

Nepal Distributive Trade Survey, 2022

National Report



Published by:

National Statistics Office

Trade Statistics Section

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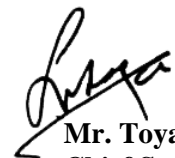
FOREWORD

National Statistics Office (NSO) is pleased to publish the report on Nepal Distributive Trade Survey, 2022. The trade sector is the second largest sector in the national economy after agriculture, forestry and fishing. Trade statistics are important for monitoring the economic status of the country. Measuring the contribution of the trade sector on a regular basis is crucial in the current macro-economic context.

National Statistics Office (NSO) is responsible to collect, analyse and disseminate the information regarding the domestic (distributive) trade statistics. The first distributive trade survey was conducted in 2008. This is the second such type of survey after 14 years. I hope that this report will serve as a useful reference for the government, private sector, academia, media and the general public, who are interested in performance and prospects of the trade sector in Nepal.

The main objective of the survey is to measure the contribution of wholesale and retail trade sector to the national economy as well as to provide key indicators, such as the number of employees, salaries and wages, trade margin, income and expenditure of trade establishments in Nepal. The survey covers all type of trade activities which includes motor trade and repair, wholesale trade and retail trade. The survey provides disaggregated data by province which can be helpful in provincial planning and policy making of trade sector.

I am very much grateful to Mr. Dilli Raj Joshi, Deputy Chief Statistician of the National Accounts Statistics Division for his guidance to produce the report. I would like to extend my sincere thanks to Dr. Hem Raj Regmi, Deputy Chief Statistician for his efficient guidance to accomplish the survey on time. I am very much grateful to Dr. Jishnu Mohan Bhattarai and Ms. Prabha Baral Lamichhane, directors of the Trade Statistics Section, for their rigorous efforts to accomplish this task. Similarly, my appreciation goes to Mr. Sabindra Maharjan, Mr. Narayan Prasad Rijal, Mr. Kapil Joshi and Mr. Khagendra Karki for their outstanding work. Furthermore, I would like to thank all the staffs of district statistics offices for the district level management of this survey. The respondents and the stakeholders of the survey are thankful for their cooperation to provide the information.



Mr. Toyam Raya
Chief Statistician

Executive Summary

The National Statistics Office has conducted Nepal Distributive Trade Survey, 2022 aiming to estimate economic indicators of wholesale and retail trade sector for the national account estimation, including CPC wise trade margin of goods and collect the information of income, expenditure, investment, employment, compensation of employees, change in stock with 18,000 sample trade establishments.

The survey finds that 68.2 percent of trade establishments (wholesale and retail trade; repair of motor vehicles and motorcycles) are registered in government agencies whereas 31.8 percent remain unregistered. In terms of trade margins, wholesale and retail trade and repair of motor vehicles and motorcycles has reported the highest margin of 24.02 percent, followed by wholesale trade at 13.01 percent and retail trade margin at 18.28 percent among three NSIC Division.

The total number of persons engaged in wholesale and retail trade sector is 11,30,645. Out of them 7,26,681 persons (64 percent) were male while 4,03,964 (36 percent) were female. On an average, there are two persons engaged in an establishment. The survey shows that 88.65 percent persons involve in retail trade, 5.8 percent in motor trade and repair, and 5.54 percent in wholesale trade establishments. Of the total persons engaged in this sector, only about one-fifth are paid. The average annual wages and salaries per paid employee is NPR 2,08,494 (i.e., NPR 17,374 per month).

The average annual operating cost per establishment is NPR 2,64,373. Wholesale trade establishments has recorded the highest operating cost per establishment amounting NPR 13,14,379, followed by motor trade and repair, incurring NPR 5,83,393 and retail trade with NPR 2,19,240.

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List of Acronyms

CBS	Central Bureau of Statistics
CPC	Central Product Classification
DoC	Department of Custom
ISIC	International Standard of Industrial Classification
NDTS	Nepal Distributive Trade Survey
NRB	Nepal Rastra Bank
NSIC	Nepal Standard of Industrial Classification
NSO	National Statistics Office
TEPC	Trade and Export Promotion Centre
SNA	System of National Accounts
SPSS	Statistical Package for Social Science
UN	United Nations
UNSD	United Nations Statistics Division

CHAPTER ONE: INTRODUCTION

1.1 Overview

Distributive trade refers to wholesale and retail trade. The term distributive trade is defined as an act of purchase of goods and their sale without any physical transformation. It includes both wholesale trade, where goods are sold in large quantities, and retail trade, where they are sold in smaller amounts directly to customers. Distributive trade statistics (DTS) constitute a subject area of economic statistics concerned with provision of data on economic units whose main activity is wholesaling and retailing of any types of goods together with performing services incidental to-repair. The growing interest in distributive trade statistics has been due to a steady increase in the contribution of distributive trade to the total economy in terms of value added and employment in most countries (IRDTS, 2008).

The distributive trade sector holds significant importance in Nepal due to its extensive presence nationwide. This sector not only provides substantial employment opportunities to a significant portion of the population but also makes a noteworthy contribution to the country's GDP. The wholesale and retail trade industry has consistently remained the second-highest contributor to the country's GDP, after the agriculture sector. In the fiscal year 2022-23 (FY 2079-80 BS), its contribution is estimated to be 15.39 percent, while the agriculture sector is estimated to contribute 24.12 percent (NSO, 2023). As per the National Economic Census of 2018, the trade sector constitutes the largest proportion of establishments in Nepal, accounting for 53.94% of the total establishments across all industries. Furthermore, persons engaged in this sector represent 30.6% of the total workforce, marking the highest percentage compared to other industries. This highlights the significant role played by the distributive trade sector in the country's economy.

Trade statistics can be categorized into foreign trade statistics and domestic trade statistics. Foreign trade comprises the import and export of goods and service while domestic trade comprises the flow of goods and services within the country. In Nepal, Department of Customs (DoC), Nepal Rastra Bank (NRB) and the Trade and Export Promotion Centre (TEPC) are compiling foreign trade statistics whereas National Statistics Office is producing domestic trade statistics. NSO is the leading agency for the coordination of statistical activities in federal, province and local governments as per the Statistics Act, 2022. NSO produces statistics based on various sources such as censuses, surveys, administrative data, and studies. NSO conducts different types of surveys to develop various socio-economic indicators.

The current Nepalese statistical system primarily focuses on foreign trade statistics and overlooked domestic trade statistics which is important for monitoring the economy of country. NSO has carried out the first distributive trade survey in 2008. Then after no such kind of

survey has been conducted due to lack of resources. There is no other mechanism to produce the wholesale and retail trade statistics specially focusing on trade margin. In this context there was urgent need of another distributive trade survey. To fulfill this data gap, second round of this survey was carried out in 2022 after a fourteen-years interval. Nepal Distributive Trade Survey, 2022 is a significant endeavor focused on obtaining comprehensive data on Nepal's wholesale and retail trade sector. Data provided by this survey will be instrumental for government planning and private sector development.

1.2 Objectives

Nepal Distributive Trade Survey (NDTS), 2022 aims to provide the economic and financial information of “wholesale and retail trade; repair of motor vehicles and motorcycles” industry in the nation and contribution of this industry in national economy.

The specific objectives are the following:

- To estimate Central Product Classification (CPC) wise trade margin of goods.
- To produce the trade establishment related information such as income, expenditure, investment, employment, compensation of employees, and change in stock.
- To provide information for the national account's statistics.
- To provide the disaggregate information of wholesale and retail trade by province.

1.3 Scope and coverage of survey

The distributive trade pertains to wholesale and retail trade, which involves the purchase and sale of goods without altering their physical form. This survey involves compiling data related to (a) wholesale trade, excluding motor vehicles and motorcycles, (b) retail trade, except of motor vehicles and motorcycles and (c) wholesale and retail trade and repair of motor vehicles and motorcycles.

International Standard Industrial Classification (ISIC) disaggregates the economic activities into detail level of industries and industries group. The updated recommendations provide standardized operational definitions and the scope in terms of ISIC versions, including Rev.3, Rev.3.1 and Rev.4. Nepal is using the Nepal Standard Industrial Classification (NSIC) based on ISIC Rev 4.0.

