	Bara	2,807	305	182	122
2	08	Parsa	2,672	667	394	273
3	01	Dolakha	5,064	357	246	110
3	02	Sindhupalchok	8,303	318	195	123
3	03	Rasuwa	998	337	257	80
3	04	Dhading	11,161	378	247	131
3	05	Nuwakot	5,623	444	335	109
3	06	Kathmandu	108,008	922	662	260
3	07	Bhaktapur	15,723	429	283	146
3	08	Lalitpur	24,514	487	346	141
3	09	Kavrepalanchok	8,379	543	393	151
3	10	Ramechhap	4,236	517	350	167
3	11	Sindhuli	5,198	463	254	209
3	12	Makwanpur	10,193	499	340	158
3	13	Chitawan	22,149	451	323	128

Table 5-3. Female Managers only: Number of Persons Engaged,
Annual Sales, Expenses, and Profit and Loss per Person Engaged
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Persons Engaged (persons)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
4	01	Gorkha	9,083	408	268	141
4	02	Manang	381	375	279	96
4	03	Mustang	974	210	167	43
4	04	Myagdi	5,941	411	308	103
4	05	Kaski	23,681	630	443	188
4	06	Lamjung	3,852	242	164	78
4	07	Tanahu	11,047	303	207	96
4	08	Nawalparasi East	9,262	366	247	119
4	09	Syangja	4,839	345	204	141
4	10	Parbat	3,062	334	231	103
4	11	Baglung	7,057	373	218	155
5	01	Rukum East	451	258	150	108
5	02	Rolpa	4,661	216	123	92
5	03	Pyuthan	4,378	236	162	75
5	04	Gulmi	5,112	288	197	91
5	05	Arghakhanchi	2,727	262	184	78
5	06	Palpa	6,126	315	201	114
5	07	Nawalparasi West	7,631	223	148	74
5	08	Rupandehi	16,093	447	262	186
5	09	Kapilbastu	3,342	334	199	135
5	10	Dang	10,344	408	276	132
5	11	Banke	10,666	452	250	202
5	12	Bardiya	9,051	286	164	122
6	01	Dolpa	477	574	343	231
6	02	Mugu	2,263	932	662	270
6	03	Humla	1,079	339	230	109
6	04	Jumla	1,740	216	145	71
6	05	Kalikot	1,611	371	274	97
6	06	Dailekh	2,702	228	120	108
6	07	Jajarkot	1,408	179	94	85
6	08	Rukum West	2,154	325	212	113
6	09	Salyan	4,143	243	159	83
6	10	Surkhet	7,675	466	259	207
7	01	Bajura	1,117	150	81	70
7	02	Bajhang	2,451	224	108	115
7	03	Darchula	1,336	386	249	137
7	04	Baitadi	992	285	159	127
7	05	Dadeldhura	1,290	288	166	122
7	06	Doti	1,224	337	198	139
7	07	Achham	1,394	208	119	90
7	08	Kailali	11,045	383	222	161
7	09	Kanchanpur	5,175	314	189	125

Table 5-4. Female Managers only: Monthly Sales, Expenses, and Profit and Loss by Province and District - Nepal (2018)

Province Code	District Code	District Name	Monthly Sales (million Rs.)	Monthly Expenses (million Rs.)	Monthly Profit and Loss (million Rs.)
		Nepal	23,795	16,072	7,723
		Province 1	3,374	2,230	1,144
		Province 2	866	464	402
		Bagmati Province	12,833	9,077	3,756
		Gandaki Province	2,868	1,954	914
		Province 5	2,327	1,425	902
		Karnali Province	823	514	309
		Sudurpashchim Province	704	408	296
1	01	Taplejung	46	35	11
1	02	Sankhuwasabha	84	54	30
1	03	Solukhumbu	156	114	42
1	04	Okhaldhunga	144	91	53
1	05	Khotang	40	30	10
1	06	Bhojpur	40	30	10
1	07	Dhankuta	96	78	18
1	08	Terhathum	42	32	10
1	09	Panchthar	68	48	20
1	10	Ilam	147	88	59
1	11	Jhapa	1,009	636	373
1	12	Morang	611	405	206
1	13	Sunsari	729	484	245
1	14	Udayapur	163	106	57
2	01	Saptari	102	51	51
2	02	Siraha	95	47	47
2	03	Dhanusa	82	46	36
2	04	Mahottari	147	49	98
2	05	Sarlahi	91	59	31
2	06	Rautahat	130	81	48
2	07	Bara	71	43	29
2	08	Parsa	149	88	61
3	01	Dolakha	151	104	47
3	02	Sindhupalchok	220	135	85
3	03	Rasuwa	28	21	7
3	04	Dhading	352	230	122
3	05	Nuwakot	208	157	51
3	06	Kathmandu	8,299	5,960	2,339
3	07	Bhaktapur	562	370	192
3	08	Lalitpur	995	707	288
3	09	Kavrepalanchok	379	274	105
3	10	Ramechhap	183	123	59
3	11	Sindhuli	201	110	91
3	12	Makwanpur	424	289	134
3	13	Chitawan	832	596	236

Table 5-4. Female Managers only: Monthly Sales, Expenses, and Profit and Loss by Province and District - Nepal (2018)

Province Code	District Code	District Name	Monthly Sales (million Rs.)	Monthly Expenses (million Rs.)	Monthly Profit and Loss (million Rs.)
4	01	Gorkha	309	203	107
4	02	Manang	12	9	3
4	03	Mustang	17	14	3
4	04	Myagdi	203	152	51
4	05	Kaski	1,244	873	371
4	06	Lamjung	78	53	25
4	07	Tanahu	279	190	89
4	08	Nawalparasi East	283	191	92
4	09	Syangja	139	82	57
4	10	Parbat	85	59	26
4	11	Baglung	220	128	91
5	01	Rukum East	10	6	4
5	02	Rolpa	84	48	36
5	03	Pyuthan	86	59	27
5	04	Gulmi	123	84	39
5	05	Arghakhanchi	59	42	18
5	06	Palpa	161	103	58
5	07	Nawalparasi West	142	94	47
5	08	Rupandehi	600	351	249
5	09	Kapilbastu	93	55	38
5	10	Dang	352	238	114
5	11	Banke	402	222	180
5	12	Bardiya	216	124	92
6	01	Dolpa	23	14	9
6	02	Mugu	176	125	51
6	03	Humla	31	21	10
6	04	Jumla	31	21	10
6	05	Kalikot	50	37	13
6	06	Dailekh	51	27	24
6	07	Jajarkot	21	11	10
6	08	Rukum West	58	38	20
6	09	Salyan	84	55	29
6	10	Surkhet	298	166	132
7	01	Bajura	14	7	7
7	02	Bajhang	46	22	24
7	03	Darchula	43	28	15
7	04	Baitadi	24	13	10
7	05	Dadeldhura	31	18	13
7	06	Doti	34	20	14
7	07	Achham	24	14	10
7	08	Kailali	353	204	149
7	09	Kanchanpur	135	82	54

Table 6-1. Male Owners only:

Annual Sales, Expenses, and Profit and Loss

by Province and District - Nepal (2018)

Province Code	District Code	District Name	Annual Sales (million Rs.)	Annual Expenses (million Rs.)	Annual Profit and Loss (million Rs.)
		Nepal	1,935,917	1,401,705	534,212
		Province 1	255,136	183,323	71,812
		Province 2	185,859	127,191	58,668
		Bagmati Province	1,046,768	781,252	265,516
		Gandaki Province	131,420	101,809	29,611
		Province 5	224,629	152,043	72,587
		Karnali Province	24,696	15,517	9,179
		Sudurpashchim Province	67,409	40,570	26,839
1	01	Taplejung	1,791	1,114	677
1	02	Sankhuwasabha	2,687	1,793	894
1	03	Solukhumbu	3,114	2,484	631
1	04	Okhaldhunga	4,070	2,198	1,872
1	05	Khotang	3,054	2,318	737
1	06	Bhojpur	984	764	219
1	07	Dhankuta	2,460	1,888	572
1	08	Terhathum	1,164	926	238
1	09	Panchthar	3,111	1,852	1,259
1	10	Ilam	8,775	5,694	3,081
1	11	Jhapa	56,039	36,107	19,933
1	12	Morang	99,382	76,691	22,691
1	13	Sunsari	61,344	44,477	16,867
1	14	Udayapur	7,161	5,020	2,142
2	01	Saptari	15,750	9,082	6,667
2	02	Siraha	16,335	9,421	6,914
2	03	Dhanusa	19,237	11,589	7,648
2	04	Mahottari	15,318	8,604	6,713
2	05	Sarlahi	35,847	28,037	7,810
2	06	Rautahat	21,650	13,876	7,774
2	07	Bara	31,558	25,498	6,060
2	08	Parsa	30,164	21,083	9,082
3	01	Dolakha	3,723	2,462	1,262
3	02	Sindhupalchok	9,822	6,643	3,179
3	03	Rasuwa	862	709	154
3	04	Dhading	17,276	13,149	4,127
3	05	Nuwakot	11,244	7,863	3,382
3	06	Kathmandu	620,314	452,066	168,248
3	07	Bhaktapur	65,414	48,298	17,116
3	08	Lalitpur	194,764	160,541	34,223
3	09	Kavrepalanchok	32,492	24,257	8,235
3	10	Ramechhap	3,412	2,601	812
3	11	Sindhuli	7,256	4,915	2,341
3	12	Makwanpur	22,861	16,600	6,261
3	13	Chitawan	57,327	41,149	16,178

Table 6-1. Male Owners only:

Annual Sales, Expenses, and Profit and Loss

by Province and District - Nepal (2018)

Province Code	District Code	District Name	Annual Sales (million Rs.)	Annual Expenses (million Rs.)	Annual Profit and Loss (million Rs.)
4	01	Gorkha	8,545	5,520	3,026
4	02	Manang	309	233	76
4	03	Mustang	5,008	3,606	1,402
4	04	Myagdi	2,247	1,746	502
4	05	Kaski	70,697	58,201	12,496
4	06	Lamjung	2,933	2,117	816
4	07	Tanahu	10,766	7,814	2,952
4	08	Nawalparasi East	16,549	12,455	4,094
4	09	Syangja	4,478	3,448	1,030
4	10	Parbat	2,577	1,811	765
4	11	Baglung	7,311	4,859	2,452
5	01	Rukum East	360	245	115
5	02	Rolpa	2,196	1,475	721
5	03	Pyuthan	2,781	1,989	792
5	04	Gulmi	4,301	3,123	1,178
5	05	Arghakhanchi	4,073	3,062	1,011
5	06	Palpa	5,668	3,927	1,740
5	07	Nawalparasi West	20,062	15,064	4,998
5	08	Rupandehi	92,695	68,752	23,943
5	09	Kapilbastu	23,466	14,079	9,387
5	10	Dang	22,228	13,564	8,664
5	11	Banke	35,235	19,738	15,496
5	12	Bardiya	11,567	7,024	4,543
6	01	Dolpa	710	517	193
6	02	Mugu	631	429	202
6	03	Humla	688	463	225
6	04	Jumla	876	539	337
6	05	Kalikot	942	502	440
6	06	Dailekh	1,805	1,025	780
6	07	Jajarkot	641	347	294
6	08	Rukum West	2,339	1,440	899
6	09	Salyan	3,773	2,572	1,201
6	10	Surkhet	12,290	7,682	4,608
7	01	Bajura	736	439	296
7	02	Bajhang	1,784	1,059	725
7	03	Darchula	1,189	685	504
7	04	Baitadi	1,200	653	546
7	05	Dadeldhura	2,028	1,270	758
7	06	Doti	2,211	1,410	801
7	07	Achham	1,680	977	703
7	08	Kailali	35,374	21,932	13,443
7	09	Kanchanpur	21,208	12,145	9,063

Table 6-2. Male Owners only: Number of Entities,
Annual Sales, Expenses, and Profit and Loss per Entity
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Entities (entities)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
		Nepal	575,690	3,363	2,435	928
		Province 1	93,807	2,720	1,954	766
		Province 2	96,486	1,926	1,318	608
		Bagmati Province	167,079	6,265	4,676	1,589
		Gandaki Province	51,648	2,545	1,971	573
		Province 5	98,898	2,271	1,537	734
		Karnali Province	24,744	998	627	371
		Sudurpashchim Province	43,028	1,567	943	624
1	01	Taplejung	2,032	882	548	333
1	02	Sankhuwasabha	2,659	1,011	674	336
1	03	Solukhumbu	1,916	1,625	1,296	329
1	04	Okhaldhunga	2,235	1,821	983	838
1	05	Khotang	2,039	1,498	1,137	361
1	06	Bhojpur	1,567	628	488	140
1	07	Dhankuta	2,714	906	696	211
1	08	Terhathum	1,407	827	658	169
1	09	Panchthar	2,614	1,190	708	482
1	10	Ilam	4,744	1,850	1,200	649
1	11	Jhapa	22,589	2,481	1,598	882
1	12	Morang	22,156	4,486	3,461	1,024
1	13	Sunsari	19,310	3,177	2,303	873
1	14	Udayapur	5,825	1,229	862	368
2	01	Saptari	12,339	1,276	736	540
2	02	Siraha	10,741	1,521	877	644
2	03	Dhanusa	15,012	1,281	772	509
2	04	Mahottari	11,446	1,338	752	587
2	05	Sarlahi	12,420	2,886	2,257	629
2	06	Rautahat	10,674	2,028	1,300	728
2	07	Bara	10,245	3,080	2,489	592
2	08	Parsa	13,609	2,217	1,549	667
3	01	Dolakha	3,073	1,212	801	411
3	02	Sindhupalchok	4,726	2,078	1,406	673
3	03	Rasuwa	701	1,230	1,011	219
3	04	Dhading	6,334	2,728	2,076	652
3	05	Nuwakot	4,776	2,354	1,646	708
3	06	Kathmandu	78,481	7,904	5,760	2,144
3	07	Bhaktapur	11,749	5,568	4,111	1,457
3	08	Lalitpur	16,367	11,900	9,809	2,091
3	09	Kavrepalanchok	8,255	3,936	2,938	998
3	10	Ramechhap	2,761	1,236	942	294
3	11	Sindhuli	4,118	1,762	1,193	568
3	12	Makwanpur	8,572	2,667	1,937	730
3	13	Chitawan	17,166	3,340	2,397	942

Table 6-2. Male Owners only: Number of Entities,
Annual Sales, Expenses, and Profit and Loss per Entity
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Entities (entities)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
4	01	Gorkha	4,724	1,809	1,168	641
4	02	Manang	242	1,276	964	312
4	03	Mustang	408	12,275	8,837	3,437
4	04	Myagdi	2,075	1,083	841	242
4	05	Kaski	16,766	4,217	3,471	745
4	06	Lamjung	3,036	966	697	269
4	07	Tanahu	6,156	1,749	1,269	480
4	08	Nawalparasi East	7,013	2,360	1,776	584
4	09	Syangja	3,941	1,136	875	261
4	10	Parbat	2,261	1,140	801	339
4	11	Baglung	5,026	1,455	967	488
5	01	Rukum East	573	628	427	200
5	02	Rolpa	2,829	776	521	255
5	03	Pyuthan	2,945	944	675	269
5	04	Gulmi	4,832	890	646	244
5	05	Arghakhanchi	3,751	1,086	816	269
5	06	Palpa	5,038	1,125	780	345
5	07	Nawalparasi West	8,121	2,470	1,855	615
5	08	Rupandehi	28,780	3,221	2,389	832
5	09	Kapilbastu	10,881	2,157	1,294	863
5	10	Dang	9,475	2,346	1,432	914
5	11	Banke	12,301	2,864	1,605	1,260
5	12	Bardiya	9,372	1,234	749	485
6	01	Dolpa	575	1,234	899	335
6	02	Mugu	1,079	585	397	188
6	03	Humla	1,349	510	343	167
6	04	Jumla	1,796	488	300	188
6	05	Kalikot	2,030	464	248	217
6	06	Dailekh	3,535	511	290	221
6	07	Jajarkot	1,853	346	187	158
6	08	Rukum West	2,156	1,085	668	417
6	09	Salyan	3,664	1,030	702	328
6	10	Surkhet	6,707	1,832	1,145	687
7	01	Bajura	2,628	280	167	113
7	02	Bajhang	4,052	440	261	179
7	03	Darchula	2,329	510	294	216
7	04	Baitadi	2,740	438	238	199
7	05	Dadeldhura	2,794	726	455	271
7	06	Doti	2,448	903	576	327
7	07	Achham	2,684	626	364	262
7	08	Kailali	14,936	2,368	1,468	900
7	09	Kanchanpur	8,417	2,520	1,443	1,077

Table 6-3. Male Owners only: Number of Persons Engaged,
Annual Sales, Expenses, and Profit and Loss per Person Engaged
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Persons Engaged (persons)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
		Nepal	1,923,990	1,006	729	278
		Province 1	274,801	928	667	261
		Province 2	256,332	725	496	229
		Bagmati Province	788,896	1,327	990	337
		Gandaki Province	159,176	826	640	186
		Province 5	285,353	787	533	254
		Karnali Province	54,906	450	283	167
		Sudurpashchim Province	104,526	645	388	257
1	01	Taplejung	4,083	439	273	166
1	02	Sankhuwasabha	6,665	403	269	134
1	03	Solukhumbu	6,217	501	399	101
1	04	Okhaldhunga	6,448	631	341	290
1	05	Khotang	4,095	746	566	180
1	06	Bhojpur	3,265	301	234	67
1	07	Dhankuta	6,508	378	290	88
1	08	Terhathum	2,920	398	317	82
1	09	Panchthar	5,891	528	314	214
1	10	Ilam	13,085	671	435	235
1	11	Jhapa	67,477	830	535	295
1	12	Morang	74,474	1,334	1,030	305
1	13	Sunsari	60,318	1,017	737	280
1	14	Udayapur	13,355	536	376	160
2	01	Saptari	30,013	525	303	222
2	02	Siraha	31,053	526	303	223
2	03	Dhanusa	39,672	485	292	193
2	04	Mahottari	27,831	550	309	241
2	05	Sarlahi	28,517	1,257	983	274
2	06	Rautahat	30,367	713	457	256
2	07	Bara	31,098	1,015	820	195
2	08	Parsa	37,781	798	558	240
3	01	Dolakha	8,165	456	301	155
3	02	Sindhupalchok	11,612	846	572	274
3	03	Rasuwa	1,781	484	398	86
3	04	Dhading	23,482	736	560	176
3	05	Nuwakot	13,804	815	570	245
3	06	Kathmandu	473,752	1,309	954	355
3	07	Bhaktapur	49,775	1,314	970	344
3	08	Lalitpur	80,472	2,420	1,995	425
3	09	Kavrepalanchok	28,418	1,143	854	290
3	10	Ramechhap	6,595	517	394	123
3	11	Sindhuli	10,760	674	457	218
3	12	Makwanpur	22,712	1,007	731	276
3	13	Chitawan	57,568	996	715	281

Table 6-3. Male Owners only: Number of Persons Engaged,
Annual Sales, Expenses, and Profit and Loss per Person Engaged
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Persons Engaged (persons)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
4	01	Gorkha	12,690	673	435	238
4	02	Manang	828	373	282	91
4	03	Mustang	1,757	2,850	2,052	798
4	04	Myagdi	5,159	436	338	97
4	05	Kaski	65,480	1,080	889	191
4	06	Lamjung	7,752	378	273	105
4	07	Tanahu	17,299	622	452	171
4	08	Nawalparasi East	20,759	797	600	197
4	09	Syangja	8,926	502	386	115
4	10	Parbat	5,414	476	335	141
4	11	Baglung	13,112	558	371	187
5	01	Rukum East	1,168	308	210	98
5	02	Rolpa	4,924	446	300	146
5	03	Pyuthan	7,625	365	261	104
5	04	Gulmi	10,460	411	299	113
5	05	Arghakhanchi	7,211	565	425	140
5	06	Palpa	12,232	463	321	142
5	07	Nawalparasi West	23,149	867	651	216
5	08	Rupandehi	92,880	998	740	258
5	09	Kapilbastu	31,265	751	450	300
5	10	Dang	28,380	783	478	305
5	11	Banke	43,010	819	459	360
5	12	Bardiya	23,049	502	305	197
6	01	Dolpa	1,709	415	303	113
6	02	Mugu	2,184	289	196	93
6	03	Humla	2,714	254	171	83
6	04	Jumla	3,933	223	137	86
6	05	Kalikot	4,071	231	123	108
6	06	Dailekh	6,427	281	160	121
6	07	Jajarkot	3,582	179	97	82
6	08	Rukum West	4,397	532	328	204
6	09	Salyan	8,179	461	314	147
6	10	Surkhet	17,710	694	434	260
7	01	Bajura	4,831	152	91	61
7	02	Bajhang	7,259	246	146	100
7	03	Darchula	4,917	242	139	102
7	04	Baitadi	4,772	251	137	114
7	05	Dadeldhura	5,948	341	214	127
7	06	Doti	4,900	451	288	163
7	07	Achham	4,878	344	200	144
7	08	Kailali	43,458	814	505	309
7	09	Kanchanpur	23,563	900	515	385

Table 6-4. Male Owners only: Monthly Sales, Expenses, and Profit and Loss
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Monthly Sales (million Rs.)	Monthly Expenses (million Rs.)	Monthly Profit and Loss (million Rs.)
		Nepal	161,326	116,809	44,518
		Province 1	21,261	15,277	5,984
		Province 2	15,488	10,599	4,889
		Bagmati Province	87,231	65,104	22,126
		Gandaki Province	10,952	8,484	2,468
		Province 5	18,719	12,670	6,049
		Karnali Province	2,058	1,293	765
		Sudurpashchim Province	5,617	3,381	2,237
1	01	Taplejung	149	93	56
1	02	Sankhuwasabha	224	149	75
1	03	Solukhumbu	260	207	53
1	04	Okhaldhunga	339	183	156
1	05	Khotang	255	193	61
1	06	Bhojpur	82	64	18
1	07	Dhankuta	205	157	48
1	08	Terhathum	97	77	20
1	09	Panchthar	259	154	105
1	10	Ilam	731	474	257
1	11	Jhapa	4,670	3,009	1,661
1	12	Morang	8,282	6,391	1,891
1	13	Sunsari	5,112	3,706	1,406
1	14	Udayapur	597	418	178
2	01	Saptari	1,312	757	556
2	02	Siraha	1,361	785	576
2	03	Dhanusa	1,603	966	637
2	04	Mahottari	1,276	717	559
2	05	Sarlahi	2,987	2,336	651
2	06	Rautahat	1,804	1,156	648
2	07	Bara	2,630	2,125	505
2	08	Parsa	2,514	1,757	757
3	01	Dolakha	310	205	105
3	02	Sindhupalchok	818	554	265
3	03	Rasuwa	72	59	13
3	04	Dhading	1,440	1,096	344
3	05	Nuwakot	937	655	282
3	06	Kathmandu	51,693	37,672	14,021
3	07	Bhaktapur	5,451	4,025	1,426
3	08	Lalitpur	16,230	13,378	2,852
3	09	Kavrepalanchok	2,708	2,021	686
3	10	Ramechhap	284	217	68
3	11	Sindhuli	605	410	195
3	12	Makwanpur	1,905	1,383	522
3	13	Chitawan	4,777	3,429	1,348

Table 6-4. Male Owners only: Monthly Sales, Expenses, and Profit and Loss
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Monthly Sales (million Rs.)	Monthly Expenses (million Rs.)	Monthly Profit and Loss (million Rs.)
4	01	Gorkha	712	460	252
4	02	Manang	26	19	6
4	03	Mustang	417	300	117
4	04	Myagdi	187	145	42
4	05	Kaski	5,891	4,850	1,041
4	06	Lamjung	244	176	68
4	07	Tanahu	897	651	246
4	08	Nawalparasi East	1,379	1,038	341
4	09	Syangja	373	287	86
4	10	Parbat	215	151	64
4	11	Baglung	609	405	204
5	01	Rukum East	30	20	10
5	02	Rolpa	183	123	60
5	03	Pyuthan	232	166	66
5	04	Gulmi	358	260	98
5	05	Arghakhanchi	339	255	84
5	06	Palpa	472	327	145
5	07	Nawalparasi West	1,672	1,255	417
5	08	Rupandehi	7,725	5,729	1,995
5	09	Kapilbastu	1,955	1,173	782
5	10	Dang	1,852	1,130	722
5	11	Banke	2,936	1,645	1,291
5	12	Bardiya	964	585	379
6	01	Dolpa	59	43	16
6	02	Mugu	53	36	17
6	03	Humla	57	39	19
6	04	Jumla	73	45	28
6	05	Kalikot	78	42	37
6	06	Dailekh	150	85	65
6	07	Jajarkot	53	29	24
6	08	Rukum West	195	120	75
6	09	Salyan	314	214	100
6	10	Surkhet	1,024	640	384
7	01	Bajura	61	37	25
7	02	Bajhang	149	88	60
7	03	Darchula	99	57	42
7	04	Baitadi	100	54	46
7	05	Dadeldhura	169	106	63
7	06	Doti	184	117	67
7	07	Achham	140	81	59
7	08	Kailali	2,948	1,828	1,120
7	09	Kanchanpur	1,767	1,012	755

Table 7-1. Female Owners only:

Annual Sales, Expenses, and Profit and Loss

by Province and District - Nepal (2018)

Province Code	District Code	District Name	Annual Sales (million Rs.)	Annual Expenses (million Rs.)	Annual Profit and Loss (million Rs.)
		Nepal	238,087	166,124	71,962
		Province 1	44,457	31,486	12,971
		Province 2	11,770	6,806	4,964
		Bagmati Province	109,745	79,067	30,678
		Gandaki Province	29,304	20,776	8,528
		Province 5	29,426	19,772	9,654
		Karnali Province	5,816	3,660	2,156
		Sudurpashchim Province	7,569	4,557	3,013
1	01	Taplejung	411	311	99
1	02	Sankhuwasabha	713	508	206
1	03	Solukhumbu	1,153	868	285
1	04	Okhaldhunga	946	598	348
1	05	Khotang	290	221	68
1	06	Bhojpur	308	233	75
1	07	Dhankuta	812	652	160
1	08	Terhathum	361	264	97
1	09	Panchthar	754	525	229
1	10	Ilam	1,700	1,103	597
1	11	Jhapa	11,175	7,666	3,510
1	12	Morang	14,188	10,862	3,327
1	13	Sunsari	9,433	6,454	2,979
1	14	Udayapur	2,212	1,221	991
2	01	Saptari	796	415	381
2	02	Siraha	847	451	396
2	03	Dhanusa	1,684	1,042	642
2	04	Mahottari	1,792	619	1,173
2	05	Sarlahi	1,159	741	418
2	06	Rautahat	1,831	1,169	662
2	07	Bara	945	645	300
2	08	Parsa	2,716	1,724	992
3	01	Dolakha	1,361	893	468
3	02	Sindhupalchok	1,015	733	282
3	03	Rasuwa	294	218	76
3	04	Dhading	2,357	1,618	739
3	05	Nuwakot	1,778	1,404	374
3	06	Kathmandu	66,109	48,060	18,049
3	07	Bhaktapur	6,701	4,707	1,994
3	08	Lalitpur	10,504	7,507	2,997
3	09	Kavrepalanchok	3,606	2,565	1,041
3	10	Ramechhap	554	441	114
3	11	Sindhuli	1,571	979	593
3	12	Makwanpur	4,819	3,342	1,478
3	13	Chitawan	9,074	6,601	2,473

Table 7-1. Female Owners only:

Annual Sales, Expenses, and Profit and Loss

by Province and District - Nepal (2018)

Province Code	District Code	District Name	Annual Sales (million Rs.)	Annual Expenses (million Rs.)	Annual Profit and Loss (million Rs.)
4	01	Gorkha	2,563	1,699	864
4	02	Manang	114	98	16
4	03	Mustang	118	90	28
4	04	Myagdi	1,042	729	314
4	05	Kaski	16,178	11,680	4,498
4	06	Lamjung	1,002	640	362
4	07	Tanahu	2,673	1,872	801
4	08	Nawalparasi East	2,376	1,710	666
4	09	Syangja	1,247	839	409
4	10	Parbat	882	655	228
4	11	Baglung	1,108	765	343
5	01	Rukum East	100	61	40
5	02	Rolpa	420	296	123
5	03	Pyuthan	513	385	128
5	04	Gulmi	814	570	244
5	05	Arghakhanchi	432	327	104
5	06	Palpa	1,140	736	405
5	07	Nawalparasi West	5,709	4,702	1,008
5	08	Rupandehi	9,680	6,366	3,314
5	09	Kapilbastu	736	469	267
5	10	Dang	2,670	1,639	1,031
5	11	Banke	5,529	3,106	2,423
5	12	Bardiya	1,683	1,115	567
6	01	Dolpa	272	163	109
6	02	Mugu	339	258	81
6	03	Humla	144	93	52
6	04	Jumla	339	224	115
6	05	Kalikot	196	119	78
6	06	Dailekh	612	329	283
6	07	Jajarkot	192	97	95
6	08	Rukum West	533	370	163
6	09	Salyan	488	294	194
6	10	Surkhet	2,701	1,716	985
7	01	Bajura	140	70	69
7	02	Bajhang	270	146	124
7	03	Darchula	175	91	84
7	04	Baitadi	57	35	22
7	05	Dadeldhura	268	161	108
7	06	Doti	309	178	131
7	07	Achham	255	146	110
7	08	Kailali	4,586	2,714	1,872
7	09	Kanchanpur	1,510	1,016	493

Table 7-2. Female Owners only: Number of Entities,
Annual Sales, Expenses, and Profit and Loss per Entity
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Entities (entities)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
		Nepal	246,831	965	673	292
		Province 1	54,734	812	575	237
		Province 2	14,667	802	464	338
		Bagmati Province	86,934	1,262	910	353
		Gandaki Province	34,522	849	602	247
		Province 5	33,934	867	583	284
		Karnali Province	11,075	525	330	195
		Sudurpashchim Province	10,965	690	416	275
1	01	Taplejung	1,132	363	275	88
1	02	Sankhuwasabha	1,825	391	278	113
1	03	Solukhumbu	1,095	1,053	793	260
1	04	Okhaldhunga	1,129	838	530	308
1	05	Khotang	990	293	223	69
1	06	Bhojpur	1,029	300	226	73
1	07	Dhankuta	2,063	394	316	78
1	08	Terhathum	1,110	326	238	87
1	09	Panchthar	1,675	450	313	136
1	10	Ilam	3,638	467	303	164
1	11	Jhapa	13,888	805	552	253
1	12	Morang	11,152	1,272	974	298
1	13	Sunsari	10,298	916	627	289
1	14	Udayapur	3,710	596	329	267
2	01	Saptari	2,315	344	179	164
2	02	Siraha	1,781	476	253	223
2	03	Dhanusa	2,155	782	484	298
2	04	Mahottari	2,146	835	288	547
2	05	Sarlahi	2,204	526	336	190
2	06	Rautahat	1,405	1,303	832	471
2	07	Bara	1,445	654	446	208
2	08	Parsa	1,216	2,233	1,418	815
3	01	Dolakha	1,795	758	497	261
3	02	Sindhupalchok	2,179	466	336	129
3	03	Rasuwa	450	653	484	169
3	04	Dhading	3,428	688	472	215
3	05	Nuwakot	2,047	869	686	183
3	06	Kathmandu	40,350	1,638	1,191	447
3	07	Bhaktapur	6,215	1,078	757	321
3	08	Lalitpur	8,617	1,219	871	348
3	09	Kavrepalanchok	3,450	1,045	743	302
3	10	Ramechhap	1,115	497	395	102
3	11	Sindhuli	1,858	846	527	319
3	12	Makwanpur	5,497	877	608	269
3	13	Chitawan	9,933	914	665	249

Table 7-2. Female Owners only: Number of Entities,
Annual Sales, Expenses, and Profit and Loss per Entity
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Entities (entities)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
4	01	Gorkha	3,490	734	487	248
4	02	Manang	138	825	711	114
4	03	Mustang	230	513	393	120
4	04	Myagdi	1,836	568	397	171
4	05	Kaski	11,675	1,386	1,000	385
4	06	Lamjung	1,947	515	329	186
4	07	Tanahu	4,304	621	435	186
4	08	Nawalparasi East	4,492	529	381	148
4	09	Syangja	2,575	484	326	159
4	10	Parbat	1,583	557	414	144
4	11	Baglung	2,252	492	340	152
5	01	Rukum East	274	366	221	145
5	02	Rolpa	1,536	273	193	80
5	03	Pyuthan	1,464	350	263	87
5	04	Gulmi	2,020	403	282	121
5	05	Arghakhanchi	1,446	298	226	72
5	06	Palpa	2,091	545	352	194
5	07	Nawalparasi West	2,523	2,263	1,864	399
5	08	Rupandehi	7,764	1,247	820	427
5	09	Kapilbastu	1,849	398	254	144
5	10	Dang	4,005	667	409	257
5	11	Banke	5,185	1,066	599	467
5	12	Bardiya	3,777	446	295	150
6	01	Dolpa	143	1,902	1,138	764
6	02	Mugu	388	874	665	209
6	03	Humla	291	496	318	178
6	04	Jumla	726	467	308	159
6	05	Kalikot	752	261	158	103
6	06	Dailekh	1,589	385	207	178
6	07	Jajarkot	675	284	143	141
6	08	Rukum West	1,204	443	307	136
6	09	Salyan	1,418	344	207	137
6	10	Surkhet	3,889	695	441	253
7	01	Bajura	592	236	119	117
7	02	Bajhang	652	413	224	190
7	03	Darchula	345	507	264	244
7	04	Baitadi	188	304	187	118
7	05	Dadeldhura	389	690	413	277
7	06	Doti	533	580	334	246
7	07	Achham	688	371	212	159
7	08	Kailali	5,288	867	513	354
7	09	Kanchanpur	2,290	659	444	215

Table 7-3. Female Owners only: Number of Persons Engaged,
Annual Sales, Expenses, and Profit and Loss per Person Engaged
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Persons Engaged (persons)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
		Nepal	483,232	493	344	149
		Province 1	100,059	444	315	130
		Province 2	28,222	417	241	176
		Bagmati Province	189,672	579	417	162
		Gandaki Province	62,838	466	331	136
		Province 5	63,767	461	310	151
		Karnali Province	18,703	311	196	115
		Sudurpashchim Province	19,971	379	228	151
1	01	Taplejung	1,768	232	176	56
1	02	Sankhuwasabha	3,407	209	149	60
1	03	Solukhumbu	2,525	457	344	113
1	04	Okhaldhunga	2,650	357	226	131
1	05	Khotang	1,485	195	149	46
1	06	Bhojpur	1,890	163	123	40
1	07	Dhankuta	3,390	240	192	47
1	08	Terhathum	1,669	217	158	58
1	09	Panchthar	2,557	295	205	89
1	10	Ilam	5,818	292	190	103
1	11	Jhapa	24,769	451	309	142
1	12	Morang	21,341	665	509	156
1	13	Sunsari	20,724	455	311	144
1	14	Udayapur	6,066	365	201	163
2	01	Saptari	3,555	224	117	107
2	02	Siraha	3,153	269	143	126
2	03	Dhanusa	4,835	348	216	133
2	04	Mahottari	3,797	472	163	309
2	05	Sarlahi	3,766	308	197	111
2	06	Rautahat	3,052	600	383	217
2	07	Bara	3,020	313	214	99
2	08	Parsa	3,044	892	566	326
3	01	Dolakha	3,185	427	280	147
3	02	Sindhupalchok	4,017	253	182	70
3	03	Rasuwa	873	337	249	87
3	04	Dhading	6,629	356	244	111
3	05	Nuwakot	3,934	452	357	95
3	06	Kathmandu	96,313	686	499	187
3	07	Bhaktapur	12,246	547	384	163
3	08	Lalitpur	22,105	475	340	136
3	09	Kavrepalanchok	6,315	571	406	165
3	10	Ramechhap	1,922	288	229	59
3	11	Sindhuli	3,471	453	282	171
3	12	Makwanpur	9,171	526	364	161
3	13	Chitawan	19,491	466	339	127

Table 7-3. Female Owners only: Number of Persons Engaged,
Annual Sales, Expenses, and Profit and Loss per Person Engaged
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Persons Engaged (persons)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
4	01	Gorkha	6,243	411	272	138
4	02	Manang	322	354	305	49
4	03	Mustang	585	202	155	47
4	04	Myagdi	3,821	273	191	82
4	05	Kaski	23,330	693	501	193
4	06	Lamjung	3,317	302	193	109
4	07	Tanahu	7,374	362	254	109
4	08	Nawalparasi East	7,224	329	237	92
4	09	Syangja	3,973	314	211	103
4	10	Parbat	2,800	315	234	81
4	11	Baglung	3,849	288	199	89
5	01	Rukum East	401	250	151	99
5	02	Rolpa	2,916	144	102	42
5	03	Pyuthan	2,912	176	132	44
5	04	Gulmi	3,153	258	181	77
5	05	Arghakhanchi	1,977	218	166	53
5	06	Palpa	3,672	311	200	110
5	07	Nawalparasi West	4,811	1,187	977	209
5	08	Rupandehi	15,658	618	407	212
5	09	Kapilbastu	3,006	245	156	89
5	10	Dang	7,628	350	215	135
5	11	Banke	10,715	516	290	226
5	12	Bardiya	6,918	243	161	82
6	01	Dolpa	453	600	359	241
6	02	Mugu	735	461	351	110
6	03	Humla	491	294	189	105
6	04	Jumla	1,348	251	166	86
6	05	Kalikot	1,394	141	85	56
6	06	Dailekh	2,415	253	136	117
6	07	Jajarkot	1,107	173	87	86
6	08	Rukum West	1,693	315	218	96
6	09	Salyan	2,320	210	127	84
6	10	Surkhet	6,747	400	254	146
7	01	Bajura	961	145	73	72
7	02	Bajhang	1,116	242	131	111
7	03	Darchula	727	241	125	116
7	04	Baitadi	362	158	97	61
7	05	Dadeldhura	740	362	217	145
7	06	Doti	884	350	202	148
7	07	Achham	1,088	235	134	101
7	08	Kailali	9,993	459	272	187
7	09	Kanchanpur	4,100	368	248	120

Table 7-4. Female Owners only: Monthly Sales, Expenses, and Profit and Loss by Province and District - Nepal (2018)

Province Code	District Code	District Name	Monthly Sales (million Rs.)	Monthly Expenses (million Rs.)	Monthly Profit and Loss (million Rs.)
		Nepal	19,841	13,844	5,997
		Province 1	3,705	2,624	1,081
		Province 2	981	567	414
		Bagmati Province	9,145	6,589	2,556
		Gandaki Province	2,442	1,731	711
		Province 5	2,452	1,648	804
		Karnali Province	485	305	180
		Sudurpashchim Province	631	380	251
1	01	Taplejung	34	26	8
1	02	Sankhuwasabha	59	42	17
1	03	Solukhumbu	96	72	24
1	04	Okhaldhunga	79	50	29
1	05	Khotang	24	18	6
1	06	Bhojpur	26	19	6
1	07	Dhankuta	68	54	13
1	08	Terhathum	30	22	8
1	09	Panchthar	63	44	19
1	10	Ilam	142	92	50
1	11	Jhapa	931	639	292
1	12	Morang	1,182	905	277
1	13	Sunsari	786	538	248
1	14	Udayapur	184	102	83
2	01	Saptari	66	35	32
2	02	Siraha	71	38	33
2	03	Dhanusa	140	87	54
2	04	Mahottari	149	52	98
2	05	Sarlahi	97	62	35
2	06	Rautahat	153	97	55
2	07	Bara	79	54	25
2	08	Parsa	226	144	83
3	01	Dolakha	113	74	39
3	02	Sindhupalchok	85	61	24
3	03	Rasuwa	24	18	6
3	04	Dhading	196	135	62
3	05	Nuwakot	148	117	31
3	06	Kathmandu	5,509	4,005	1,504
3	07	Bhaktapur	558	392	166
3	08	Lalitpur	875	626	250
3	09	Kavrepalanchok	300	214	87
3	10	Ramechhap	46	37	9
3	11	Sindhuli	131	82	49
3	12	Makwanpur	402	278	123
3	13	Chitawan	756	550	206

Table 7-4. Female Owners only: Monthly Sales, Expenses, and Profit and Loss by Province and District - Nepal (2018)

Province Code	District Code	District Name	Monthly Sales (million Rs.)	Monthly Expenses (million Rs.)	Monthly Profit and Loss (million Rs.)
4	01	Gorkha	214	142	72
4	02	Manang	9	8	1
4	03	Mustang	10	8	2
4	04	Myagdi	87	61	26
4	05	Kaski	1,348	973	375
4	06	Lamjung	83	53	30
4	07	Tanahu	223	156	67
4	08	Nawalparasi East	198	142	55
4	09	Syangja	104	70	34
4	10	Parbat	74	55	19
4	11	Baglung	92	64	29
5	01	Rukum East	8	5	3
5	02	Rolpa	35	25	10
5	03	Pyuthan	43	32	11
5	04	Gulmi	68	48	20
5	05	Arghakhanchi	36	27	9
5	06	Palpa	95	61	34
5	07	Nawalparasi West	476	392	84
5	08	Rupandehi	807	530	276
5	09	Kapilbastu	61	39	22
5	10	Dang	223	137	86
5	11	Banke	461	259	202
5	12	Bardiya	140	93	47
6	01	Dolpa	23	14	9
6	02	Mugu	28	21	7
6	03	Humla	12	8	4
6	04	Jumla	28	19	10
6	05	Kalikot	16	10	6
6	06	Dailekh	51	27	24
6	07	Jajarkot	16	8	8
6	08	Rukum West	44	31	14
6	09	Salyan	41	24	16
6	10	Surkhet	225	143	82
7	01	Bajura	12	6	6
7	02	Bajhang	22	12	10
7	03	Darchula	15	8	7
7	04	Baitadi	5	3	2
7	05	Dadeldhura	22	13	9
7	06	Doti	26	15	11
7	07	Achham	21	12	9
7	08	Kailali	382	226	156
7	09	Kanchanpur	126	85	41

Table 8-1. Managers aged 15 to 39 only:
Annual Sales, Expenses, and Profit and Loss
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Annual Sales (million Rs.)	Annual Expenses (million Rs.)	Annual Profit and Loss (million Rs.)
		Nepal	994,038	662,483	331,555
		Province 1	128,046	89,572	38,474
		Province 2	79,810	49,176	30,634
		Bagmati Province	475,144	320,707	154,437
		Gandaki Province	95,081	68,333	26,748
		Province 5	141,233	90,030	51,203
		Karnali Province	26,973	16,597	10,376
		Sudurpashchim Province	47,750	28,068	19,682
1	01	Taplejung	1,812	1,410	402
1	02	Sankhuwasabha	3,609	2,167	1,443
1	03	Solukhumbu	2,495	1,820	675
1	04	Okhaldhunga	2,718	1,789	929
1	05	Khotang	3,090	2,393	698
1	06	Bhojpur	1,039	798	240
1	07	Dhankuta	2,954	2,076	878
1	08	Terhathum	1,075	844	231
1	09	Panchthar	1,918	1,422	496
1	10	Ilam	4,491	2,792	1,699
1	11	Jhapa	27,657	18,461	9,196
1	12	Morang	39,867	29,533	10,334
1	13	Sunsari	29,534	20,354	9,181
1	14	Udayapur	5,785	3,714	2,071
2	01	Saptari	7,917	4,348	3,569
2	02	Siraha	9,271	5,056	4,214
2	03	Dhanusa	11,716	6,820	4,896
2	04	Mahottari	10,965	6,577	4,388
2	05	Sarlahi	6,437	3,814	2,623
2	06	Rautahat	8,433	5,191	3,242
2	07	Bara	8,348	5,527	2,821
2	08	Parsa	16,724	11,843	4,881
3	01	Dolakha	5,731	4,217	1,514
3	02	Sindhupalchok	6,349	3,933	2,416
3	03	Rasuwa	805	639	167
3	04	Dhading	14,421	8,754	5,668
3	05	Nuwakot	10,149	7,217	2,932
3	06	Kathmandu	252,092	166,397	85,695
3	07	Bhaktapur	27,130	18,211	8,919
3	08	Lalitpur	73,161	54,966	18,194
3	09	Kavrepalanchok	17,780	12,786	4,994
3	10	Ramechhap	3,999	2,856	1,144
3	11	Sindhuli	7,760	4,401	3,359
3	12	Makwanpur	15,647	11,340	4,307
3	13	Chitawan	40,120	24,992	15,128

Table 8-1. Managers aged 15 to 39 only:

Annual Sales, Expenses, and Profit and Loss

by Province and District - Nepal (2018)

Province Code	District Code	District Name	Annual Sales (million Rs.)	Annual Expenses (million Rs.)	Annual Profit and Loss (million Rs.)
4	01	Gorkha	8,060	5,116	2,945
4	02	Manang	168	123	45
4	03	Mustang	4,007	2,806	1,201
4	04	Myagdi	2,956	2,204	752
4	05	Kaski	43,438	33,250	10,188
4	06	Lamjung	3,294	2,003	1,292
4	07	Tanahu	8,273	5,376	2,897
4	08	Nawalparasi East	12,376	9,035	3,341
4	09	Syangja	3,670	2,451	1,220
4	10	Parbat	2,294	1,635	659
4	11	Baglung	6,544	4,334	2,210
5	01	Rukum East	379	259	120
5	02	Rolpa	2,146	1,499	647
5	03	Pyuthan	5,974	2,313	3,662
5	04	Gulmi	3,935	2,439	1,496
5	05	Arghakhanchi	3,169	2,550	619
5	06	Palpa	3,855	2,631	1,225
5	07	Nawalparasi West	8,464	5,950	2,515
5	08	Rupandehi	53,404	38,021	15,383
5	09	Kapilbastu	15,296	7,864	7,432
5	10	Dang	15,386	10,047	5,339
5	11	Banke	21,718	12,040	9,678
5	12	Bardiya	7,506	4,418	3,088
6	01	Dolpa	830	584	246
6	02	Mugu	1,947	1,373	574
6	03	Humla	716	446	270
6	04	Jumla	1,118	714	404
6	05	Kalikot	3,175	2,255	920
6	06	Dailekh	1,816	1,029	788
6	07	Jajarkot	963	547	416
6	08	Rukum West	2,803	1,624	1,180
6	09	Salyan	3,562	1,930	1,632
6	10	Surkhet	10,043	6,097	3,946
7	01	Bajura	910	490	420
7	02	Bajhang	1,978	1,066	912
7	03	Darchula	1,559	938	621
7	04	Baitadi	1,290	720	570
7	05	Dadeldhura	2,222	1,458	764
7	06	Doti	1,717	1,030	687
7	07	Achham	2,796	1,666	1,130
7	08	Kailali	24,880	15,132	9,748
7	09	Kanchanpur	10,397	5,567	4,830

Table 8-2. Managers aged 15 to 39 only: Number of Entities,
Annual Sales, Expenses, and Profit and Loss per Entity
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Entities (entities)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
		Nepal	485,204	2,049	1,365	683
		Province 1	82,025	1,561	1,092	469
		Province 2	59,906	1,332	821	511
		Bagmati Province	151,057	3,145	2,123	1,022
		Gandaki Province	51,076	1,862	1,338	524
		Province 5	80,292	1,759	1,121	638
		Karnali Province	25,127	1,073	661	413
		Sudurpashchim Province	35,721	1,337	786	551
1	01	Taplejung	2,292	791	615	176
1	02	Sankhuwasabha	3,034	1,190	714	475
1	03	Solukhumbu	1,731	1,442	1,051	390
1	04	Okhaldhunga	2,072	1,312	863	449
1	05	Khotang	2,038	1,516	1,174	342
1	06	Bhojpur	1,821	570	438	132
1	07	Dhankuta	2,766	1,068	751	318
1	08	Terhathum	1,624	662	520	142
1	09	Panchthar	2,779	690	512	179
1	10	Ilam	4,746	946	588	358
1	11	Jhapa	18,550	1,491	995	496
1	12	Morang	17,420	2,289	1,695	593
1	13	Sunsari	15,506	1,905	1,313	592
1	14	Udayapur	5,646	1,025	658	367
2	01	Saptari	6,862	1,154	634	520
2	02	Siraha	7,017	1,321	721	601
2	03	Dhanusa	9,431	1,242	723	519
2	04	Mahottari	7,176	1,528	917	611
2	05	Sarlahi	7,643	842	499	343
2	06	Rautahat	6,502	1,297	798	499
2	07	Bara	6,746	1,237	819	418
2	08	Parsa	8,529	1,961	1,389	572
3	01	Dolakha	3,122	1,836	1,351	485
3	02	Sindhupalchok	4,194	1,514	938	576
3	03	Rasuwa	692	1,164	923	241
3	04	Dhading	6,185	2,332	1,415	916
3	05	Nuwakot	4,295	2,363	1,680	683
3	06	Kathmandu	69,807	3,611	2,384	1,228
3	07	Bhaktapur	10,923	2,484	1,667	817
3	08	Lalitpur	14,110	5,185	3,896	1,289
3	09	Kavrepalanchok	6,865	2,590	1,863	727
3	10	Ramechhap	2,352	1,700	1,214	486
3	11	Sindhuli	3,846	2,018	1,144	873
3	12	Makwanpur	8,507	1,839	1,333	506
3	13	Chitawan	16,159	2,483	1,547	936

Table 8-2. Managers aged 15 to 39 only: Number of Entities,
Annual Sales, Expenses, and Profit and Loss per Entity
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Entities (entities)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
4	01	Gorkha	5,343	1,509	957	551
4	02	Manang	177	948	696	252
4	03	Mustang	337	11,891	8,327	3,564
4	04	Myagdi	2,485	1,190	887	303
4	05	Kaski	16,748	2,594	1,985	608
4	06	Lamjung	2,915	1,130	687	443
4	07	Tanahu	6,168	1,341	872	470
4	08	Nawalparasi East	7,282	1,699	1,241	459
4	09	Syangja	3,244	1,131	755	376
4	10	Parbat	2,136	1,074	765	308
4	11	Baglung	4,241	1,543	1,022	521
5	01	Rukum East	638	593	405	188
5	02	Rolpa	3,127	686	479	207
5	03	Pyuthan	2,948	2,027	784	1,242
5	04	Gulmi	4,127	953	591	363
5	05	Arghakhanchi	2,988	1,061	853	207
5	06	Palpa	4,038	955	652	303
5	07	Nawalparasi West	5,786	1,463	1,028	435
5	08	Rupandehi	21,624	2,470	1,758	711
5	09	Kapilbastu	7,146	2,140	1,100	1,040
5	10	Dang	8,860	1,737	1,134	603
5	11	Banke	10,738	2,023	1,121	901
5	12	Bardiya	8,272	907	534	373
6	01	Dolpa	465	1,784	1,255	529
6	02	Mugu	1,117	1,743	1,229	514
6	03	Humla	1,030	695	433	262
6	04	Jumla	1,742	642	410	232
6	05	Kalikot	2,028	1,566	1,112	454
6	06	Dailekh	3,445	527	299	229
6	07	Jajarkot	2,026	475	270	206
6	08	Rukum West	2,648	1,059	613	445
6	09	Salyan	3,752	949	514	435
6	10	Surkhet	6,874	1,461	887	574
7	01	Bajura	2,102	433	233	200
7	02	Bajhang	3,240	611	329	281
7	03	Darchula	1,621	962	579	383
7	04	Baitadi	2,058	627	350	277
7	05	Dadeldhura	2,008	1,107	726	380
7	06	Doti	2,070	829	498	332
7	07	Achham	2,487	1,124	670	455
7	08	Kailali	13,404	1,856	1,129	727
7	09	Kanchanpur	6,731	1,545	827	718

Table 8-3. Managers aged 15 to 39 only: Number of Persons Engaged, Annual Sales, Expenses, and Profit and Loss per Person Engaged by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Persons Engaged (persons)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
		Nepal	1,376,564	722	481	241
		Province 1	206,610	620	434	186
		Province 2	151,789	526	324	202
		Bagmati Province	510,858	930	628	302
		Gandaki Province	140,743	676	486	190
		Province 5	217,329	650	414	236
		Karnali Province	59,080	457	281	176
		Sudurpashchim Province	90,155	530	311	218
1	01	Taplejung	4,780	379	295	84
1	02	Sankhuwasabha	7,788	463	278	185
1	03	Solukhumbu	5,397	462	337	125
1	04	Okhaldhunga	7,596	358	236	122
1	05	Khotang	4,515	684	530	155
1	06	Bhojpur	3,911	266	204	61
1	07	Dhankuta	6,321	467	328	139
1	08	Terhathum	3,447	312	245	67
1	09	Panchthar	5,834	329	244	85
1	10	Ilam	10,761	417	259	158
1	11	Jhapa	44,328	624	416	207
1	12	Morang	50,125	795	589	206
1	13	Sunsari	39,680	744	513	231
1	14	Udayapur	12,127	477	306	171
2	01	Saptari	15,783	502	275	226
2	02	Siraha	17,306	536	292	244
2	03	Dhanusa	24,742	474	276	198
2	04	Mahottari	18,140	604	363	242
2	05	Sarlahi	17,467	369	218	150
2	06	Rautahat	17,931	470	289	181
2	07	Bara	19,011	439	291	148
2	08	Parsa	21,409	781	553	228
3	01	Dolakha	8,409	682	501	180
3	02	Sindhupalchok	12,826	495	307	188
3	03	Rasuwa	1,776	453	360	94
3	04	Dhading	21,521	670	407	263
3	05	Nuwakot	13,767	737	524	213
3	06	Kathmandu	247,343	1,019	673	346
3	07	Bhaktapur	33,328	814	546	268
3	08	Lalitpur	61,812	1,184	889	294
3	09	Kavrepalanchok	23,491	757	544	213
3	10	Ramechhap	7,276	550	392	157
3	11	Sindhuli	12,506	621	352	269
3	12	Makwanpur	20,432	766	555	211
3	13	Chitawan	46,371	865	539	326

Table 8-3. Managers aged 15 to 39 only: Number of Persons Engaged, Annual Sales, Expenses, and Profit and Loss per Person Engaged by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Persons Engaged (persons)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
4	01	Gorkha	12,795	630	400	230
4	02	Manang	517	324	238	86
4	03	Mustang	1,292	3,102	2,172	930
4	04	Myagdi	6,998	422	315	107
4	05	Kaski	47,003	924	707	217
4	06	Lamjung	13,391	246	150	96
4	07	Tanahu	17,401	475	309	166
4	08	Nawalparasi East	17,279	716	523	193
4	09	Syangja	7,501	489	327	163
4	10	Parbat	4,951	463	330	133
4	11	Baglung	11,615	563	373	190
5	01	Rukum East	1,358	279	190	88
5	02	Rolpa	8,565	251	175	76
5	03	Pyuthan	8,695	687	266	421
5	04	Gulmi	8,773	449	278	171
5	05	Arghakhanchi	5,586	567	457	111
5	06	Palpa	9,595	402	274	128
5	07	Nawalparasi West	20,526	412	290	123
5	08	Rupandehi	61,538	868	618	250
5	09	Kapilbastu	20,001	765	393	372
5	10	Dang	24,241	635	414	220
5	11	Banke	29,967	725	402	323
5	12	Bardiya	18,484	406	239	167
6	01	Dolpa	1,506	551	387	163
6	02	Mugu	3,079	632	446	186
6	03	Humla	2,705	265	165	100
6	04	Jumla	4,098	273	174	99
6	05	Kalikot	4,844	655	466	190
6	06	Dailekh	6,956	261	148	113
6	07	Jajarkot	4,581	210	119	91
6	08	Rukum West	5,654	496	287	209
6	09	Salyan	9,100	391	212	179
6	10	Surkhet	16,557	607	368	238
7	01	Bajura	4,566	199	107	92
7	02	Bajhang	7,136	277	149	128
7	03	Darchula	4,713	331	199	132
7	04	Baitadi	4,913	263	147	116
7	05	Dadeldhura	5,381	413	271	142
7	06	Doti	4,962	346	208	138
7	07	Achham	6,790	412	245	166
7	08	Kailali	35,258	706	429	276
7	09	Kanchanpur	16,436	633	339	294

Table 8-4. Managers aged 15 to 39 only: Monthly Sales, Expenses, and Profit and Loss by Province and District - Nepal (2018)

Province Code	District Code	District Name	Monthly Sales (million Rs.)	Monthly Expenses (million Rs.)	Monthly Profit and Loss (million Rs.)
		Nepal	82,836	55,207	27,630
		Province 1	10,671	7,464	3,206
		Province 2	6,651	4,098	2,553
		Bagmati Province	39,595	26,726	12,870
		Gandaki Province	7,923	5,694	2,229
		Province 5	11,769	7,502	4,267
		Karnali Province	2,248	1,383	865
		Sudurpashchim Province	3,979	2,339	1,640
1	01	Taplejung	151	118	34
1	02	Sankhuwasabha	301	181	120
1	03	Solukhumbu	208	152	56
1	04	Okhaldhunga	227	149	77
1	05	Khotang	258	199	58
1	06	Bhojpur	87	67	20
1	07	Dhankuta	246	173	73
1	08	Terhathum	90	70	19
1	09	Panchthar	160	119	41
1	10	Ilam	374	233	142
1	11	Jhapa	2,305	1,538	766
1	12	Morang	3,322	2,461	861
1	13	Sunsari	2,461	1,696	765
1	14	Udayapur	482	310	173
2	01	Saptari	660	362	297
2	02	Siraha	773	421	351
2	03	Dhanusa	976	568	408
2	04	Mahottari	914	548	366
2	05	Sarlahi	536	318	219
2	06	Rautahat	703	433	270
2	07	Bara	696	461	235
2	08	Parsa	1,394	987	407
3	01	Dolakha	478	351	126
3	02	Sindhupalchok	529	328	201
3	03	Rasuwa	67	53	14
3	04	Dhading	1,202	729	472
3	05	Nuwakot	846	601	244
3	06	Kathmandu	21,008	13,866	7,141
3	07	Bhaktapur	2,261	1,518	743
3	08	Lalitpur	6,097	4,581	1,516
3	09	Kavrepalanchok	1,482	1,066	416
3	10	Ramechhap	333	238	95
3	11	Sindhuli	647	367	280
3	12	Makwanpur	1,304	945	359
3	13	Chitawan	3,343	2,083	1,261

Table 8-4. Managers aged 15 to 39 only: Monthly Sales, Expenses, and Profit and Loss by Province and District - Nepal (2018)

Province Code	District Code	District Name	Monthly Sales (million Rs.)	Monthly Expenses (million Rs.)	Monthly Profit and Loss (million Rs.)
4	01	Gorkha	672	426	245
4	02	Manang	14	10	4
4	03	Mustang	334	234	100
4	04	Myagdi	246	184	63
4	05	Kaski	3,620	2,771	849
4	06	Lamjung	275	167	108
4	07	Tanahu	689	448	241
4	08	Nawalparasi East	1,031	753	278
4	09	Syangja	306	204	102
4	10	Parbat	191	136	55
4	11	Baglung	545	361	184
5	01	Rukum East	32	22	10
5	02	Rolpa	179	125	54
5	03	Pyuthan	498	193	305
5	04	Gulmi	328	203	125
5	05	Arghakhanchi	264	213	52
5	06	Palpa	321	219	102
5	07	Nawalparasi West	705	496	210
5	08	Rupandehi	4,450	3,168	1,282
5	09	Kapilbastu	1,275	655	619
5	10	Dang	1,282	837	445
5	11	Banke	1,810	1,003	807
5	12	Bardiya	626	368	257
6	01	Dolpa	69	49	21
6	02	Mugu	162	114	48
6	03	Humla	60	37	22
6	04	Jumla	93	60	34
6	05	Kalikot	265	188	77
6	06	Dailekh	151	86	66
6	07	Jajarkot	80	46	35
6	08	Rukum West	234	135	98
6	09	Salyan	297	161	136
6	10	Surkhet	837	508	329
7	01	Bajura	76	41	35
7	02	Bajhang	165	89	76
7	03	Darchula	130	78	52
7	04	Baitadi	107	60	47
7	05	Dadeldhura	185	122	64
7	06	Doti	143	86	57
7	07	Achham	233	139	94
7	08	Kailali	2,073	1,261	812
7	09	Kanchanpur	866	464	402

Table 9-1. Owners aged 15 to 39 only:

Annual Sales, Expenses, and Profit and Loss

by Province and District - Nepal (2018)

Province Code	District Code	District Name	Annual Sales (million Rs.)	Annual Expenses (million Rs.)	Annual Profit and Loss (million Rs.)
		Nepal	704,169	467,183	236,985
		Province 1	94,578	66,416	28,162
		Province 2	64,299	38,342	25,957
		Bagmati Province	317,816	215,733	102,083
		Gandaki Province	63,784	46,212	17,572
		Province 5	111,379	69,517	41,862
		Karnali Province	17,378	10,408	6,969
		Sudurpashchim Province	34,934	20,553	14,381
1	01	Taplejung	1,066	765	300
1	02	Sankhuwasabha	2,046	1,267	779
1	03	Solukhumbu	1,441	1,091	350
1	04	Okhaldhunga	1,496	1,022	474
1	05	Khotang	2,608	1,975	633
1	06	Bhojpur	621	475	146
1	07	Dhankuta	1,672	1,304	368
1	08	Terhathum	689	530	159
1	09	Panchthar	1,479	1,065	415
1	10	Ilam	3,494	2,206	1,288
1	11	Jhapa	20,385	14,057	6,328
1	12	Morang	28,084	20,538	7,546
1	13	Sunsari	24,913	17,207	7,706
1	14	Udayapur	4,584	2,914	1,669
2	01	Saptari	6,505	3,602	2,902
2	02	Siraha	8,662	4,722	3,940
2	03	Dhanusa	9,225	5,313	3,913
2	04	Mahottari	7,561	3,874	3,687
2	05	Sarlahi	5,987	3,319	2,668
2	06	Rautahat	9,914	6,743	3,171
2	07	Bara	6,673	4,453	2,220
2	08	Parsa	9,772	6,316	3,456
3	01	Dolakha	2,710	1,792	917
3	02	Sindhupalchok	3,239	2,108	1,130
3	03	Rasuwa	603	473	130
3	04	Dhading	8,602	5,980	2,622
3	05	Nuwakot	7,927	5,902	2,026
3	06	Kathmandu	190,822	125,690	65,132
3	07	Bhaktapur	19,524	13,234	6,290
3	08	Lalitpur	26,818	21,211	5,607
3	09	Kavrepalanchok	11,517	8,552	2,965
3	10	Ramechhap	1,798	1,411	388
3	11	Sindhuli	5,222	3,225	1,998
3	12	Makwanpur	11,292	8,093	3,199
3	13	Chitawan	27,742	18,063	9,680

Table 9-1. Owners aged 15 to 39 only:

Annual Sales, Expenses, and Profit and Loss

by Province and District - Nepal (2018)

Province Code	District Code	District Name	Annual Sales (million Rs.)	Annual Expenses (million Rs.)	Annual Profit and Loss (million Rs.)
4	01	Gorkha	5,411	3,582	1,829
4	02	Manang	148	109	39
4	03	Mustang	3,918	2,738	1,180
4	04	Myagdi	1,691	1,262	429
4	05	Kaski	29,664	21,963	7,701
4	06	Lamjung	1,767	1,227	540
4	07	Tanahu	5,841	4,108	1,733
4	08	Nawalparasi East	6,473	4,864	1,609
4	09	Syangja	2,477	1,880	597
4	10	Parbat	2,062	1,472	590
4	11	Baglung	4,332	3,008	1,325
5	01	Rukum East	301	216	86
5	02	Rolpa	1,240	894	346
5	03	Pyuthan	1,289	900	389
5	04	Gulmi	2,327	1,735	593
5	05	Arghakhanchi	1,636	1,188	448
5	06	Palpa	3,157	2,158	999
5	07	Nawalparasi West	7,938	5,731	2,207
5	08	Rupandehi	43,100	28,024	15,076
5	09	Kapilbastu	12,652	6,229	6,423
5	10	Dang	12,631	8,122	4,508
5	11	Banke	19,048	10,545	8,503
5	12	Bardiya	6,060	3,776	2,284
6	01	Dolpa	609	414	195
6	02	Mugu	500	360	140
6	03	Humla	441	284	157
6	04	Jumla	766	473	293
6	05	Kalikot	756	397	359
6	06	Dailekh	1,370	754	615
6	07	Jajarkot	564	293	272
6	08	Rukum West	1,834	1,188	647
6	09	Salyan	1,816	1,084	732
6	10	Surkhet	8,721	5,162	3,560
7	01	Bajura	504	267	237
7	02	Bajhang	1,268	719	549
7	03	Darchula	750	397	353
7	04	Baitadi	655	372	283
7	05	Dadeldhura	1,197	731	466
7	06	Doti	1,223	740	483
7	07	Achham	1,145	651	494
7	08	Kailali	18,526	11,387	7,139
7	09	Kanchanpur	9,666	5,289	4,377

Table 9-2. Owners aged 15 to 39 only: Number of Entities,
Annual Sales, Expenses, and Profit and Loss per Entity
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Entities (entities)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
		Nepal	445,982	1,579	1,048	531
		Province 1	75,346	1,255	881	374
		Province 2	57,809	1,112	663	449
		Bagmati Province	139,207	2,283	1,550	733
		Gandaki Province	45,713	1,395	1,011	384
		Province 5	73,801	1,509	942	567
		Karnali Province	22,291	780	467	313
		Sudurpashchim Province	31,815	1,098	646	452
1	01	Taplejung	1,712	622	447	175
1	02	Sankhuwasabha	2,495	820	508	312
1	03	Solukhumbu	1,594	904	684	220
1	04	Okhaldhunga	1,750	855	584	271
1	05	Khotang	1,678	1,554	1,177	377
1	06	Bhojpur	1,328	467	358	110
1	07	Dhankuta	2,369	706	551	155
1	08	Terhathum	1,342	514	395	119
1	09	Panchthar	2,423	610	439	171
1	10	Ilam	4,391	796	502	293
1	11	Jhapa	17,870	1,141	787	354
1	12	Morang	16,459	1,706	1,248	458
1	13	Sunsari	14,940	1,668	1,152	516
1	14	Udayapur	4,995	918	583	334
2	01	Saptari	6,586	988	547	441
2	02	Siraha	6,761	1,281	698	583
2	03	Dhanusa	9,001	1,025	590	435
2	04	Mahottari	7,013	1,078	552	526
2	05	Sarlahi	7,588	789	437	352
2	06	Rautahat	6,358	1,559	1,061	499
2	07	Bara	6,424	1,039	693	346
2	08	Parsa	8,078	1,210	782	428
3	01	Dolakha	2,516	1,077	712	365
3	02	Sindhupalchok	3,341	969	631	338
3	03	Rasuwa	630	957	750	207
3	04	Dhading	5,286	1,627	1,131	496
3	05	Nuwakot	3,538	2,241	1,668	573
3	06	Kathmandu	67,188	2,840	1,871	969
3	07	Bhaktapur	9,952	1,962	1,330	632
3	08	Lalitpur	13,105	2,046	1,619	428
3	09	Kavrepalanchok	5,859	1,966	1,460	506
3	10	Ramechhap	1,890	951	746	205
3	11	Sindhuli	3,314	1,576	973	603
3	12	Makwanpur	7,644	1,477	1,059	419
3	13	Chitawan	14,944	1,856	1,209	648

Table 9-2. Owners aged 15 to 39 only: Number of Entities,
Annual Sales, Expenses, and Profit and Loss per Entity
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Entities (entities)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
4	01	Gorkha	4,243	1,275	844	431
4	02	Manang	153	969	713	255
4	03	Mustang	276	14,197	9,921	4,276
4	04	Myagdi	1,975	856	639	217
4	05	Kaski	15,944	1,860	1,377	483
4	06	Lamjung	2,515	703	488	215
4	07	Tanahu	5,449	1,072	754	318
4	08	Nawalparasi East	6,593	982	738	244
4	09	Syangja	3,013	822	624	198
4	10	Parbat	1,986	1,038	741	297
4	11	Baglung	3,566	1,215	843	371
5	01	Rukum East	582	517	370	147
5	02	Rolpa	2,829	438	316	122
5	03	Pyuthan	2,551	505	353	153
5	04	Gulmi	3,253	715	533	182
5	05	Arghakhanchi	2,537	645	468	176
5	06	Palpa	3,440	918	627	291
5	07	Nawalparasi West	5,505	1,442	1,041	401
5	08	Rupandehi	20,438	2,109	1,371	738
5	09	Kapilbastu	6,806	1,859	915	944
5	10	Dang	8,210	1,538	989	549
5	11	Banke	10,223	1,863	1,032	832
5	12	Bardiya	7,427	816	508	308
6	01	Dolpa	412	1,478	1,005	473
6	02	Mugu	907	552	397	155
6	03	Humla	830	531	342	189
6	04	Jumla	1,553	493	305	189
6	05	Kalikot	1,722	439	231	209
6	06	Dailekh	3,055	448	247	201
6	07	Jajarkot	1,738	325	168	156
6	08	Rukum West	2,351	780	505	275
6	09	Salyan	3,246	559	334	226
6	10	Surkhet	6,477	1,347	797	550
7	01	Bajura	1,802	280	148	131
7	02	Bajhang	2,490	509	289	221
7	03	Darchula	1,300	577	306	271
7	04	Baitadi	1,505	435	248	188
7	05	Dadeldhura	1,634	732	447	285
7	06	Doti	1,724	709	429	280
7	07	Achham	2,078	551	313	238
7	08	Kailali	12,888	1,437	884	554
7	09	Kanchanpur	6,394	1,512	827	685

Table 9-3. Owners aged 15 to 39 only: Number of Persons Engaged,
Annual Sales, Expenses, and Profit and Loss per Person Engaged
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Persons Engaged (persons)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
		Nepal	1,079,529	652	433	220
		Province 1	164,057	576	405	172
		Province 2	134,340	479	285	193
		Bagmati Province	394,225	806	547	259
		Gandaki Province	101,712	627	454	173
		Province 5	172,987	644	402	242
		Karnali Province	43,894	396	237	159
		Sudurpashchim Province	68,314	511	301	211
1	01	Taplejung	3,099	344	247	97
1	02	Sankhuwasabha	5,112	400	248	152
1	03	Solukhumbu	3,752	384	291	93
1	04	Okhaldhunga	4,260	351	240	111
1	05	Khotang	2,931	890	674	216
1	06	Bhojpur	2,508	247	189	58
1	07	Dhankuta	4,542	368	287	81
1	08	Terhathum	2,294	301	231	70
1	09	Panchthar	4,318	343	247	96
1	10	Ilam	8,606	406	256	150
1	11	Jhapa	39,121	521	359	162
1	12	Morang	38,368	732	535	197
1	13	Sunsari	35,525	701	484	217
1	14	Udayapur	9,621	476	303	174
2	01	Saptari	13,719	474	263	212
2	02	Siraha	16,554	523	285	238
2	03	Dhanusa	21,790	423	244	180
2	04	Mahottari	16,726	452	232	220
2	05	Sarlahi	15,502	386	214	172
2	06	Rautahat	16,087	616	419	197
2	07	Bara	15,662	426	284	142
2	08	Parsa	18,300	534	345	189
3	01	Dolakha	5,516	491	325	166
3	02	Sindhupalchok	7,210	449	292	157
3	03	Rasuwa	1,415	426	334	92
3	04	Dhading	15,101	570	396	174
3	05	Nuwakot	9,726	815	607	208
3	06	Kathmandu	209,971	909	599	310
3	07	Bhaktapur	25,332	771	522	248
3	08	Lalitpur	40,988	654	518	137
3	09	Kavrepalanchok	15,147	760	565	196
3	10	Ramechhap	3,919	459	360	99
3	11	Sindhuli	7,439	702	433	269
3	12	Makwanpur	15,732	718	514	203
3	13	Chitawan	36,729	755	492	264

Table 9-3. Owners aged 15 to 39 only: Number of Persons Engaged,
Annual Sales, Expenses, and Profit and Loss per Person Engaged
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Persons Engaged (persons)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
4	01	Gorkha	8,957	604	400	204
4	02	Manang	427	347	256	91
4	03	Mustang	995	3,938	2,752	1,186
4	04	Myagdi	4,370	387	289	98
4	05	Kaski	39,391	753	558	196
4	06	Lamjung	5,019	352	245	108
4	07	Tanahu	11,712	499	351	148
4	08	Nawalparasi East	13,423	482	362	120
4	09	Syangja	5,609	442	335	106
4	10	Parbat	4,104	502	359	144
4	11	Baglung	7,705	562	390	172
5	01	Rukum East	1,033	291	209	83
5	02	Rolpa	5,196	239	172	67
5	03	Pyuthan	5,473	236	164	71
5	04	Gulmi	5,924	393	293	100
5	05	Arghakhanchi	4,260	384	279	105
5	06	Palpa	7,200	438	300	139
5	07	Nawalparasi West	13,016	610	440	170
5	08	Rupandehi	52,776	817	531	286
5	09	Kapilbastu	16,918	748	368	380
5	10	Dang	19,700	641	412	229
5	11	Banke	26,477	719	398	321
5	12	Bardiya	15,014	404	252	152
6	01	Dolpa	1,119	544	370	174
6	02	Mugu	1,701	294	212	82
6	03	Humla	1,618	272	175	97
6	04	Jumla	3,163	242	150	93
6	05	Kalikot	3,373	224	118	106
6	06	Dailekh	5,209	263	145	118
6	07	Jajarkot	3,217	175	91	85
6	08	Rukum West	4,126	445	288	157
6	09	Salyan	6,401	284	169	114
6	10	Surkhet	13,967	624	370	255
7	01	Bajura	3,145	160	85	75
7	02	Bajhang	4,564	278	157	120
7	03	Darchula	2,728	275	146	129
7	04	Baitadi	2,664	246	140	106
7	05	Dadeldhura	3,385	354	216	138
7	06	Doti	3,231	378	229	149
7	07	Achham	3,740	306	174	132
7	08	Kailali	30,964	598	368	231
7	09	Kanchanpur	13,893	696	381	315