The survey's target population includes establishments engaged in economic activities specified under Section G of NSIC, encompassing wholesale and retail trade as well as the repair of motor vehicles and motorcycles. Furthermore, the section G is classified in following way:

Division 45: Wholesale and retail trade of repair of motor vehicles and motorcycles (4 Groups and 4 Classes)

Division 46: Wholesale trade, except of motor vehicles and motorcycles (7 Groups and 14 Classes)

Division 47: Retail trade, except of motor vehicles and motorcycles (9 Groups and 25 Classes)

In total, there are 3 Division, 20 Groups and 43 Classes in the Section G of ISIC Rev 4.0. NDTs covers all the above mention activities of wholesale trade, retail trade, and repair of motor vehicles and motorcycles. The registered as well as unregistered trade establishments were covered by the survey. All trade establishments located in Nepalese territory are the population of this survey.

1.4 Enumeration units

The enumeration unit in the NDTs, 2022 is considered as “establishment”. According to the UNSD, 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.

1.5 Reference year

The references period for the NDTs,2022 was fiscal year 2020/21 (FY 2077/78). However, the reference day for the number of the persons engaged is considered as January 14th 2021.

CHAPTER TWO: METHODOLOGY

2.1 Sampling frame

The sampling frame for NDTs, 2022 is taken from the list of active trade establishments as given by National Economic Census, 2018 (NEC,2018). The province in which establishment is located (location), 3-digit NSIC group of the establishment (kind of economic activity) and number of employments working in the establishments obtained from NEC,2018 was taken the key elements for sampling to conduct this survey. There are altogether 498,058 trade establishments in the country. The table below illustrates the number of establishments in each province.

Table A: Province wise trade establishments

Province	Number of establishments	Percentage
Koshi	89,023	17.87
Madhesh	74,222	14.90
Bagmati	144,440	29.00
Gandaki	50,575	10.15
Lumbini	83,672	16.80
Karnali	22,728	4.56
Sudurpashchim	33,398	6.71
Total	498,058	100.00

Source: National Economic census, 2018

2.2 Sampling technique

The survey was designed to provide NSIC 3 digits estimates in national and provincial level. Trade establishments is categorized into four groups based on the number of persons engaged in establishments. The survey method employed in this study follows a mixed approach. The establishments which have the number of persons engaged greater than or equal to 10 and less frequent in each province are completely enumerated whereas sampling method is used for other establishments. Table B shows four different categories in accordance to number of persons engaged. It indicates that number of establishments with 10 or more number of persons engaged is 3,445, which accounts for less than 1 percent of the total establishments.

Table B: Number of establishments by number of persons engaged

Number of persons engaged	Number of establishments	Percent
1 to 2	418,497	84.03
3 to 5	68,127	13.68
6 to 9	7,989	1.60
Greater than or Equal to 10	3,445	0.69
Total	498,058	100.00

Source: National Economic Census, 2018

Census (complete enumeration): The census was conducted in all trade establishments which have more than or equal to 10 employees (in 3,445 establishments). Additionally, complete enumeration was also conducted for establishment which belongs to less frequent activities in ISIC categories. Less frequent activities are those whose number of establishment in a province in that NSIC group (3 digit NSIC) is less than 30. The number of establishment with less frequent activities with number of person engaged less than 10 were found 2,191. The number of establishments less than 30 in some of the ISIC are presented in Annex 1.

Table C: Number of establishments with less frequent activity and less than 10 persons engaged

Province	Total
Koshi	240
Madesh	381
Bagmati	267
Gandaki	345
Lumbini	289
Karnali	283
Sudurpashchim	386
Total	2,191

Source: National Economic Census, 2018

Total number of trade establishments were 498,058 in the country of which less frequent ISIC activity with 30 or fewer establishments in each province were 2,191 whose number of persons engaged were less than 10. In addition, number of establishments greater than or equal to 10 employee categories consists of 3,445 establishments. Altogether, 5,636 establishments were taken for complete enumeration.

Table D: Number of census establishments

Establishment with 10 or more persons engaged	Establishment with Less Frequent ISIC (less than 10 persons engaged)	Total number for census
3,445	2,191	5,636

Source: National Economic Census, 2018

Sampling:

There are altogether 492,422 trade establishments excluding 10 or more than 10 persons engaged and less frequent ISIC activity. Complete enumeration was conducted in 5,636 establishments and sample survey was conducted in 12,364 establishments which are selected from 492,422 trade establishments.

Table E: Number of trade establishments without census establishments

Province	Number of persons engaged			Total	Percent
	1-2	2-5	6-9		
Koshi	76,450	10,888	1,028	88,366	17.95
Madesh	63,814	9,162	604	73,580	14.94
Bagmati	114,850	24,096	3,421	142,367	28.91
Gandaki	42,783	6,536	622	49,941	10.14
Lumbini	70,919	10,827	1,149	82,895	16.83
Karnali	20,299	2,073	33	22,405	4.55
Sudurpashchim	28,725	3,926	217	32,868	6.67
Total	417,840	67,508	7,074	492,422	100

Source: National Economic Census, 2018

Due to impact of COVID-19 pandemic on the economy, a prudent approach was taken during the sample allocation process by anticipating a higher non-response rate of 20%. Adjustments were made for the design effect, non-response rate, and representation within provinces. Thus, a total of 18,000 samples were selected from a frame comprising 498,058 establishments.

Table F: Number of census and sample establishments

Sample Frame	Census	Sample Frame without Census establishments	Sample	Total (Census and Sample)
498,058	5,636	492,422	12,364	18,000

To ensure a robust and representative sampling strategy for the survey, 12,364 establishments designated for sampling purposes were strategically distributed across strata based on provinces, 3-digit NSIC and person engaged category. This distribution was achieved through power allocation with a power value of 0.6. Subsequently, simple random sampling method is employed within each stratum to select the final samples.

Table G: Sample distribution by province and by type of trade activities

Province	Wholesale and retail trade of repair of motor vehicles and motorcycles	Wholesale trade, except of motor vehicles and motorcycles	Retail trade, except of motor vehicles and motorcycles	All Categories
Koshi	372	438	1,992	2,802
Madhesh	361	377	1,756	2,494
Bagmati	760	899	3,515	5,174
Gandaki	258	346	1,514	2,118
Lumbini	404	430	1,909	2,743
Karnali	105	149	822	1,076
Sudurpashchim	194	266	1,133	1,593
National	2,454	2,905	12,641	18,000

Trade Margin: According to SNA 2008, trade margin is defined as the difference between the actual or imputed price realized on a good purchased for resale and the price that would have to be paid by the distributor to replace the good at the time it is sold or otherwise disposed of. Trade margin shows negative value if the distributor sells goods less than the price of purchases.

Mathematically,

$$M = S - P$$

Where, M = Trade Margin,

S = Selling price of goods,

and P = Purchase price of goods.

The standard formula for measuring the trade margin is:

The trade margin percentage X is equal to:

$$X = \frac{M}{P} * 100$$

2.3 Limitation

There are some limitations to this survey that should be taken into account when interpreting the results:

1. **Sample frame lag:** The survey lags four year gap in its sample frame, derived from the 2018 National Economic Census, that might not entirely capture the current state of the trade sector in 2022.

2. **Reference year of survey:** This survey was conducted just after the COVID-19 pandemic which may have had an impact on trade sector.
3. **Not comparable with previous distributive trade survey:** The first survey focused on registered establishments, whereas the current survey includes both registered and unregistered establishments. Additionally, the first survey based on NSIC Rev. 3 and the present survey relying on NSIC Rev. 4. Therefore findings of this survey is not comparable with previous survey.

2.4 Questionnaire and guideline

A draft questionnaire was designed on the basis of objective of the survey. It was a structured questionnaire comprising 17 sections. A field pretest was carried out in Dhulikhel, Kavre to finalize the draft questionnaire. The feedback from field test were incorporated in the final questionnaire. The instructions and guideline were developed for enumerators and supervisors to facilitate the smooth execution of their tasks.

2.5 Training

One day orientation training was conducted via zoom for district level officer on Poush 28, 2078. A comprehensive four days training program was conducted for enumerator at the Local Development Training Academy, Jawalakhel Lalitpur from Falgun 3, 2078 to Falgun 6, 2078. The training covered both theoretical as well as practical aspects of the survey questionnaire and data collection techniques focusing on trade establishment in the field.

2.6 Data collection:

Total number of 107 data collectors were engaged for data collection. The field operation was conducted for four months to collect the nationwide data. Office head from Statistics Office, Statistics Officers and Statistics Assistants supervised enumerators. Request letter was delivered to all the wholesale and retail trade establishments from National Statistics Office, Federation of Nepal Chamber of Commerce (FNCCI), and Confederation of Nepalese Industries (CNI Nepal) highlighting survey objectives and requesting to provide reliable data. Data collectors were advised to visit the sample establishments to introduce themselves prior to administer the questionnaire. Almost all of the Data collectors managed to collect the data within the stipulated timeframe. Data collection was carried out using personal interview approach on paper-based questionnaire. Data collection was conducted from first week of Falgun 2078 to last week of Jestha 2079.

2.7 Data processing

The coding, editing and data entry was done from Central Office (NSO), Statistics Office Morang and Statistics Office Kaski hiring 8 coder and 12 data entry operators from 2079 Falgun to 2080 Jestha. The data coding and editing were carried out by the data coder under the guidance of well-trained data supervisors. Erroneous entries and potential outliers were then verified and corrected appropriately. Survey data was entered in data entry form through census and survey processing system (CSPRO) software. Non-response adjustments were applied to determine the final weights. The captured data were cleaned in ‘R’ software and then exported to SPSS for data analysis.

2.8 Infrastructure for distributive trade survey:

Trade Statistics Section under the National Account Statistics Division of National Statistics Office is responsible for conducting the Nepal Distributive Trade Survey. This section acted as a central level working team for organizing the survey. There are five staff: two directors, two statistics officers and one statistics assistant, working in this section. This section involved in the identification of trade statistics gap, planning and execution of the trade related surveys and censuses. The 33 Statistics Offices are wings of NSO located in different parts of the country played vital role for coordinating with the district level stakeholders and successful completion of the survey. The new Statistics Act, 2022 ensures the organizational, technical and legal measure to protect the confidentiality of data. Survey and censuses conducted from NSO followed the UN statistics guidelines. In a similar manner trade statistics for NDTs also follows the UN guidelines namely International Recommendation for Distributive Trade Survey, 2008 and ISIC Rev 4.

CHAPTER THREE: FINDINGS

This chapter presents the major performance indicators of the wholesale and retail trade survey 2022. The survey findings are derived by adjusting the sample weight to generate national and provincial estimates except trade margins. Trade margins are not weighted due to lack of weight for CPC (Central Product Classification). Section G of ISIC divided into three classifications as division 45: wholesale and retail trade and repair of motor vehicles and motorcycles, division 46: wholesale trade, except of motor vehicles and motorcycles and, division 47: retail trade, except of motor vehicles and motorcycles. For simplicity in this report, divisions 45, 46, and 47 of NSIC are abbreviated as motor trade and repair, wholesale trade, and retail trade, respectively.

3.1 Number of registered establishments

The fig.1 indicate that 68.2 percent of trade establishment have registered in any government agency, while 31.8 percent remain unregistered. Notably, Madhesh province exhibits the highest proportion of unregistered establishments at 48.2 percent while Bagmati reports a comparatively lower figure of 24.7 percent. The number of registered trade establishment was 44.0 percentage in NEC, 2018. This indicates a notable increase in establishment registration during the period.

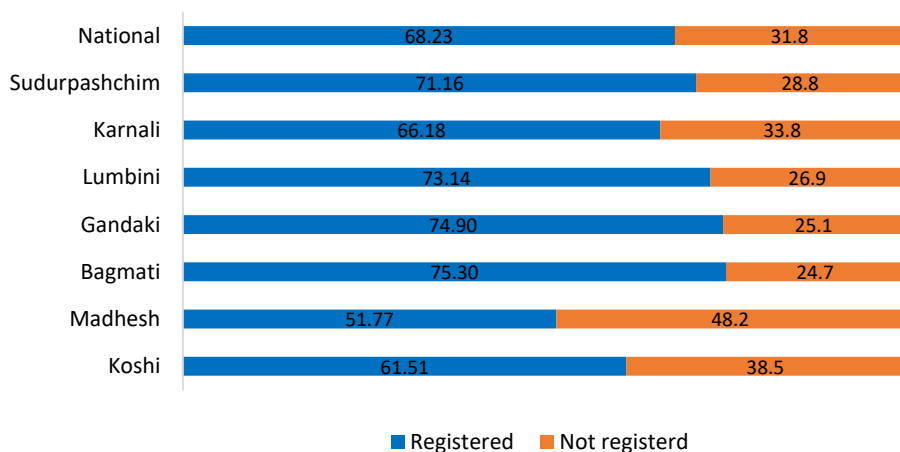


Fig. 1: Registered establishment by province

In fig.2, when examining the three trade categories, it becomes evident that a substantial 93.6 percent of and 77.5 percent of motor trade have completed their registration requirements.

Conversely, in the retail trade a significant 33.4 percent of establishments are operating without formal registration under any regulatory authority.



Fig. 2: Registered establishment by type of trade

3.2 Person engaged

The number of persons engaged in establishments for the production of goods and services is one of the prime indicators of distributive trade surveys. The number of persons engaged is the total number of persons who actively worked for the establishments as a paid or unpaid employee. Paid employee includes managers and administrative, technical as well as clerical workers. Unpaid employee includes proprietors, active business partners and family member.

According to the survey result, the total number of individuals engaged in trade industry is 11,30,645. Out of them 7,26,681 persons (64 percent) were male while 4,03,964 (36 percent) were female. On average, there are two persons engaged in each establishment in reference period.

3.2.1 Persons engaged by province

The fig. 3 displays the distribution of persons engaged in the wholesale and retail trade industry across various provinces. Among the total engaged individuals, the highest proportion, 32.90 percent was employed in Bagmati province. Following closely were 16.84 percent in Koshi, 16.34 percent in Lumbini province and 14.29 percent in Madesh province. In contrast, the lowest percentage of engagement in this sector was observed in Karnali province, with only 4.21 percent. Additionally, Sudurpashchim province had 5.92 percent engagement, while Gandaki had 9.46 percent involvement.

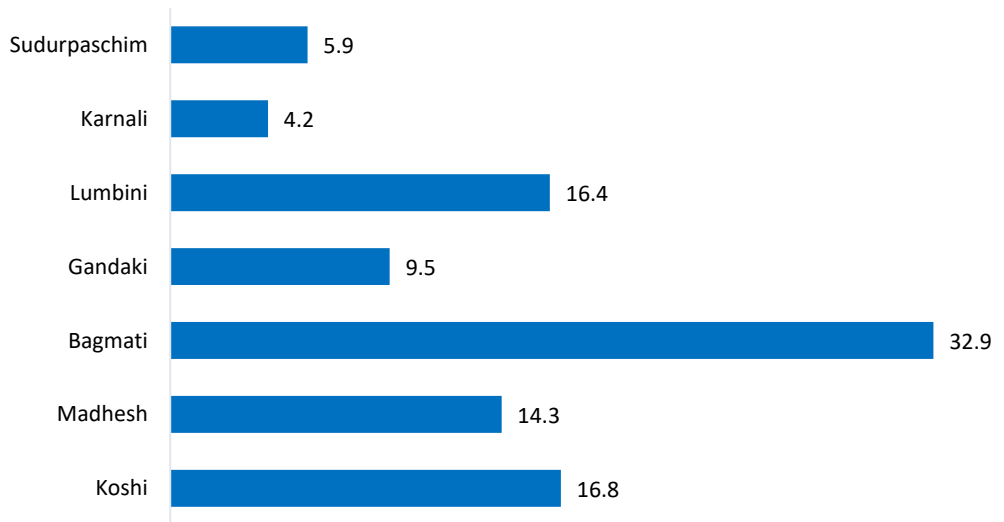


Fig. 3: Person engaged by province (percentage)

3.2.2 Persons engaged by type of trade activities

The findings indicate that majority of persons, 88.65 percent are engaged in retail trade industry, while, 5.8 percent were associated with motor trade and repair industry and 5.54 percent engaged in wholesale trade industry. The result highlights that this industry is dominated by retail trade in terms of person engaged.