Table 9-4. Owners aged 15 to 39 only: Monthly Sales, Expenses, and Profit and Loss by Province and District - Nepal (2018)

Province Code	District Code	District Name	Monthly Sales (million Rs.)	Monthly Expenses (million Rs.)	Monthly Profit and Loss (million Rs.)
		Nepal	58,681	38,932	19,749
		Province 1	7,882	5,535	2,347
		Province 2	5,358	3,195	2,163
		Bagmati Province	26,485	17,978	8,507
		Gandaki Province	5,315	3,851	1,464
		Province 5	9,282	5,793	3,489
		Karnali Province	1,448	867	581
		Sudurpashchim Province	2,911	1,713	1,198
1	01	Taplejung	89	64	25
1	02	Sankhuwasabha	170	106	65
1	03	Solukhumbu	120	91	29
1	04	Okhaldhunga	125	85	39
1	05	Khotang	217	165	53
1	06	Bhojpur	52	40	12
1	07	Dhankuta	139	109	31
1	08	Terhathum	57	44	13
1	09	Panchthar	123	89	35
1	10	Ilam	291	184	107
1	11	Jhapa	1,699	1,171	527
1	12	Morang	2,340	1,712	629
1	13	Sunsari	2,076	1,434	642
1	14	Udayapur	382	243	139
2	01	Saptari	542	300	242
2	02	Siraha	722	394	328
2	03	Dhanusa	769	443	326
2	04	Mahottari	630	323	307
2	05	Sarlahi	499	277	222
2	06	Rautahat	826	562	264
2	07	Bara	556	371	185
2	08	Parsa	814	526	288
3	01	Dolakha	226	149	76
3	02	Sindhupalchok	270	176	94
3	03	Rasuwa	50	39	11
3	04	Dhading	717	498	219
3	05	Nuwakot	661	492	169
3	06	Kathmandu	15,902	10,474	5,428
3	07	Bhaktapur	1,627	1,103	524
3	08	Lalitpur	2,235	1,768	467
3	09	Kavrepalanchok	960	713	247
3	10	Ramechhap	150	118	32
3	11	Sindhuli	435	269	166
3	12	Makwanpur	941	674	267
3	13	Chitawan	2,312	1,505	807

Table 9-4. Owners aged 15 to 39 only: Monthly Sales, Expenses, and Profit and Loss by Province and District - Nepal (2018)

Province Code	District Code	District Name	Monthly Sales (million Rs.)	Monthly Expenses (million Rs.)	Monthly Profit and Loss (million Rs.)
4	01	Gorkha	451	299	152
4	02	Manang	12	9	3
4	03	Mustang	327	228	98
4	04	Myagdi	141	105	36
4	05	Kaski	2,472	1,830	642
4	06	Lamjung	147	102	45
4	07	Tanahu	487	342	144
4	08	Nawalparasi East	539	405	134
4	09	Syangja	206	157	50
4	10	Parbat	172	123	49
4	11	Baglung	361	251	110
5	01	Rukum East	25	18	7
5	02	Rolpa	103	75	29
5	03	Pyuthan	107	75	32
5	04	Gulmi	194	145	49
5	05	Arghakhanchi	136	99	37
5	06	Palpa	263	180	83
5	07	Nawalparasi West	662	478	184
5	08	Rupandehi	3,592	2,335	1,256
5	09	Kapilbastu	1,054	519	535
5	10	Dang	1,053	677	376
5	11	Banke	1,587	879	709
5	12	Bardiya	505	315	190
6	01	Dolpa	51	35	16
6	02	Mugu	42	30	12
6	03	Humla	37	24	13
6	04	Jumla	64	39	24
6	05	Kalikot	63	33	30
6	06	Dailekh	114	63	51
6	07	Jajarkot	47	24	23
6	08	Rukum West	153	99	54
6	09	Salyan	151	90	61
6	10	Surkhet	727	430	297
7	01	Bajura	42	22	20
7	02	Bajhang	106	60	46
7	03	Darchula	63	33	29
7	04	Baitadi	55	31	24
7	05	Dadeldhura	100	61	39
7	06	Doti	102	62	40
7	07	Achham	95	54	41
7	08	Kailali	1,544	949	595
7	09	Kanchanpur	805	441	365

Table 10-1. Individual Proprietors (Registered) only:
Annual Sales, Expenses, and Profit and Loss
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Annual Sales (million Rs.)	Annual Expenses (million Rs.)	Annual Profit and Loss (million Rs.)
		Nepal	804,921	543,848	261,073
		Province 1	143,923	101,481	42,443
		Province 2	90,934	53,703	37,231
		Bagmati Province	273,185	190,271	82,915
		Gandaki Province	96,472	70,137	26,335
		Province 5	131,915	87,632	44,283
		Karnali Province	19,702	11,732	7,970
		Sudurpashchim Province	48,789	28,892	19,897
1	01	Taplejung	1,019	730	289
1	02	Sankhuwasabha	1,867	1,418	449
1	03	Solukhumbu	1,293	1,030	263
1	04	Okhaldhunga	1,222	827	395
1	05	Khotang	2,738	2,133	605
1	06	Bhojpur	865	655	210
1	07	Dhankuta	2,560	1,973	587
1	08	Terhathum	1,019	789	230
1	09	Panchthar	3,058	1,798	1,260
1	10	Ilam	4,679	2,874	1,805
1	11	Jhapa	35,025	23,132	11,893
1	12	Morang	41,636	31,334	10,302
1	13	Sunsari	40,041	28,264	11,777
1	14	Udayapur	6,901	4,524	2,377
2	01	Saptari	9,584	5,541	4,043
2	02	Siraha	12,661	7,180	5,482
2	03	Dhanusa	13,818	8,041	5,777
2	04	Mahottari	10,880	4,763	6,117
2	05	Sarlahi	7,436	4,341	3,095
2	06	Rautahat	12,138	7,276	4,862
2	07	Bara	8,965	6,283	2,683
2	08	Parsa	15,450	10,277	5,173
3	01	Dolakha	2,805	1,734	1,071
3	02	Sindhupalchok	3,076	1,948	1,128
3	03	Rasuwa	792	624	168
3	04	Dhading	7,318	4,691	2,627
3	05	Nuwakot	6,516	4,448	2,068
3	06	Kathmandu	124,668	81,046	43,622
3	07	Bhaktapur	29,220	21,704	7,516
3	08	Lalitpur	23,377	17,580	5,797
3	09	Kavrepalanchok	13,775	9,816	3,959
3	10	Ramechhap	2,669	1,998	672
3	11	Sindhuli	5,846	3,749	2,097
3	12	Makwanpur	16,238	11,543	4,695
3	13	Chitawan	36,885	29,391	7,494

Table 10-1. Individual Proprietors (Registered) only:
Annual Sales, Expenses, and Profit and Loss
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Annual Sales (million Rs.)	Annual Expenses (million Rs.)	Annual Profit and Loss (million Rs.)
4	01	Gorkha	6,908	4,336	2,572
4	02	Manang	143	111	31
4	03	Mustang	4,950	3,555	1,395
4	04	Myagdi	2,291	1,709	583
4	05	Kaski	45,294	34,147	11,147
4	06	Lamjung	2,657	1,833	824
4	07	Tanahu	8,821	6,294	2,527
4	08	Nawalparasi East	13,168	9,546	3,622
4	09	Syangja	4,413	3,393	1,021
4	10	Parbat	2,430	1,663	767
4	11	Baglung	5,396	3,551	1,845
5	01	Rukum East	222	121	101
5	02	Rolpa	1,887	1,225	661
5	03	Pyuthan	1,910	1,344	567
5	04	Gulmi	3,801	2,807	994
5	05	Arghakhanchi	2,465	1,633	832
5	06	Palpa	5,204	3,536	1,668
5	07	Nawalparasi West	9,882	6,969	2,913
5	08	Rupandehi	50,677	36,012	14,665
5	09	Kapilbastu	11,271	7,550	3,722
5	10	Dang	13,229	8,975	4,254
5	11	Banke	21,463	11,519	9,944
5	12	Bardiya	9,904	5,941	3,963
6	01	Dolpa	147	94	53
6	02	Mugu	446	270	176
6	03	Humla	335	200	135
6	04	Jumla	831	521	310
6	05	Kalikot	540	283	256
6	06	Dailekh	1,564	860	704
6	07	Jajarkot	353	173	180
6	08	Rukum West	2,027	1,240	787
6	09	Salyan	2,071	1,249	822
6	10	Surkhet	11,387	6,840	4,547
7	01	Bajura	352	186	166
7	02	Bajhang	1,349	750	598
7	03	Darchula	815	432	383
7	04	Baitadi	832	440	392
7	05	Dadeldhura	1,869	1,136	733
7	06	Doti	2,047	1,284	764
7	07	Achham	1,472	858	615
7	08	Kailali	28,149	17,578	10,571
7	09	Kanchanpur	11,904	6,229	5,675

Table 10-2. Individual Proprietors (Registered) only: Number of Entities, Annual Sales, Expenses, and Profit and Loss per Entity by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Entities (entities)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
		Nepal	345,481	2,330	1,574	756
		Province 1	68,231	2,109	1,487	622
		Province 2	34,409	2,643	1,561	1,082
		Bagmati Province	102,086	2,676	1,864	812
		Gandaki Province	40,533	2,380	1,730	650
		Province 5	61,107	2,159	1,434	725
		Karnali Province	13,830	1,425	848	576
		Sudurpashchim Province	25,285	1,930	1,143	787
1	01	Taplejung	1,108	919	659	261
1	02	Sankhuwasabha	1,969	948	720	228
1	03	Solukhumbu	851	1,519	1,210	309
1	04	Okhaldhunga	1,132	1,079	731	349
1	05	Khotang	1,245	2,199	1,713	486
1	06	Bhojpur	1,214	713	540	173
1	07	Dhankuta	2,576	994	766	228
1	08	Terhathum	1,124	906	702	204
1	09	Panchthar	1,637	1,868	1,098	770
1	10	Ilam	4,062	1,152	708	444
1	11	Jhapa	16,948	2,067	1,365	702
1	12	Morang	15,630	2,664	2,005	659
1	13	Sunsari	14,225	2,815	1,987	828
1	14	Udayapur	4,510	1,530	1,003	527
2	01	Saptari	4,260	2,250	1,301	949
2	02	Siraha	5,037	2,514	1,425	1,088
2	03	Dhanusa	5,853	2,361	1,374	987
2	04	Mahottari	2,880	3,778	1,654	2,124
2	05	Sarlahi	3,860	1,926	1,125	802
2	06	Rautahat	3,676	3,302	1,979	1,323
2	07	Bara	3,849	2,329	1,632	697
2	08	Parsa	4,994	3,094	2,058	1,036
3	01	Dolakha	1,711	1,639	1,013	626
3	02	Sindhupalchok	2,147	1,433	908	525
3	03	Rasuwa	661	1,198	944	254
3	04	Dhading	4,071	1,798	1,152	645
3	05	Nuwakot	3,013	2,163	1,476	687
3	06	Kathmandu	46,295	2,693	1,751	942
3	07	Bhaktapur	6,983	4,185	3,108	1,076
3	08	Lalitpur	9,100	2,569	1,932	637
3	09	Kavrepalanchok	4,619	2,982	2,125	857
3	10	Ramechhap	1,495	1,785	1,336	449
3	11	Sindhuli	2,315	2,525	1,619	906
3	12	Makwanpur	5,504	2,950	2,097	853
3	13	Chitawan	14,172	2,603	2,074	529

Table 10-2. Individual Proprietors (Registered) only: Number of Entities, Annual Sales, Expenses, and Profit and Loss per Entity by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Entities (entities)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
4	01	Gorkha	2,978	2,320	1,456	864
4	02	Manang	181	789	616	173
4	03	Mustang	302	16,391	11,772	4,619
4	04	Myagdi	1,385	1,654	1,234	421
4	05	Kaski	15,074	3,005	2,265	740
4	06	Lamjung	2,311	1,150	793	356
4	07	Tanahu	4,863	1,814	1,294	520
4	08	Nawalparasi East	4,723	2,788	2,021	767
4	09	Syangja	3,362	1,313	1,009	304
4	10	Parbat	1,903	1,277	874	403
4	11	Baglung	3,451	1,564	1,029	535
5	01	Rukum East	260	852	464	388
5	02	Rolpa	1,792	1,053	684	369
5	03	Pyuthan	2,593	737	518	218
5	04	Gulmi	3,898	975	720	255
5	05	Arghakhanchi	2,811	877	581	296
5	06	Palpa	4,041	1,288	875	413
5	07	Nawalparasi West	4,321	2,287	1,613	674
5	08	Rupandehi	17,846	2,840	2,018	822
5	09	Kapilbastu	4,890	2,305	1,544	761
5	10	Dang	6,688	1,978	1,342	636
5	11	Banke	6,791	3,160	1,696	1,464
5	12	Bardiya	5,176	1,913	1,148	766
6	01	Dolpa	219	671	430	240
6	02	Mugu	383	1,165	706	459
6	03	Humla	278	1,206	720	487
6	04	Jumla	970	856	537	319
6	05	Kalikot	822	656	345	312
6	06	Dailekh	1,830	855	470	385
6	07	Jajarkot	769	459	225	234
6	08	Rukum West	1,495	1,356	829	527
6	09	Salyan	2,342	884	533	351
6	10	Surkhet	4,722	2,412	1,449	963
7	01	Bajura	861	409	216	193
7	02	Bajhang	1,319	1,022	569	454
7	03	Darchula	1,186	687	364	323
7	04	Baitadi	1,358	613	324	289
7	05	Dadeldhura	1,641	1,139	692	447
7	06	Doti	1,582	1,294	811	483
7	07	Achham	1,515	972	566	406
7	08	Kailali	10,038	2,804	1,751	1,053
7	09	Kanchanpur	5,785	2,058	1,077	981

Table 10-3. Individual Proprietors (Registered) only: Number of Persons Engaged, Annual Sales, Expenses, and Profit and Loss per Person Engaged by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Persons Engaged (persons)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
		Nepal	1,022,951	787	532	255
		Province 1	185,782	775	546	228
		Province 2	118,886	765	452	313
		Bagmati Province	324,873	841	586	255
		Gandaki Province	112,211	860	625	235
		Province 5	182,533	723	480	243
		Karnali Province	32,260	611	364	247
		Sudurpashchim Province	66,406	735	435	300
1	01	Taplejung	2,150	474	340	134
1	02	Sankhuwasabha	4,893	382	290	92
1	03	Solukhumbu	2,433	531	423	108
1	04	Okhaldhunga	2,785	439	297	142
1	05	Khotang	2,495	1,097	855	243
1	06	Bhojpur	2,592	334	253	81
1	07	Dhankuta	6,185	414	319	95
1	08	Terhathum	2,342	435	337	98
1	09	Panchthar	4,020	761	447	314
1	10	Ilam	9,019	519	319	200
1	11	Jhapa	46,624	751	496	255
1	12	Morang	46,544	895	673	221
1	13	Sunsari	43,559	919	649	270
1	14	Udayapur	10,141	681	446	234
2	01	Saptari	12,799	749	433	316
2	02	Siraha	16,888	750	425	325
2	03	Dhanusa	20,057	689	401	288
2	04	Mahottari	11,275	965	422	542
2	05	Sarlahi	13,678	544	317	226
2	06	Rautahat	13,721	885	530	354
2	07	Bara	13,491	665	466	199
2	08	Parsa	16,977	910	605	305
3	01	Dolakha	4,585	612	378	234
3	02	Sindhupalchok	5,047	609	386	223
3	03	Rasuwa	1,635	484	381	103
3	04	Dhading	10,213	717	459	257
3	05	Nuwakot	7,926	822	561	261
3	06	Kathmandu	155,674	801	521	280
3	07	Bhaktapur	26,284	1,112	826	286
3	08	Lalitpur	33,028	708	532	176
3	09	Kavrepalanchok	13,403	1,028	732	295
3	10	Ramechhap	3,564	749	561	188
3	11	Sindhuli	6,208	942	604	338
3	12	Makwanpur	14,622	1,111	789	321
3	13	Chitawan	42,684	864	689	176

Table 10-3. Individual Proprietors (Registered) only: Number of Persons Engaged, Annual Sales, Expenses, and Profit and Loss per Person Engaged by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Persons Engaged (persons)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
4	01	Gorkha	7,874	877	551	327
4	02	Manang	571	250	195	55
4	03	Mustang	1,355	3,653	2,624	1,029
4	04	Myagdi	3,670	624	466	159
4	05	Kaski	45,932	986	743	243
4	06	Lamjung	5,640	471	325	146
4	07	Tanahu	13,155	671	478	192
4	08	Nawalparasi East	13,669	963	698	265
4	09	Syangja	7,408	596	458	138
4	10	Parbat	4,312	564	386	178
4	11	Baglung	8,625	626	412	214
5	01	Rukum East	537	413	225	188
5	02	Rolpa	3,390	557	361	195
5	03	Pyuthan	6,174	309	218	92
5	04	Gulmi	7,906	481	355	126
5	05	Arghakhanchi	5,250	470	311	159
5	06	Palpa	9,534	546	371	175
5	07	Nawalparasi West	13,396	738	520	217
5	08	Rupandehi	59,582	851	604	246
5	09	Kapilbastu	18,476	610	409	201
5	10	Dang	18,954	698	474	224
5	11	Banke	24,521	875	470	406
5	12	Bardiya	14,813	669	401	268
6	01	Dolpa	450	326	209	117
6	02	Mugu	902	495	300	195
6	03	Humla	673	498	297	201
6	04	Jumla	2,232	372	233	139
6	05	Kalikot	1,722	313	165	149
6	06	Dailekh	3,609	433	238	195
6	07	Jajarkot	1,540	229	113	117
6	08	Rukum West	3,089	656	401	255
6	09	Salyan	5,099	406	245	161
6	10	Surkhet	12,944	880	528	351
7	01	Bajura	1,657	213	112	100
7	02	Bajhang	2,873	469	261	208
7	03	Darchula	2,589	315	167	148
7	04	Baitadi	2,503	332	176	157
7	05	Dadeldhura	3,893	480	292	188
7	06	Doti	3,627	564	354	211
7	07	Achham	3,061	481	280	201
7	08	Kailali	30,428	925	578	347
7	09	Kanchanpur	15,775	755	395	360

Table 10-4. Individual Proprietors (Registered) only:
Monthly Sales, Expenses, and Profit and Loss
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Monthly Sales (million Rs.)	Monthly Expenses (million Rs.)	Monthly Profit and Loss (million Rs.)
		Nepal	67,077	45,321	21,756
		Province 1	11,994	8,457	3,537
		Province 2	7,578	4,475	3,103
		Bagmati Province	22,765	15,856	6,910
		Gandaki Province	8,039	5,845	2,195
		Province 5	10,993	7,303	3,690
		Karnali Province	1,642	978	664
		Sudurpashchim Province	4,066	2,408	1,658
1	01	Taplejung	85	61	24
1	02	Sankhuwasabha	156	118	37
1	03	Solukhumbu	108	86	22
1	04	Okhaldhunga	102	69	33
1	05	Khotang	228	178	50
1	06	Bhojpur	72	55	18
1	07	Dhankuta	213	164	49
1	08	Terhathum	85	66	19
1	09	Panchthar	255	150	105
1	10	Ilam	390	240	150
1	11	Jhapa	2,919	1,928	991
1	12	Morang	3,470	2,611	858
1	13	Sunsari	3,337	2,355	981
1	14	Udayapur	575	377	198
2	01	Saptari	799	462	337
2	02	Siraha	1,055	598	457
2	03	Dhanusa	1,152	670	481
2	04	Mahottari	907	397	510
2	05	Sarlahi	620	362	258
2	06	Rautahat	1,012	606	405
2	07	Bara	747	524	224
2	08	Parsa	1,288	856	431
3	01	Dolakha	234	144	89
3	02	Sindhupalchok	256	162	94
3	03	Rasuwa	66	52	14
3	04	Dhading	610	391	219
3	05	Nuwakot	543	371	172
3	06	Kathmandu	10,389	6,754	3,635
3	07	Bhaktapur	2,435	1,809	626
3	08	Lalitpur	1,948	1,465	483
3	09	Kavrepalanchok	1,148	818	330
3	10	Ramechhap	222	166	56
3	11	Sindhuli	487	312	175
3	12	Makwanpur	1,353	962	391
3	13	Chitawan	3,074	2,449	625

Table 10-4. Individual Proprietors (Registered) only:
Monthly Sales, Expenses, and Profit and Loss
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Monthly Sales (million Rs.)	Monthly Expenses (million Rs.)	Monthly Profit and Loss (million Rs.)
4	01	Gorkha	576	361	214
4	02	Manang	12	9	3
4	03	Mustang	413	296	116
4	04	Myagdi	191	142	49
4	05	Kaski	3,775	2,846	929
4	06	Lamjung	221	153	69
4	07	Tanahu	735	524	211
4	08	Nawalparasi East	1,097	795	302
4	09	Syangja	368	283	85
4	10	Parbat	203	139	64
4	11	Baglung	450	296	154
5	01	Rukum East	18	10	8
5	02	Rolpa	157	102	55
5	03	Pyuthan	159	112	47
5	04	Gulmi	317	234	83
5	05	Arghakhanchi	205	136	69
5	06	Palpa	434	295	139
5	07	Nawalparasi West	824	581	243
5	08	Rupandehi	4,223	3,001	1,222
5	09	Kapilbastu	939	629	310
5	10	Dang	1,102	748	354
5	11	Banke	1,789	960	829
5	12	Bardiya	825	495	330
6	01	Dolpa	12	8	4
6	02	Mugu	37	23	15
6	03	Humla	28	17	11
6	04	Jumla	69	43	26
6	05	Kalikot	45	24	21
6	06	Dailekh	130	72	59
6	07	Jajarkot	29	14	15
6	08	Rukum West	169	103	66
6	09	Salyan	173	104	68
6	10	Surkhet	949	570	379
7	01	Bajura	29	15	14
7	02	Bajhang	112	63	50
7	03	Darchula	68	36	32
7	04	Baitadi	69	37	33
7	05	Dadeldhura	156	95	61
7	06	Doti	171	107	64
7	07	Achham	123	71	51
7	08	Kailali	2,346	1,465	881
7	09	Kanchanpur	992	519	473

Table 11-1. "Owned" Business Place (Building, Single unit) only:
Annual Sales, Expenses, and Profit and Loss
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Annual Sales (million Rs.)	Annual Expenses (million Rs.)	Annual Profit and Loss (million Rs.)
		Nepal	1,203,249	835,980	367,269
		Province 1	275,317	206,201	69,116
		Province 2	150,884	107,320	43,563
		Bagmati Province	359,702	251,620	108,082
		Gandaki Province	123,536	86,394	37,143
		Province 5	199,605	129,732	69,873
		Karnali Province	31,115	18,419	12,696
		Sudurpashchim Province	63,090	36,294	26,796
1	01	Taplejung	2,242	1,433	809
1	02	Sankhuwasabha	6,724	3,854	2,870
1	03	Solukhumbu	3,429	2,627	802
1	04	Okhaldhunga	3,586	2,313	1,272
1	05	Khotang	2,113	1,587	527
1	06	Bhojpur	1,669	1,265	404
1	07	Dhankuta	2,925	2,328	596
1	08	Terhathum	1,227	862	365
1	09	Panchthar	3,140	1,871	1,269
1	10	Ilam	8,940	5,708	3,232
1	11	Jhapa	56,832	36,511	20,322
1	12	Morang	107,977	88,884	19,093
1	13	Sunsari	65,938	50,806	15,131
1	14	Udayapur	8,577	6,152	2,425
2	01	Saptari	12,322	6,657	5,665
2	02	Siraha	9,761	4,751	5,010
2	03	Dhanusa	14,103	8,563	5,539
2	04	Mahottari	7,940	4,460	3,481
2	05	Sarlahi	32,691	25,866	6,825
2	06	Rautahat	11,579	7,688	3,890
2	07	Bara	37,742	31,048	6,694
2	08	Parsa	24,746	18,287	6,459
3	01	Dolakha	5,953	4,261	1,692
3	02	Sindhupalchok	11,097	7,495	3,602
3	03	Rasuwa	1,006	818	188
3	04	Dhading	16,912	9,441	7,471
3	05	Nuwakot	12,340	7,897	4,443
3	06	Kathmandu	132,737	96,420	36,317
3	07	Bhaktapur	29,472	20,750	8,723
3	08	Lalitpur	48,960	30,878	18,082
3	09	Kavrepalanchok	18,458	13,186	5,272
3	10	Ramechhap	4,336	3,122	1,214
3	11	Sindhuli	8,063	4,993	3,070
3	12	Makwanpur	19,338	14,093	5,245
3	13	Chitawan	51,030	38,267	12,762

Table 11-1. "Owned" Business Place (Building, Single unit) only:
Annual Sales, Expenses, and Profit and Loss
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Annual Sales (million Rs.)	Annual Expenses (million Rs.)	Annual Profit and Loss (million Rs.)
4	01	Gorkha	9,200	6,219	2,981
4	02	Manang	463	364	99
4	03	Mustang	5,193	3,736	1,457
4	04	Myagdi	2,972	2,267	705
4	05	Kaski	54,493	41,127	13,366
4	06	Lamjung	6,166	2,749	3,417
4	07	Tanahu	10,114	7,183	2,930
4	08	Nawalparasi East	20,580	13,400	7,181
4	09	Syangja	4,890	3,238	1,652
4	10	Parbat	2,961	2,024	938
4	11	Baglung	6,504	4,086	2,418
5	01	Rukum East	476	299	177
5	02	Rolpa	2,515	1,652	862
5	03	Pyuthan	7,579	3,372	4,207
5	04	Gulmi	5,443	3,249	2,194
5	05	Arghakhanchi	3,050	2,041	1,009
5	06	Palpa	6,200	4,350	1,850
5	07	Nawalparasi West	18,636	13,740	4,895
5	08	Rupandehi	81,737	57,590	24,147
5	09	Kapilbastu	20,116	11,347	8,769
5	10	Dang	17,784	10,896	6,888
5	11	Banke	23,476	13,230	10,246
5	12	Bardiya	12,594	7,965	4,628
6	01	Dolpa	1,168	818	349
6	02	Mugu	2,321	1,618	703
6	03	Humla	1,228	812	417
6	04	Jumla	1,351	877	474
6	05	Kalikot	1,910	1,145	766
6	06	Dailekh	3,229	1,745	1,485
6	07	Jajarkot	1,017	563	454
6	08	Rukum West	2,263	1,324	940
6	09	Salyan	6,744	3,815	2,929
6	10	Surkhet	9,883	5,703	4,180
7	01	Bajura	1,496	766	730
7	02	Bajhang	3,081	1,682	1,399
7	03	Darchula	2,870	1,406	1,464
7	04	Baitadi	1,729	954	775
7	05	Dadeldhura	1,997	1,217	780
7	06	Doti	2,729	1,658	1,071
7	07	Achham	2,764	1,628	1,136
7	08	Kailali	26,697	15,949	10,748
7	09	Kanchanpur	19,727	11,035	8,692

Table 11-2. "Owned" Business Place (Building, Single unit) only: Number of Entities, Annual Sales, Expenses, and Profit and Loss per Entity by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Entities (entities)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
		Nepal	394,046	3,054	2,122	932
		Province 1	78,863	3,491	2,615	876
		Province 2	53,645	2,813	2,001	812
		Bagmati Province	84,072	4,279	2,993	1,286
		Gandaki Province	48,578	2,543	1,778	765
		Province 5	68,227	2,926	1,901	1,024
		Karnali Province	24,403	1,275	755	520
		Sudurpashchim Province	36,258	1,740	1,001	739
1	01	Taplejung	2,211	1,014	648	366
1	02	Sankhuwasabha	3,647	1,844	1,057	787
1	03	Solukhumbu	2,172	1,579	1,209	369
1	04	Okhaldhunga	2,630	1,363	880	484
1	05	Khotang	3,048	693	521	173
1	06	Bhojpur	2,422	689	522	167
1	07	Dhankuta	3,197	915	728	187
1	08	Terhathum	1,772	693	487	206
1	09	Panchthar	2,916	1,077	642	435
1	10	Ilam	5,821	1,536	981	555
1	11	Jhapa	14,446	3,934	2,527	1,407
1	12	Morang	14,460	7,467	6,147	1,320
1	13	Sunsari	13,332	4,946	3,811	1,135
1	14	Udayapur	6,789	1,263	906	357
2	01	Saptari	8,601	1,433	774	659
2	02	Siraha	6,953	1,404	683	721
2	03	Dhanusa	7,398	1,906	1,158	749
2	04	Mahottari	5,332	1,489	836	653
2	05	Sarlahi	7,623	4,289	3,393	895
2	06	Rautahat	5,745	2,015	1,338	677
2	07	Bara	6,022	6,267	5,156	1,112
2	08	Parsa	5,971	4,144	3,063	1,082
3	01	Dolakha	3,472	1,715	1,227	487
3	02	Sindhupalchok	5,525	2,009	1,357	652
3	03	Rasuwa	955	1,054	857	197
3	04	Dhading	7,063	2,394	1,337	1,058
3	05	Nuwakot	5,296	2,330	1,491	839
3	06	Kathmandu	14,846	8,941	6,495	2,446
3	07	Bhaktapur	5,872	5,019	3,534	1,485
3	08	Lalitpur	6,555	7,469	4,711	2,758
3	09	Kavrepalanchok	6,728	2,743	1,960	784
3	10	Ramechhap	3,003	1,444	1,040	404
3	11	Sindhuli	4,566	1,766	1,093	672
3	12	Makwanpur	8,604	2,248	1,638	610
3	13	Chitawan	11,587	4,404	3,303	1,101

Table 11-2. "Owned" Business Place (Building, Single unit) only: Number of Entities, Annual Sales, Expenses, and Profit and Loss per Entity by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Entities (entities)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
4	01	Gorkha	6,508	1,414	956	458
4	02	Manang	336	1,379	1,084	295
4	03	Mustang	477	10,887	7,832	3,055
4	04	Myagdi	3,350	887	677	210
4	05	Kaski	8,797	6,194	4,675	1,519
4	06	Lamjung	3,628	1,699	758	942
4	07	Tanahu	6,839	1,479	1,050	428
4	08	Nawalparasi East	6,695	3,074	2,001	1,073
4	09	Syangja	4,202	1,164	771	393
4	10	Parbat	2,692	1,100	752	348
4	11	Baglung	5,054	1,287	809	478
5	01	Rukum East	580	821	515	306
5	02	Rolpa	2,725	923	606	316
5	03	Pyuthan	3,322	2,281	1,015	1,266
5	04	Gulmi	5,092	1,069	638	431
5	05	Arghakhanchi	4,008	761	509	252
5	06	Palpa	4,702	1,319	925	393
5	07	Nawalparasi West	5,501	3,388	2,498	890
5	08	Rupandehi	15,695	5,208	3,669	1,539
5	09	Kapilbastu	6,215	3,237	1,826	1,411
5	10	Dang	7,171	2,480	1,520	961
5	11	Banke	6,547	3,586	2,021	1,565
5	12	Bardiya	6,669	1,888	1,194	694
6	01	Dolpa	615	1,898	1,330	568
6	02	Mugu	1,269	1,829	1,275	554
6	03	Humla	1,561	787	520	267
6	04	Jumla	1,750	772	501	271
6	05	Kalikot	2,332	819	491	328
6	06	Dailekh	3,835	842	455	387
6	07	Jajarkot	1,998	509	282	227
6	08	Rukum West	2,005	1,129	660	469
6	09	Salyan	3,711	1,817	1,028	789
6	10	Surkhet	5,327	1,855	1,071	785
7	01	Bajura	3,080	486	249	237
7	02	Bajhang	4,406	699	382	317
7	03	Darchula	2,395	1,198	587	611
7	04	Baitadi	2,791	620	342	278
7	05	Dadeldhura	2,615	764	465	298
7	06	Doti	2,531	1,078	655	423
7	07	Achham	2,921	946	557	389
7	08	Kailali	9,762	2,735	1,634	1,101
7	09	Kanchanpur	5,757	3,427	1,917	1,510

Table 11-3. "Owned" Business Place (Building, Single unit) only:
Number of Persons Engaged, Annual Sales, Expenses,
per Person Engaged by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Persons Engaged (persons)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
		Nepal	1,369,483	879	610	268
		Province 1	275,858	998	747	251
		Province 2	165,035	914	650	264
		Bagmati Province	338,211	1,064	744	320
		Gandaki Province	163,469	756	529	227
		Province 5	247,674	806	524	282
		Karnali Province	69,905	445	263	182
		Sudurpashchim Province	109,331	577	332	245
1	01	Taplejung	6,074	369	236	133
1	02	Sankhuwasabha	11,321	594	340	253
1	03	Solukhumbu	9,005	381	292	89
1	04	Okhaldhunga	10,573	339	219	120
1	05	Khotang	8,149	259	195	65
1	06	Bhojpur	6,914	241	183	58
1	07	Dhankuta	9,406	311	248	63
1	08	Terhathum	5,233	235	165	70
1	09	Panchthar	7,620	412	246	167
1	10	Ilam	16,391	545	348	197
1	11	Jhapa	53,488	1,063	683	380
1	12	Morang	59,218	1,823	1,501	322
1	13	Sunsari	55,406	1,190	917	273
1	14	Udayapur	17,060	503	361	142
2	01	Saptari	23,427	526	284	242
2	02	Siraha	19,522	500	243	257
2	03	Dhanusa	23,523	600	364	235
2	04	Mahottari	16,138	492	276	216
2	05	Sarlahi	19,268	1,697	1,342	354
2	06	Rautahat	17,247	671	446	226
2	07	Bara	22,623	1,668	1,372	296
2	08	Parsa	23,287	1,063	785	277
3	01	Dolakha	10,848	549	393	156
3	02	Sindhupalchok	16,854	658	445	214
3	03	Rasuwa	2,709	371	302	69
3	04	Dhading	23,671	714	399	316
3	05	Nuwakot	17,686	698	447	251
3	06	Kathmandu	90,013	1,475	1,071	403
3	07	Bhaktapur	25,414	1,160	816	343
3	08	Lalitpur	33,006	1,483	936	548
3	09	Kavrepalanchok	22,035	838	598	239
3	10	Ramechhap	10,233	424	305	119
3	11	Sindhuli	16,421	491	304	187
3	12	Makwanpur	23,739	815	594	221
3	13	Chitawan	45,582	1,120	840	280

Table 11-3. "Owned" Business Place (Building, Single unit) only:
Number of Persons Engaged, Annual Sales, Expenses,
per Person Engaged by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Persons Engaged (persons)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
4	01	Gorkha	18,597	495	334	160
4	02	Manang	1,279	362	285	77
4	03	Mustang	2,309	2,249	1,618	631
4	04	Myagdi	10,253	290	221	69
4	05	Kaski	40,722	1,338	1,010	328
4	06	Lamjung	11,063	557	248	309
4	07	Tanahu	20,610	491	349	142
4	08	Nawalparasi East	21,226	970	631	338
4	09	Syangja	13,258	369	244	125
4	10	Parbat	8,005	370	253	117
4	11	Baglung	16,147	403	253	150
5	01	Rukum East	1,719	277	174	103
5	02	Rolpa	8,025	313	206	107
5	03	Pyuthan	11,637	651	290	361
5	04	Gulmi	13,898	392	234	158
5	05	Arghakhanchi	9,465	322	216	107
5	06	Palpa	15,364	404	283	120
5	07	Nawalparasi West	20,273	919	678	241
5	08	Rupandehi	70,684	1,156	815	342
5	09	Kapilbastu	23,253	865	488	377
5	10	Dang	24,326	731	448	283
5	11	Banke	27,090	867	488	378
5	12	Bardiya	21,940	574	363	211
6	01	Dolpa	2,590	451	316	135
6	02	Mugu	3,724	623	434	189
6	03	Humla	4,018	306	202	104
6	04	Jumla	5,339	253	164	89
6	05	Kalikot	6,362	300	180	120
6	06	Dailekh	9,537	339	183	156
6	07	Jajarkot	5,477	186	103	83
6	08	Rukum West	5,723	395	231	164
6	09	Salyan	10,525	641	363	278
6	10	Surkhet	16,610	595	343	252
7	01	Bajura	7,077	211	108	103
7	02	Bajhang	10,637	290	158	131
7	03	Darchula	7,326	392	192	200
7	04	Baitadi	8,238	210	116	94
7	05	Dadeldhura	7,213	277	169	108
7	06	Doti	6,973	391	238	154
7	07	Achham	7,798	354	209	146
7	08	Kailali	33,543	796	475	320
7	09	Kanchanpur	20,526	961	538	423

Table 11-4. "Owned" Business Place (Building, Single unit) only: Monthly Sales, Expenses, and Profit and Loss by Province and District - Nepal (2018)

Province Code	District Code	District Name	Monthly Sales (million Rs.)	Monthly Expenses (million Rs.)	Monthly Profit and Loss (million Rs.)
		Nepal	100,271	69,665	30,606
		Province 1	22,943	17,183	5,760
		Province 2	12,574	8,943	3,630
		Bagmati Province	29,975	20,968	9,007
		Gandaki Province	10,295	7,199	3,095
		Province 5	16,634	10,811	5,823
		Karnali Province	2,593	1,535	1,058
		Sudurpashchim Province	5,258	3,025	2,233
1	01	Taplejung	187	119	67
1	02	Sankhuwasabha	560	321	239
1	03	Solukhumbu	286	219	67
1	04	Okhaldhunga	299	193	106
1	05	Khotang	176	132	44
1	06	Bhojpur	139	105	34
1	07	Dhankuta	244	194	50
1	08	Terhathum	102	72	30
1	09	Panchthar	262	156	106
1	10	Ilam	745	476	269
1	11	Jhapa	4,736	3,043	1,693
1	12	Morang	8,998	7,407	1,591
1	13	Sunsari	5,495	4,234	1,261
1	14	Udayapur	715	513	202
2	01	Saptari	1,027	555	472
2	02	Siraha	813	396	417
2	03	Dhanusa	1,175	714	462
2	04	Mahottari	662	372	290
2	05	Sarlahi	2,724	2,156	569
2	06	Rautahat	965	641	324
2	07	Bara	3,145	2,587	558
2	08	Parsa	2,062	1,524	538
3	01	Dolakha	496	355	141
3	02	Sindhupalchok	925	625	300
3	03	Rasuwa	84	68	16
3	04	Dhading	1,409	787	623
3	05	Nuwakot	1,028	658	370
3	06	Kathmandu	11,061	8,035	3,026
3	07	Bhaktapur	2,456	1,729	727
3	08	Lalitpur	4,080	2,573	1,507
3	09	Kavrepalanchok	1,538	1,099	439
3	10	Ramechhap	361	260	101
3	11	Sindhuli	672	416	256
3	12	Makwanpur	1,612	1,174	437
3	13	Chitawan	4,252	3,189	1,064

Table 11-4. "Owned" Business Place (Building, Single unit) only: Monthly Sales, Expenses, and Profit and Loss by Province and District - Nepal (2018)

Province Code	District Code	District Name	Monthly Sales (million Rs.)	Monthly Expenses (million Rs.)	Monthly Profit and Loss (million Rs.)
4	01	Gorkha	767	518	248
4	02	Manang	39	30	8
4	03	Mustang	433	311	121
4	04	Myagdi	248	189	59
4	05	Kaski	4,541	3,427	1,114
4	06	Lamjung	514	229	285
4	07	Tanahu	843	599	244
4	08	Nawalparasi East	1,715	1,117	598
4	09	Syangja	407	270	138
4	10	Parbat	247	169	78
4	11	Baglung	542	341	202
5	01	Rukum East	40	25	15
5	02	Rolpa	210	138	72
5	03	Pyuthan	632	281	351
5	04	Gulmi	454	271	183
5	05	Arghakhanchi	254	170	84
5	06	Palpa	517	362	154
5	07	Nawalparasi West	1,553	1,145	408
5	08	Rupandehi	6,811	4,799	2,012
5	09	Kapilbastu	1,676	946	731
5	10	Dang	1,482	908	574
5	11	Banke	1,956	1,103	854
5	12	Bardiya	1,049	664	386
6	01	Dolpa	97	68	29
6	02	Mugu	193	135	59
6	03	Humla	102	68	35
6	04	Jumla	113	73	39
6	05	Kalikot	159	95	64
6	06	Dailekh	269	145	124
6	07	Jajarkot	85	47	38
6	08	Rukum West	189	110	78
6	09	Salyan	562	318	244
6	10	Surkhet	824	475	348
7	01	Bajura	125	64	61
7	02	Bajhang	257	140	117
7	03	Darchula	239	117	122
7	04	Baitadi	144	80	65
7	05	Dadeldhura	166	101	65
7	06	Doti	227	138	89
7	07	Achham	230	136	95
7	08	Kailali	2,225	1,329	896
7	09	Kanchanpur	1,644	920	724

Table 12-1. "Rented" Business Place (Building, Single unit) only:
Annual Sales, Expenses, and Profit and Loss
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Annual Sales (million Rs.)	Annual Expenses (million Rs.)	Annual Profit and Loss (million Rs.)
		Nepal	905,381	613,757	291,623
		Province 1	107,962	73,487	34,475
		Province 2	69,943	42,157	27,786
		Bagmati Province	522,373	361,805	160,568
		Gandaki Province	80,353	56,153	24,200
		Province 5	81,029	52,470	28,559
		Karnali Province	16,616	10,771	5,845
		Sudurpashchim Province	27,105	16,915	10,191
1	01	Taplejung	1,925	1,492	433
1	02	Sankhuwasabha	935	722	213
1	03	Solukhumbu	2,157	1,614	544
1	04	Okhaldhunga	2,082	1,503	579
1	05	Khotang	2,239	1,654	585
1	06	Bhojpur	457	368	89
1	07	Dhankuta	1,497	1,166	331
1	08	Terhathum	1,094	897	197
1	09	Panchthar	1,353	1,001	352
1	10	Ilam	2,839	1,802	1,036
1	11	Jhapa	26,010	17,012	8,998
1	12	Morang	28,487	19,304	9,183
1	13	Sunsari	32,868	22,460	10,408
1	14	Udayapur	4,018	2,492	1,526
2	01	Saptari	4,657	2,697	1,960
2	02	Siraha	8,191	4,739	3,452
2	03	Dhanusa	11,619	6,616	5,003
2	04	Mahottari	10,049	5,383	4,666
2	05	Sarlahi	5,677	3,661	2,015
2	06	Rautahat	10,417	6,266	4,152
2	07	Bara	5,536	3,749	1,787
2	08	Parsa	13,797	9,045	4,752
3	01	Dolakha	2,729	1,761	968
3	02	Sindhupalchok	4,033	2,581	1,452
3	03	Rasuwa	450	337	113
3	04	Dhading	10,843	7,193	3,650
3	05	Nuwakot	4,614	3,037	1,578
3	06	Kathmandu	305,627	209,919	95,707
3	07	Bhaktapur	42,320	30,429	11,891
3	08	Lalitpur	85,690	62,781	22,909
3	09	Kavrepalanchok	13,758	9,540	4,218
3	10	Ramechhap	3,025	2,153	873
3	11	Sindhuli	4,644	2,622	2,022
3	12	Makwanpur	11,956	8,378	3,578
3	13	Chitawan	32,684	21,076	11,609

Table 12-1. "Rented" Business Place (Building, Single unit) only:
Annual Sales, Expenses, and Profit and Loss
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Annual Sales (million Rs.)	Annual Expenses (million Rs.)	Annual Profit and Loss (million Rs.)
4	01	Gorkha	5,590	3,608	1,982
4	02	Manang	45	31	14
4	03	Mustang	133	110	23
4	04	Myagdi	1,832	1,188	644
4	05	Kaski	45,088	32,227	12,861
4	06	Lamjung	1,904	1,271	633
4	07	Tanahu	6,284	4,491	1,793
4	08	Nawalparasi East	9,701	6,336	3,365
4	09	Syangja	3,112	2,342	771
4	10	Parbat	1,338	990	348
4	11	Baglung	5,326	3,560	1,767
5	01	Rukum East	189	124	65
5	02	Rolpa	2,023	1,277	746
5	03	Pyuthan	1,297	915	382
5	04	Gulmi	2,352	1,701	652
5	05	Arghakhanchi	1,619	994	625
5	06	Palpa	3,492	2,347	1,145
5	07	Nawalparasi West	5,520	3,808	1,711
5	08	Rupandehi	29,499	21,113	8,386
5	09	Kapilbastu	4,177	2,451	1,726
5	10	Dang	11,369	7,234	4,135
5	11	Banke	15,241	8,086	7,155
5	12	Bardiya	4,252	2,421	1,831
6	01	Dolpa	191	115	76
6	02	Mugu	807	610	197
6	03	Humla	725	490	234
6	04	Jumla	825	534	292
6	05	Kalikot	557	331	225
6	06	Dailekh	1,118	667	451
6	07	Jajarkot	439	250	189
6	08	Rukum West	1,582	1,097	485
6	09	Salyan	1,648	1,070	578
6	10	Surkhet	8,724	5,607	3,117
7	01	Bajura	253	142	111
7	02	Bajhang	752	435	317
7	03	Darchula	560	314	246
7	04	Baitadi	762	450	312
7	05	Dadeldhura	1,115	712	403
7	06	Doti	816	541	275
7	07	Achham	1,157	695	462
7	08	Kailali	16,928	10,568	6,360
7	09	Kanchanpur	4,762	3,057	1,705

Table 12-2. "Rented" Business Place (Building, Single unit) only: Number of Entities, Annual Sales, Expenses, and Profit and Loss per Entity by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Entities (entities)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
		Nepal	411,850	2,198	1,490	708
		Province 1	66,022	1,635	1,113	522
		Province 2	45,619	1,533	924	609
		Bagmati Province	167,089	3,126	2,165	961
		Gandaki Province	43,629	1,842	1,287	555
		Province 5	54,214	1,495	968	527
		Karnali Province	13,989	1,188	770	418
		Sudurpashchim Province	21,288	1,273	795	479
1	01	Taplejung	1,161	1,658	1,285	373
1	02	Sankhuwasabha	1,360	688	531	157
1	03	Solukhumbu	1,050	2,055	1,537	518
1	04	Okhaldhunga	1,026	2,029	1,464	564
1	05	Khotang	834	2,684	1,983	701
1	06	Bhojpur	741	617	497	121
1	07	Dhankuta	1,961	763	594	169
1	08	Terhathum	959	1,141	936	205
1	09	Panchthar	1,934	699	517	182
1	10	Ilam	3,025	938	596	343
1	11	Jhapa	18,149	1,433	937	496
1	12	Morang	15,626	1,823	1,235	588
1	13	Sunsari	14,631	2,246	1,535	711
1	14	Udayapur	3,565	1,127	699	428
2	01	Saptari	4,415	1,055	611	444
2	02	Siraha	4,988	1,642	950	692
2	03	Dhanusa	8,476	1,371	781	590
2	04	Mahottari	4,519	2,224	1,191	1,032
2	05	Sarlahi	5,942	955	616	339
2	06	Rautahat	5,080	2,051	1,233	817
2	07	Bara	5,083	1,089	738	351
2	08	Parsa	7,116	1,939	1,271	668
3	01	Dolakha	2,007	1,360	877	482
3	02	Sindhupalchok	2,237	1,803	1,154	649
3	03	Rasuwa	329	1,368	1,023	344
3	04	Dhading	3,352	3,235	2,146	1,089
3	05	Nuwakot	2,449	1,884	1,240	644
3	06	Kathmandu	96,873	3,155	2,167	988
3	07	Bhaktapur	11,594	3,650	2,625	1,026
3	08	Lalitpur	17,108	5,009	3,670	1,339
3	09	Kavrepalanchok	6,107	2,253	1,562	691
3	10	Ramechhap	1,582	1,912	1,361	552
3	11	Sindhuli	2,234	2,079	1,174	905
3	12	Makwanpur	6,204	1,927	1,350	577
3	13	Chitawan	15,013	2,177	1,404	773

Table 12-2. "Rented" Business Place (Building, Single unit) only: Number of Entities, Annual Sales, Expenses, and Profit and Loss per Entity by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Entities (entities)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
4	01	Gorkha	2,668	2,095	1,352	743
4	02	Manang	77	580	401	179
4	03	Mustang	230	577	477	100
4	04	Myagdi	1,265	1,448	939	509
4	05	Kaski	20,078	2,246	1,605	641
4	06	Lamjung	2,058	925	618	307
4	07	Tanahu	4,601	1,366	976	390
4	08	Nawalparasi East	4,985	1,946	1,271	675
4	09	Syangja	2,937	1,060	797	262
4	10	Parbat	1,570	852	631	222
4	11	Baglung	3,160	1,686	1,126	559
5	01	Rukum East	390	485	318	167
5	02	Rolpa	2,128	951	600	351
5	03	Pyuthan	1,706	760	536	224
5	04	Gulmi	2,740	858	621	238
5	05	Arghakhanchi	1,855	873	536	337
5	06	Palpa	3,151	1,108	745	363
5	07	Nawalparasi West	3,709	1,488	1,027	461
5	08	Rupandehi	16,200	1,821	1,303	518
5	09	Kapilbastu	4,094	1,020	599	422
5	10	Dang	6,496	1,750	1,114	636
5	11	Banke	7,879	1,934	1,026	908
5	12	Bardiya	3,866	1,100	626	474
6	01	Dolpa	224	852	513	340
6	02	Mugu	428	1,885	1,425	459
6	03	Humla	331	2,190	1,482	708
6	04	Jumla	1,018	811	524	286
6	05	Kalikot	885	629	375	255
6	06	Dailekh	1,765	634	378	256
6	07	Jajarkot	1,082	406	231	175
6	08	Rukum West	1,631	970	673	298
6	09	Salyan	1,985	830	539	291
6	10	Surkhet	4,640	1,880	1,208	672
7	01	Bajura	632	400	225	175
7	02	Bajhang	927	812	470	342
7	03	Darchula	661	848	475	373
7	04	Baitadi	1,139	669	395	274
7	05	Dadeldhura	1,053	1,059	677	382
7	06	Doti	873	935	620	315
7	07	Achham	1,071	1,080	649	431
7	08	Kailali	10,147	1,668	1,041	627
7	09	Kanchanpur	4,785	995	639	356

Table 12-3. "Rented" Business Place (Building, Single unit) only:
Number of Persons Engaged, Annual Sales, Expenses,
per Person Engaged by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Persons Engaged (persons)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
		Nepal	1,163,550	778	527	251
		Province 1	162,767	663	451	212
		Province 2	125,270	558	337	222
		Bagmati Province	547,219	955	661	293
		Gandaki Province	111,089	723	505	218
		Province 5	135,610	598	387	211
		Karnali Province	31,206	532	345	187
		Sudurpashchim Province	50,389	538	336	202
1	01	Taplejung	2,417	796	617	179
1	02	Sankhuwasabha	3,086	303	234	69
1	03	Solukhumbu	3,138	688	514	173
1	04	Okhaldhunga	3,246	641	463	178
1	05	Khotang	1,645	1,361	1,005	355
1	06	Bhojpur	1,462	313	252	61
1	07	Dhankuta	3,821	392	305	87
1	08	Terhathum	1,897	577	473	104
1	09	Panchthar	3,870	350	259	91
1	10	Ilam	6,276	452	287	165
1	11	Jhapa	42,946	606	396	210
1	12	Morang	40,692	700	474	226
1	13	Sunsari	40,804	806	550	255
1	14	Udayapur	7,467	538	334	204
2	01	Saptari	10,073	462	268	195
2	02	Siraha	15,350	534	309	225
2	03	Dhanusa	22,643	513	292	221
2	04	Mahottari	12,317	816	437	379
2	05	Sarlahi	14,357	395	255	140
2	06	Rautahat	14,550	716	431	285
2	07	Bara	15,837	350	237	113
2	08	Parsa	20,143	685	449	236
3	01	Dolakha	5,050	540	349	192
3	02	Sindhupalchok	5,909	682	437	246
3	03	Rasuwa	717	627	470	158
3	04	Dhading	11,048	981	651	330
3	05	Nuwakot	6,414	719	473	246
3	06	Kathmandu	333,219	917	630	287
3	07	Bhaktapur	40,589	1,043	750	293
3	08	Lalitpur	59,704	1,435	1,052	384
3	09	Kavrepalanchok	17,878	770	534	236
3	10	Ramechhap	4,450	680	484	196
3	11	Sindhuli	6,406	725	409	316
3	12	Makwanpur	14,499	825	578	247
3	13	Chitawan	41,336	791	510	281

Table 12-3. "Rented" Business Place (Building, Single unit) only:
Number of Persons Engaged, Annual Sales, Expenses,
per Person Engaged by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Persons Engaged (persons)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
4	01	Gorkha	6,584	849	548	301
4	02	Manang	162	276	191	85
4	03	Mustang	520	255	211	44
4	04	Myagdi	3,298	555	360	195
4	05	Kaski	55,649	810	579	231
4	06	Lamjung	4,691	406	271	135
4	07	Tanahu	10,695	588	420	168
4	08	Nawalparasi East	11,560	839	548	291
4	09	Syangja	5,926	525	395	130
4	10	Parbat	3,556	376	278	98
4	11	Baglung	8,448	631	421	209
5	01	Rukum East	668	283	186	97
5	02	Rolpa	4,735	427	270	158
5	03	Pyuthan	4,635	280	197	82
5	04	Gulmi	5,144	457	331	127
5	05	Arghakhanchi	3,285	493	302	190
5	06	Palpa	6,660	524	352	172
5	07	Nawalparasi West	10,662	518	357	161
5	08	Rupandehi	42,513	694	497	197
5	09	Kapilbastu	9,454	442	259	183
5	10	Dang	16,523	688	438	250
5	11	Banke	22,800	668	355	314
5	12	Bardiya	8,531	498	284	215
6	01	Dolpa	460	415	250	165
6	02	Mugu	1,202	671	508	164
6	03	Humla	763	950	643	307
6	04	Jumla	2,187	377	244	133
6	05	Kalikot	1,759	317	188	128
6	06	Dailekh	3,413	328	195	132
6	07	Jajarkot	2,124	207	118	89
6	08	Rukum West	3,294	480	333	147
6	09	Salyan	4,037	408	265	143
6	10	Surkhet	11,967	729	469	260
7	01	Bajura	1,232	205	115	90
7	02	Bajhang	2,140	352	203	148
7	03	Darchula	1,618	346	194	152
7	04	Baitadi	2,277	335	198	137
7	05	Dadeldhura	2,529	441	282	159
7	06	Doti	1,893	431	286	145
7	07	Achham	2,169	533	320	213
7	08	Kailali	25,153	673	420	253
7	09	Kanchanpur	11,378	419	269	150

Table 12-4. "Rented" Business Place (Building, Single unit) only:
Monthly Sales, Expenses, and Profit and Loss
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Monthly Sales (million Rs.)	Monthly Expenses (million Rs.)	Monthly Profit and Loss (million Rs.)
		Nepal	75,448	51,146	24,302
		Province 1	8,997	6,124	2,873
		Province 2	5,829	3,513	2,316
		Bagmati Province	43,531	30,150	13,381
		Gandaki Province	6,696	4,679	2,017
		Province 5	6,752	4,373	2,380
		Karnali Province	1,385	898	487
		Sudurpashchim Province	2,259	1,410	849
1	01	Taplejung	160	124	36
1	02	Sankhuwasabha	78	60	18
1	03	Solukhumbu	180	134	45
1	04	Okhaldhunga	173	125	48
1	05	Khotang	187	138	49
1	06	Bhojpur	38	31	7
1	07	Dhankuta	125	97	28
1	08	Terhathum	91	75	16
1	09	Panchthar	113	83	29
1	10	Ilam	237	150	86
1	11	Jhapa	2,168	1,418	750
1	12	Morang	2,374	1,609	765
1	13	Sunsari	2,739	1,872	867
1	14	Udayapur	335	208	127
2	01	Saptari	388	225	163
2	02	Siraha	683	395	288
2	03	Dhanusa	968	551	417
2	04	Mahottari	837	449	389
2	05	Sarlahi	473	305	168
2	06	Rautahat	868	522	346
2	07	Bara	461	312	149
2	08	Parsa	1,150	754	396
3	01	Dolakha	227	147	81
3	02	Sindhupalchok	336	215	121
3	03	Rasuwa	37	28	9
3	04	Dhading	904	599	304
3	05	Nuwakot	385	253	131
3	06	Kathmandu	25,469	17,493	7,976
3	07	Bhaktapur	3,527	2,536	991
3	08	Lalitpur	7,141	5,232	1,909
3	09	Kavrepalanchok	1,147	795	351
3	10	Ramechhap	252	179	73
3	11	Sindhuli	387	218	169
3	12	Makwanpur	996	698	298
3	13	Chitawan	2,724	1,756	967

Table 12-4. "Rented" Business Place (Building, Single unit) only:
Monthly Sales, Expenses, and Profit and Loss
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Monthly Sales (million Rs.)	Monthly Expenses (million Rs.)	Monthly Profit and Loss (million Rs.)
4	01	Gorkha	466	301	165
4	02	Manang	4	3	1
4	03	Mustang	11	9	2
4	04	Myagdi	153	99	54
4	05	Kaski	3,757	2,686	1,072
4	06	Lamjung	159	106	53
4	07	Tanahu	524	374	149
4	08	Nawalparasi East	808	528	280
4	09	Syangja	259	195	64
4	10	Parbat	112	82	29
4	11	Baglung	444	297	147
5	01	Rukum East	16	10	5
5	02	Rolpa	169	106	62
5	03	Pyuthan	108	76	32
5	04	Gulmi	196	142	54
5	05	Arghakhanchi	135	83	52
5	06	Palpa	291	196	95
5	07	Nawalparasi West	460	317	143
5	08	Rupandehi	2,458	1,759	699
5	09	Kapilbastu	348	204	144
5	10	Dang	947	603	345
5	11	Banke	1,270	674	596
5	12	Bardiya	354	202	153
6	01	Dolpa	16	10	6
6	02	Mugu	67	51	16
6	03	Humla	60	41	20
6	04	Jumla	69	44	24
6	05	Kalikot	46	28	19
6	06	Dailekh	93	56	38
6	07	Jajarkot	37	21	16
6	08	Rukum West	132	91	40
6	09	Salyan	137	89	48
6	10	Surkhet	727	467	260
7	01	Bajura	21	12	9
7	02	Bajhang	63	36	26
7	03	Darchula	47	26	21
7	04	Baitadi	63	38	26
7	05	Dadeldhura	93	59	34
7	06	Doti	68	45	23
7	07	Achham	96	58	38
7	08	Kailali	1,411	881	530
7	09	Kanchanpur	397	255	142

Table 13-1. Street Business (Single unit) only:
Annual Sales, Expenses, and Profit and Loss
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Annual Sales (million Rs.)	Annual Expenses (million Rs.)	Annual Profit and Loss (million Rs.)
		Nepal	9,696	6,053	3,643
		Province 1	2,118	1,361	757
		Province 2	1,530	875	655
		Bagmati Province	3,107	1,971	1,135
		Gandaki Province	234	164	71
		Province 5	2,142	1,341	801
		Karnali Province	337	196	141
		Sudurpashchim Province	228	144	84
1	01	Taplejung	35	33	2
1	02	Sankhuwasabha	12	7	4
1	03	Solukhumbu	0	0	0
1	04	Okhaldhunga	9	7	3
1	05	Khotang	9	5	4
1	06	Bhojpur	3	2	1
1	07	Dhankuta	12	9	3
1	08	Terhathum	4	2	2
1	09	Panchthar	9	7	2
1	10	Ilam	68	43	26
1	11	Jhapa	757	496	261
1	12	Morang	744	443	301
1	13	Sunsari	398	274	124
1	14	Udayapur	57	33	24
2	01	Saptari	180	80	99
2	02	Siraha	54	30	25
2	03	Dhanusa	209	123	86
2	04	Mahottari	112	67	44
2	05	Sarlahi	151	87	64
2	06	Rautahat	221	114	107
2	07	Bara	92	59	33
2	08	Parsa	511	315	196
3	01	Dolakha	16	12	4
3	02	Sindhupalchok	5	4	1
3	03	Rasuwa	0	0	0
3	04	Dhading	24	20	4
3	05	Nuwakot	10	8	3
3	06	Kathmandu	1,685	1,044	641
3	07	Bhaktapur	193	143	51
3	08	Lalitpur	470	264	206
3	09	Kavrepalanchok	59	39	20
3	10	Ramechhap	5	3	2
3	11	Sindhuli	14	10	4
3	12	Makwanpur	114	74	39
3	13	Chitawan	511	350	161

Table 13-1. Street Business (Single unit) only:
Annual Sales, Expenses, and Profit and Loss
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Annual Sales (million Rs.)	Annual Expenses (million Rs.)	Annual Profit and Loss (million Rs.)
4	01	Gorkha	14	9	6
4	02	Manang	0	0	0
4	03	Mustang	0	0	0
4	04	Myagdi	14	11	4
4	05	Kaski	70	48	22
4	06	Lamjung	4	3	2
4	07	Tanahu	35	25	10
4	08	Nawalparasi East	88	62	26
4	09	Syangja	1	1	1
4	10	Parbat	0	0	0
4	11	Baglung	8	6	2
5	01	Rukum East	0	0	0
5	02	Rolpa	2	1	0
5	03	Pyuthan	1	1	0
5	04	Gulmi	7	6	2
5	05	Arghakhanchi	1	0	1
5	06	Palpa	22	15	7
5	07	Nawalparasi West	210	134	75
5	08	Rupandehi	464	303	162
5	09	Kapilbastu	237	134	103
5	10	Dang	51	30	21
5	11	Banke	694	422	272
5	12	Bardiya	452	295	157
6	01	Dolpa	1	0	0
6	02	Mugu	2	1	1
6	03	Humla	2	1	1
6	04	Jumla	4	2	2
6	05	Kalikot	4	2	2
6	06	Dailekh	37	21	16
6	07	Jajarkot	0	0	0
6	08	Rukum West	28	18	10
6	09	Salyan	3	2	1
6	10	Surkhet	256	149	107
7	01	Bajura	0	0	0
7	02	Bajhang	2	1	1
7	03	Darchula	2	1	0
7	04	Baitadi	1	0	1
7	05	Dadeldhura	5	2	2
7	06	Doti	2	1	0
7	07	Achham	0	0	0
7	08	Kailali	130	84	47
7	09	Kanchanpur	87	55	32

Table 13-2. Street Business (Single unit) only: Number of Entities, Annual Sales, Expenses, and Profit and Loss per Entity by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Entities (entities)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
		Nepal	34,074	285	178	107
		Province 1	7,268	291	187	104
		Province 2	5,688	269	154	115
		Bagmati Province	9,051	343	218	125
		Gandaki Province	598	392	274	118
		Province 5	9,376	228	143	85
		Karnali Province	1,238	272	158	114
		Sudurpashchim Province	855	267	169	98
1	01	Taplejung	109	325	305	20
1	02	Sankhuwasabha	35	330	205	126
1	03	Solukhumbu	0			
1	04	Okhaldhunga	56	168	123	45
1	05	Khotang	40	228	123	105
1	06	Bhojpur	23	144	105	39
1	07	Dhankuta	51	232	169	63
1	08	Terhathum	15	245	110	135
1	09	Panchthar	36	240	194	46
1	10	Ilam	242	282	176	105
1	11	Jhapa	2,837	267	175	92
1	12	Morang	2,352	316	188	128
1	13	Sunsari	1,242	321	221	100
1	14	Udayapur	230	249	144	105
2	01	Saptari	909	198	89	109
2	02	Siraha	222	245	133	112
2	03	Dhanusa	804	260	153	107
2	04	Mahottari	526	212	128	84
2	05	Sarlahi	770	196	113	83
2	06	Rautahat	641	345	178	167
2	07	Bara	294	312	202	111
2	08	Parsa	1,522	336	207	129
3	01	Dolakha	89	180	134	46
3	02	Sindhupalchok	17	292	221	71
3	03	Rasuwa	1	270	199	70
3	04	Dhading	68	359	294	64
3	05	Nuwakot	28	368	269	99
3	06	Kathmandu	5,327	316	196	120
3	07	Bhaktapur	496	390	288	102
3	08	Lalitpur	1,364	344	194	151
3	09	Kavrepalanchok	137	430	286	145
3	10	Ramechhap	12	409	259	150
3	11	Sindhuli	51	277	203	74
3	12	Makwanpur	233	487	319	169
3	13	Chitawan	1,228	416	285	131

Table 13-2. Street Business (Single unit) only: Number of Entities, Annual Sales, Expenses, and Profit and Loss per Entity by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Entities (entities)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
4	01	Gorkha	41	345	211	135
4	02	Manang	0			
4	03	Mustang	1	164	82	82
4	04	Myagdi	25	575	429	145
4	05	Kaski	172	406	280	126
4	06	Lamjung	12	347	209	139
4	07	Tanahu	76	457	326	130
4	08	Nawalparasi East	243	360	254	106
4	09	Syangja	5	254	131	123
4	10	Parbat	1	68	60	7
4	11	Baglung	22	365	288	77
5	01	Rukum East	1	325	199	125
5	02	Rolpa	3	520	497	23
5	03	Pyuthan	7	200	172	28
5	04	Gulmi	29	255	194	62
5	05	Arghakhanchi	5	235	93	142
5	06	Palpa	67	327	217	110
5	07	Nawalparasi West	686	306	196	110
5	08	Rupandehi	1,320	352	229	122
5	09	Kapilbastu	1,300	182	103	79
5	10	Dang	192	268	158	110
5	11	Banke	3,224	215	131	84
5	12	Bardiya	2,542	178	116	62
6	01	Dolpa	2	403	206	197
6	02	Mugu	5	310	202	108
6	03	Humla	10	180	107	72
6	04	Jumla	18	219	127	92
6	05	Kalikot	25	147	68	80
6	06	Dailekh	196	191	107	84
6	07	Jajarkot	2	174	130	44
6	08	Rukum West	105	265	167	98
6	09	Salyan	13	246	163	83
6	10	Surkhet	862	297	173	124
7	01	Bajura	0			
7	02	Bajhang	5	373	200	172
7	03	Darchula	7	217	182	35
7	04	Baitadi	3	272	68	204
7	05	Dadeldhura	10	471	223	248
7	06	Doti	5	325	225	100
7	07	Achham	0			
7	08	Kailali	504	259	166	93
7	09	Kanchanpur	321	271	170	101

Table 13-3. Street Business (Single unit) only: Number of Persons Engaged, Annual Sales, Expenses, and Profit and Loss per Person Engaged by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Persons Engaged (persons)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
		Nepal	45,267	214	134	80
		Province 1	9,514	223	143	80
		Province 2	7,533	203	116	87
		Bagmati Province	10,982	283	180	103
		Gandaki Province	775	302	211	91
		Province 5	13,558	158	99	59
		Karnali Province	1,779	189	110	79
		Sudurpashchim Province	1,126	202	128	74
1	01	Taplejung	251	141	132	9
1	02	Sankhuwasabha	51	227	140	86
1	03	Solukhumbu	0			
1	04	Okhaldhunga	65	144	106	38
1	05	Khotang	49	186	101	85
1	06	Bhojpur	26	127	93	34
1	07	Dhankuta	58	204	148	56
1	08	Terhathum	20	184	83	101
1	09	Panchthar	43	201	163	38
1	10	Ilam	274	249	156	93
1	11	Jhapa	3,749	202	132	70
1	12	Morang	2,996	248	148	100
1	13	Sunsari	1,636	243	168	76
1	14	Udayapur	296	194	112	82
2	01	Saptari	1,211	148	66	82
2	02	Siraha	373	146	79	67
2	03	Dhanusa	1,144	183	108	75
2	04	Mahottari	710	157	95	63
2	05	Sarlahi	959	158	91	67
2	06	Rautahat	915	242	124	117
2	07	Bara	390	236	152	83
2	08	Parsa	1,831	279	172	107
3	01	Dolakha	110	146	108	37
3	02	Sindhupalchok	22	225	171	55
3	03	Rasuwa	1	270	199	70
3	04	Dhading	114	214	176	38
3	05	Nuwakot	34	303	222	82
3	06	Kathmandu	6,263	269	167	102
3	07	Bhaktapur	599	323	238	84
3	08	Lalitpur	1,703	276	155	121
3	09	Kavrepalanchok	177	333	221	112
3	10	Ramechhap	16	306	194	112
3	11	Sindhuli	74	191	140	51
3	12	Makwanpur	268	424	277	147
3	13	Chitawan	1,601	319	218	101

Table 13-3. Street Business (Single unit) only: Number of Persons Engaged, Annual Sales, Expenses, and Profit and Loss per Person Engaged by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Persons Engaged (persons)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
4	01	Gorkha	56	253	154	99
4	02	Manang	0			
4	03	Mustang	1	164	82	82
4	04	Myagdi	47	306	228	77
4	05	Kaski	202	346	239	107
4	06	Lamjung	18	231	139	92
4	07	Tanahu	94	369	264	105
4	08	Nawalparasi East	322	272	192	80
4	09	Syangja	7	181	93	88
4	10	Parbat	1	68	60	7
4	11	Baglung	27	297	235	63
5	01	Rukum East	1	325	199	125
5	02	Rolpa	4	390	373	17
5	03	Pyuthan	10	140	120	20
5	04	Gulmi	40	185	141	45
5	05	Arghakhanchi	6	196	78	118
5	06	Palpa	100	219	145	74
5	07	Nawalparasi West	902	232	149	84
5	08	Rupandehi	1,896	245	160	85
5	09	Kapilbastu	1,667	142	80	62
5	10	Dang	284	181	107	74
5	11	Banke	4,855	143	87	56
5	12	Bardiya	3,793	119	78	41
6	01	Dolpa	6	134	69	66
6	02	Mugu	6	258	168	90
6	03	Humla	17	106	63	43
6	04	Jumla	23	171	99	72
6	05	Kalikot	36	102	47	55
6	06	Dailekh	289	129	72	57
6	07	Jajarkot	2	174	130	44
6	08	Rukum West	125	223	140	82
6	09	Salyan	20	160	106	54
6	10	Surkhet	1,255	204	119	85
7	01	Bajura	0			
7	02	Bajhang	6	311	167	144
7	03	Darchula	7	217	182	35
7	04	Baitadi	4	204	51	153
7	05	Dadeldhura	16	294	140	155
7	06	Doti	7	232	161	71
7	07	Achham	0			
7	08	Kailali	687	190	122	68
7	09	Kanchanpur	399	218	137	81

Table 13-4. Street Business (Single unit) only:
Monthly Sales, Expenses, and Profit and Loss
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Monthly Sales (million Rs.)	Monthly Expenses (million Rs.)	Monthly Profit and Loss (million Rs.)
		Nepal	808	504	304
		Province 1	176	113	63
		Province 2	128	73	55
		Bagmati Province	259	164	95
		Gandaki Province	20	14	6
		Province 5	179	112	67
		Karnali Province	28	16	12
		Sudurpashchim Province	19	12	7
1	01	Taplejung	3	3	0
1	02	Sankhuwasabha	1	1	0
1	03	Solukhumbu	0	0	0
1	04	Okhaldhunga	1	1	0
1	05	Khotang	1	0	0
1	06	Bhojpur	0	0	0
1	07	Dhankuta	1	1	0
1	08	Terhathum	0	0	0
1	09	Panchthar	1	1	0
1	10	Ilam	6	4	2
1	11	Jhapa	63	41	22
1	12	Morang	62	37	25
1	13	Sunsari	33	23	10
1	14	Udayapur	5	3	2
2	01	Saptari	15	7	8
2	02	Siraha	5	2	2
2	03	Dhanusa	17	10	7
2	04	Mahottari	9	6	4
2	05	Sarlahi	13	7	5
2	06	Rautahat	18	9	9
2	07	Bara	8	5	3
2	08	Parsa	43	26	16
3	01	Dolakha	1	1	0
3	02	Sindhupalchok	0	0	0
3	03	Rasuwa	0	0	0
3	04	Dhading	2	2	0
3	05	Nuwakot	1	1	0
3	06	Kathmandu	140	87	53
3	07	Bhaktapur	16	12	4
3	08	Lalitpur	39	22	17
3	09	Kavrepalanchok	5	3	2
3	10	Ramechhap	0	0	0
3	11	Sindhuli	1	1	0
3	12	Makwanpur	9	6	3
3	13	Chitawan	43	29	13