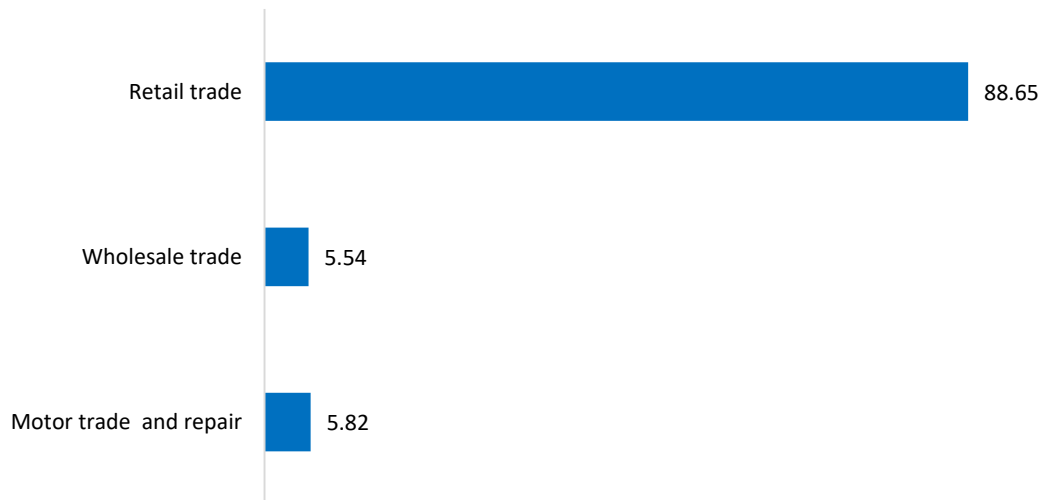


Fig. 4: Person engaged by type of trade (percent)

3.2.3 Paid and unpaid employee

The total number of persons engaged in this sector accounted to 11,30,645. Of the total engaged persons, 80.58 percent were unpaid while 19.42 percent held paid positions. Fig 5 shows that the highest proportion of paid employee was in wholesale trade whereas the highest proportion of unpaid employee was in retail trade. The data illustrates that a significant portion of trade establishments in this sector are likely run by family members, given the prevalence of unpaid positions. This could imply that family businesses are common in retail trade sector.

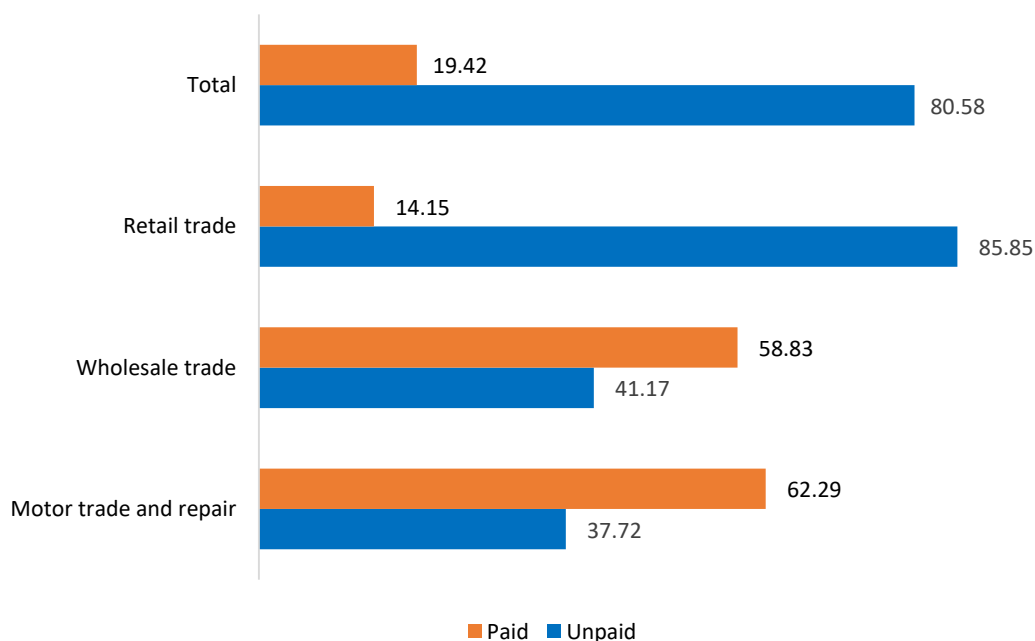


Fig. 5: Paid and Unpaid Employee (percent)

3.3 Women in trade

Female involvement in distributive trade sector is an important indicator for accessing women empowerment and gender equality within this field. This survey gathered data on women engagement and the ownership of establishments in distributive trade industry.

3.3.1 Women engaged by type of trade

The survey depicts that among total persons engaged, 403,964 (36 percent) were female. The highest proportion of women were involved in retail trade followed by wholesale trade and then motor trade and repair.

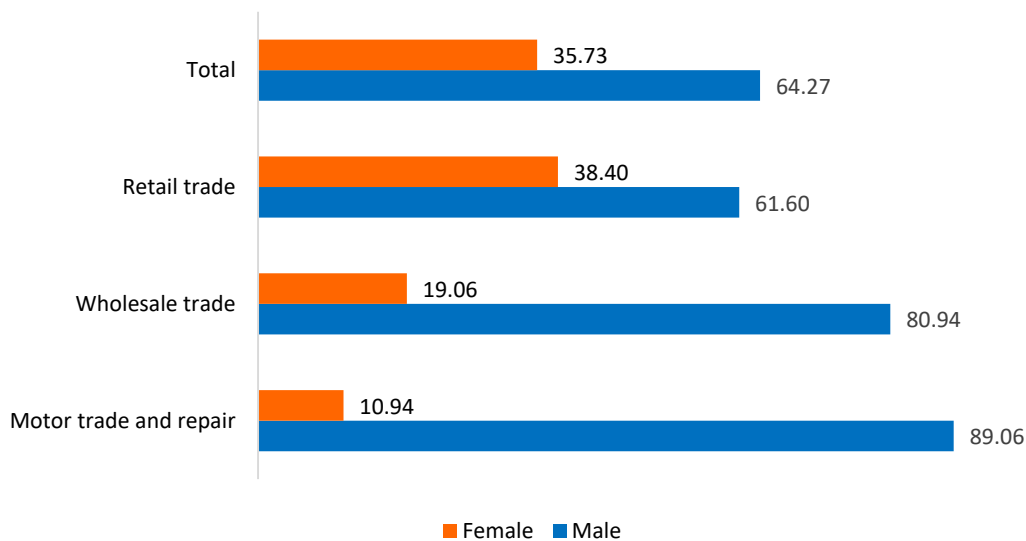


Fig. 6: Women engaged by type of trade (percent)

3.3.2. Women engagement in trade by province

When examining provincial data (fig. 7), it's interesting to see that the highest percentage of women engaged in distributive trade were in Karnali province. It was followed by Gandaki and Bagmati province. Women engagement is lowest in Madhesh province.

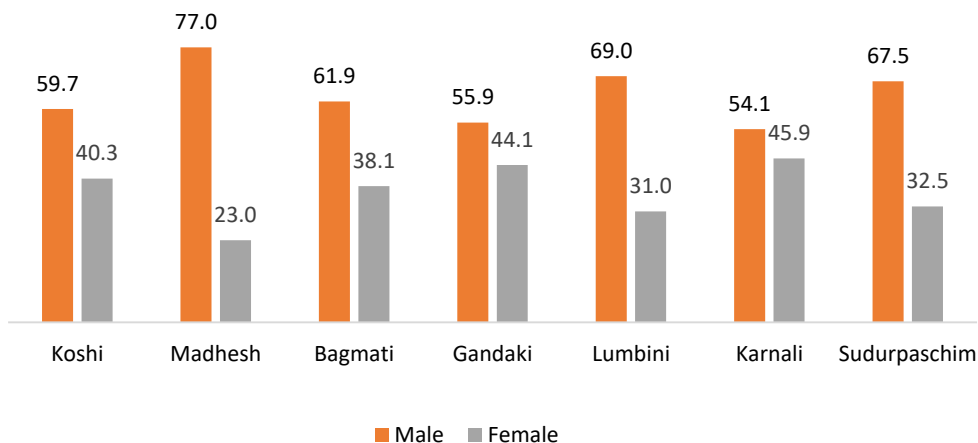


Fig. 7: Women engaged by province (percent)

3.3.3. Paid and unpaid employee by sex

Fig. 7 shows that out of the total persons engaged, only 19.42 percent were paid while 80.58 percent were unpaid. Fig. 8 shows that among the paid employee, 60.60 were male and 39.40 percentage were female while among the unpaid employee 79.50 male and 20.50 percentage were female. In comparison between paid male and paid female, the proportion of female seems satisfactory.

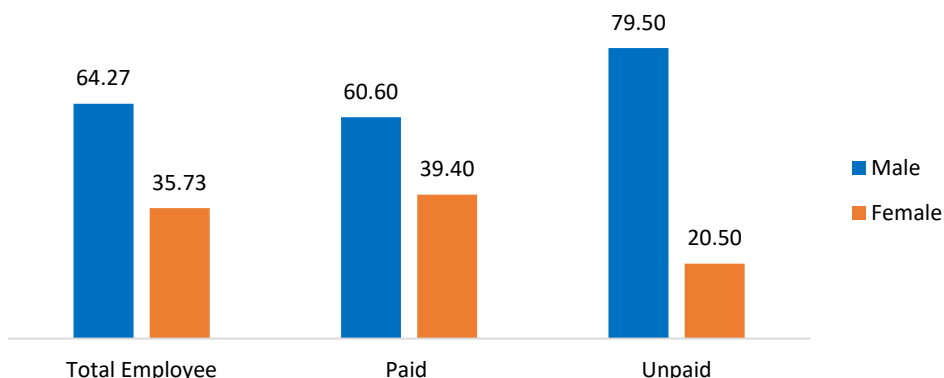


Fig. 8: Paid and unpaid persons engaged by sex (percent)

3.3.4 Women ownership of trade establishment

Information on ownership of trade establishments based on gender was collected for individual establishment in terms of legal status. The data reveals that, at the national level, on an average, 74 percent of such trade establishments were owned by male, while 26 percent were owned by female. However, when examining ownership patterns at the provincial level, notable disparities appear.

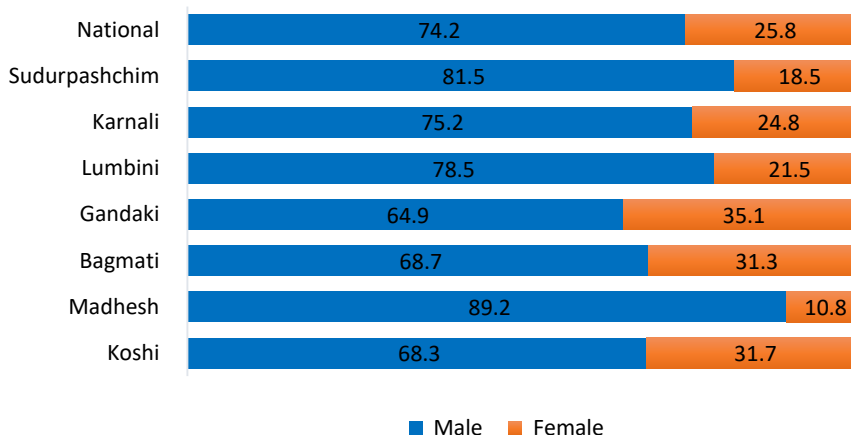


Fig 9: Ownership of trade establishment by sex and province (percent)

In Gandaki province, 35 percent of establishments were under female ownership, which is the highest among the provinces. In contrast, Madhesh province exhibits a distinct pattern, with only 11 percent of establishments having female owners, which is the lowest among the provinces. Fig 9 shows the provincial divergence that underscores the varying degrees of gender representation in trade establishment ownership across provinces.

3.3.5 Women ownership by type of trade establishment

When categorized by trade type, the ownership distribution among retail trade establishments indicates that 27 percent are owned by females, with the majority, 73 percent, being owned by males. For wholesale trade establishments, 17 percent have female ownership, contrasting with the substantial 83 percent owned by males. In the motor trade sector, 91 percent of establishments are owned by males, leaving only 9 percent under female ownership.

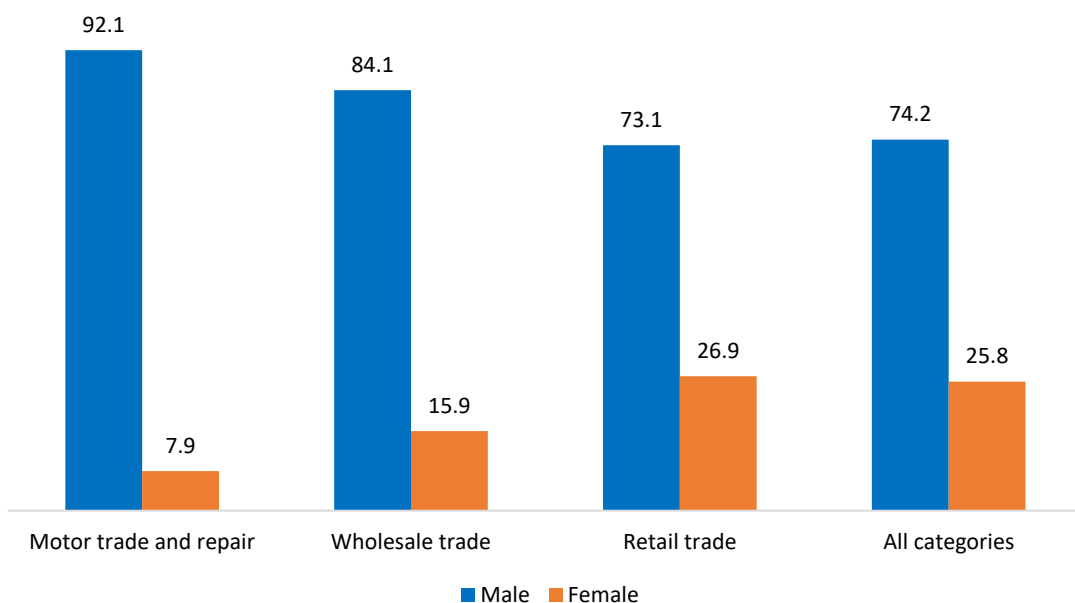


Fig 10: Ownership of trade establishment by sex and province

3.4 Compensation of employees

Table H describes the average annual and monthly wages and salaries per paid employee in trade establishments. The national average annual wages and salaries per paid employee in the reference year was NPR 2,08,494. The average monthly wages and salaries per paid employee was NPR 17,374.

Table H: Average annual wages and salaries per paid employee (in NPR)

Category	Koshi	Madhesh	Bagmati	Gandaki	Lumbini	Karnali	Sudur pashchim	National
Motor trade and repair	256,120	192,582	246,167	184,611	212,825	173,736	195,394	229,993
Wholesale trade	223,740	260,113	265,215	272,808	232,429	206,198	232,533	253,155
Retail trade	187,014	161,541	197,931	193,585	180,797	196,886	190,935	190,685
All categories	207,423	184,065	218,436	201,454	196,297	193,094	198,476	208,494
Average monthly	17,285	15,339	18,203	16,788	16,358	16,091	16,540	17,374

The average monthly wages and salaries ranges from NPR 15,339 to 18,203 across provinces. There is minimal variation in average wages and salaries across different provinces. Paid employees in Bagmati province had received the highest monthly wages and salaries at NPR 18,203 followed closely by Koshi province with NPR 17,285. The paid employee in Madhesh province receives the lowest wages and salaries among all provinces.