Table 13-4. Street Business (Single unit) only:
Monthly Sales, Expenses, and Profit and Loss
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Monthly Sales (million Rs.)	Monthly Expenses (million Rs.)	Monthly Profit and Loss (million Rs.)
4	01	Gorkha	1	1	0
4	02	Manang	0	0	0
4	03	Mustang	0	0	0
4	04	Myagdi	1	1	0
4	05	Kaski	6	4	2
4	06	Lamjung	0	0	0
4	07	Tanahu	3	2	1
4	08	Nawalparasi East	7	5	2
4	09	Syangja	0	0	0
4	10	Parbat	0	0	0
4	11	Baglung	1	1	0
5	01	Rukum East	0	0	0
5	02	Rolpa	0	0	0
5	03	Pyuthan	0	0	0
5	04	Gulmi	1	0	0
5	05	Arghakhanchi	0	0	0
5	06	Palpa	2	1	1
5	07	Nawalparasi West	17	11	6
5	08	Rupandehi	39	25	13
5	09	Kapilbastu	20	11	9
5	10	Dang	4	3	2
5	11	Banke	58	35	23
5	12	Bardiya	38	25	13
6	01	Dolpa	0	0	0
6	02	Mugu	0	0	0
6	03	Humla	0	0	0
6	04	Jumla	0	0	0
6	05	Kalikot	0	0	0
6	06	Dailekh	3	2	1
6	07	Jajarkot	0	0	0
6	08	Rukum West	2	1	1
6	09	Salyan	0	0	0
6	10	Surkhet	21	12	9
7	01	Bajura	0	0	0
7	02	Bajhang	0	0	0
7	03	Darchula	0	0	0
7	04	Baitadi	0	0	0
7	05	Dadeldhura	0	0	0
7	06	Doti	0	0	0
7	07	Achham	0	0	0
7	08	Kailali	11	7	4
7	09	Kanchanpur	7	5	3

Table 14-1. Home Business* (Single unit) only:
Annual Sales, Expenses, and Profit and Loss
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Annual Sales (million Rs.)	Annual Expenses (million Rs.)	Annual Profit and Loss (million Rs.)
		Nepal	408,509	270,428	138,081
		Province 1	67,707	45,797	21,910
		Province 2	37,786	21,095	16,691
		Bagmati Province	131,256	91,105	40,151
		Gandaki Province	57,358	40,590	16,769
		Province 5	73,950	48,259	25,691
		Karnali Province	18,325	10,713	7,612
		Sudurpashchim Province	22,127	12,870	9,257
1	01	Taplejung	1,928	1,233	695
1	02	Sankhuwasabha	1,626	1,216	409
1	03	Solukhumbu	4,133	3,115	1,018
1	04	Okhaldhunga	1,695	1,194	501
1	05	Khotang	2,779	2,199	580
1	06	Bhojpur	996	703	293
1	07	Dhankuta	1,890	1,517	374
1	08	Terhathum	1,071	805	266
1	09	Panchthar	2,897	1,711	1,186
1	10	Ilam	3,579	2,283	1,296
1	11	Jhapa	13,350	9,077	4,273
1	12	Morang	12,130	8,007	4,123
1	13	Sunsari	15,227	9,884	5,343
1	14	Udayapur	4,406	2,854	1,552
2	01	Saptari	5,444	2,623	2,821
2	02	Siraha	5,557	2,736	2,820
2	03	Dhanusa	5,229	2,866	2,363
2	04	Mahottari	2,989	1,686	1,303
2	05	Sarlahi	4,975	2,655	2,320
2	06	Rautahat	5,396	3,117	2,278
2	07	Bara	2,563	1,663	900
2	08	Parsa	5,634	3,749	1,885
3	01	Dolakha	2,506	1,738	768
3	02	Sindhupalchok	3,541	2,320	1,221
3	03	Rasuwa	950	783	167
3	04	Dhading	8,111	5,276	2,835
3	05	Nuwakot	7,223	4,417	2,806
3	06	Kathmandu	42,661	28,726	13,935
3	07	Bhaktapur	8,446	5,661	2,785
3	08	Lalitpur	10,946	8,469	2,477
3	09	Kavrepalanchok	8,121	5,732	2,390
3	10	Ramechhap	2,571	2,033	538
3	11	Sindhuli	4,037	2,784	1,253
3	12	Makwanpur	10,115	7,049	3,067
3	13	Chitawan	22,025	16,117	5,908

Table 14-1. Home Business* (Single unit) only:
Annual Sales, Expenses, and Profit and Loss
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Annual Sales (million Rs.)	Annual Expenses (million Rs.)	Annual Profit and Loss (million Rs.)
4	01	Gorkha	6,396	4,269	2,127
4	02	Manang	390	319	71
4	03	Mustang	1,421	1,134	288
4	04	Myagdi	2,181	1,581	600
4	05	Kaski	17,760	13,512	4,248
4	06	Lamjung	2,482	1,662	819
4	07	Tanahu	8,596	6,174	2,422
4	08	Nawalparasi East	7,055	4,102	2,953
4	09	Syangja	4,892	3,601	1,291
4	10	Parbat	2,385	1,663	722
4	11	Baglung	3,801	2,574	1,227
5	01	Rukum East	204	117	87
5	02	Rolpa	2,135	1,269	865
5	03	Pyuthan	2,267	1,649	618
5	04	Gulmi	3,542	2,588	954
5	05	Arghakhanchi	2,697	1,736	961
5	06	Palpa	3,289	2,289	1,000
5	07	Nawalparasi West	6,116	4,156	1,961
5	08	Rupandehi	25,838	16,978	8,860
5	09	Kapilbastu	6,160	4,213	1,947
5	10	Dang	7,626	5,206	2,420
5	11	Banke	9,852	5,243	4,609
5	12	Bardiya	4,223	2,815	1,408
6	01	Dolpa	995	686	309
6	02	Mugu	2,606	1,894	712
6	03	Humla	485	315	170
6	04	Jumla	632	406	226
6	05	Kalikot	821	442	379
6	06	Dailekh	1,973	1,110	862
6	07	Jajarkot	603	319	284
6	08	Rukum West	1,074	635	438
6	09	Salyan	3,201	1,217	1,984
6	10	Surkhet	5,935	3,689	2,246
7	01	Bajura	898	448	451
7	02	Bajhang	1,797	992	805
7	03	Darchula	1,002	668	334
7	04	Baitadi	1,203	612	591
7	05	Dadeldhura	1,017	607	411
7	06	Doti	1,516	1,001	514
7	07	Achham	601	347	254
7	08	Kailali	9,362	5,895	3,467
7	09	Kanchanpur	4,731	2,301	2,430

* Business place and owner's residence are united into one.

Table 14-2. Home Business* (Single unit) only: Number of Entities, Annual Sales, Expenses, and Profit and Loss per Entity by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Entities (entities)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
		Nepal	383,915	1,064	704	360
		Province 1	71,904	942	637	305
		Province 2	42,712	885	494	391
		Bagmati Province	105,017	1,250	868	382
		Gandaki Province	52,003	1,103	781	322
		Province 5	66,425	1,113	727	387
		Karnali Province	21,339	859	502	357
		Sudurpashchim Province	24,515	903	525	378
1	01	Taplejung	2,260	853	546	307
1	02	Sankhuwasabha	3,476	468	350	118
1	03	Solukhumbu	2,764	1,495	1,127	368
1	04	Okhaldhunga	2,589	655	461	193
1	05	Khotang	2,342	1,187	939	247
1	06	Bhojpur	2,117	470	332	138
1	07	Dhankuta	3,204	590	473	117
1	08	Terhathum	1,858	577	433	143
1	09	Panchthar	3,413	849	501	348
1	10	Ilam	5,744	623	397	226
1	11	Jhapa	12,396	1,077	732	345
1	12	Morang	12,383	980	647	333
1	13	Sunsari	12,032	1,266	821	444
1	14	Udayapur	5,326	827	536	291
2	01	Saptari	6,647	819	395	424
2	02	Siraha	5,487	1,013	499	514
2	03	Dhanusa	6,174	847	464	383
2	04	Mahottari	4,194	713	402	311
2	05	Sarlahi	6,877	723	386	337
2	06	Rautahat	5,259	1,026	593	433
2	07	Bara	3,580	716	464	251
2	08	Parsa	4,494	1,254	834	419
3	01	Dolakha	3,232	775	538	238
3	02	Sindhupalchok	5,008	707	463	244
3	03	Rasuwa	896	1,060	874	187
3	04	Dhading	7,297	1,112	723	388
3	05	Nuwakot	5,109	1,414	865	549
3	06	Kathmandu	30,229	1,411	950	461
3	07	Bhaktapur	7,393	1,142	766	377
3	08	Lalitpur	7,265	1,507	1,166	341
3	09	Kavrepalanchok	6,185	1,313	927	386
3	10	Ramechhap	2,709	949	751	199
3	11	Sindhuli	4,000	1,009	696	313
3	12	Makwanpur	8,677	1,166	812	353
3	13	Chitawan	17,017	1,294	947	347

Table 14-2. Home Business* (Single unit) only: Number of Entities, Annual Sales, Expenses, and Profit and Loss per Entity by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Entities (entities)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
4	01	Gorkha	5,932	1,078	720	359
4	02	Manang	369	1,057	864	192
4	03	Mustang	508	2,798	2,231	567
4	04	Myagdi	3,136	695	504	191
4	05	Kaski	11,423	1,555	1,183	372
4	06	Lamjung	3,308	750	503	248
4	07	Tanahu	8,128	1,058	760	298
4	08	Nawalparasi East	6,873	1,026	597	430
4	09	Syangja	5,102	959	706	253
4	10	Parbat	2,909	820	572	248
4	11	Baglung	4,315	881	596	284
5	01	Rukum East	447	456	261	195
5	02	Rolpa	2,722	784	466	318
5	03	Pyuthan	2,759	822	598	224
5	04	Gulmi	5,307	667	488	180
5	05	Arghakhanchi	4,027	670	431	239
5	06	Palpa	4,277	769	535	234
5	07	Nawalparasi West	5,554	1,101	748	353
5	08	Rupandehi	16,683	1,549	1,018	531
5	09	Kapilbastu	6,635	928	635	293
5	10	Dang	7,183	1,062	725	337
5	11	Banke	5,997	1,643	874	769
5	12	Bardiya	4,834	874	582	291
6	01	Dolpa	693	1,436	990	446
6	02	Mugu	1,292	2,017	1,466	551
6	03	Humla	1,226	396	257	139
6	04	Jumla	1,648	383	246	137
6	05	Kalikot	2,007	409	220	189
6	06	Dailekh	3,941	501	282	219
6	07	Jajarkot	1,921	314	166	148
6	08	Rukum West	1,187	905	535	369
6	09	Salyan	2,854	1,122	426	695
6	10	Surkhet	4,570	1,299	807	492
7	01	Bajura	2,521	356	178	179
7	02	Bajhang	3,356	535	295	240
7	03	Darchula	1,298	772	515	257
7	04	Baitadi	2,304	522	266	256
7	05	Dadeldhura	1,401	726	433	293
7	06	Doti	1,487	1,019	673	346
7	07	Achham	1,056	569	328	241
7	08	Kailali	7,336	1,276	804	473
7	09	Kanchanpur	3,756	1,260	613	647

Table 14-3. Home Business* (Single unit) only: Number of Persons Engaged, Annual Sales, Expenses, and Profit and Loss per Person Engaged by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Persons Engaged (persons)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
		Nepal	822,575	497	329	168
		Province 1	150,335	450	305	146
		Province 2	89,389	423	236	187
		Bagmati Province	238,116	551	383	169
		Gandaki Province	110,682	518	367	152
		Province 5	141,862	521	340	181
		Karnali Province	43,302	423	247	176
		Sudurpashchim Province	48,889	453	263	189
1	01	Taplejung	3,777	510	326	184
1	02	Sankhuwasabha	7,152	227	170	57
1	03	Solukhumbu	7,967	519	391	128
1	04	Okhaldhunga	6,613	256	181	76
1	05	Khotang	4,157	668	529	139
1	06	Bhojpur	4,080	244	172	72
1	07	Dhankuta	6,276	301	242	60
1	08	Terhathum	3,334	321	241	80
1	09	Panchthar	5,909	490	289	201
1	10	Ilam	10,814	331	211	120
1	11	Jhapa	27,145	492	334	157
1	12	Morang	26,121	464	307	158
1	13	Sunsari	27,375	556	361	195
1	14	Udayapur	9,615	458	297	161
2	01	Saptari	13,646	399	192	207
2	02	Siraha	11,610	479	236	243
2	03	Dhanusa	13,330	392	215	177
2	04	Mahottari	8,749	342	193	149
2	05	Sarlahi	12,369	402	215	188
2	06	Rautahat	11,548	467	270	197
2	07	Bara	7,976	321	208	113
2	08	Parsa	10,161	554	369	186
3	01	Dolakha	6,808	368	255	113
3	02	Sindhupalchok	10,600	334	219	115
3	03	Rasuwa	2,065	460	379	81
3	04	Dhading	16,723	485	315	170
3	05	Nuwakot	11,021	655	401	255
3	06	Kathmandu	73,262	582	392	190
3	07	Bhaktapur	15,561	543	364	179
3	08	Lalitpur	18,950	578	447	131
3	09	Kavrepalanchok	13,015	624	440	184
3	10	Ramechhap	6,163	417	330	87
3	11	Sindhuli	9,007	448	309	139
3	12	Makwanpur	15,350	659	459	200
3	13	Chitawan	39,591	556	407	149

Table 14-3. Home Business* (Single unit) only: Number of Persons Engaged, Annual Sales, Expenses, and Profit and Loss per Person Engaged by Province and District - Nepal (2018)

Province Code	District Code	District Name	Number of Persons Engaged (persons)	Annual Sales (1,000 Rs.)	Annual Expenses (1,000 Rs.)	Annual Profit and Loss (1,000 Rs.)
4	01	Gorkha	12,659	505	337	168
4	02	Manang	1,067	366	299	67
4	03	Mustang	1,622	876	699	178
4	04	Myagdi	7,281	299	217	82
4	05	Kaski	25,916	685	521	164
4	06	Lamjung	7,131	348	233	115
4	07	Tanahu	16,669	516	370	145
4	08	Nawalparasi East	13,325	529	308	222
4	09	Syangja	10,242	478	352	126
4	10	Parbat	5,636	423	295	128
4	11	Baglung	9,134	416	282	134
5	01	Rukum East	784	260	149	111
5	02	Rolpa	4,942	432	257	175
5	03	Pyuthan	6,913	328	238	89
5	04	Gulmi	9,646	367	268	99
5	05	Arghakhanchi	6,577	410	264	146
5	06	Palpa	8,904	369	257	112
5	07	Nawalparasi West	11,792	519	352	166
5	08	Rupandehi	40,246	642	422	220
5	09	Kapilbastu	12,854	479	328	151
5	10	Dang	15,837	482	329	153
5	11	Banke	13,096	752	400	352
5	12	Bardiya	10,271	411	274	137
6	01	Dolpa	2,233	446	307	138
6	02	Mugu	3,278	795	578	217
6	03	Humla	2,345	207	134	73
6	04	Jumla	3,432	184	118	66
6	05	Kalikot	3,972	207	111	95
6	06	Dailekh	6,938	284	160	124
6	07	Jajarkot	3,415	177	93	83
6	08	Rukum West	2,058	522	309	213
6	09	Salyan	6,133	522	198	324
6	10	Surkhet	9,498	625	388	237
7	01	Bajura	4,429	203	101	102
7	02	Bajhang	6,325	284	157	127
7	03	Darchula	2,680	374	249	125
7	04	Baitadi	4,100	293	149	144
7	05	Dadeldhura	2,953	345	205	139
7	06	Doti	3,064	495	327	168
7	07	Achham	1,772	339	196	144
7	08	Kailali	16,296	575	362	213
7	09	Kanchanpur	7,270	651	316	334

Table 14-4. Home Business* (Single unit) only:
Monthly Sales, Expenses, and Profit and Loss
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Monthly Sales (million Rs.)	Monthly Expenses (million Rs.)	Monthly Profit and Loss (million Rs.)
		Nepal	34,042	22,536	11,507
		Province 1	5,642	3,816	1,826
		Province 2	3,149	1,758	1,391
		Bagmati Province	10,938	7,592	3,346
		Gandaki Province	4,780	3,382	1,397
		Province 5	6,163	4,022	2,141
		Karnali Province	1,527	893	634
		Sudurpashchim Province	1,844	1,072	771
1	01	Taplejung	161	103	58
1	02	Sankhuwasabha	135	101	34
1	03	Solukhumbu	344	260	85
1	04	Okhaldhunga	141	99	42
1	05	Khotang	232	183	48
1	06	Bhojpur	83	59	24
1	07	Dhankuta	158	126	31
1	08	Terhathum	89	67	22
1	09	Panchthar	241	143	99
1	10	Ilam	298	190	108
1	11	Jhapa	1,112	756	356
1	12	Morang	1,011	667	344
1	13	Sunsari	1,269	824	445
1	14	Udayapur	367	238	129
2	01	Saptari	454	219	235
2	02	Siraha	463	228	235
2	03	Dhanusa	436	239	197
2	04	Mahottari	249	140	109
2	05	Sarlahi	415	221	193
2	06	Rautahat	450	260	190
2	07	Bara	214	139	75
2	08	Parsa	470	312	157
3	01	Dolakha	209	145	64
3	02	Sindhupalchok	295	193	102
3	03	Rasuwa	79	65	14
3	04	Dhading	676	440	236
3	05	Nuwakot	602	368	234
3	06	Kathmandu	3,555	2,394	1,161
3	07	Bhaktapur	704	472	232
3	08	Lalitpur	912	706	206
3	09	Kavrepalanchok	677	478	199
3	10	Ramechhap	214	169	45
3	11	Sindhuli	336	232	104
3	12	Makwanpur	843	587	256
3	13	Chitawan	1,835	1,343	492

Table 14-4. Home Business* (Single unit) only:
Monthly Sales, Expenses, and Profit and Loss
by Province and District - Nepal (2018)

Province Code	District Code	District Name	Monthly Sales (million Rs.)	Monthly Expenses (million Rs.)	Monthly Profit and Loss (million Rs.)
4	01	Gorkha	533	356	177
4	02	Manang	32	27	6
4	03	Mustang	118	94	24
4	04	Myagdi	182	132	50
4	05	Kaski	1,480	1,126	354
4	06	Lamjung	207	139	68
4	07	Tanahu	716	514	202
4	08	Nawalparasi East	588	342	246
4	09	Syangja	408	300	108
4	10	Parbat	199	139	60
4	11	Baglung	317	214	102
5	01	Rukum East	17	10	7
5	02	Rolpa	178	106	72
5	03	Pyuthan	189	137	52
5	04	Gulmi	295	216	79
5	05	Arghakhanchi	225	145	80
5	06	Palpa	274	191	83
5	07	Nawalparasi West	510	346	163
5	08	Rupandehi	2,153	1,415	738
5	09	Kapilbastu	513	351	162
5	10	Dang	636	434	202
5	11	Banke	821	437	384
5	12	Bardiya	352	235	117
6	01	Dolpa	83	57	26
6	02	Mugu	217	158	59
6	03	Humla	40	26	14
6	04	Jumla	53	34	19
6	05	Kalikot	68	37	32
6	06	Dailekh	164	93	72
6	07	Jajarkot	50	27	24
6	08	Rukum West	89	53	37
6	09	Salyan	267	101	165
6	10	Surkhet	495	307	187
7	01	Bajura	75	37	38
7	02	Bajhang	150	83	67
7	03	Darchula	84	56	28
7	04	Baitadi	100	51	49
7	05	Dadeldhura	85	51	34
7	06	Doti	126	83	43
7	07	Achham	50	29	21
7	08	Kailali	780	491	289
7	09	Kanchanpur	394	192	203

SECTION IV-2:

Tables on Entities by industry

* Herein, sales mean revenues/sales.

1) Construction (F):
Individual construction builders such as carpenters, house painters, electricians, mason, plumbers who are not registered and don't have his/her office were not surveyed due to establishment approach.

2) Transportation and storage (H):
Individual mobile businesses such as taxis, buses, motorcycle taxis which are not registered and don't have his/her/ their office were not surveyed due to establishment approach.

3) Real estate (L):
Individual real-estate owners who lend his extra house or land, are not registered, and don't have his/her office were not surveyed due to establishment approach. Individuals who make real-estate transactions informally or individually were also the same.

Table 21-1. Annual Sales by Province, District, and Industry - Nepal (2018)

(Rs. millions)

Province Code	District Code	District Name	Total 2)	Section of NSIC 1)					
				A	B	C	D	E	F
				Agriculture, forestry fishing 3)	Mining, quarrying	Manufac-turing	Electricity, gas	Water supply	Construc-tion
		Nepal	2,915,609	59,175	24,105	673,605	106,677	42,585	85,515
		Province 1	441,499	14,310	1,178	172,079	16,509	7,993	11,660
		Province 2	254,123	3,472	224	121,875	92	5,956	3,583
		Bagmati Province	1,504,417	23,972	13,075	218,929	70,996	17,335	49,303
		Gandaki Province	234,270	5,730	1,844	29,777	4,274	2,822	9,055
		Province 5	325,675	7,646	7,422	105,381	13,486	4,476	4,266
		Karnali Province	54,970	1,468	72	3,072	478	2,664	3,227
		Sudurpashchim Province	100,656	2,577	291	22,491	842	1,338	4,421
1	01	Taplejung	5,436	135	0	198	79	1,012	944
1	02	Sankhuwasabha	21,365	474	27	516	13,046	62	719
1	03	Solukhumbu	6,325	325	0	190	24	0	223
1	04	Okhaldhunga	9,062	3,454	0	266	148	721	92
1	05	Khotang	4,848	310	0	127	42	2	1,816
1	06	Bhojpur	2,717	143	0	135	80	9	0
1	07	Dhankuta	5,625	278	0	549	18	225	138
1	08	Terhathum	2,812	179	1	209	5	64	766
1	09	Panchthar	5,036	96	3	441	26	29	1,042
1	10	Ilam	12,702	459	0	2,754	285	84	17
1	11	Jhapa	92,307	5,751	151	24,284	2,594	3,260	1,408
1	12	Morang	155,031	1,302	799	89,704	41	1,332	2,467
1	13	Sunsari	104,776	817	53	50,279	60	1,056	921
1	14	Udayapur	13,456	587	144	2,426	62	137	1,107
2	01	Saptari	21,943	718	15	7,471	58	34	456
2	02	Siraha	20,377	168	0	6,135	0	44	153
2	03	Dhanusa	27,705	132	15	6,136	0	115	507
2	04	Mahottari	19,540	279	133	5,989	10	46	2,326
2	05	Sarlahi	39,116	476	5	27,968	4	57	16
2	06	Rautahat	27,551	565	25	11,952	3	289	79
2	07	Bara	56,782	802	28	44,193	10	232	0
2	08	Parsa	41,109	333	3	12,032	6	5,140	45
3	01	Dolakha	9,750	475	312	704	61	126	32
3	02	Sindhupalchok	17,425	717	5,364	945	67	925	145
3	03	Rasuwa	1,623	62	0	108	144	0	0
3	04	Dhading	37,930	4,955	820	8,475	1,118	354	31
3	05	Nuwakot	19,755	1,995	529	4,280	1,677	415	205
3	06	Kathmandu	831,847	3,884	1,764	109,219	57,906	5,510	17,523
3	07	Bhaktapur	92,830	1,097	172	39,563	1	3,235	158
3	08	Lalitpur	288,354	819	291	19,637	1,493	1,874	26,940
3	09	Kavrepalanchok	45,749	1,647	1,819	6,939	63	1,006	560
3	10	Ramechhap	11,957	1,379	6	509	31	954	412
3	11	Sindhuli	16,417	2,415	1,021	812	30	726	347
3	12	Makwanpur	37,306	1,222	937	9,569	852	345	2,552
3	13	Chitawan	93,475	3,305	39	18,169	7,553	1,864	399

Table 21-1. Annual Sales by Province, District, and Industry - Nepal (2018)

(Rs. millions)

Province Code	District Code	District Name	Total 2)	Section of NSIC 1)					
				A	B	C	D	E	F
				Agriculture, forestry fishing 3)	Mining, quarrying	Manufac-turing	Electricity, gas	Water supply	Construc-tion
4	01	Gorkha	16,364	1,014	218	2,388	295	222	213
4	02	Manang	536	45	0	3	27	1	0
4	03	Mustang	5,350	7	0	57	0	0	4,699
4	04	Myagdi	5,536	386	56	505	7	32	167
4	05	Kaski	116,811	1,318	64	11,324	2,332	695	2,697
4	06	Lamjung	9,695	327	12	698	140	153	34
4	07	Tanahu	18,372	472	818	1,590	405	827	560
4	08	Nawalparasi East	35,080	870	446	10,703	851	582	467
4	09	Syangja	8,773	247	21	1,123	9	20	2
4	10	Parbat	4,717	246	44	409	18	251	78
4	11	Baglung	13,037	800	165	975	189	40	138
5	01	Rukum East	670	2	0	30	2	0	0
5	02	Rolpa	4,690	634	0	293	23	1	135
5	03	Pyuthan	10,237	1,121	13	282	405	490	86
5	04	Gulmi	8,848	218	0	812	31	153	21
5	05	Arghakhanchi	6,831	383	19	1,699	3	31	8
5	06	Palpa	10,572	384	0	1,227	4	739	49
5	07	Nawalparasi West	29,680	337	274	16,979	0	641	56
5	08	Rupandehi	132,105	1,597	1,694	50,589	11,376	1,059	1,027
5	09	Kapilbastu	27,005	354	1,041	14,095	4	391	11
5	10	Dang	30,272	799	4,336	3,291	1,245	504	1,982
5	11	Banke	45,627	693	15	13,737	9	216	18
5	12	Bardiya	19,136	1,125	30	2,346	383	252	873
6	01	Dolpa	1,363	217	0	22	0	0	4
6	02	Mugu	3,482	74	1	36	62	2	2
6	03	Humla	2,008	60	0	114	24	541	53
6	04	Jumla	2,245	47	3	98	23	13	8
6	05	Kalikot	5,839	126	5	162	208	1,504	1,688
6	06	Dailekh	4,826	110	0	197	63	17	19
6	07	Jajarkot	1,761	55	6	88	22	2	10
6	08	Rukum West	4,440	44	0	356	51	5	16
6	09	Salyan	8,708	344	0	457	3	241	1,286
6	10	Surkhet	20,299	391	56	1,543	23	338	142
7	01	Bajura	2,200	287	1	113	26	5	2
7	02	Bajhang	4,561	414	4	356	169	97	68
7	03	Darchula	4,056	241	11	166	8	43	0
7	04	Baitadi	2,958	372	0	166	7	13	8
7	05	Dadeldhura	3,780	289	17	265	4	409	31
7	06	Doti	3,993	144	0	225	177	14	394
7	07	Achham	4,699	37	4	137	40	1	35
7	08	Kailali	48,725	612	213	11,721	373	698	1,356
7	09	Kanchanpur	25,685	181	41	9,343	37	58	2,526

1) NSIC stands for Nepal Standard Industrial Classification.
2) Establishments which belong to Section O, T, or U of NSIC are not surveyed.
3) Registered establishments only.
4) Includes "Not reported", "Unknown", and so on.

Table 21-1. Annual Sales by Province, District, and Industry - Nepal (2018)

(Rs. millions)

Province Code	District Code		Section of NSIC 1)						
			G	H	I	J	K	L	M
		District Name	Wholesale, retail trade	Transportation, storage	Accommodation, food	Information, communication	Financial, insurance	Real estate	Professional, scientific, technical
		Nepal	600,663	73,653	236,839	194,044	265,494	4,013	83,738
		Province 1	78,059	3,893	28,091	4,806	30,200	318	1,080
		Province 2	61,741	2,389	11,636	815	12,154	14	649
		Bagmati Province	267,831	61,738	116,311	180,153	175,357	3,053	79,374
		Gandaki Province	57,316	514	41,593	1,732	27,211	525	946
		Province 5	90,940	2,216	23,266	4,694	12,820	92	853
		Karnali Province	15,925	1,312	6,363	1,062	4,148	2	257
		Sudurpashchim Province	28,850	1,592	9,579	782	3,604	9	579
1	01	Taplejung	1,007	18	506	2	142	0	13
1	02	Sankhuwasabha	1,216	23	468	16	494	0	17
1	03	Solukhumbu	598	111	1,596	20	2,067	0	4
1	04	Okhaldhunga	877	4	335	21	1,680	0	13
1	05	Khotang	645	310	268	47	281	0	5
1	06	Bhojpur	664	166	268	62	179	0	7
1	07	Dhankuta	1,576	53	749	82	975	0	20
1	08	Terhathum	507	36	213	11	187	0	6
1	09	Panchthar	1,509	39	452	70	249	0	16
1	10	Ilam	2,815	2	1,408	34	213	0	123
1	11	Jhapa	17,290	1,680	6,469	857	7,949	210	231
1	12	Morang	23,661	1,302	6,653	1,405	10,454	10	374
1	13	Sunsari	21,357	90	7,695	2,094	4,220	97	192
1	14	Udayapur	4,338	59	1,012	83	1,109	1	59
2	01	Saptari	4,942	146	1,067	12	3,375	0	97
2	02	Siraha	8,620	6	1,298	93	1,059	0	39
2	03	Dhanusa	10,781	120	1,949	187	2,010	11	198
2	04	Mahottari	5,818	10	1,148	29	458	0	37
2	05	Sarlahi	5,218	110	1,051	60	817	0	37
2	06	Rautahat	7,703	980	1,202	99	2,067	3	55
2	07	Bara	5,998	631	1,521	90	1,496	0	60
2	08	Parsa	12,661	386	2,401	245	872	0	125
3	01	Dolakha	2,145	3	1,077	37	2,823	62	105
3	02	Sindhupalchok	2,501	34	1,395	29	1,401	0	207
3	03	Rasuwa	206	5	750	15	22	0	0
3	04	Dhading	5,865	114	2,634	23	2,311	0	4,265
3	05	Nuwakot	4,577	105	2,299	51	1,330	0	24
3	06	Kathmandu	162,397	17,100	65,761	64,899	136,550	2,540	67,508
3	07	Bhaktapur	8,877	13	5,939	4,211	6,911	54	2,791
3	08	Lalitpur	25,041	43,471	8,695	109,496	9,807	362	3,773
3	09	Kavrepalanchok	8,476	119	9,026	164	4,424	0	58
3	10	Ramechhap	1,970	41	544	7	3,918	0	14
3	11	Sindhuli	4,078	140	1,714	103	1,247	3	40
3	12	Makwanpur	12,092	270	4,343	140	879	23	159
3	13	Chitawan	29,606	323	12,134	979	3,734	9	430

Table 21-1. Annual Sales by Province, District, and Industry - Nepal (2018)

(Rs. millions)

Province Code	District Code	District Name	Section of NSIC 1) G Wholesale, retail trade	H Transportation, storage	I Accommodation, food	J Information, communication	K Financial, insurance	L Real estate	M Professional, scientific, technical
4	01	Gorkha	4,771	79	2,337	48	1,494	10	140
4	02	Manang	15	1	367	0	5	0	0
4	03	Mustang	47	0	294	1	12	0	0
4	04	Myagdi	1,235	124	915	40	1,005	0	21
4	05	Kaski	28,139	167	29,171	950	12,770	467	539
4	06	Lamjung	1,672	15	798	57	1,717	1	24
4	07	Tanahu	5,913	48	2,519	340	1,491	0	68
4	08	Nawalparasi East	6,901	10	2,417	111	5,089	48	43
4	09	Syangja	3,033	31	1,128	36	1,295	0	43
4	10	Parbat	1,915	6	641	24	172	0	33
4	11	Baglung	3,677	32	1,005	126	2,162	0	35
5	01	Rukum East	279	0	97	4	3	0	4
5	02	Rolpa	807	135	469	36	589	0	24
5	03	Pyuthan	1,228	281	384	25	380	0	117
5	04	Gulmi	2,468	5	1,002	110	693	0	62
5	05	Arghakhanchi	1,615	120	595	661	364	0	20
5	06	Palpa	3,288	44	1,539	208	468	0	23
5	07	Nawalparasi West	5,195	59	1,466	678	1,837	0	72
5	08	Rupandehi	36,452	550	8,353	486	4,040	14	242
5	09	Kapilbastu	6,008	275	1,487	135	593	0	52
5	10	Dang	9,921	424	2,376	219	1,787	7	97
5	11	Banke	17,276	244	4,012	2,041	1,046	71	86
5	12	Bardiya	6,402	79	1,487	89	1,020	0	55
6	01	Dolpa	172	143	541	2	10	0	8
6	02	Mugu	277	3	339	0	2,347	0	12
6	03	Humla	329	121	331	11	31	0	47
6	04	Jumla	670	0	317	13	38	0	4
6	05	Kalikot	633	12	254	23	6	0	6
6	06	Dailekh	1,299	358	721	23	64	0	20
6	07	Jajarkot	426	135	227	30	148	0	6
6	08	Rukum West	1,574	326	552	30	387	0	21
6	09	Salyan	1,511	162	544	223	196	0	18
6	10	Surkhet	9,034	51	2,537	707	921	2	116
7	01	Bajura	392	322	198	27	48	0	5
7	02	Bajhang	1,056	0	395	7	142	0	15
7	03	Darchula	610	209	179	15	407	0	40
7	04	Baitadi	746	60	204	37	236	0	5
7	05	Dadeldhura	1,261	30	497	38	116	0	13
7	06	Doti	977	138	555	11	53	0	22
7	07	Achham	1,112	545	458	46	409	0	12
7	08	Kailali	15,314	230	5,406	480	1,594	7	340
7	09	Kanchanpur	7,381	59	1,686	122	599	2	127

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2) Establishments which belong to Section O, T, or U of NSIC are not surveyed.
3) Registered establishments only.
4) Includes "Not reported", "Unknown", and so on.

Table 21-1. Annual Sales by Province, District, and Industry - Nepal (2018)

(Rs. millions)

Province Code	District Code		Section of NSIC 1)					
			N	P	Q	R	S	
		District Name	Administrative, support service	Education	Human health, social work	Arts, entertainment, recreation	Other service activities	Not stated 4)
		Nepal	66,696	264,435	78,454	6,834	49,082	0
		Province 1	3,630	49,416	10,747	726	6,803	0
		Province 2	3,750	17,440	3,672	93	4,566	0
		Bagmati Province	54,815	101,273	43,371	4,806	22,723	0
		Gandaki Province	2,359	30,974	11,876	910	4,810	0
		Province 5	1,814	33,952	6,057	188	6,104	0
		Karnali Province	149	12,409	830	27	1,506	0
		Sudurpashchim Province	178	18,970	1,901	82	2,570	0
1	01	Taplejung	6	807	178	93	294	0
1	02	Sankhuwasabha	13	3,801	110	5	357	0
1	03	Solukhumbu	9	541	79	9	529	0
1	04	Okhaldhunga	36	812	172	9	423	0
1	05	Khotang	14	805	61	2	114	0
1	06	Bhojpur	1	780	145	1	76	0
1	07	Dhankuta	8	677	85	16	176	0
1	08	Terhathum	1	512	19	10	86	0
1	09	Panchthar	10	739	125	41	149	0
1	10	Ilam	56	3,801	135	4	513	0
1	11	Jhapa	431	15,131	3,017	291	1,303	0
1	12	Morang	569	10,575	3,271	33	1,079	0
1	13	Sunsari	2,396	8,802	3,148	206	1,292	0
1	14	Udayapur	80	1,632	203	7	411	0
2	01	Saptari	94	2,544	219	22	675	0
2	02	Siraha	171	2,045	228	5	311	0
2	03	Dhanusa	452	3,319	1,006	26	741	0
2	04	Mahottari	210	2,202	146	2	699	0
2	05	Sarlahi	69	2,509	158	9	550	0
2	06	Rautahat	84	1,562	322	2	559	0
2	07	Bara	61	1,140	107	3	409	0
2	08	Parsa	2,608	2,120	1,485	24	623	0
3	01	Dolakha	8	1,339	94	13	334	0
3	02	Sindhupalchok	1	2,562	115	11	1,005	0
3	03	Rasuwa	3	129	2	107	69	0
3	04	Dhading	33	5,869	213	2	848	0
3	05	Nuwakot	5	1,624	92	23	524	0
3	06	Kathmandu	52,235	34,552	19,011	3,612	9,875	0
3	07	Bhaktapur	95	12,604	5,229	472	1,405	0
3	08	Lalitpur	1,745	24,132	6,313	414	4,052	0
3	09	Kavrepalanchok	274	4,948	5,493	26	705	0
3	10	Ramechhap	4	1,084	303	0	782	0
3	11	Sindhuli	7	2,828	278	36	593	0
3	12	Makwanpur	144	2,203	287	38	1,252	0
3	13	Chitawan	261	7,399	5,942	51	1,279	0

Table 21-1. Annual Sales by Province, District, and Industry - Nepal (2018)

(Rs. millions)

Province Code	District Code	District Name	Section of NSIC 1) N: Administrative, support service	P: Education	Q: Human health, social work	R: Arts, entertainment, recreation	S: Other service activities	Not stated 4)
4	01	Gorkha	5	2,199	155	172	603	0
4	02	Manang	0	57	7	1	7	0
4	03	Mustang	2	174	19	0	38	0
4	04	Myagdi	74	629	85	4	253	0
4	05	Kaski	2,124	14,659	6,982	659	1,755	0
4	06	Lamjung	7	3,663	53	22	301	0
4	07	Tanahu	56	1,877	1,031	14	342	0
4	08	Nawalparasi East	22	2,848	3,349	6	317	0
4	09	Syangja	7	1,536	66	3	172	0
4	10	Parbat	28	743	14	2	93	0
4	11	Baglung	34	2,589	115	26	929	0
5	01	Rukum East	0	207	27	1	14	0
5	02	Rolpa	7	1,358	55	1	122	0
5	03	Pyuthan	12	5,047	29	4	333	0
5	04	Gulmi	208	2,528	211	7	320	0
5	05	Arghakhanchi	4	919	202	7	182	0
5	06	Palpa	12	1,722	593	3	268	0
5	07	Nawalparasi West	85	1,488	215	10	290	0
5	08	Rupandehi	872	9,431	2,580	71	1,671	0
5	09	Kapilbastu	87	1,944	108	7	416	0
5	10	Dang	26	2,226	485	7	539	0
5	11	Banke	407	3,207	1,438	6	1,105	0
5	12	Bardiya	93	3,877	114	66	845	0
6	01	Dolpa	0	183	28	0	33	0
6	02	Mugu	0	270	22	0	35	0
6	03	Humla	8	259	28	0	51	0
6	04	Jumla	65	641	203	12	90	0
6	05	Kalikot	6	1,089	34	0	83	0
6	06	Dailekh	0	1,686	119	0	128	0
6	07	Jajarkot	2	503	37	1	64	0
6	08	Rukum West	8	857	58	3	151	0
6	09	Salyan	0	3,445	136	6	137	0
6	10	Surkhet	60	3,477	165	4	733	0
7	01	Bajura	1	605	82	0	84	0
7	02	Bajhang	1	1,552	47	2	235	0
7	03	Darchula	2	1,642	342	0	143	0
7	04	Baitadi	3	809	10	0	282	0
7	05	Dadeldhura	0	572	83	2	154	0
7	06	Doti	0	997	153	6	126	0
7	07	Achham	2	1,635	124	1	99	0
7	08	Kailali	108	8,404	859	66	945	0
7	09	Kanchanpur	61	2,755	200	4	503	0

1) NSIC stands for Nepal Standard Industrial Classification.
2) Establishments which belong to Section O, T, or U of NSIC are not surveyed.
3) Registered establishments only.
4) Includes "Not reported", "Unknown", and so on.

Table 21-2. Annual Profit and Loss by Province, District, and Industry - Nepal (2018)

(Rs. millions)

Province Code	District Code	District Name	Total 2)	Section of NSIC 1)					
				A	B	C	D	E	F
				Agriculture, forestry fishing 3)	Mining, quarrying	Manufac-turing	Electricity, gas	Water supply	Construc-tion
		Nepal	853,213	32,944	10,161	98,781	20,983	10,291	20,177
		Province 1	117,388	8,749	226	22,946	1,412	2,013	2,609
		Province 2	81,330	2,110	89	23,902	30	1,037	551
		Bagmati Province	410,469	12,540	4,637	16,955	14,753	4,745	12,283
		Gandaki Province	70,705	2,955	470	2,092	816	690	1,841
		Province 5	111,604	4,116	4,567	24,070	3,586	1,092	1,168
		Karnali Province	20,592	879	19	621	138	398	836
		Sudurpashchim Province	41,125	1,596	152	8,195	246	315	890
1	01	Taplejung	1,390	64	0	31	9	93	209
1	02	Sankhuwasabha	3,872	283	6	53	606	14	422
1	03	Solukhumbu	1,541	177	0	7	9	0	12
1	04	Okhaldhunga	3,552	2,020	0	35	55	120	65
1	05	Khotang	1,256	150	0	11	10	0	382
1	06	Bhojpur	702	75	0	4	10	1	0
1	07	Dhankuta	1,404	149	0	39	0	29	7
1	08	Terhathum	668	90	1	25	0	5	109
1	09	Panchthar	1,729	49	0	36	6	3	684
1	10	Ilam	4,547	257	0	701	90	38	2
1	11	Jhapa	32,534	3,882	65	5,679	579	927	111
1	12	Morang	32,648	731	75	8,255	4	516	419
1	13	Sunsari	27,336	496	42	7,640	31	251	8
1	14	Udayapur	4,208	326	38	429	2	17	178
2	01	Saptari	10,175	529	4	2,215	18	10	133
2	02	Siraha	9,110	89	0	2,083	0	9	34
2	03	Dhanusa	11,589	66	9	1,601	0	25	71
2	04	Mahottari	8,790	157	62	3,661	8	5	247
2	05	Sarlahi	9,031	224	0	3,943	0	13	5
2	06	Rautahat	9,832	322	6	2,392	0	33	36
2	07	Bara	10,732	555	7	5,587	1	43	0
2	08	Parsa	12,073	167	1	2,419	2	900	25
3	01	Dolakha	2,936	261	164	59	7	17	5
3	02	Sindhupalchok	5,796	412	1,586	275	5	196	20
3	03	Rasuwa	317	25	0	50	12	0	0
3	04	Dhading	12,890	2,810	299	21	20	64	14
3	05	Nuwakot	6,871	952	293	721	1,167	107	39
3	06	Kathmandu	222,125	2,198	837	2,128	9,846	2,431	558
3	07	Bhaktapur	26,871	604	36	7,904	0	495	16
3	08	Lalitpur	70,510	459	138	2,194	557	307	11,286
3	09	Kavrepalanchok	12,814	906	651	631	12	189	86
3	10	Ramechhap	3,573	706	1	54	2	127	69
3	11	Sindhuli	6,473	1,293	242	112	4	135	19
3	12	Makwanpur	10,985	631	380	2,234	105	74	167
3	13	Chitawan	28,309	1,281	10	573	3,018	605	2
4	01	Gorkha	5,540	555	145	493	33	60	8
4	02	Manang	122	29	0	0	7	0	0
4	03	Mustang	1,486	3	0	4	0	0	1,350
4	04	Myagdi	1,478	223	18	40	2	9	32
4	05	Kaski	30,763	631	7	364	87	190	249
4	06	Lamjung	4,725	184	2	89	59	24	4

Table 21-2. Annual Profit and Loss by Province, District, and Industry - Nepal (2018)

(Rs. millions)

Province Code	District Code	District Name	Total 2)	Section of NSIC 1)					
				A	B	C	D	E	F
				Agriculture, forestry fishing 3)	Mining, quarrying	Manufac-turing	Electricity, gas	Water supply	Construc-tion
4	07	Tanahu	5,624	243	148	102	67	104	101
4	08	Nawalparasi East	12,154	407	79	804	558	111	87
4	09	Syangja	2,753	123	6	32	0	4	1
4	10	Parbat	1,499	126	9	46	1	178	6
4	11	Baglung	4,562	431	56	116	2	8	2
5	01	Rukum East	245	1	0	6	1	0	0
5	02	Rolpa	1,668	358	0	28	10	0	17
5	03	Pyuthan	4,982	628	2	24	8	84	11
5	04	Gulmi	3,239	116	0	106	4	57	3
5	05	Arghakhanchi	1,861	161	2	98	1	3	2
5	06	Palpa	3,164	194	0	191	1	89	4
5	07	Nawalparasi West	7,633	160	96	2,827	0	139	8
5	08	Rupandehi	38,671	853	1,017	8,949	3,069	280	31
5	09	Kapilbastu	11,051	189	618	5,838	0	50	0
5	10	Dang	11,271	362	2,813	447	268	212	975
5	11	Banke	20,544	450	13	5,113	0	148	4
5	12	Bardiya	7,275	644	7	442	226	28	113
6	01	Dolpa	427	132	0	5	0	0	0
6	02	Mugu	1,022	38	0	3	10	1	0
6	03	Humla	672	47	0	5	11	167	14
6	04	Jumla	789	26	0	24	3	2	1
6	05	Kalikot	1,727	83	2	40	64	133	506
6	06	Dailekh	2,134	70	0	52	21	3	5
6	07	Jajarkot	743	30	3	27	5	1	3
6	08	Rukum West	1,712	25	0	65	9	1	4
6	09	Salyan	3,609	202	0	121	1	30	272
6	10	Surkhet	7,759	227	13	280	15	62	30
7	01	Bajura	981	192	1	19	7	1	1
7	02	Bajhang	2,050	275	4	76	33	16	16
7	03	Darchula	1,929	153	10	43	1	9	0
7	04	Baitadi	1,339	241	0	54	2	6	3
7	05	Dadeldhura	1,401	184	6	43	1	59	6
7	06	Doti	1,470	79	0	76	46	3	96
7	07	Achham	1,881	23	2	45	2	0	8
7	08	Kailali	19,298	356	113	4,302	145	216	357
7	09	Kanchanpur	10,777	93	16	3,536	9	6	403

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3) Registered establishments only.
4) Includes "Not reported", "Unknown", and so on.

Table 21-2. Annual Profit and Loss by Province, District, and Industry - Nepal (2018)

(Rs. millions)

Province Code	District Code	District Name	Section of NSIC 1) G Wholesale, retail trade	H Transpor-tation, storage	I Accommo-dation, food	J Information, communi-cation	K Financial, insurance	L Real estate	M Professional, scientific, technical
		Nepal	258,484	20,565	36,950	45,406	107,534	1,640	20,193
		Province 1	32,987	1,326	5,052	868	11,035	184	355
		Province 2	29,221	1,081	2,873	188	7,339	8	302
		Bagmati Province	115,539	16,397	17,139	41,880	66,740	1,313	18,694
		Gandaki Province	22,404	146	4,116	239	13,073	72	231
		Province 5	37,555	497	4,060	1,798	6,086	56	263
		Karnali Province	7,482	480	1,438	196	1,414	1	114
		Sudurpashchim Province	13,296	639	2,272	237	1,846	6	234
1	01	Taplejung	564	3	83	0	41	0	5
1	02	Sankhuwasabha	388	2	71	3	215	0	6
1	03	Solukhumbu	238	1	244	10	631	0	2
1	04	Okhaldhunga	270	1	50	4	654	0	5
1	05	Khotang	181	74	22	9	131	0	2
1	06	Bhojpur	223	112	14	0	26	0	2
1	07	Dhankuta	463	1	79	10	445	0	1
1	08	Terhathum	189	8	27	2	5	0	3
1	09	Panchthar	581	9	53	14	49	0	5
1	10	Ilam	1,261	1	434	7	81	0	71
1	11	Jhapa	6,815	473	1,213	254	3,142	147	43
1	12	Morang	10,558	616	1,215	302	3,320	4	108
1	13	Sunsari	9,351	10	1,330	231	1,977	33	78
1	14	Udayapur	1,907	15	216	23	319	0	24
2	01	Saptari	2,717	127	383	4	2,157	0	63
2	02	Siraha	4,493	5	412	26	554	0	20
2	03	Dhanusa	5,431	99	435	38	1,122	7	86
2	04	Mahottari	2,808	4	299	7	147	0	20
2	05	Sarlahi	2,712	92	224	10	359	0	16
2	06	Rautahat	3,483	395	338	44	1,641	1	30
2	07	Bara	2,430	215	297	10	981	0	23
2	08	Parsa	5,147	142	484	49	378	0	44
3	01	Dolakha	879	1	158	0	544	55	85
3	02	Sindhupalchok	996	10	356	5	645	0	69
3	03	Rasuwa	83	4	62	1	17	0	0
3	04	Dhading	2,848	42	440	1	569	0	1,912
3	05	Nuwakot	1,894	42	292	10	593	0	6
3	06	Kathmandu	71,510	7,612	10,868	16,032	52,565	985	14,371
3	07	Bhaktapur	3,867	2	903	705	2,990	37	1,735
3	08	Lalitpur	9,811	8,478	1,207	24,867	3,015	227	316
3	09	Kavrepalanchok	3,385	41	1,097	13	2,141	0	18
3	10	Ramechhap	625	6	47	0	1,312	0	3
3	11	Sindhuli	1,943	33	307	34	681	0	14
3	12	Makwanpur	4,783	48	880	24	305	7	63
3	13	Chitawan	12,917	78	522	188	1,363	3	103
4	01	Gorkha	1,925	40	688	7	548	9	81
4	02	Manang	7	0	58	0	4	0	0
4	03	Mustang	23	0	45	0	2	0	0
4	04	Myagdi	460	15	153	3	342	0	6
4	05	Kaski	10,572	60	2,007	103	6,361	61	62
4	06	Lamjung	664	2	145	1	801	0	12

Table 21-2. Annual Profit and Loss by Province, District, and Industry - Nepal (2018)

(Rs. millions)

Province Code	District Code	District Name	Section of NSIC 1) G Wholesale, retail trade	H Transpor-tation, storage	I Accommo-dation, food	J Information, communi-cation	K Financial, insurance	L Real estate	M Professional, scientific, technical
4	07	Tanahu	2,325	9	387	91	536	0	23
4	08	Nawalparasi East	3,079	1	264	17	2,909	2	16
4	09	Syangja	1,116	10	143	6	627	0	9
4	10	Parbat	664	2	111	1	87	0	14
4	11	Baglung	1,570	6	116	10	857	0	8
5	01	Rukum East	99	0	33	0	3	0	2
5	02	Rolpa	334	30	112	1	166	0	8
5	03	Pyuthan	497	33	68	3	47	0	10
5	04	Gulmi	857	1	160	27	211	0	14
5	05	Arghakhanchi	708	7	73	164	161	0	0
5	06	Palpa	1,406	6	278	28	176	0	7
5	07	Nawalparasi West	2,121	10	269	146	1,092	0	36
5	08	Rupandehi	13,247	45	1,079	169	2,264	2	52
5	09	Kapilbastu	2,375	149	279	40	253	0	24
5	10	Dang	3,994	43	414	13	597	1	51
5	11	Banke	8,605	156	944	1,175	689	53	34
5	12	Bardiya	3,313	17	351	31	428	0	24
6	01	Dolpa	72	25	90	0	7	0	4
6	02	Mugu	134	0	61	0	645	0	11
6	03	Humla	165	38	79	2	10	0	24
6	04	Jumla	295	0	86	1	8	0	3
6	05	Kalikot	374	4	61	4	3	0	3
6	06	Dailekh	685	149	235	1	30	0	7
6	07	Jajarkot	247	41	77	6	55	0	3
6	08	Rukum West	647	104	110	6	312	0	9
6	09	Salyan	729	103	94	30	50	0	7
6	10	Surkhet	4,134	16	546	146	295	1	42
7	01	Bajura	223	110	64	2	28	0	2
7	02	Bajhang	559	0	121	2	42	0	7
7	03	Darchula	311	111	48	2	115	0	20
7	04	Baitadi	394	18	61	21	125	0	2
7	05	Dadeldhura	547	17	136	8	51	0	6
7	06	Doti	442	41	140	0	36	0	6
7	07	Achham	501	194	150	14	154	0	7
7	08	Kailali	5,966	136	1,212	165	951	6	100
7	09	Kanchanpur	4,353	13	342	22	346	0	84

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3) Registered establishments only.
4) Includes "Not reported", "Unknown", and so on.

Table 21-2. Annual Profit and Loss by Province, District, and Industry - Nepal (2018)

(Rs. millions)

Province Code	District Code		Section of NSIC 1)					
			N	P	Q	R	S	
		District Name	Administrative, support service	Education	Human health, social work	Arts, entertainment, recreation	Other service activities	Not stated 4)
		Nepal	13,700	121,861	22,887	1,213	9,442	0
		Province 1	917	22,875	2,505	149	1,179	0
		Province 2	964	8,695	1,420	35	1,486	0
		Bagmati Province	10,486	41,588	10,649	718	3,411	0
		Gandaki Province	323	15,121	5,137	238	741	0
		Province 5	887	17,895	2,338	43	1,527	0
		Karnali Province	38	6,077	195	5	261	0
		Sudurpashchim Province	85	9,610	643	24	838	0
1	01	Taplejung	1	248	4	12	22	0
1	02	Sankhuwasabha	1	1,769	12	2	20	0
1	03	Solukhumbu	5	175	23	2	5	0
1	04	Okhaldhunga	14	214	9	2	34	0
1	05	Khotang	4	238	39	0	4	0
1	06	Bhojpur	0	216	14	1	4	0
1	07	Dhankuta	3	163	9	2	6	0
1	08	Terhathum	0	189	2	2	11	0
1	09	Panchthar	2	215	8	2	13	0
1	10	Ilam	17	1,434	32	2	119	0
1	11	Jhapa	84	7,620	1,234	52	216	0
1	12	Morang	196	5,520	474	10	324	0
1	13	Sunsari	559	4,295	617	58	328	0
1	14	Udayapur	31	579	30	2	71	0
2	01	Saptari	29	1,460	81	12	234	0
2	02	Siraha	86	1,104	61	3	132	0
2	03	Dhanusa	110	1,822	450	9	207	0
2	04	Mahottari	73	1,046	52	1	195	0
2	05	Sarlahi	32	1,167	35	3	193	0
2	06	Rautahat	40	740	165	0	164	0
2	07	Bara	24	424	26	1	106	0
2	08	Parsa	570	932	551	6	255	0
3	01	Dolakha	1	651	35	5	7	0
3	02	Sindhupalchok	0	1,038	25	2	156	0
3	03	Rasuwa	0	34	0	1	29	0
3	04	Dhading	11	3,760	18	1	63	0
3	05	Nuwakot	2	686	18	2	46	0
3	06	Kathmandu	10,033	14,787	3,020	520	1,826	0
3	07	Bhaktapur	30	5,394	1,816	79	258	0
3	08	Lalitpur	238	6,337	724	82	266	0
3	09	Kavrepalanchok	66	2,111	1,353	10	105	0
3	10	Ramechhap	1	443	96	0	80	0
3	11	Sindhuli	4	1,485	69	1	96	0
3	12	Makwanpur	32	973	44	6	227	0
3	13	Chitawan	65	3,889	3,430	9	252	0
4	01	Gorkha	1	783	46	32	87	0
4	02	Manang	0	15	0	0	2	0
4	03	Mustang	1	53	1	0	3	0
4	04	Myagdi	3	155	3	0	14	0
4	05	Kaski	274	7,797	1,459	194	284	0
4	06	Lamjung	2	2,665	7	1	62	0

Table 21-2. Annual Profit and Loss by Province, District, and Industry - Nepal (2018)

(Rs. millions)

Province Code	District Code	District Name	Section of NSIC 1) N: Administrative, support service	P: Education	Q: Human health, social work	R: Arts, entertainment, recreation	S: Other service activities	Not stated 4)
4	07	Tanahu	27	621	765	3	72	0
4	08	Nawalparasi East	9	944	2,814	1	52	0
4	09	Syangja	2	617	17	1	40	0
4	10	Parbat	1	245	2	1	4	0
4	11	Baglung	5	1,226	23	5	121	0
5	01	Rukum East	0	77	22	1	3	0
5	02	Rolpa	3	590	4	0	6	0
5	03	Pyuthan	5	3,515	8	0	37	0
5	04	Gulmi	178	1,422	34	2	48	0
5	05	Arghakhanchi	2	366	90	3	19	0
5	06	Palpa	6	658	67	1	52	0
5	07	Nawalparasi West	22	580	36	2	89	0
5	08	Rupandehi	366	5,739	1,155	16	338	0
5	09	Kapilbastu	35	1,040	27	3	132	0
5	10	Dang	8	793	117	2	159	0
5	11	Banke	222	1,647	777	3	509	0
5	12	Bardiya	40	1,467	2	9	135	0
6	01	Dolpa	0	76	6	0	9	0
6	02	Mugu	0	113	2	0	3	0
6	03	Humla	2	96	3	0	8	0
6	04	Jumla	16	244	57	1	21	0
6	05	Kalikot	1	426	7	0	15	0
6	06	Dailekh	0	812	35	0	30	0
6	07	Jajarkot	1	222	8	0	14	0
6	08	Rukum West	4	373	11	1	30	0
6	09	Salyan	0	1,943	19	1	9	0
6	10	Surkhet	13	1,771	47	1	121	0
7	01	Bajura	1	295	17	0	20	0
7	02	Bajhang	0	824	17	1	58	0
7	03	Darchula	0	1,012	67	0	27	0
7	04	Baitadi	1	359	2	0	49	0
7	05	Dadeldhura	0	253	24	1	59	0
7	06	Doti	0	458	26	0	21	0
7	07	Achham	1	676	64	0	38	0
7	08	Kailali	60	4,389	404	20	401	0
7	09	Kanchanpur	23	1,344	21	2	164	0

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3) Registered establishments only.
4) Includes "Not reported", "Unknown", and so on.

SECTION IV-3:

Tables on Entities
by size of persons engaged

* Herein, sales mean revenues/sales.

Table 31-1. Annual Sales by Province, District,
and Size of Persons Engaged - Nepal (2018)

(Rs. millions)

Province Code	District Code	District Name	Total	Size of Persons Engaged						
				1 to 7 persons						
				1 person	2	3	4	5	6	7
		Nepal	2,915,609	151,882	252,921	133,511	103,142	86,172	64,042	54,834
		Province 1	441,499	25,364	41,205	22,319	14,968	12,128	10,330	8,611
		Province 2	254,123	18,583	27,113	15,657	11,557	8,489	6,504	5,252
		Bagmati Province	1,504,417	53,562	91,035	49,905	38,712	31,958	25,879	22,339
		Gandaki Province	234,270	15,984	32,651	15,969	12,602	9,784	7,017	6,737
		Province 5	325,675	20,770	37,929	19,609	16,418	15,470	9,457	7,614
		Karnali Province	54,970	8,801	10,784	3,914	3,280	3,749	2,052	1,419
		Sudurpashchim Province	100,656	8,818	12,203	6,139	5,605	4,595	2,803	2,862
1	01	Taplejung	5,436	1,520	1,050	360	261	141	333	185
1	02	Sankhuwasabha	21,365	594	966	435	433	729	316	682
1	03	Solukhumbu	6,325	418	1,062	346	404	152	169	104
1	04	Okhaldhunga	9,062	291	730	293	181	116	121	130
1	05	Khotang	4,848	460	713	208	148	125	60	208
1	06	Bhojpur	2,717	481	490	309	176	194	92	102
1	07	Dhankuta	5,625	793	1,009	528	384	289	225	79
1	08	Terhathum	2,812	419	584	327	106	78	183	67
1	09	Panchthar	5,036	697	1,265	473	253	146	101	115
1	10	Ilam	12,702	1,594	2,060	916	757	541	330	196
1	11	Jhapa	92,307	5,353	9,330	4,439	3,180	2,928	1,870	1,625
1	12	Morang	155,031	6,186	9,524	6,087	4,177	2,966	3,079	2,275
1	13	Sunsari	104,776	4,500	9,651	6,273	3,728	3,023	2,895	2,065
1	14	Udayapur	13,456	2,060	2,770	1,326	780	700	555	777
2	01	Saptari	21,943	2,511	4,013	1,570	794	771	410	440
2	02	Siraha	20,377	1,882	3,579	2,614	1,070	885	1,261	869
2	03	Dhanusa	27,705	2,797	4,201	2,330	2,233	1,145	1,443	1,584
2	04	Mahottari	19,540	1,950	2,490	1,224	684	683	468	412
2	05	Sarlahi	39,116	2,796	2,355	1,700	709	785	706	431
2	06	Rautahat	27,551	2,354	3,527	2,106	3,107	1,328	641	396
2	07	Bara	56,782	1,442	2,992	1,595	1,024	823	661	445
2	08	Parsa	41,109	2,852	3,956	2,518	1,937	2,068	914	674
3	01	Dolakha	9,750	1,126	1,844	756	383	406	315	189
3	02	Sindhupalchok	17,425	1,187	2,230	863	711	540	479	877
3	03	Rasuwa	1,623	96	453	405	179	38	23	35
3	04	Dhading	37,930	2,219	3,570	1,700	1,145	1,048	987	648
3	05	Nuwakot	19,755	1,094	2,376	1,199	953	1,074	542	681
3	06	Kathmandu	831,847	26,543	44,456	24,669	20,684	15,776	12,507	11,209
3	07	Bhaktapur	92,830	3,472	4,804	2,082	1,818	1,927	2,455	1,509
3	08	Lalitpur	288,354	3,839	7,107	4,065	2,863	2,551	2,192	1,776
3	09	Kavrepalanchok	45,749	2,796	4,706	2,372	2,241	1,364	1,501	990
3	10	Ramechhap	11,957	992	1,067	745	336	393	332	441
3	11	Sindhuli	16,417	831	1,988	1,299	952	764	521	469
3	12	Makawanpur	37,306	4,464	6,208	2,733	1,788	2,402	1,636	1,461
3	13	Chitawan	93,475	4,903	10,227	7,017	4,659	3,674	2,390	2,055
4	01	Gorkha	16,364	1,742	3,481	1,687	1,793	920	575	400
4	02	Manang	536	28	123	58	67	49	46	16
4	03	Mustang	5,350	51	114	105	88	36	37	26
4	04	Myagdi	5,536	380	1,197	944	436	342	326	297
4	05	Kaski	116,811	5,964	13,285	6,808	5,465	4,339	3,497	3,741
4	06	Lamjung	9,695	713	1,468	559	541	362	238	168
4	07	Tanahu	18,372	2,289	3,644	1,803	1,250	868	531	480
4	08	Nawalparasi East	35,080	2,281	3,385	1,420	1,021	1,330	621	567
4	09	Syangja	8,773	1,118	2,259	973	726	453	287	283
4	10	Parbat	4,717	554	1,348	376	360	240	136	106
4	11	Baglung	13,037	865	2,348	1,235	855	845	723	654

Table 31-1. Annual Sales by Province, District,
and Size of Persons Engaged - Nepal (2018)

(Rs. millions)

Province Code	District Code	District Name	Total	Size of Persons Engaged						
				1 to 7 persons						
				1 person	2	3	4	5	6	7
5	01	Rukum East	670	128	248	42	21	22	17	4
5	02	Rolpa	4,690	743	758	205	130	411	110	185
5	03	Pyuthan	10,237	371	730	288	680	218	229	282
5	04	Gulmi	8,848	1,254	2,012	838	795	518	404	251
5	05	Arghakhanchi	6,831	1,340	1,102	416	503	269	139	86
5	06	Palpa	10,572	1,150	2,759	938	582	415	351	285
5	07	Nawalparasi West	29,680	1,840	2,902	1,419	1,099	1,356	638	259
5	08	Rupandehi	132,105	5,338	11,821	6,878	5,967	5,357	3,736	2,993
5	09	Kapilbastu	27,005	2,073	2,181	1,764	1,082	1,221	599	667
5	10	Dang	30,272	1,607	4,894	2,160	1,967	3,009	1,265	961
5	11	Banke	45,627	2,741	5,269	2,626	2,337	1,746	1,239	1,047
5	12	Bardiya	19,136	2,183	3,253	2,034	1,254	927	730	594
6	01	Dolpa	1,363	72	601	79	47	45	31	16
6	02	Mugu	3,482	170	334	94	129	145	51	51
6	03	Humla	2,008	174	360	166	107	79	62	26
6	04	Jumla	2,245	342	516	161	109	59	97	85
6	05	Kalikot	5,839	3,529	591	217	191	56	193	102
6	06	Dailekh	4,826	660	1,228	307	296	128	86	91
6	07	Jajarkot	1,761	288	426	94	80	90	41	55
6	08	Rukum West	4,440	752	1,243	396	230	151	101	148
6	09	Salyan	8,708	631	1,319	571	467	1,241	381	135
6	10	Surkhet	20,299	2,183	4,166	1,830	1,624	1,756	1,008	711
7	01	Bajura	2,200	350	379	170	67	46	52	31
7	02	Bajhang	4,561	592	946	395	235	177	155	99
7	03	Darchula	4,056	451	406	302	369	847	88	196
7	04	Baitadi	2,958	564	614	318	244	160	89	80
7	05	Dadeldhura	3,780	439	653	357	842	133	186	117
7	06	Doti	3,993	706	772	211	173	227	118	102
7	07	Achham	4,699	474	764	335	178	194	126	244
7	08	Kailali	48,725	3,088	5,332	2,729	2,687	2,236	1,516	1,132
7	09	Kanchanpur	25,685	2,155	2,337	1,322	810	576	473	860

Table 31-1. Annual Sales by Province, District,
and Size of Persons Engaged - Nepal (2018)

(Rs. millions)

Province Code	District Code	District Name	Size of Persons Engaged							
			8 persons or more							
			8 persons	9	10-19	20-49	50-99	100-499	500-999	1,000 and over
		Nepal	49,592	39,625	264,316	338,555	275,812	640,647	331,311	129,248
		Province 1	9,089	6,753	38,803	56,125	43,406	109,552	18,458	24,387
		Province 2	6,211	3,363	15,792	26,073	13,844	72,369	22,462	855
		Bagmati Province	18,934	16,347	121,182	165,640	165,239	356,364	246,201	101,121
		Gandaki Province	5,905	4,486	26,093	29,282	17,566	30,705	19,050	438
		Province 5	6,443	5,861	39,948	37,874	26,946	59,071	19,837	2,428
		Karnali Province	978	1,223	7,712	6,295	2,658	2,085	0	19
		Sudurpashchim Province	2,032	1,592	14,786	17,266	6,152	10,500	5,303	0
1	01	Taplejung	108	76	429	179	792	0	0	0
1	02	Sankhuwasabha	128	431	3,047	428	81	13,095	0	0
1	03	Solukhumbu	34	133	494	1,647	707	298	358	0
1	04	Okhaldhunga	235	119	1,142	1,506	1,147	953	2,098	0
1	05	Khotang	28	182	456	288	1,561	360	49	0
1	06	Bhojpur	33	60	442	253	86	0	0	0
1	07	Dhankuta	136	221	363	1,312	87	200	0	0
1	08	Terhathum	24	33	311	441	211	28	0	0
1	09	Panchthar	79	58	527	173	983	169	0	0
1	10	Ilam	251	41	3,802	969	943	178	127	0
1	11	Jhapa	1,424	2,586	9,594	19,853	12,925	15,811	1,388	0
1	12	Morang	3,930	1,188	7,654	17,283	17,475	57,184	12,788	3,236
1	13	Sunsari	2,251	1,450	9,381	10,647	6,300	19,811	1,651	21,151
1	14	Udayapur	428	176	1,162	1,147	108	1,466	0	0
2	01	Saptari	252	594	1,397	1,030	1,675	6,487	0	0
2	02	Siraha	347	316	1,305	1,361	280	3,309	1,300	0
2	03	Dhanusa	549	331	3,343	3,672	1,502	2,252	324	0
2	04	Mahottari	3,355	376	1,618	1,324	201	4,636	121	0
2	05	Sarlahi	219	214	1,035	1,674	679	25,801	13	0
2	06	Rautahat	365	228	2,094	1,199	581	4,563	5,060	0
2	07	Bara	428	478	1,439	9,403	6,675	13,735	15,644	0
2	08	Parsa	696	828	3,562	6,411	2,250	11,588	0	855
3	01	Dolakha	151	245	1,603	2,458	195	79	0	0
3	02	Sindhupalchok	364	788	2,839	2,231	493	3,823	0	0
3	03	Rasuwa	2	9	213	170	0	0	0	0
3	04	Dhading	519	489	5,586	7,194	2,126	5,997	4,704	0
3	05	Nuwakot	467	693	3,305	3,925	452	2,049	946	0
3	06	Kathmandu	10,823	7,638	51,544	89,360	80,320	244,941	104,057	87,321
3	07	Bhaktapur	1,102	1,128	7,197	11,182	10,322	35,996	7,834	0
3	08	Lalitpur	1,581	1,161	13,736	20,135	48,358	50,112	120,497	8,380
3	09	Kavrepalanchok	1,204	825	6,872	5,890	3,881	2,388	3,298	5,421
3	10	Ramechhap	404	578	3,613	2,947	67	41	0	0
3	11	Sindhuli	314	711	5,180	2,922	124	343	0	0
3	12	Makawanpur	604	543	5,202	4,344	2,107	3,814	0	0
3	13	Chitawan	1,399	1,537	14,292	12,882	16,795	6,780	4,866	0
4	01	Gorkha	321	182	1,425	1,997	333	1,509	0	0
4	02	Manang	46	11	49	14	28	0	0	0
4	03	Mustang	35	17	83	265	12	4,479	0	0
4	04	Myagdi	109	270	703	327	9	198	0	0
4	05	Kaski	2,030	2,983	10,410	15,776	11,425	16,316	14,771	0
4	06	Lamjung	146	155	3,376	546	302	692	0	427
4	07	Tanahu	811	302	2,653	1,744	441	1,441	103	11
4	08	Nawalparasi East	1,655	233	3,323	5,613	4,530	4,923	4,176	0
4	09	Syangja	194	118	863	757	221	522	0	0
4	10	Parbat	137	43	742	644	14	19	0	0
4	11	Baglung	422	172	2,466	1,598	250	605	0	0

Table 31-1. Annual Sales by Province, District,
and Size of Persons Engaged - Nepal (2018)

(Rs. millions)

Province Code	District Code	District Name	Size of Persons Engaged							
			8 persons or more							
			8 persons	9	10-19	20-49	50-99	100-499	500-999	1,000 and over
5	01	Rukum East	8	12	132	35	0	0	0	0
5	02	Rolpa	27	114	831	820	33	323	0	0
5	03	Pyuthan	285	448	4,499	1,384	457	364	0	0
5	04	Gulmi	187	65	1,167	882	39	435	0	0
5	05	Arghakhanchi	164	205	553	249	1	1,804	0	0
5	06	Palpa	134	106	1,398	1,774	138	221	320	0
5	07	Nawalparasi West	437	161	2,609	1,765	2,363	12,697	7	126
5	08	Rupandehi	3,100	1,338	13,818	13,034	13,858	27,742	17,124	0
5	09	Kapilbastu	260	354	3,186	2,021	1,824	8,639	1,134	0
5	10	Dang	499	1,021	2,842	6,932	963	881	0	1,271
5	11	Banke	908	960	5,286	7,508	7,061	4,617	1,251	1,031
5	12	Bardiya	432	1,076	3,626	1,470	210	1,347	0	0
6	01	Dolpa	6	38	77	333	20	0	0	0
6	02	Mugu	17	44	326	568	1,552	0	0	0
6	03	Humla	39	32	788	56	118	0	0	0
6	04	Jumla	53	43	364	213	24	179	0	0
6	05	Kalikot	45	79	467	279	89	0	0	0
6	06	Dailekh	41	61	449	1,011	111	356	0	0
6	07	Jajarkot	67	35	211	101	138	135	0	0
6	08	Rukum West	45	252	323	406	25	369	0	0
6	09	Salyan	125	329	1,813	1,625	42	30	0	0
6	10	Surkhet	539	310	2,894	1,704	539	1,016	0	19
7	01	Bajura	24	42	263	313	53	411	0	0
7	02	Bajhang	71	187	879	797	28	0	0	0
7	03	Darchula	111	65	493	496	134	97	0	0
7	04	Baitadi	54	73	377	328	59	0	0	0
7	05	Dadeldhura	67	116	557	223	0	91	0	0
7	06	Doti	69	89	868	392	21	245	0	0
7	07	Achham	47	127	645	609	340	539	74	0
7	08	Kailali	1,303	653	7,895	11,431	4,750	3,971	0	0
7	09	Kanchanpur	285	241	2,809	2,676	767	5,146	5,229	0

Table 31-1. Annual Sales by Province, District,
and Size of Persons Engaged - Nepal (2018)

(Rs. millions)