The average annual wages and salaries of paid employee in wholesale trade was the highest at 2,53,155 followed by motor trade and repair in which an employee received NPR 2,29,993 and the least average salary per paid employee is recorded in retail trade at NPR 1,90,685.

In wholesale trade, Gandaki province had the highest average annual wages and salaries (NPR 2,72,808), whereas Koshi province has the lowest (NPR 2,23,740). In motor trade and repair, Koshi province has the highest average annual wages and salaries (NPR 2,56,120) while Karnali has the lowest (NPR 1,73,736). For retail trade, Bagmati province offered the highest average annual wages and salaries (NPR 1,97,931) whereas Madhesh province offered the lowest (NPR 1,61,541).

3.5 Operating costs

Operating cost refers to the expenditure incurred by a business establishment to conduct its daily operations. These expenses encompass various items such as rent, insurance premiums, utilities and maintenance costs. Higher operating costs can affect the pricing of goods and services potentially affecting consumers. In table I, the average annual operating cost per establishment was NPR 2,64,373 in reference year. Among the provinces, Bagmati province had the highest average annual operating cost per establishment at NPR 4,70,340 followed by

Karnali province at NPR 2,43,796. On the other hand, Madesh province had the lowest average annual operating cost per establishment at NPR, 1,26,801 followed by Koshi province at NPR 1,55,283. Wholesale trade establishments witnessed the highest operating cost per establishment amounting NPR 13,14,379, followed by motor trade and repair, incurring with NPR 5,83,393 and retail trade with NPR 2,19,240.

Table I: Average annual operating cost per establishment (in NPR)

Province	Motor trade and repair	Wholesale trade	Retail trade	All Category
Koshi	348,251	7,59,049	1,31,095	155,283
Madhesh	298,907	8,75,117	1,02,072	126,801
Bagmati	950,887	20,72,786	3,71,513	470,340
Gandaki	440,110	6,89,137	2,21,388	238,728
Lumbini	380,139	6,86,501	1,60,431	181,970
Karnali	478,709	12,14,242	2,27,538	243,796
Sudurpashchim	393,765	7,68,643	2,13,930	229,399
National	583,393	13,14,379	2,19,240	264,373

3.6 Trade margin

The main objective of the NDTs, 2022 is to find trade margin of the individual commodity distributed in the market. Trade margin is the difference between the actual or imputed price realized on a good purchased for resale and the price that would have to be paid by the distributor to replace the good at the time it is sold or otherwise disposed of (SNA, 2008).

Table J shows that national average trade margin in reference year is 18.53 percent. The motor trade and repair recorded the highest trade margin at 24.02 percent, followed by retail trade at 18.28 percent while wholesale trade received the least trade margin at 13.01 percent among three NSIC Division.

Table J: Average trade margin percentage by NSIC division

NSIC Division	Trade margin percentage
Motor trade and repair	24.02
Wholesale trade	13.01
Retail trade	18.28
All categories	18.53

3.6.1 Trade margin by province

Table K shows that average trade margin percentage is the highest in Gandaki followed by Karnali and Madhesh provinces which were 20.09, 19.9 and 19.34 percent respectively. Whereas, the Koshi province has the lowest average trade margin at 16.77 percent. Data shows

that there was significant difference among provinces in the trade margin of motor trade and repair. There was highest margin in Bagmati province at 28.57 and lowest at 17.44 at Koshi province. Similarly, wholesale trade margin is high in Madhesh at 15.31 followed by Bagmati province at 14.59 and low in Karnali at 10.87 percent. The average trade margin in retail trade was higher in Karnali at 20.38 and Gandaki at 20.26 followed by Madesh at 19.32 and the lowest in Bagmati at 17.03.

Table K: Trade margin by province and NSIC division (percentage)

Province/ NSIC	Motor trade and repair	Wholesale trade	Retail trade	All categories
Koshi	17.44	11.15	17.22	16.77
Madhesh	22.34	15.31	19.32	19.34
Bagmati	28.57	14.59	17.03	18.37
Gandaki	20.90	12.75	20.26	20.09
Lumbini	20.16	12.76	18.02	17.95
Karnali	19.34	10.87	20.38	19.9
Sudur Paschim	23.08	11.21	18.41	18.36
National	24.02	13.01	18.28	18.53

3.6.2 Trade margin by sources of supply

Trade margin is calculated according to the sources of supply such as imported goods, internal agriculture products and internal industrial products. The average trade margin in internal agriculture, industrial product and imported goods was 19.50, 18.54 and 19.86 percent respectively. The data reveals that Lumbini, Karnali and Madesh province had low trade margin for imported goods than for internal product.

Table L: Average trade margin percentage by source and by provinces

Province /Sources of Supply	Internal Agriculture Product	Internal Industrial Product	Imported Product
Koshi	22.50	16.03	17.64
Madhesh	19.83	22.17	18.52
Bagmati	17.90	16.66	20.72
Gandaki	16.70	20.00	21.00
Lumbini	20.79	20.36	18.98
Karnali	20.82	20.85	18.57
Sudurpashchim	18.58	17.55	20.81
National	19.50	18.54	19.86

3.7 Other Income

The main source of revenue for the wholesale and retail trade establishments is the sale of goods. The establishment generates other income from various sources such as repair and maintenance, contract and commission work, buildings and machinery rent, land rent, vehicles rent, grant, compensation and other. Table M shows establishment's other income by NSIC and by provinces. Total other income of all trade establishments amounted to 34.4 billion rupees and per establishment amounted 69 thousand in the reference year.

Table M: Other Income by NSIC division and by province ((in '000 NPR)

Province	Motor trade and repair	Wholesale trade	Retail trade	All categories
Koshi	1,383,800	91,492	2,311,084	3,786,376
Madhesh	1,216,504	42,439	1,169,814	2,428,757
Bagmati	6,050,526	1,045,928	6,494,930	13,591,384
Gandaki	2,442,877	332,803	4,417,231	7,192,911
Lumbini	2,137,925	244,010	1,564,393	3,946,328
Karnali	168,514	56,091	874,321	1,098,926
Sudurpashchim	300,548	103,777	1,994,987	2,399,311
National	13,700,694	1,916,539	18,826,760	34,443,993

3.8 Gross Fixed Capital Formation

Gross fixed capital formation is measured by the total value of a trade unit's acquisitions, less disposals, of fixed assets during the reference period plus certain specified expenditures on services that adds to the value of non-produced assets (SNA, 2008). This data item includes the value of all durable goods expected to have a productive life of more than one year and intended for use by the establishment (land, buildings, machineries, equipment and vehicles), included are major additions, alterations and improvements to existing fixed assets which extend their normal economic life or raise their productivity. Also included is the value of new fixed assets and additions and improvements to existing fixed assets made by the establishment's own labour for its own use. While capital repair is included, expenditures for current repair and maintenance are excluded (SNA, 2008).

Table N shows that total gross fixed capital formation at the end of reference period was NPR 580.9 billion. Among the provinces, trade establishments in Bagmati province had the highest capital formation of NPR 193.8 billion and the lowest in Madhesh province with 37.7 billion. Further dissecting the data, establishments engaged in the motor trade and repair category demonstrated a gross fixed capital formation of NPR 31.9 billion. Whereas, wholesale trade accounted for NPR 64.8 billion. Retail trade recorded NPR 484 billion with highest among three categories.