Province Code	District Code	District Name	Size of Persons Engaged: 5 persons and over (6 groups)					
			5 persons and over	10 and over	20 and over	50 and over	100 and over	500 and over
		Nepal	2,274,153	1,979,889	1,715,573	1,377,017	1,101,206	460,559
		Province 1	337,643	290,732	251,928	195,803	152,397	42,845
		Province 2	181,213	151,394	135,602	109,529	95,686	23,316
		Bagmati Province	1,271,203	1,155,747	1,034,565	868,925	703,686	347,322
		Gandaki Province	157,063	123,135	97,041	67,759	50,194	19,488
		Province 5	230,950	186,104	146,157	108,282	81,336	22,264
		Karnali Province	28,191	18,770	11,058	4,762	2,104	19
		Sudurpashchim Province	67,891	54,007	39,221	21,955	15,804	5,303
1	01	Taplejung	2,244	1,400	971	792	0	0
1	02	Sankhuwasabha	18,937	16,651	13,604	13,176	13,095	0
1	03	Solukhumbu	4,095	3,503	3,009	1,362	655	358
1	04	Okhaldhunga	7,566	6,845	5,704	4,198	3,051	2,098
1	05	Khotang	3,319	2,715	2,258	1,970	409	49
1	06	Bhojpur	1,262	780	338	86	0	0
1	07	Dhankuta	2,911	1,962	1,599	287	200	0
1	08	Terhathum	1,376	991	680	239	28	0
1	09	Panchthar	2,348	1,851	1,324	1,152	169	0
1	10	Ilam	7,376	6,017	2,216	1,247	304	127
1	11	Jhapa	70,005	59,572	49,977	30,124	17,198	1,388
1	12	Morang	129,058	115,620	107,966	90,683	73,208	16,024
1	13	Sunsari	80,625	68,941	59,560	48,913	42,613	22,802
1	14	Udayapur	6,520	3,884	2,721	1,574	1,466	0
2	01	Saptari	13,056	10,589	9,192	8,162	6,487	0
2	02	Siraha	11,233	7,555	6,250	4,889	4,609	1,300
2	03	Dhanusa	16,144	11,093	7,750	4,078	2,576	324
2	04	Mahottari	13,193	7,898	6,281	4,957	4,757	121
2	05	Sarlahi	31,555	29,201	28,166	26,492	25,814	13
2	06	Rautahat	16,456	13,497	11,403	10,204	9,623	5,060
2	07	Bara	49,730	46,896	45,457	36,054	29,379	15,644
2	08	Parsa	29,845	24,665	21,103	14,692	12,442	855
3	01	Dolakha	5,640	4,334	2,732	274	79	0
3	02	Sindhupalchok	12,435	9,387	6,548	4,316	3,823	0
3	03	Rasuwa	490	383	170	0	0	0
3	04	Dhading	29,296	25,607	20,021	12,827	10,701	4,704
3	05	Nuwakot	14,133	10,676	7,372	3,447	2,995	946
3	06	Kathmandu	715,495	657,542	605,998	516,639	436,319	191,378
3	07	Bhaktapur	80,654	72,532	65,334	54,152	43,830	7,834
3	08	Lalitpur	270,479	261,217	247,481	227,346	178,989	128,876
3	09	Kavrepalanchok	33,634	27,749	20,877	14,987	11,107	8,719
3	10	Ramechhap	8,817	6,668	3,055	108	41	0
3	11	Sindhuli	11,347	8,569	3,389	467	343	0
3	12	Makawanpur	22,113	15,468	10,265	5,921	3,814	0
3	13	Chitawan	66,670	55,614	41,322	28,441	11,646	4,866
4	01	Gorkha	7,661	5,264	3,839	1,842	1,509	0
4	02	Manang	259	91	42	28	0	0
4	03	Mustang	4,992	4,840	4,756	4,492	4,479	0
4	04	Myagdi	2,580	1,237	535	207	198	0
4	05	Kaski	85,289	68,699	58,288	42,512	31,087	14,771
4	06	Lamjung	6,414	5,345	1,968	1,422	1,119	427
4	07	Tanahu	9,385	6,393	3,741	1,997	1,555	114
4	08	Nawalparasi East	26,973	22,566	19,243	13,630	9,099	4,176
4	09	Syangja	3,697	2,362	1,499	743	522	0
4	10	Parbat	2,079	1,419	676	33	19	0
4	11	Baglung	7,735	4,919	2,453	855	605	0

Table 31-1. Annual Sales by Province, District,
and Size of Persons Engaged - Nepal (2018)

(Rs. millions)

Province Code	District Code	District Name	Size of Persons Engaged: 5 persons and over (6 groups)					
			5 persons and over	10 and over	20 and over	50 and over	100 and over	500 and over
5	01	Rukum East	231	167	35	0	0	0
5	02	Rolpa	2,855	2,007	1,177	357	323	0
5	03	Pyuthan	8,167	6,704	2,205	822	364	0
5	04	Gulmi	3,949	2,523	1,356	474	435	0
5	05	Arghakhanchi	3,470	2,607	2,053	1,805	1,804	0
5	06	Palpa	5,143	3,851	2,453	679	541	320
5	07	Nawalparasi West	22,420	19,568	16,959	15,194	12,831	133
5	08	Rupandehi	102,101	85,577	71,759	58,725	44,867	17,124
5	09	Kapilbastu	19,905	16,804	13,618	11,597	9,773	1,134
5	10	Dang	19,643	12,888	10,046	3,114	2,152	1,271
5	11	Banke	32,655	26,755	21,468	13,960	6,899	2,282
5	12	Bardiya	10,411	6,653	3,027	1,556	1,347	0
6	01	Dolpa	565	430	353	20	0	0
6	02	Mugu	2,755	2,447	2,121	1,552	0	0
6	03	Humla	1,201	962	174	118	0	0
6	04	Jumla	1,117	780	416	203	179	0
6	05	Kalikot	1,311	835	368	89	0	0
6	06	Dailekh	2,334	1,927	1,478	467	356	0
6	07	Jajarkot	873	585	374	274	135	0
6	08	Rukum West	1,819	1,123	800	394	369	0
6	09	Salyan	5,720	3,509	1,696	71	30	0
6	10	Surkhet	10,496	6,172	3,278	1,574	1,035	19
7	01	Bajura	1,235	1,039	777	464	411	0
7	02	Bajhang	2,393	1,704	824	28	0	0
7	03	Darchula	2,528	1,221	728	231	97	0
7	04	Baitadi	1,219	763	387	59	0	0
7	05	Dadeldhura	1,489	871	314	91	91	0
7	06	Doti	2,131	1,526	658	266	245	0
7	07	Achham	2,946	2,209	1,563	954	614	74
7	08	Kailali	34,889	28,048	20,153	8,721	3,971	0
7	09	Kanchanpur	19,061	16,627	13,818	11,142	10,375	5,229

Table 31-1. Annual Sales by Province, District,
and Size of Persons Engaged - Nepal (2018)

(Rs. millions)

Province Code	District Code	District Name	Size of Persons Engaged			
			another 4 groups			
			1-10 persons	11-50	51-100	101 and over
		Nepal	980,897	564,939	282,485	1,087,288
		Province 1	156,626	90,283	47,551	147,039
		Province 2	104,835	40,040	13,975	95,274
		Bagmati Province	372,339	266,562	167,463	698,052
		Gandaki Province	115,160	52,151	18,018	48,939
		Province 5	144,058	74,152	27,301	80,164
		Karnali Province	38,036	12,598	2,231	2,104
		Sudurpashchim Province	49,843	29,153	5,945	15,715
1	01	Taplejung	4,131	513	792	0
1	02	Sankhuwasabha	5,252	2,947	71	13,095
1	03	Solukhumbu	2,868	2,343	458	655
1	04	Okhaldhunga	2,259	2,718	1,054	3,031
1	05	Khotang	2,165	714	1,561	409
1	06	Bhojpur	2,066	565	86	0
1	07	Dhankuta	3,701	1,637	87	200
1	08	Terhathum	1,858	715	211	28
1	09	Panchthar	3,323	562	983	169
1	10	Ilam	7,005	4,473	920	304
1	11	Jhapa	34,473	28,225	12,838	16,772
1	12	Morang	40,940	23,511	22,283	68,297
1	13	Sunsari	36,878	19,170	6,114	42,613
1	14	Udayapur	9,707	2,190	93	1,466
2	01	Saptari	11,567	2,231	1,828	6,318
2	02	Siraha	12,973	2,527	268	4,609
2	03	Dhanusa	16,898	6,728	1,556	2,523
2	04	Mahottari	11,801	2,852	153	4,734
2	05	Sarlahi	10,045	2,579	679	25,814
2	06	Rautahat	14,230	3,118	720	9,484
2	07	Bara	10,124	10,604	6,703	29,351
2	08	Parsa	17,196	9,401	2,070	12,442
3	01	Dolakha	5,485	3,991	195	79
3	02	Sindhupalchok	8,504	4,633	466	3,823
3	03	Rasuwa	1,245	378	0	0
3	04	Dhading	13,052	12,318	1,911	10,649
3	05	Nuwakot	9,840	6,468	452	2,995
3	06	Kathmandu	183,758	133,734	83,229	431,125
3	07	Bhaktapur	21,042	17,893	10,332	43,563
3	08	Lalitpur	29,804	31,477	48,157	178,915
3	09	Kavrepalanchok	18,982	11,855	3,805	11,107
3	10	Ramechhap	5,740	6,110	67	41
3	11	Sindhuli	8,580	7,370	124	343
3	12	Makawanpur	22,605	8,889	1,999	3,814
3	13	Chitawan	43,703	21,448	16,726	11,598
4	01	Gorkha	11,362	3,161	333	1,509
4	02	Manang	449	59	28	0
4	03	Mustang	520	339	949	3,542
4	04	Myagdi	4,471	857	26	182
4	05	Kaski	49,525	25,531	10,969	30,787
4	06	Lamjung	4,483	3,790	302	1,119
4	07	Tanahu	12,296	4,123	397	1,555
4	08	Nawalparasi East	13,753	7,697	4,530	9,099
4	09	Syangja	6,568	1,462	220	522
4	10	Parbat	3,402	1,282	14	19
4	11	Baglung	8,331	3,851	250	605

Table 31-1. Annual Sales by Province, District,
and Size of Persons Engaged - Nepal (2018)

(Rs. millions)

Province Code	District Code	District Name	Size of Persons Engaged			
			1-10 persons	11-50	51-100	101 and over
5	01	Rukum East	505	165	0	0
5	02	Rolpa	2,807	1,527	32	323
5	03	Pyuthan	3,726	5,690	457	364
5	04	Gulmi	6,368	2,006	39	435
5	05	Arghakhanchi	4,303	723	1	1,804
5	06	Palpa	6,986	2,907	138	541
5	07	Nawalparasi West	10,388	4,113	2,370	12,810
5	08	Rupandehi	47,810	25,814	13,642	44,839
5	09	Kapilbastu	10,636	4,772	1,870	9,727
5	10	Dang	17,768	9,405	960	2,141
5	11	Banke	20,048	12,164	7,246	6,169
5	12	Bardiya	12,713	4,867	546	1,011
6	01	Dolpa	939	405	20	0
6	02	Mugu	1,086	1,271	1,126	0
6	03	Humla	1,080	809	118	0
6	04	Jumla	1,491	551	24	179
6	05	Kalikot	5,064	686	89	0
6	06	Dailekh	3,004	1,354	111	356
6	07	Jajarkot	1,204	284	138	135
6	08	Rukum West	3,336	710	25	369
6	09	Salyan	6,231	2,405	42	30
6	10	Surkhet	14,602	4,123	539	1,035
7	01	Bajura	1,186	579	24	411
7	02	Bajhang	2,922	1,611	28	0
7	03	Darchula	2,891	934	134	97
7	04	Baitadi	2,228	671	59	0
7	05	Dadeldhura	3,007	683	0	91
7	06	Doti	2,582	1,145	21	245
7	07	Achham	2,539	1,206	340	614
7	08	Kailali	22,096	18,165	4,580	3,883
7	09	Kanchanpur	10,391	4,160	759	10,375

Table 31-2. Annual Profit and Loss by Province, District,
and Size of Persons Engaged - Nepal (2018)

(Rs. millions)

Province Code	District Code	District Name	Total	Size of Persons Engaged						
				1 to 7 persons						
				1 person	2	3	4	5	6	7
		Nepal	853,213	55,684	87,118	44,666	34,603	29,453	21,635	19,071
		Province 1	117,388	8,834	13,358	7,033	4,551	3,959	3,565	2,705
		Province 2	81,330	8,341	11,589	6,643	5,316	3,456	2,931	2,466
		Bagmati Province	410,469	19,561	30,691	16,513	11,916	9,454	8,464	7,018
		Gandaki Province	70,705	4,859	9,833	4,703	3,640	2,760	2,091	2,007
		Province 5	111,604	7,668	12,848	6,007	5,644	6,062	2,818	3,015
		Karnali Province	20,592	2,848	4,068	1,413	1,454	1,877	665	458
		Sudurpashchim Province	41,125	3,572	4,731	2,354	2,082	1,886	1,102	1,403
1	01	Taplejung	1,390	533	281	56	45	34	31	32
1	02	Sankhuwasabha	3,872	224	249	109	130	192	97	166
1	03	Solukhumbu	1,541	95	242	59	94	38	38	8
1	04	Okhaldhunga	3,552	90	212	28	59	39	39	21
1	05	Khotang	1,256	138	155	60	26	33	12	57
1	06	Bhojpur	702	127	118	126	38	43	25	18
1	07	Dhankuta	1,404	110	207	105	74	60	79	16
1	08	Terhathum	668	110	132	34	25	20	70	14
1	09	Panchthar	1,729	192	348	119	54	31	31	21
1	10	Ilam	4,547	656	706	293	269	201	133	78
1	11	Jhapa	32,534	1,964	2,950	1,553	1,005	1,045	622	529
1	12	Morang	32,648	2,239	3,090	2,018	1,327	946	1,077	661
1	13	Sunsari	27,336	1,682	3,731	2,043	1,160	1,082	1,171	617
1	14	Udayapur	4,208	673	936	430	246	194	140	467
2	01	Saptari	10,175	1,229	1,990	849	433	352	181	190
2	02	Siraha	9,110	958	1,860	1,324	469	401	515	389
2	03	Dhanusa	11,589	1,232	1,793	965	990	380	913	1,073
2	04	Mahottari	8,790	909	1,036	369	279	280	226	190
2	05	Sarlahi	9,031	1,281	867	848	213	442	301	86
2	06	Rautahat	9,832	1,026	1,390	830	1,962	506	238	189
2	07	Bara	10,732	588	1,152	568	368	223	219	125
2	08	Parsa	12,073	1,118	1,501	892	601	870	339	225
3	01	Dolakha	2,936	277	606	212	88	101	102	61
3	02	Sindhupalchok	5,796	401	756	324	348	166	180	361
3	03	Rasuwa	317	26	92	80	52	6	8	3
3	04	Dhading	12,890	765	1,099	595	282	230	343	271
3	05	Nuwakot	6,871	316	640	346	262	316	154	258
3	06	Kathmandu	222,125	10,698	16,278	8,856	6,801	5,012	3,944	3,449
3	07	Bhaktapur	26,871	1,150	1,554	603	545	663	975	536
3	08	Lalitpur	70,510	1,356	2,344	1,413	843	728	548	521
3	09	Kavrepalanchok	12,814	827	1,411	664	805	443	521	257
3	10	Ramechhap	3,573	258	240	183	71	74	175	133
3	11	Sindhuli	6,473	296	671	397	227	261	170	171
3	12	Makawanpur	10,985	1,619	2,064	812	454	400	717	445
3	13	Chitawan	28,309	1,574	2,936	2,029	1,138	1,055	628	552
4	01	Gorkha	5,540	578	1,148	521	616	272	183	205
4	02	Manang	122	6	23	8	18	9	15	5
4	03	Mustang	1,486	12	21	18	15	6	11	6
4	04	Myagdi	1,478	113	336	266	76	89	77	63
4	05	Kaski	30,763	1,814	3,889	1,894	1,502	1,044	1,019	1,054
4	06	Lamjung	4,725	189	474	154	233	142	72	64
4	07	Tanahu	5,624	665	1,091	610	305	257	175	129
4	08	Nawalparasi East	12,154	668	897	407	243	578	210	93
4	09	Syangja	2,753	403	724	189	152	140	68	72
4	10	Parbat	1,499	147	439	101	159	56	18	27
4	11	Baglung	4,562	264	791	534	321	168	244	288

Table 31-2. Annual Profit and Loss by Province, District,
and Size of Persons Engaged - Nepal (2018)

(Rs. millions)

Province Code	District Code	District Name	Total	Size of Persons Engaged						
				1 to 7 persons						
				1 person	2	3	4	5	6	7
5	01	Rukum East	245	45	76	17	8	6	8	1
5	02	Rolpa	1,668	245	257	52	38	100	28	133
5	03	Pyuthan	4,982	115	237	93	200	80	73	75
5	04	Gulmi	3,239	318	561	233	291	275	112	54
5	05	Arghakhanchi	1,861	519	358	69	131	75	41	15
5	06	Palpa	3,164	365	913	257	163	102	131	88
5	07	Nawalparasi West	7,633	780	958	452	474	610	214	69
5	08	Rupandehi	38,671	1,757	3,308	1,762	1,801	2,182	952	1,203
5	09	Kapilbastu	11,051	797	767	367	493	407	163	351
5	10	Dang	11,271	514	1,709	648	449	1,128	300	439
5	11	Banke	20,544	1,358	2,509	1,183	1,072	777	577	430
5	12	Bardiya	7,275	857	1,195	874	525	320	219	155
6	01	Dolpa	427	23	128	26	19	17	8	5
6	02	Mugu	1,022	44	55	28	44	67	28	26
6	03	Humla	672	67	119	51	53	37	26	9
6	04	Jumla	789	137	195	51	38	16	30	35
6	05	Kalikot	1,727	836	265	70	94	25	71	26
6	06	Dailekh	2,134	295	539	145	118	52	47	34
6	07	Jajarkot	743	137	207	42	27	38	15	21
6	08	Rukum West	1,712	255	507	117	85	49	25	47
6	09	Salyan	3,609	244	511	233	164	711	86	34
6	10	Surkhet	7,759	809	1,542	649	812	867	330	221
7	01	Bajura	981	145	175	111	30	17	20	13
7	02	Bajhang	2,050	232	380	183	113	64	71	41
7	03	Darchula	1,929	256	112	160	231	534	28	143
7	04	Baitadi	1,339	257	271	137	100	59	45	49
7	05	Dadeldhura	1,401	165	256	142	251	57	64	43
7	06	Doti	1,470	262	284	77	62	106	48	35
7	07	Achham	1,881	213	331	127	74	73	46	91
7	08	Kailali	19,298	1,209	1,992	1,015	997	790	571	406
7	09	Kanchanpur	10,777	833	931	403	225	186	208	582

Table 31-2. Annual Profit and Loss by Province, District,
and Size of Persons Engaged - Nepal (2018)

(Rs. millions)

Province Code	District Code	District Name	Size of Persons Engaged							
			8 persons or more							
			8 persons	9	10-19	20-49	50-99	100-499	500-999	1,000 and over
		Nepal	18,326	13,660	97,611	110,769	85,479	140,208	66,870	28,058
		Province 1	3,429	2,464	13,912	18,771	16,322	12,522	3,733	2,231
		Province 2	3,603	1,349	6,391	7,467	3,500	14,423	3,514	342
		Bagmati Province	5,071	4,605	38,200	51,921	52,384	86,478	43,802	24,391
		Gandaki Province	2,511	1,649	9,500	8,765	3,937	5,843	8,496	111
		Province 5	2,735	2,615	19,470	13,699	6,161	17,282	4,605	972
		Karnali Province	310	421	3,392	2,182	762	730	0	11
		Sudurpashchim Province	666	558	6,747	7,963	2,413	2,929	2,719	0
1	01	Taplejung	18	21	130	29	180	0	0	0
1	02	Sankhuwasabha	29	215	1,696	132	2	631	0	0
1	03	Solukhumbu	9	19	114	489	186	61	89	0
1	04	Okhaldhunga	57	32	223	593	506	414	1,240	0
1	05	Khotang	8	103	118	68	360	79	38	0
1	06	Bhojpur	9	8	106	57	29	0	0	0
1	07	Dhankuta	74	48	60	509	17	45	0	0
1	08	Terhathum	6	8	75	121	48	6	0	0
1	09	Panchthar	38	9	136	36	682	33	0	0
1	10	Ilam	150	12	1,306	337	285	96	24	0
1	11	Jhapa	628	1,055	3,851	7,257	4,936	4,514	624	0
1	12	Morang	1,694	593	2,261	5,524	6,314	3,229	1,200	475
1	13	Sunsari	559	289	3,440	3,328	2,763	3,199	517	1,756
1	14	Udayapur	148	53	396	292	16	216	0	0
2	01	Saptari	115	280	732	550	584	2,691	0	0
2	02	Siraha	125	166	556	694	136	1,244	272	0
2	03	Dhanusa	158	112	1,366	1,092	959	412	144	0
2	04	Mahottari	2,639	124	792	464	41	1,337	103	0
2	05	Sarlahi	81	95	447	609	168	3,588	6	0
2	06	Rautahat	140	103	918	461	124	893	1,052	0
2	07	Bara	129	134	511	1,801	1,048	1,928	1,938	0
2	08	Parsa	217	334	1,069	1,795	440	2,330	0	342
3	01	Dolakha	49	83	725	571	42	19	0	0
3	02	Sindhupalchok	110	206	999	911	137	897	0	0
3	03	Rasuwa	1	1	30	19	0	0	0	0
3	04	Dhading	170	192	3,509	2,988	493	1,033	921	0
3	05	Nuwakot	210	280	1,348	2,172	169	222	178	0
3	06	Kathmandu	2,588	2,196	14,538	27,198	27,814	53,520	17,098	22,134
3	07	Bhaktapur	371	383	2,120	3,432	4,460	7,612	2,467	0
3	08	Lalitpur	422	319	2,159	4,403	13,842	20,866	19,854	895
3	09	Kavrepalanchok	460	338	2,186	2,110	484	790	156	1,363
3	10	Ramechhap	105	159	1,081	1,063	26	6	0	0
3	11	Sindhuli	117	292	2,615	1,168	34	55	0	0
3	12	Makawanpur	134	150	958	1,120	994	1,117	0	0
3	13	Chitawan	333	7	5,932	4,767	3,888	341	3,129	0
4	01	Gorkha	113	73	439	876	63	452	0	0
4	02	Manang	8	1	6	4	19	0	0	0
4	03	Mustang	5	4	8	42	2	1,336	0	0
4	04	Myagdi	29	83	223	100	1	22	0	0
4	05	Kaski	528	1,257	2,789	2,998	877	1,920	8,177	0
4	06	Lamjung	54	35	2,577	183	92	350	0	107
4	07	Tanahu	242	73	698	517	103	727	27	4
4	08	Nawalparasi East	1,320	36	1,342	2,874	2,591	601	293	0
4	09	Syangja	71	25	293	273	93	252	0	0
4	10	Parbat	26	13	284	221	3	3	0	0
4	11	Baglung	113	48	840	676	93	179	0	0

Table 31-2. Annual Profit and Loss by Province, District,
and Size of Persons Engaged - Nepal (2018)

(Rs. millions)

Province Code	District Code	District Name	Size of Persons Engaged							
			8 persons or more							
			8 persons	9	10-19	20-49	50-99	100-499	500-999	1,000 and over
5	01	Rukum East	2	3	51	28	0	0	0	0
5	02	Rolpa	7	48	328	359	1	71	0	0
5	03	Pyuthan	65	141	3,355	504	8	36	0	0
5	04	Gulmi	53	20	674	425	6	216	0	0
5	05	Arghakhanchi	59	140	222	56	0	174	0	0
5	06	Palpa	54	39	428	522	45	30	27	0
5	07	Nawalparasi West	206	34	818	526	453	2,011	2	26
5	08	Rupandehi	1,564	407	6,720	3,347	1,994	7,708	3,967	0
5	09	Kapilbastu	88	143	1,917	469	354	4,635	100	0
5	10	Dang	83	320	1,310	3,582	138	252	0	399
5	11	Banke	432	427	2,556	3,268	3,127	1,773	509	547
5	12	Bardiya	121	894	1,092	614	35	376	0	0
6	01	Dolpa	1	16	37	135	12	0	0	0
6	02	Mugu	4	16	105	174	430	0	0	0
6	03	Humla	19	11	232	12	38	0	0	0
6	04	Jumla	18	10	133	68	6	52	0	0
6	05	Kalikot	15	29	169	84	43	0	0	0
6	06	Dailekh	15	20	207	486	29	148	0	0
6	07	Jajarkot	30	12	90	37	46	41	0	0
6	08	Rukum West	18	83	134	280	5	107	0	0
6	09	Salyan	31	115	1,105	355	11	7	0	0
6	10	Surkhet	161	108	1,179	550	143	376	0	11
7	01	Bajura	10	10	115	183	29	123	0	0
7	02	Bajhang	26	55	372	502	13	0	0	0
7	03	Darchula	38	14	145	161	94	12	0	0
7	04	Baitadi	23	42	157	181	17	0	0	0
7	05	Dadeldhura	23	46	212	106	0	35	0	0
7	06	Doti	26	56	339	111	9	57	0	0
7	07	Achham	19	46	267	239	112	192	52	0
7	08	Kailali	403	241	3,430	4,815	1,854	1,575	0	0
7	09	Kanchanpur	98	49	1,711	1,665	285	934	2,667	0

Table 31-2. Annual Profit and Loss by Province, District,
and Size of Persons Engaged - Nepal (2018)

(Rs. millions)

Province Code	District Code	District Name	Size of Persons Engaged: 5 persons and over (6 groups)					
			5 persons and over	10 and over	20 and over	50 and over	100 and over	500 and over
		Nepal	631,141	528,996	431,384	320,616	235,137	94,928
		Province 1	83,612	67,491	53,579	34,808	18,486	5,963
		Province 2	49,442	35,638	29,247	21,780	18,280	3,857
		Bagmati Province	331,788	297,176	258,976	207,055	154,672	68,193
		Gandaki Province	47,669	36,651	27,152	18,387	14,450	8,607
		Province 5	79,435	62,190	42,720	29,021	22,859	5,577
		Karnali Province	10,809	7,078	3,686	1,504	742	11
		Sudurpashchim Province	28,385	22,771	16,024	8,061	5,648	2,719
1	01	Taplejung	475	340	209	180	0	0
1	02	Sankhuwasabha	3,161	2,461	765	633	631	0
1	03	Solukhumbu	1,051	938	824	335	150	89
1	04	Okhaldhunga	3,163	2,976	2,753	2,159	1,654	1,240
1	05	Khotang	877	663	545	477	117	38
1	06	Bhojpur	293	191	86	29	0	0
1	07	Dhankuta	908	631	571	62	45	0
1	08	Terhathum	367	250	175	54	6	0
1	09	Panchthar	1,017	886	750	714	33	0
1	10	Ilam	2,622	2,048	742	405	121	24
1	11	Jhapa	25,062	21,182	17,331	10,075	5,139	624
1	12	Morang	23,975	19,003	16,742	11,218	4,904	1,675
1	13	Sunsari	18,720	15,001	11,562	8,234	5,471	2,273
1	14	Udayapur	1,922	921	524	232	216	0
2	01	Saptari	5,674	4,556	3,824	3,275	2,691	0
2	02	Siraha	4,499	2,902	2,346	1,652	1,516	272
2	03	Dhanusa	6,609	3,973	2,607	1,515	556	144
2	04	Mahottari	6,197	2,738	1,945	1,481	1,440	103
2	05	Sarlahi	5,822	4,818	4,370	3,761	3,593	6
2	06	Rautahat	4,624	3,448	2,530	2,069	1,945	1,052
2	07	Bara	8,056	7,226	6,715	4,915	3,866	1,938
2	08	Parsa	7,960	5,977	4,908	3,112	2,673	342
3	01	Dolakha	1,753	1,357	632	61	19	0
3	02	Sindhupalchok	3,967	2,944	1,945	1,034	897	0
3	03	Rasuwa	67	48	19	0	0	0
3	04	Dhading	10,150	8,944	5,435	2,447	1,954	921
3	05	Nuwakot	5,306	4,089	2,741	569	400	178
3	06	Kathmandu	179,492	162,303	147,764	120,566	92,752	39,232
3	07	Bhaktapur	23,019	20,091	17,972	14,540	10,080	2,467
3	08	Lalitpur	64,555	62,017	59,858	55,456	41,614	20,748
3	09	Kavrepalanchok	9,108	7,088	4,902	2,792	2,308	1,518
3	10	Ramechhap	2,822	2,175	1,094	32	6	0
3	11	Sindhuli	4,882	3,872	1,257	89	55	0
3	12	Makawanpur	6,036	4,190	3,231	2,111	1,117	0
3	13	Chitawan	20,631	18,057	12,125	7,358	3,470	3,129
4	01	Gorkha	2,677	1,830	1,391	515	452	0
4	02	Manang	66	29	23	19	0	0
4	03	Mustang	1,420	1,388	1,380	1,338	1,336	0
4	04	Myagdi	688	346	124	23	22	0
4	05	Kaski	21,664	16,761	13,972	10,974	10,097	8,177
4	06	Lamjung	3,675	3,309	732	549	456	107
4	07	Tanahu	2,953	2,077	1,378	862	758	31
4	08	Nawalparasi East	9,938	7,701	6,359	3,485	894	293
4	09	Syangja	1,285	910	618	344	252	0
4	10	Parbat	652	512	227	6	3	0
4	11	Baglung	2,650	1,789	949	273	179	0

Table 31-2. Annual Profit and Loss by Province, District,
and Size of Persons Engaged - Nepal (2018)

(Rs. millions)

Province Code	District Code	District Name	Size of Persons Engaged: 5 persons and over (6 groups)					
			5 persons and over	10 and over	20 and over	50 and over	100 and over	500 and over
5	01	Rukum East	97	78	28	0	0	0
5	02	Rolpa	1,075	759	431	72	71	0
5	03	Pyuthan	4,338	3,903	549	44	36	0
5	04	Gulmi	1,836	1,321	647	222	216	0
5	05	Arghakhanchi	784	453	231	174	174	0
5	06	Palpa	1,466	1,052	624	101	57	27
5	07	Nawalparasi West	4,970	3,836	3,018	2,492	2,039	28
5	08	Rupandehi	30,043	23,736	17,016	13,669	11,675	3,967
5	09	Kapilbastu	8,627	7,475	5,557	5,089	4,735	100
5	10	Dang	7,951	5,682	4,372	790	652	399
5	11	Banke	14,423	11,780	9,224	5,956	2,829	1,056
5	12	Bardiya	3,824	2,116	1,024	411	376	0
6	01	Dolpa	230	184	147	12	0	0
6	02	Mugu	849	709	604	430	0	0
6	03	Humla	383	282	50	38	0	0
6	04	Jumla	368	259	126	58	52	0
6	05	Kalikot	461	296	127	43	0	0
6	06	Dailekh	1,038	870	663	177	148	0
6	07	Jajarkot	330	215	124	87	41	0
6	08	Rukum West	748	525	391	112	107	0
6	09	Salyan	2,456	1,479	374	18	7	0
6	10	Surkhet	3,945	2,259	1,080	530	387	11
7	01	Bajura	520	450	335	152	123	0
7	02	Bajhang	1,143	886	514	13	0	0
7	03	Darchula	1,170	413	268	107	12	0
7	04	Baitadi	574	356	199	17	0	0
7	05	Dadeldhura	586	353	142	35	35	0
7	06	Doti	786	515	176	66	57	0
7	07	Achham	1,137	861	594	356	244	52
7	08	Kailali	14,085	11,674	8,245	3,429	1,575	0
7	09	Kanchanpur	8,385	7,262	5,551	3,886	3,602	2,667

Table 31-2. Annual Profit and Loss by Province, District,
and Size of Persons Engaged - Nepal (2018)

(Rs. millions)

Province Code	District Code	District Name	Size of Persons Engaged			
			another 4 groups			
			1-10 persons	11-50	51-100	101 and over
		Nepal	342,368	192,620	85,319	232,906
		Province 1	51,648	31,344	16,817	17,579
		Province 2	46,503	13,146	3,522	18,159
		Bagmati Province	122,853	81,694	51,908	154,014
		Gandaki Province	35,601	16,835	4,054	14,215
		Province 5	50,860	32,183	5,984	22,577
		Karnali Province	14,656	4,516	677	742
		Sudurpashchim Province	20,246	12,903	2,356	5,620
1	01	Taplejung	1,081	129	180	0
1	02	Sankhuwasabha	1,655	1,586	1	631
1	03	Solukhumbu	614	624	152	150
1	04	Okhaldhunga	583	813	513	1,642
1	05	Khotang	595	184	360	117
1	06	Bhojpur	535	138	29	0
1	07	Dhankuta	779	564	17	45
1	08	Terhathum	438	176	48	6
1	09	Panchthar	875	140	682	33
1	10	Ilam	2,613	1,543	269	121
1	11	Jhapa	12,002	10,742	4,636	5,154
1	12	Morang	13,876	7,599	7,179	3,994
1	13	Sunsari	12,670	6,456	2,739	5,471
1	14	Udayapur	3,331	649	12	216
2	01	Saptari	5,750	1,159	625	2,641
2	02	Siraha	6,295	1,167	132	1,516
2	03	Dhanusa	7,711	2,362	982	533
2	04	Mahottari	6,132	1,197	36	1,425
2	05	Sarlahi	4,258	1,012	168	3,593
2	06	Rautahat	6,479	1,284	151	1,918
2	07	Bara	3,595	2,223	1,055	3,860
2	08	Parsa	6,285	2,741	374	2,673
3	01	Dolakha	1,594	1,281	42	19
3	02	Sindhupalchok	3,007	1,759	132	897
3	03	Rasuwa	270	47	0	0
3	04	Dhading	4,100	6,494	335	1,962
3	05	Nuwakot	3,116	3,186	169	400
3	06	Kathmandu	62,975	39,163	27,872	92,115
3	07	Bhaktapur	7,006	5,405	4,405	10,056
3	08	Lalitpur	8,668	6,546	13,689	41,607
3	09	Kavrepalanchok	6,054	3,992	461	2,308
3	10	Ramechhap	1,473	2,069	26	6
3	11	Sindhuli	2,851	3,533	34	55
3	12	Makawanpur	7,023	1,931	913	1,117
3	13	Chitawan	14,715	6,289	3,832	3,472
4	01	Gorkha	3,779	1,245	63	452
4	02	Manang	94	8	19	0
4	03	Mustang	100	49	218	1,120
4	04	Myagdi	1,149	305	6	18
4	05	Kaski	14,254	5,628	798	10,083
4	06	Lamjung	1,483	2,693	92	456
4	07	Tanahu	3,655	1,132	79	758
4	08	Nawalparasi East	5,353	3,316	2,591	894
4	09	Syangja	1,878	530	93	252
4	10	Parbat	1,009	484	3	3
4	11	Baglung	2,846	1,443	93	179

Table 31-2. Annual Profit and Loss by Province, District,
and Size of Persons Engaged - Nepal (2018)

(Rs. millions)

Province Code	District Code	District Name	Size of Persons Engaged			
			another 4 groups			
			1-10 persons	11-50	51-100	101 and over
5	01	Rukum East	167	78	0	0
5	02	Rolpa	940	657	0	71
5	03	Pyuthan	1,162	3,776	8	36
5	04	Gulmi	1,933	1,084	6	216
5	05	Arghakhanchi	1,429	258	0	174
5	06	Palpa	2,177	885	45	57
5	07	Nawalparasi West	3,887	1,257	460	2,030
5	08	Rupandehi	15,111	9,999	1,895	11,666
5	09	Kapilbastu	3,764	2,198	359	4,730
5	10	Dang	5,721	4,764	134	651
5	11	Banke	9,356	5,577	2,986	2,625
5	12	Bardiya	5,215	1,649	90	320
6	01	Dolpa	244	170	12	0
6	02	Mugu	322	355	345	0
6	03	Humla	400	234	38	0
6	04	Jumla	538	194	6	52
6	05	Kalikot	1,459	225	43	0
6	06	Dailekh	1,314	643	29	148
6	07	Jajarkot	542	114	46	41
6	08	Rukum West	1,193	408	5	107
6	09	Salyan	3,012	578	11	7
6	10	Surkhet	5,633	1,596	143	387
7	01	Bajura	541	307	10	123
7	02	Bajhang	1,193	845	13	0
7	03	Darchula	1,534	288	94	12
7	04	Baitadi	997	324	17	0
7	05	Dadeldhura	1,080	286	0	35
7	06	Doti	993	412	9	57
7	07	Achham	1,040	485	112	244
7	08	Kailali	8,261	7,670	1,820	1,546
7	09	Kanchanpur	4,608	2,286	282	3,602

SECTION IV-4:

Tables on Entities
by industry and size of persons engaged

* Herein, sales mean revenues/sales.

1) Construction (F):
Individual construction builders such as carpenters, house painters, electricians, mason, plumbers who are not registered and don't have his/her office were not surveyed due to establishment approach.

2) Transportation and storage (H):
Individual mobile businesses such as taxis, buses, motorcycle taxis which are not registered and don't have his/her/ their office were not surveyed due to establishment approach.

3) Real estate (L):
Individual real-estate owners who lend his extra house or land, are not registered, and don't have his/her office were not surveyed due to establishment approach. Individuals who make real-estate transactions informally or individually were also the same.