**Table N: Gross Fixed Capital Formation by trade activities and province
(in '000 NPR)**

Province	Motor trade and repair	Wholesale trade	Retail trade	All categories
Koshi	2,938,991	8,235,471	26,232,041	37,406,503
Madhesh	2,522,030	3,486,182	30,704,511	36,712,723
Bagmati	14,521,593	24,951,808	154,340,206	193,813,607
Gandaki	4,651,838	4,718,402	61,184,620	70,554,860
Lumbini	3,876,688	15,242,662	117,147,554	136,266,905
Karnali	546,380	2,944,396	38,711,227	42,202,003
Sudurpashchim	2,812,213	5,270,930	55,866,052	63,949,195
National	31,869,734	64,849,851	484,186,212	580,905,797

3.9 Changes in Inventories

Changes in inventories are measured by the value of the entries into inventories less the value of withdrawals and less the value of any recurrent losses of goods held in inventories during the accounting period (SNA, 2008).

The information on inventories is required for measuring the value of changes in inventories. Changes in inventories is the difference between the value of inventories at the end and the beginning of the reference period. In this survey, inventories include stock of goods that are available for sale and raw material which are used to run the establishment. Table O shows that the total change in inventories is NPR 13.7 billion in reference year. The change in inventories per establishment was NPR 275 thousand.

Table O: Changes in inventories (in '000 NPR)

Province	Motor trade and repair	Wholesale trade	Retail trade	All categories	Per Establishment
Koshi	1,685,506	4,304,925	7,204,354	13,194,784	148
Madhesh	1,924,352	4,988,684	7,714,718	14,627,753	197
Bagmati	3,348,038	15,605,196	30,490,544	49,443,778	342
Gandaki	28,026	2,257,609	8,642,492	10,928,127	216
Lumbini	2,853,868	4,744,355	25,689,995	33,288,218	398
Karnali	492,831	234,570	5,759,168	6,486,569	285
Sudurpashchim	718,340	5,769,455	2,748,833	9,236,628	277
National	11,050,961	37,904,794	88,250,102	13,705,857	275

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Tables

Table 1(a): Sample collected by NSIC division and province

Province /NSIC Division	Motor trade and repair	Wholesale trade	Retail trade	Total
Koshi	253	229	2007	2489
Madhesh	196	135	1698	2029
Bagmati	475	497	2880	3852
Gandaki	180	125	1553	1858
Lumbini	276	244	2030	2550
Karnali	76	88	880	1044
Sudurpashchim	70	145	1262	1477
Total	1526	1463	12310	15299

Table 1(b): Sample collected by NSIC group and province

NSIC Division	NSIC Group/ Province	Koshi	Madhesh	Bagmati	Gandaki	Lumbini	Karnali	Sudur-pashchim	Total
Wholesale and retail trade and repair of motor vehicles and motorcycles	Sale of motor vehicles	34	29	48	16	44	8	12	191
	Maintenance and repair of motor vehicles	71	37	115	42	64	17	20	366
	Sale of motor vehicle parts and accessories	54	40	119	69	87	23	38	430
	Sale, maintenance and repair of motorcycles and related parts and	140	136	259	85	124	37	74	855
Wholesale trade, except of motor vehicles and motorcycles	Wholesale on a free on contract basis	0	4	19	2	3	2	2	32
	Wholesale of agricultural raw materials and live animals	38	12	25	8	14	3	13	113
	Wholesale of food, beverages and tobacco	80	21	117	47	102	25	43	435
	Wholesale of household goods	59	25	93	8	36	11	19	251
	Wholesale of machinery, equipment and supplies	28	15	18	11	19	2	7	100
	Other specialized wholesale	30	20	35	18	22	3	11	139
	Non-specialized wholesale trade	2	1	5	1	3	0	3	15
Retail trade, except of motor vehicles and motorcycles	Retail sale in non-specialized stores	699	495	544	338	412	239	355	3082
	Retail sale of food, beverages and tobacco in specialized stores	276	442	738	437	595	245	315	3048
	Retail sale of automotive fuel in	46	42	61	52	49	39	43	332

NSIC Division	NSIC Group/ Province	Koshi	Madhesh	Bagmati	Gandaki	Lumbini	Karnali	Sudur-pashchim	Total
	specialized stores								
	Retail sale of information and communications equipment in specialized stores	57	70	143	43	79	41	64	497
	Retail sale of other household equipment in specialized stores	301	227	612	278	358	108	159	2043
	Retail sale of cultural and recreation goods in specialized store	70	63	159	71	91	50	59	563
	Retail sale of other goods in specialized stores	491	349	735	325	444	188	240	2772
	Retail sale via stalls and markets	12	1	3	3	2	2	0	23
	Retail trade not in stores, stalls or markets	1	0	4	4	2	1	0	12
	Total	2489	2029	3852	1858	2550	1044	1477	15299

Table 2: Percentage of Registration status of establishments by Province and NSIC Division

Province/ NSIC Division	Motor trade and repair	Wholesale trade	Retail trade	All Categories
Koshi	82.6	95.9	59.8	61.5
Madhesh	51.2	78.4	51.0	51.8
Bagmati	78.2	95.8	73.2	75.3
Gandaki	81.9	90.2	74.2	74.9
Lumbini	93.0	97.2	71.6	73.1
Karnali	85.9	95.3	64.8	66.2
Sudurpashchim	93.6	86.7	70.2	71.2
National	77.5	93.6	66.6	68.2

Table 3: Percentage of legal status of establishments by Province

Province/ Legal Status	Individual	Partnership	Cooperative	Private Limited	Public Limited	Others	All categories
Koshi	93.13	2.69	0.28	2.49	0.20	1.21	100
Madhesh	96.30	0.69	0.30	1.13	0.10	1.48	100
Bagmati	87.80	3.56	0.88	7.27	0.16	0.34	100
Gandaki	94.35	1.61	0.70	3.12	0.05	0.16	100
Lumbini	94.43	2.78	0.31	2.24	0.16	0.08	100
Karnali	96.74	1.44	0.38	0.48	0.19	0.77	100
Sudurpashchim	94.92	2.37	0.14	1.76	0.07	0.74	100
National	92.99	2.41	0.48	3.34	0.14	0.63	100

Table 4(a): Person engaged by sex and NSIC division

Paid- Unpaid/Sex/NSIC Division		Motor trade and repair		Wholesale trade		Retail trade		All categories	
Unpaid/ Paid	Sex	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Unpaid	Male	22,404	90	19,217	75	510,519	59	552,140	61
	Female	2,397	10	6,553	25	350,005	41	358,995	39
	Total	24,801	100	25,770	100	860,524	100	911,095	100
Paid	Male	36,140	88	31,439	85	106,943	75	174,542	79
	Female	4,796	12	5,379	15	34,834	25	45,009	21
	Total	40,956	100	36,818	100	141,777	100	219,551	100
Total Male		58,564	89	50,656	81	617,462	62	726,682	64
Total Female		7,193	11	11,932	19	384,849	38	403,964	36
Total		65,757	5.82	62,588	5.54	1,002,301	88.65	11,30,646	100

Table 4(b): Number of persons engaged by NSIC division and by province

NSIC Division	Types of Employee/ Provinces	Koshi	Madhesh	Bagmati	Gandaki	Lumbini	Karnali	Sudur pashchim	Total
Motor trade and repair	Proprietor	2,407	2,611	6,284	1,317	2,187	333	376	15,516
	Unpaid family members	792	1,513	2,429	425	1,077	180	94	6,510
	Manager	170	105	706	154	175	25	22	1,357
	Administrative Employee	506	405	3,381	224	456	63	77	5,112
	Technical Employee	2,076	601	6,896	1,186	2,011	330	214	13,313
	Sales Employee	578	681	2,426	284	1,051	48	128	5,197
	Other Employee	1,221	1,856	3,655	984	945	39	133	8,833
	Total	7,751	7,772	25,777	4,573	7,902	1,018	1,044	55,837
Wholesale trade	Proprietor	2,789	1,942	12,207	1,874	3,237	901	1,543	24,492
	Unpaid family members	1,926	1,363	8,516	944	3,345	559	784	17,437
	Manager	277	223	1,980	349	429	19	187	3,465
	Administrative Employee	691	483	6,236	773	510	86	470	9,249
	Technical Employee	535	190	3,396	227	329	69	266	5,013
	Sales Employee	2,225	1,199	12,109	1,371	2,751	325	835	20,815
	Other Employee	1,533	1,910	7,903	787	2,140	111	719	15,104
	Total	9,976	7,309	52,348	6,326	12,741	2,071	4,804	95,575
Retail trade, except of motor vehicles and motor- cycles	Proprietor	83,046	70,669	130,021	52,873	72,035	23,744	31,949	464,336
	Unpaid family members	70,773	62,424	98,726	29,478	73,731	18,814	22,016	375,962
	Manager	719	379	3,331	1,113	590	141	295	6,569
	Administrative Employee	991	490	10,722	1,177	1,152	180	312	15,024
	Technical Employee	1,972	889	7,859	2,074	1,430	424	948	15,597