Table 41-1. Annual Sales by Size of Persons Engaged
and Section of Industrial Classification - Nepal (2018)

(Rs. millions)

Size of Persons Engaged	Total 2)	Section of NSIC 1)					
		A	B	C	D	E	F
		Agriculture, forestry fishing 3)	Mining, quarrying	Manufac-turing	Electricity, gas	Water supply	Construc-tion
Total	2,915,609	59,175	24,105	673,605	106,677	42,585	85,515
1 person	151,882	4,526	93	12,297	464	4,351	2,901
2	252,921	7,444	68	21,824	321	2,283	1,036
3	133,511	4,403	233	17,164	217	2,256	1,011
4	103,142	3,073	223	14,355	367	2,621	940
5	86,172	2,315	246	11,555	206	1,257	3,176
6	64,042	1,736	228	8,833	72	1,153	681
7	54,834	1,339	316	7,438	194	1,343	842
8	49,592	1,797	163	9,765	101	560	1,376
9	39,625	1,773	288	4,507	302	1,492	374
10-19	264,316	7,508	5,054	33,392	2,118	11,625	8,702
20-49	338,555	10,422	11,467	67,084	19,348	5,810	13,490
50-99	275,812	4,386	573	63,245	20,460	2,499	9,164
100-499	640,647	4,638	5,153	298,598	22,653	5,335	32,929
500-999	331,311	3,815	0	73,892	39,595	0	8,896
1,000 and over	129,248	0	0	29,658	260	0	0
5 and over	2,274,153	39,729	23,488	607,966	105,308	31,074	79,628
10 and over	1,979,889	30,769	22,247	565,869	104,434	25,269	73,180
20 and over	1,715,573	23,261	17,193	532,476	102,316	13,644	64,478
50 and over	1,377,017	12,839	5,726	465,393	82,968	7,834	50,988
100 and over	1,101,206	8,453	5,153	402,148	62,508	5,335	41,824
500 and over	460,559	3,815	0	103,550	39,856	0	8,896
1-10	980,897	29,394	2,454	112,498	2,462	17,915	14,327
11-50	564,939	17,379	15,925	96,465	21,248	16,836	20,581
51-100	282,485	3,991	573	64,534	20,460	2,499	11,179
101 and over	1,087,288	8,411	5,153	400,108	62,508	5,335	39,427

1) NSIC stands for Nepal Standard Industrial Classification.
2) Establishments which belong to Section O, T, or U of NSIC are not surveyed.
3) Registered establishments only.
4) Includes "Not reported", "Unknown", and so on.

Table 41-1. Annual Sales by Size of Persons Engaged
and Section of Industrial Classification - Nepal (2018)

(Rs. millions)

Size of Persons Engaged	Section of NSIC 1)						
	G	H	I	J	K	L	M
	Wholesale, retail trade	Transpor-tation, storage	Accommo-dation, food	Information, communi-cation	Financial, insurance	Real estate	Professional, scientific, technical
Total	600,663	73,653	236,839	194,044	265,494	4,013	83,738
1 person	83,588	277	22,660	421	3,870	65	1,616
2	137,271	538	55,880	895	10,561	77	1,762
3	59,439	2,022	22,390	1,592	11,154	71	1,188
4	42,721	575	16,629	612	8,919	78	853
5	31,167	689	12,143	926	8,686	86	782
6	23,238	848	9,947	983	5,488	32	440
7	18,109	443	6,690	666	6,955	20	281
8	13,878	292	5,113	885	7,546	165	447
9	11,630	131	3,375	772	5,563	53	317
10-19	56,601	1,580	21,820	5,483	25,355	161	2,318
20-49	43,087	1,561	19,536	14,778	26,677	1,924	8,468
50-99	27,598	10,701	17,854	54,913	19,519	1,281	2,960
100-499	46,827	12,127	17,690	36,352	63,746	0	18,742
500-999	943	41,869	5,111	71,783	28,185	0	15,189
1,000 and over	4,565	0	0	2,982	33,271	0	28,377
5 and over	277,644	70,241	119,281	190,524	230,990	3,721	78,320
10 and over	179,621	67,838	82,012	186,291	196,754	3,366	76,054
20 and over	123,020	66,258	60,192	180,808	171,398	3,205	73,736
50 and over	79,932	64,696	40,656	166,030	144,721	1,281	65,268
100 and over	52,335	53,995	22,802	111,116	125,202	0	62,308
500 and over	5,508	41,869	5,111	74,765	61,456	0	43,566
1-10	438,069	6,075	159,081	8,329	73,055	654	7,866
11-50	83,828	3,040	37,807	20,579	48,307	2,078	10,626
51-100	26,639	12,304	17,149	54,631	23,834	1,281	4,015
101 and over	52,127	52,235	22,802	110,505	120,299	0	61,232

1) NSIC stands for Nepal Standard Industrial Classification.
2) Establishments which belong to Section O, T, or U of NSIC are not surveyed.
3) Registered establishments only.
4) Includes "Not reported", "Unknown", and so on.

Table 41-1. Annual Sales Size of Persons Engaged
and Section of Industrial Classification - Nepal (2018)

(Rs. millions)

Size of Persons Engaged	Section of NSIC 1)					
	N	P	Q	R	S	
	Administrative, support service	Education	Human health, social work	Arts, entertainment, recreation	Other service activities	Not stated 4)
Total	66,696	264,435	78,454	6,834	49,082	0
1 person	1,285	589	571	318	11,989	0
2	3,036	920	647	445	7,911	0
3	3,253	2,658	636	217	3,609	0
4	3,355	4,961	509	152	2,199	0
5	2,560	8,138	588	155	1,499	0
6	2,254	5,803	1,210	77	1,020	0
7	2,312	5,605	592	82	1,608	0
8	2,035	3,964	388	131	987	0
9	1,381	5,324	488	261	1,595	0
10-19	7,699	67,140	2,478	611	4,669	0
20-49	10,685	73,343	7,350	899	2,626	0
50-99	3,462	28,567	5,408	675	2,547	0
100-499	14,044	36,709	18,070	873	6,163	0
500-999	3,128	20,713	15,842	1,939	411	0
1,000 and over	6,208	0	23,676	0	250	0
5 and over	55,767	255,306	76,091	5,702	23,374	
10 and over	45,225	226,472	72,825	4,997	16,665	
20 and over	37,526	159,332	70,347	4,386	11,996	
50 and over	26,841	85,989	62,997	3,487	9,370	
100 and over	23,380	57,422	57,588	2,812	6,824	
500 and over	9,336	20,713	39,518	1,939	661	
1-10	22,714	45,044	5,870	1,908	33,183	0
11-50	17,628	134,784	9,613	1,440	6,777	0
51-100	3,024	27,723	5,385	942	2,322	0
101 and over	23,329	56,885	57,587	2,545	6,801	0

1) NSIC stands for Nepal Standard Industrial Classification.
2) Establishments which belong to Section O, T, or U of NSIC are not surveyed.
3) Registered establishments only.
4) Includes "Not reported", "Unknown", and so on.

Table 41-2. Annual Profit and Loss by Size of Persons Engaged
and Section of Industrial Classification - Nepal (2018)

(Rs. millions)

Size of Persons Engaged	Total 2)	Section of NSIC 1)					
		A	B	C	D	E	F
		Agriculture, forestry fishing 3)	Mining, quarrying	Manufac-turing	Electricity, gas	Water supply	Construc-tion
Total	853,213	32,944	10,161	98,781	20,983	10,291	20,177
1 person	55,684	2,374	45	2,529	19	519	768
2	87,118	3,779	27	4,041	42	611	101
3	44,666	2,340	66	2,254	46	492	194
4	34,603	1,594	66	2,201	33	555	57
5	29,453	1,246	58	1,749	8	402	837
6	21,635	938	119	1,365	13	288	47
7	19,071	712	118	1,254	33	342	107
8	18,326	929	72	3,248	24	88	96
9	13,660	684	120	892	10	354	91
10-19	97,611	4,038	2,514	5,360	226	2,672	752
20-49	110,769	6,368	5,763	13,269	6,652	1,240	2,128
50-99	85,479	2,879	123	14,485	5,644	1,492	1,513
100-499	140,208	2,809	1,070	31,136	5,200	1,236	8,364
500-999	66,870	2,254	0	12,850	3,019	0	5,120
1,000 and over	28,058	0	0	2,147	13	0	0
5 and over	631,141	22,857	9,957	87,756	20,842	8,114	19,056
10 and over	528,996	18,348	9,470	79,247	20,753	6,640	17,877
20 and over	431,384	14,310	6,956	73,887	20,528	3,968	17,125
50 and over	320,616	7,942	1,193	60,618	13,876	2,727	14,997
100 and over	235,137	5,063	1,070	46,133	8,232	1,236	13,484
500 and over	94,928	2,254	0	14,997	3,032	0	5,120
1-10	342,368	15,116	835	20,121	223	3,756	2,057
11-50	192,620	10,136	8,133	18,249	6,884	3,807	3,186
51-100	85,319	2,656	123	14,578	5,644	1,492	1,681
101 and over	232,906	5,037	1,070	45,833	8,232	1,236	13,254

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3) Registered establishments only.
4) Includes "Not reported", "Unknown", and so on.

Table 41-2. Annual Profit and Loss by Size of Persons Engaged
and Section of Industrial Classification - Nepal (2018)

(Rs. millions)

Size of Persons Engaged	Section of NSIC 1)						
	G	H	I	J	K	L	M
	Wholesale, retail trade	Transpor-tation, storage	Accommo-dation, food	Information, communi-cation	Financial, insurance	Real estate	Professional, scientific, technical
Total	258,484	20,565	36,950	45,406	107,534	1,640	20,193
1 person	38,238	111	4,494	84	961	50	761
2	59,221	168	10,425	99	4,081	39	668
3	25,206	1,465	3,850	225	4,551	34	552
4	18,246	232	2,560	33	4,955	44	211
5	13,302	140	1,793	191	4,283	24	233
6	9,477	141	2,136	180	2,849	13	130
7	8,055	129	1,021	128	3,911	14	44
8	6,019	52	674	125	4,510	101	171
9	4,667	17	598	205	2,823	5	76
10-19	26,114	498	3,351	740	11,472	107	577
20-49	19,379	463	1,790	1,439	9,633	597	2,169
50-99	10,255	5,532	474	20,397	5,988	612	1,604
100-499	18,331	4,234	3,105	15,823	24,896	0	1,689
500-999	244	7,381	679	5,436	11,506	0	3,978
1,000 and over	1,732	0	0	303	11,115	0	7,329
5 and over	117,574	18,588	15,621	44,965	92,986	1,474	18,000
10 and over	76,055	18,108	9,399	44,137	74,610	1,316	17,346
20 and over	49,941	17,610	6,048	43,397	63,138	1,209	16,769
50 and over	30,562	17,147	4,258	41,959	53,505	612	14,600
100 and over	20,307	11,615	3,784	21,561	47,517	0	12,996
500 and over	1,976	7,381	679	5,739	22,621	0	11,307
1-10	192,214	2,563	28,317	1,321	34,836	325	2,867
11-50	36,389	916	4,354	2,351	19,319	702	2,724
51-100	9,640	5,733	495	20,457	6,768	612	1,546
101 and over	20,242	11,353	3,784	21,278	46,611	0	13,056

1) NSIC stands for Nepal Standard Industrial Classification.
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3) Registered establishments only.
4) Includes "Not reported", "Unknown", and so on.

Table 41-2. Annual Profit and Loss by Size of Persons Engaged and Section of Industrial Classification - Nepal (2018)

(Rs. millions)

Size of Persons Engaged	Section of NSIC 1)					
	N	P	Q	R	S	
	Administrative, support service	Education	Human health, social work	Arts, entertainment, recreation	Other service activities	Not stated 4)
Total	13,700	121,861	22,887	1,213	9,442	0
1 person	488	275	174	66	3,727	0
2	863	467	193	109	2,182	0
3	1,100	1,325	199	28	740	0
4	1,025	2,309	116	32	334	0
5	851	3,949	160	21	205	0
6	749	2,700	295	8	187	0
7	462	2,355	87	14	284	0
8	303	1,647	106	17	145	0
9	342	2,424	83	69	200	0
10-19	1,661	36,136	724	78	592	0
20-49	2,671	33,667	3,060	266	214	0
50-99	568	11,297	2,365	131	119	0
100-499	1,226	15,327	5,332	26	406	0
500-999	86	7,984	5,903	348	83	0
1,000 and over	1,306	0	4,090	0	23	0
5 and over	10,225	117,486	22,205	978	2,459	
10 and over	7,518	104,411	21,475	849	1,437	
20 and over	5,857	68,275	20,751	771	845	
50 and over	3,186	34,608	17,691	505	631	
100 and over	2,618	23,311	15,326	374	512	
500 and over	1,392	7,984	9,993	348	105	
1-10	6,602	21,296	1,466	373	8,079	0
11-50	4,009	66,655	3,732	334	740	0
51-100	473	10,791	2,364	155	113	0
101 and over	2,616	23,119	15,325	350	511	0

1) NSIC stands for Nepal Standard Industrial Classification.
2) Establishments which belong to Section O, T, or U of NSIC are not surveyed.
3) Registered establishments only.
4) Includes "Not reported", "Unknown", and so on.

SECTION V:

Appendices

Appendix 1

STRICTLY CONFIDENTIAL

Government of Nepal

National Planning Commission

Central Bureau of Statistics

National Economic Census 2018

Form B

The information collected with this questionnaire will be kept confidential according to Statistical Act. 1958 of Nepal. No any information of individual business establishment will be published as not to disclose individual identification. The information collected in this census will not be used for taxation purpose. These collected individual data will only be used as statistical aggregates. That is, economic statistics required for formulating of plans and policies are produced by collecting basic information on the current status of the establishment.

Please fill in the following questions as of Baishakh 1, 2075 (14 April 2018 in Western calendar) if no other individual instruction. The questions should be asked to establishment owner, manager, or concerned person of the establishment.

If a response is not applicable, please fill in a bar "-" in the appropriate box.

1- Area Information		AI
Area	Name	Code
AI1. District		
AI2. Municipality/ Rural Municipality		
AI3. Ward		
AI4. Village/ Settlement Name		
AI5. Enumeration Area (EA)		
AI6. Sub Enumeration Area (SEA)		

2- Establishment Information			
EI1. Establishment Number (Please transcribe from column 2 of Form A: Establishment List.)			
EI2. Name of Establishment or Business			
EI3. Type of Business			
EI4. Address of Establishment	**EI4A.** Name of Road/ Street:	**EI4B.** House Number:	
	EI4C. Name of the Business Complex/ Mall/ Building:		
	EI4D. Flat Number/ Floor Number:	**EI4E.** Shop Number:	
EI5. Information for Contact	**EI5A.** Phone Number of Establishment:	**EI5B.** E-mail Address:	**EI5C.** Website Address:
	EI5D. Name of Contact Person:	**EI5E.** Designation of Contact Person:	**EI5F.** Phone Number of Contact Person:

3- Registration at Government Agencies			
RI1. Is this establishment registered at any Government Agencies? (if not go to OW1)	**1**- Registered	**2**- Not registered (Go to OW1)	

Registered or not at the following Government Agencies			
RI2. Inland Revenue Office	**1-** Registered	**2-** Not registered (Go to RI3)	
RI2.1 Permanent Account Number (PAN) , VAT No., or TPIN			
RI3. District Office/ Development Committee of Cottage and Small Industries	**1-** Registered	**2-** Not registered	
RI4. Office of Company Registrar	**1-** Registered	**2-** Not registered	
RI5. Department of Industry	**1-** Registered	**2-** Not registered	
RI6. Office of Commerce and Supplies	**1-** Registered	**2-** Not registered	
RI7. District Administrative Office	**1-** Registered	**2-** Not registered	
RI8. Ministry of Health	**1-** Registered	**2-** Not registered	
RI9. Ministry of Education	**1-** Registered	**2-** Not registered	
RI10. Office of Cooperative Registrar	**1-** Registered	**2-** Not registered	
RI11. District Development Committee/ District Coordinating Committee	**1-** Registered	**2-** Not registered	
RI12. Municipality/ VDC/ Rural Municipality	**1-** Registered	**2-** Not registered	
RI13A. Other (specify):			*CBS and SOs use only*
RI13B. Other (specify):			

4- Legal Status of Registered Establishment or Business		
LS1. Legal Status of Registered Establishment or Business		
1- Individual proprietor	**6**- Government agency	
2- Partnership	**7-** State-owned organization (including quasi government and autonomy-owned organization)	
3- Private limited company	**8-** NGO (Non-Governmental Organization)	
4- Public limited company	**9-** Users' Group / Consumer Group	
5- Cooperative	**10-** Others (specify):	
LS2. Is this Establishment or Business Multinational Company ?		
	1- Yes	
	2- No	(Go to MO1)

5- Ownership Status of "Not Registered" Establishment or Business	
OW1. Ownership of "Not Registered" Establishment or Business	
1- Individual proprietor	
2- Partnership	
3- Others (specify) ……	

6- Characteristics of Manager and Owner (*If there are any owners, the most investing owner should be filled in.*)			
MO1. Sex of Manager	1- Male 2- Female		Age in completed years ……..
MO2. Sex of Owner	1- Male 2- Female 8- Not applicable (Go to BO1)		Age in completed years ……..
MO3. Country of Owner	1- Nepal 2- India 3- China 4- Pakistan 5- Bangladesh 6- Sri Lanka 7- Malaysia 8- Thailand 9- Singapore 10- Other ASEAN countries 11- Japan 12- Gulf countries 13- United State of America 14- United Kingdom 15- EU countries 16- Others (specify country) ……		

7- Business Operation Information				
	o'clock	minutes	working hours	Circle either of them
BO1. Opening Time				**1-** AM **2-** PM
BO2. Closing Time				**1-** AM **2-** PM
BO3. Working Hours				

BO4. Business Period Is this establishment regularly operating through the year? Circle Yes or No.	**1-** Yes **2-** No (seasonal business) (Go to BO6)	
BO5. How many working days did this establishment have for the last one year?	working days (Go to BO8)	
BO6. When is the season? Choose the opening month and the closing month.	Opening month: 1 Baishakh, 2 Jestha, 3 Ashadh, 4 Shrawan, 5 Bhadra, 6 Ashwin, 7 Kartik, 8 Mangsir, 9 Poush, 10 Magh, 11 Phalgun, 12 Chaitra Closing month: 1 Baishakh, 2 Jestha, 3 Ashadh, 4 Shrawan, 5 Bhadra, 6 Ashwin, 7 Kartik, 8 Mangsir, 9 Poush, 10 Magh, 11 Phalgun, 12 Chaitra	Opening month Closing month

BO7. How many working days did this establishment have in the season?	working days	
BO8 Year of Starting the Business (Baishakh 1, 2075 in Nepali calendar is April 14, 2018 in western calendar.) ► Fill in the month and year of starting the business in Nepali calendar.	yyyy	mm

8- Tenure, Kind, and Area (square feet: ft²) of Business Place (If using land directly, respond not only building but also land.)		
BP1. Tenure of Business Place (Building)	**1-** Owned **2-** Rented **3-** Lease or contract out **4-** Others (Specify: .....) **5-** Not applicable	☐

BP2. Tenure of Business Place (Land)	**1-** Owned **2-** Rented **3-** Lease or contract out **4-** Others (Specify: .....) **5-** Not applicable	☐
BP3. Kind of Business Place	**1-** Street business **2-** Home business (Business place and owner's residence are united into one) **3-** Business in a building with sturdy construction for shop, office, apartment, etc. (Business place and owner's residence are separate.) **4-** Business in traditional market with flat building or simple construction **5-** Business in modern shopping mall with signboard and sturdy construction (building with more than two stories where a number of establishments are operating) **6-** Business occupying exclusively one block or one building with signboard and sturdy construction (Ex: Factory, Bank, Hospital, School, Hotel, etc.) **7-** Others	☐

BP4. Total Area of Business Place (square feet: ft²)		
BP4.1 Building / Room occupied area using for Business (square feet: ft²)	**1-** Yes **2-** Not applicable (Go to BP4.2)	Specify the total area ..... **ft²**
BP4.2 Land occupied area using for Business (square feet: ft²)	**1-** Yes **2-** Not applicable (Go to Part 9)	Specify the total area ..... **ft²**

9- Number of Persons Engaged in this establishment as of the reference date

(In the case of "Head office" (OF1=2), all persons engaged in its branch office(s) and subbranch office(s) are excluded.)

		Persons engaged				
		1- Total	Nepali		Foreigner	
			2- Male	3- Female	4- Male	5- Female
(1)	(2)	(3)	(4)	(5)	(6)	(7)
PE1.1	Working proprietors/ partners					
PE1.2	Unpaid family workers					
PE1.3	Working directors (Managers) (excluding unpaid directors)					
PE1.4	Regular employees (those who are employed on a continuous basis with six month period or longer)					
PE1.5	Temporary employees (other employees than "regular employees")					
PE1.	Total number of persons engaged (Total of "PE1.1" to "PE1.5")					

		Persons engaged or Workers				
		1- Total	Nepali		Foreigner	
			2- Male	3- Female	4- Male	5- Female
(1)	(2)	(3)	(4)	(5)	(6)	(7)
PE2.1	Aged 15 and under					
PE2.2	Technical staff					
PE2.3	Disabled staff					
PE2.4	Accepted workers from other institutions (Other than the employees cited in PE1, persons dispatched from separately operated establishments to work at the establishment)					

10- Main Economic Activity

- Describe a main economic activity that is done in this establishment. For example, selling (to wholesalers or consumers), manufacturing or repairing goods, or providing services.
- Describe about these goods or services also.
- In the case of "Head office" (OF1), all activities of its branch office(s) are excluded.

EA1. Main Economic Activity	....	*CBS and SOs use only*

11- Single Unit, Head Office or Branch Office		
OF1. Single Unit, Head Office, or Branch Office	**1-** Single unit (Go to AR1) **2-** Head office (Go to HO1) **3-** Branch office **4-** Subbranch office	

OF2. Name, Address and PAN of Head Office

▸In case of “Branch office” or “Subbranch office”.

▸In case of “Subbranch office”, fill in the name and address of its upper-level office.

	OF2.1 Name:										(Go to CS1 Part 18)
	OF2.2 Address:										
	OF2.3 Permanent Account Number (PAN):										

12- Questions HO1 to HO4 below refer only to establishments of “Head office”.	
HO1. Number of Branch Offices and Subbranch Offices that establishment supervises	
HO2. Total number of entire regular employees ▸ The “entire regular employees” include regular employees of head office, branch office(s), and subbranch office(s) (namely, “Head office + Branch office(s) + Subbranch office(s)”)	

Economic activities of the entire entity that include not only those of this head office but also those of branch office(s) and subbranch office(s) (namely, “Head office + Branch office(s) + Subbranch office(s)”)		
HO3. Main economic activity ▸ State a main economic activity in terms of the largest value added or the largest manpower input.	....	*CBS and SOs use only*
HO4. Secondary economic activity if this entity has two or more kinds of economic activities.	....	

Part 13 to 17 are asked only to establishments of "Single unit" and "Head office".

13- Accounting Record

AR1. Does this establishment or this enterprise prepare its accounting record? ▸ An accounting record includes an account book, an income statement, etc. ▸ An enterprise consists of a head office and its branches.	**1-** Yes **2-** No	

14- Average monthly revenues/ sales and operating expenses in the fiscal year of 2073/2074 or in 2074

▸ If the average monthly figures are unclear, that of past one month should be filled in.

▸ In the case of "Head office", average amount of revenues/ sales and operating expenses including its branch office(s) and subbranch offices should be filled in.

▸ These amounts should be filled in with left alignment and a thousand separator, ending with a bar "-".

IE1. Average monthly revenues/sales in fiscal year of 2073/2074 or in 2074 ▸ Include all income gained from operating activities such as selling of goods, providing services, etc. (Sales and non-operating revenues)	Rs. _____
IE2. Average monthly expenses in fiscal year of 2073/2074 or in 2074 ▸ Include all expenses for operating activities such as purchase of products for sales, costs for providing services, rent for shops, salaries and wages for managers and workers, tax, etc. (Cost of goods sold, operating expenses, non-operating expenses, and tax)	Rs. _____
IE2.1 Average monthly compensation (salaries and wages) for managers and workers in fiscal year of 2073/2074 or in 2074	Rs. _____

15- Capital and Ratio of Foreign Capital

CI1. Capital ▸ Fill in the amount of capital, investment, and funds. (both fixed and current capital) ▸ This amount should be filled in with left alignment and a thousand separator, ending with a bar.	Rs. _____
CI1.1 Ratio of Foreign Capital (Please round off it to the one decimal place.)	. %
CI1.2 Fixed Capital Land, building, plant, equipment, machineries, etc.	Rs. _____

16- Access for Credit		
AC1. Has this establishment or this enterprise borrowed or paid back financial loan for business purpose within the last three years? ▸ Circle the code.	**1-** Yes **2-** No (Go to AC4)	
AC2. From where has this establishment or this enterprise borrowed the financial loan?	**1-** Bank **2-** Finance **3-** Micro Finance **4-** Cooperative **5-** Personal **6-** Other Institutions	
AC3. How much is its average interest rate per year? (Please round off it to the one decimal place.)	. **%**	Go to PC1
AC4. Has this establishment or this enterprise had experience that it couldn't borrow institutional financial loan although it tried to do? ▸ Circle the code.	**1-** Yes **2-** No	

17- Parent Company		
PC1. Does this establishment have a parent company? Parent company holds a majority of all shares in this company.	**1-** Yes **2-** No (Go to CS1)	
PC2. Name, Address and PAN of Parent Company		
PC2.1 Name:		
PC2.2 Address:		
PC2.3 Permanent Account Number (PAN):		

18- Census Status (To be filled in by enumerator)

CS1. Status of Survey ▸ Circle the code.	**1-** Completely enumerated **2-** Partially completed **3-** Unable to complete	

19- Respondent's Information

Respondent's Name :
Designation :
Date of Interview :
Stamp of Establishment :

	Name	Signature	Date
Enumerator			
Supervisor			

Appendix 2

14 April 2018

Coverage of National Economic Census 2018

Section of ISIC Rev. 4		Kind of Establishment		
		Registered / Not registered	Not registered	
		Fixed location	Movable but the same place	Mobile
A	Agriculture, forestry and fishing	(Registered only)		
B	Mining and quarrying			
C	Manufacturing			
D	Electricity, gas, steam and air conditioning supply			
E	Water supply; sewerage, waste management and remediation activities			
F	Construction			
G	Wholesale and retail trade; repair of motor vehicles and motorcycles			
H	Transportation and storage			
I	Accommodation and food service activities			
J	Information and communication			
K	Financial and insurance activities			
L	Real estate activities			
M	Professional, scientific and technical activities			
N	Administrative and support service activities			
O	Public administration and defence; compulsory social security			
P	Education			
Q	Human health and social work activities			
R	Arts, entertainment and recreation			
S	Other service activities			
T	Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use			
U	Activities of extraterritorial organizations and bodies			

shows the coverage of the Economic Census.

Committees for National Economic Census 2018 of Nepal

A. Composition of Economic Census Steering Committee

SN	Representation	Agencies	Position
1	Honorable Vice- Chairman	National Planning Commission	Chairman
2	Honorable Member *(Macro Economic Sector)*	National Planning Commission	Member
3	Governor	Nepal Rashtra Bank (Central Bank)	Member
4	Member Secretary	National Planning Commission	Member
5	Secretary	Ministry of Finance	Member
6	Secretary	Ministry of Industry	Member
7	Secretary	Ministry of Commerce	Member
8	Secretary	Ministry of Federal Affair and Local Development	Member
9	Secretary	Ministry of Education	Member
10	Secretary	Ministry of Health	Member
11	Secretary	Ministry of Agriculture Development	Member
12	Secretary	Ministry of Livestock Development	Member
13	Secretary	Ministry of Culture, Tourism and Civil Aviation	Member
14	Chairperson	Central Department of Statistics, Tribhuban University	Member
15	Executive Director	Centre for Economic Development and Administration	Member
16	Director General	Central Bureau of Statistics	Member- Secretary

Note: This composition is based on decision of GoN on BS 2073 Falgun 02 (February 13, 2017)

B. Composition of Economic Census Technical Committee

SN	Representation	Unit/ Agency	Position
1	Director General	Central Bureau of Statistics	Chairman
2	Deputy Director General	Economic Statistics Division, Central Bureau of Statistics	Member
3	Deputy Director General	Social Statistics Division, Central Bureau of Statistics	Member
4	Deputy Director General	Planning and Human Resources Management Central Bureau of Statistics	Member
5	Director	Economic Census Section, Central Bureau of Statistics	Member
6	Director	Economic Census Section, Central Bureau of Statistics	Member

7	Director	Manufacturing Establishment Census and Survey Section, Central Bureau of Statistics	Member
8	Director	National Accounts Section, Central Bureau of Statistics	Member
9	Representative (Under-Secretary)	Department of Commerce	Member
10	Representative (Under-Secretary)	Department of Industry	Member
11	Representative (Under-Secretary)	National Planning Commission Secretariat (Economic Policy Division)	Member
12	Representative (Under-Secretary)	Department of Cottage and Small Industry)	Member
13	Representative (Under-Secretary)	Cottage and Small Industry Development Committee	Member
14	Representative (Under-Secretary)	Office of Company Registrar	Member
15	Representative (Under-Secretary)	Department of Inland Revenue	Member
16	Representative (Under-Secretary)	MoFALD (Municipality Unit)	Member
17	Representative	Federation of Nepalese Chamber of Commerce and Industry (FNCCI)	Member
18	Statistics Officer	Economic Census Section	Member
19	Three Invitees	(as per necessity)	Member

Note: This composition is based on decision of GoN on BS 2073 Kartik 26 (November 11 2016)

C. Composition of Economic Census Joint Coordinating Committee

SN	Representation	Unit/ Agency	Position
1	Director General	Central Bureau of Statistics	Chairman
2	Deputy Director General	Economic Statistics Division, Central Bureau of Statistics	Member
3	Director	Economic Census Section, Central Bureau of Statistics	Member
4	Director	Economic Census Section, Central Bureau of Statistics	Member
5	Director	Manufacturing Establishment Census and Survey Section, Central Bureau of Statistics	Member
6	Representative (Under-Secretary)	Ministry of Finance	Member
7	Representative (Under-Secretary)	Ministry of Industry	Member
8	Representative (Under-Secretary)	National Planning Commission Secretariat	Member
9	JICA Adviser/Expert for Economic Census-2018	Japan International Cooperation Agency	Member
10	Representative	JICA Nepal Office	Member

11	Official In-charge,	Embassy of Japan, Nepal	Observer
12	Invitees	(As per necessity at maximum of Three)	Member

Note: This composition is based on decision of GoN on BS 2073 Kartik 12 (October 28 2016)

D. Composition of District Economic Census Coordination Committee

SN	Representation	Unit/ Agency	Position
1	Chief of District Offices (CDO)	District Administration Office	Chairman
2	Local Development Officer	District Coordination Committee	Member
3	Chief	District Police Office	Member
4	Chief	District Comptroller Officer	Member
5	Chief	District Cottage and Small Industry office or Committee Office or Industry Development Section of Local Level	Member
6	Chief	Inland Revenue Office (wherever office is established)	Member
7	Representative	Federation of Nepalese Chamber of Commerce and Industry (FNCCI)	Member
8	Special Invitee	Chairman of District Coordination Committee	Member
9	Invitee Member	(As per necessity at maximum of Two)	Member
10	District Economic Census Officer	District Economic Census Office	Member Secretary

Note: This composition is based on cabinet decision of GoN on BS 2074 Magh 10 (24 January 2018)

Appendix 4

List of Main Officials for National Economic Census 2018

LIST OF OFFICIALS OF ECONOMIC CENSUS SECTION

SN	Name	Designation
1	Anil Sharma	Director
2	Mahesh Chand Pradhan	Director
3	Prakash Pokharel	Statistics Officer
4	Bikash Malla	Statistics Officer

LIST OF OFFICIALS FOR MAPPING, E-CENSUS, TABLET (CAPI) AND DATA PROCESSING

SN	Name	Designation
1	Shailendra Ghimire	Director
2	Kapil Dev Joshi	Statistics Officer
3	Suresh Prasad Kayastha	Computer Officer
4	Khadga Bahadur Rana	Computer Officer

LIST OF OFFICIALS FOR TRAINING MANAGEMENT

SN	Name	Designation
1	Lila Prasad Mishra	Director
2	Bimal Raj Bagale	Director
3	Prakash Poudel	Statistics Officer

Appendix 4

List of District Economic Census Officers for National Economic Census 2018

District Code	Economic Census Districts	Name of Economic Census Officers
101	Taplejung	Mr. Mukunda Dahal
102	Sankhuwasabha	Mr.Jit Bahadur Koirala
103	Solukhumbu	Mr.Subash Rai
104	Okhaldhunga	Mr.Rajesh Das
105	Khotang	Mr.Khagendra Karki
106	Bhojpur	Mr.Bimal Kumar Yadav
107	Dhankutta	Mr.Subash Adhikari
108	Tehrathum	Mr.Pushkar Guragain
109	Panchathar	Mr.Prakash Adhikari
110	Ilam	Mr.Manoj Raj Bhattarai
111	Jhapa	Ms. Usha Rijal
112	Morang	Mr.Ashok Kumar Bhattarai (Director)
113	Sunasari	Mr.Tika Nepal
114	Udaypur	Mr.Shiv Narayan Mahato
201	Saptari	Mr.Kedar Prasad Neupane
202	Siraha	Mr.Pawan Kumar Thakur
203	Dhanusha	Mr.Prabin Chaudhari
204	Mahottari	Mr.Binay Kumar Pandey
205	Sarlahi	Mr.Raju Pokharel
206	Rautahat	Mr.Shanker Prasad Thakur
207	Bara	Ms. Ragini Kumari Verma
208	Parsa	Mr.Keshav Gyawali (Director)

Appendix 4

District Code	Economic Census Districts	Name of Economic Census Officers
301	Dolakha	Mr.Santosh Karki
302	Sindhupalchok	Mr.Janardan Neupane
303	Rasuwa	Mr.Mohan Pudasaini
304	Dhading	Mr.Bhola Roka
305	Nuwakot	Mr.Bhabishwor Ghimire
306	Kathmandu	Mr.Rambandhu Regmi (Director)
306	Kathmandu	Mr.Bimal Bhattarai
306	Kathmandu	Ms. Sandhya KC Dahal
306	Kathmandu	Mr.Chet Bahadur Roka
306	Kathmandu	Mr.Damodar Dahal
306	Kathmandu	Ms. Anita Kafle
306	Kathmandu	Mr.Shiv Shrestha
307	Bhaktapur	Mr.Surendra Rawal
308	Lalitpur	Mr.Sabindra Maharjan
309	Kavrepalanchok	Mr.Deenanath Lamsal
310	Ramechhap	Mr.Suresh Khatiwada
311	Sindhuli	Mr.Chudamani Luintel
312	Makawanpur	Mr.Nawaraj Paudel
313	Chitawan	Mr.Jibnath Acharya
401	Gorakha	Mr.Yagyamurti Bhandari
402	Manang	Mr.Surya Prasad Acharya
403	Mustang	Mr.Diwakar Sharma
404	Myagdi	Mr.Govinda Dhungana
405	Kaski	Mr.Jagulal Basyal (Director)
406	Lamajung	Mr.Jitendra Ranabhat
407	Tanahun	Mr.Deepak Koirala
408	Nawalparasi East	Mr.Tuk Prasad Pokharel
409	Syangja	Mr.Bipin Panjiyar
410	Parbat	Mr.Arjun Prasad Regmi
411	Baglung	Mr.Mukunda Sharma

Appendix 4

District Code	Economic Census Districts	Name of Economic Census Officers
501	Rukum East	Mr.Binod Bhatta
502	Rolpa	Mr.Rochak Subedi
503	Pyuthan	Ms. Kumari Bhubaneswari Dhami
504	Gulmi	Mr.Debu Aryal
505	Arghakanchi	Mr.Mahesh Prasad Bohara
506	Palpa	Mr.Aniruddha Prasad Upadhyaya
507	Nawalparasi West	Mr.Tulsi Prasad Poudel
508	Rupandehi	Mr.Awadhesh Kumar Shukla
509	Kapilbastu	Mr.Bikalpa Chaudhari
510	Dang	Mr.Tulsi Ram Pokhrel
511	Banke	Mr.Pom Narayan Paudel
512	Bardiya	Mr.Nanda Lal Kurmi
601	Dolpa	Mr.Padam Bahadur Khatri
602	Mugu	Mr.Tej Kumar Darlami
603	Humla	Mr.Jagadish Prasad Bhatta
604	Jumla	Mr.Dan Bahadur Aide
605	Kalikot	Mr.Motiram Rokaya
606	Dailekha	Ms.Kumari Sita Timilsina
607	Jajarkot	Mr.Janak Bahadur Bohara
608	Rukum west	Mr.Megh Raj Paudel
609	Salyan	Mr.Thakur Prasad Lamichhane
610	Surkhet	Mr.Laxman Kandel
701	Bajura	Mr.Khemraj Bhatta
702	Bajhang	Mr.Mohan Dev Bhatta
703	Darchula	Mr.Padam Raj Pandey
704	Baitadi	Mr.Bipin Lekhak
705	Dadeldhura	Mr.Chandra Bahadur Pal
706	Doti	Ms. Gauri Joshi
707	Achham	Mr.Anil Chaudhari
708	Kailali	Mr.Govinda Prasad Neupane
709	Kanchanpur	Mr.Yadu Nath Acharya

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for
the Project on Capacity Building on Implementation of Economic Census of Nepal
Japan International Cooperation Agency (JICA)

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and other consultants and lecturers.

From
the People of Japan