NSIC Division	Types of Employee/ Provinces	Koshi	Madhesh	Bagmati	Gandaki	Lumbini	Karnali	Sudur pashchim	Total
	Sales Employee	8,870	3,743	27,001	5,749	6,403	637	3,367	55,771
	Other Employee	4,977	5,772	14,413	3,037	6,538	150	1,886	36,772
	Total	171,347	144,365	292,073	95,502	161,879	44,089	60,774	970,031
All categories	Proprietor	88,242	75,221	148,513	56,064	77,459	24,978	33,867	504,344
	Unpaid family members	73,490	65,300	109,672	30,847	78,153	19,553	22,894	399,909
	Manager	1,166	707	6,018	1,616	1,194	185	505	11,391
	Administrative Employee	2,187	1,378	20,339	2,175	2,118	329	859	29,385
	Technical Employee	4,584	1,679	18,151	3,487	3,770	823	1,428	33,922
	Sales Employee	11,674	5,623	41,537	7,404	10,205	1,010	4,331	81,784
	Other Employee	7,731	9,538	25,970	4,808	9,623	300	2,739	60,709
	Total	189,074	159,446	370,199	106,401	182,522	47,179	66,622	1,121,443

Table 5: Number and Percentage of Sex of the Owner by Province and by NSIC Division

Province	NSIC Division	Sex of the owner					
		Male		Female		Total	
		Number	Percent	Number	Percent	Number	Percent
Koshi	Wholesale and retail trade and repair of motor vehicles and motorcycles	2,025	92	177	8	2,202	100
	Wholesale trade, except of motor vehicles and motorcycles	2,111	85	371	15	2,482	100
	Retail trade, except of motor vehicles and motorcycles	53,633	67	26,276	33	79,909	100
	Total	57,769	68	26,824	32	84,593	100
Madhesh	Wholesale and retail trade and repair of motor vehicles and motorcycles	2,371	96	97	4	2,468	100
	Wholesale trade, except of motor vehicles and motorcycles	1,681	87	253	13	1,935	100
	Retail trade, except of motor vehicles and motorcycles	60,687	89	7,527	11	68,214	100
	Total	64,739	89	7,877	11	72,617	100
Bagmati	Wholesale and retail trade and repair of motor vehicles and motorcycles	4,809	92	428	8	5,237	100
	Wholesale trade, except of motor vehicles and motorcycles	8,679	83	1,823	17	10,502	100
	Retail trade, except of motor vehicles and motorcycles	81,115	67	40,774	34	121,888	100
	Total	94,603	69	43,025	31	137,628	100
Gandaki	Wholesale and retail trade and repair of motor vehicles and motorcycles	1,041	86	168	14	1,209	100

Province	NSIC Division	Sex of the owner					
		Male		Female		Total	
		Number	Percent	Number	Percent	Number	Percent
	Wholesale trade, except of motor vehicles and motorcycles	1,145	80	283	20	1,429	100
	Retail trade, except of motor vehicles and motorcycles	29,988	64	16,950	36	46,938	100
	Total	32,174	65	17,402	35	49,576	100
Lumbini	Wholesale and retail trade and repair of motor vehicles and motorcycles	2,029	95	111	5	2,141	100
	Wholesale trade, except of motor vehicles and motorcycles	2,675	88	383	13	3,058	100
	Retail trade, except of motor vehicles and motorcycles	59,754	78	17,181	22	76,935	100
	Total	64,459	79	17,675	22	82,133	100
Karnali	Wholesale and retail trade and repair of motor vehicles and motorcycles	224	69	100	31	324	100
	Wholesale trade, except of motor vehicles and motorcycles	624	86	106	15	730	100
	Retail trade, except of motor vehicles and motorcycles	15,727	75	5,250	25	20,977	100
	Total	16,576	75	5,456	25	22,032	100
Sudur-pashchim	Wholesale and retail trade and repair of motor vehicles and motorcycles	335	93	26	7	361	100
	Wholesale trade, except of motor vehicles and motorcycles	1,052	85	190	15	1,241	100
	Retail trade, except of motor vehicles and motorcycles	24,709	81	5,724	19	30,433	100
	Total	26,095	82	5,940	19	32,035	100
National	Wholesale and retail trade and repair of motor vehicles and motorcycles	12,835	92	1,107	8	13,942	100
	Wholesale trade, except of motor vehicles and motorcycles	17,968	84	3,409	16	21,377	100
	Retail trade, except of motor vehicles and motorcycles	325,613	73	119,681	27	445,294	100
	Total	356,415	74	124,198	26	480,613	100

Table 6: Wages and salaries by province and by NSIC division (in, 000 NPR)

Province/ NSIC Group	Motor trade and repair	Wholesale trade	Retail trade	All categories
Koshi	1,421,529	1,125,194	3,228,569	5,775,293
Madhesh	902,632	775,771	1,912,914	3,591,317
Bagmati	5,072,573	5,182,307	14,338,675	24,593,555
Gandaki	553,827	623,210	2,767,235	3,944,273
Lumbini	1,118,818	1,159,603	3,116,016	5,394,437
Karnali	99,296	69,645	344,582	513,523
Sudurpashchim	250,754	384,826	1,326,929	1,962,508
Total	9,419,429	9,320,557	27,034,920	45,774,906

Table 7: Operating cost of establishment by NSIC division (in, 000 NPR)

Expenditures	Motor trade and repair		Wholesale trade		Retail trade		All categories	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Paid for house and Storage rent	2,662,113	33.88	5,491,832	16.50	32,490,490	35.46	40,644,435	30.61
Paid for equipment's rent	17,595	0.22	40,192	0.12	107,363	0.12	165,150	0.12
Paid for rent of land	406,405	5.17	127,053	0.38	939,542	1.03	1,473,000	1.11
Paid for hiring transportation vehicles	38,072	0.48	916,706	2.75	924,078	1.01	1,878,856	1.42
Paid for transportation	622,164	7.92	10,281,844	30.89	21,265,719	23.21	32,169,727	24.23
Expenditure of Porter	63,023	0.80	1,928,511	5.79	3063,521	3.34	5,055,055	3.81
Electricity	472,967	6.02	797,817	2.40	4229,664	4.62	5,500,448	4.14
Water (Including Jar)	109,121	1.39	290,204	0.87	994,778	1.09	1,394,102	1.05
Fuel expenditure	547,816	6.97	2,465,999	7.41	6,341,665	6.92	9,355,480	7.05
Occasional Maintenance expenditure	195,773	2.49	878,220	2.64	2,183,493	2.38	3,257,486	2.45
Insurance premium	296,459	3.77	1,539,712	4.63	4,128,223	4.51	5,964,394	4.49
Communication expenditure	308,654	3.93	779,481	2.34	2,815,942	3.07	3,904,077	2.94
Printing	109,471	1.39	345,497	1.04	906,987	0.99	1,361,954	1.03
Stationary	72,784	0.93	216,527	0.65	684,157	0.75	973,467	0.73
Newspapers	16,817	0.21	54,625	0.16	174,669	0.19	246,110	0.19
Training and Workshop	36,882	0.47	165,801	0.50	199,637	0.22	402,320	0.30
Commission to Advisors, Audit and agents	241,457	3.07	989,473	2.97	1,411,956	1.54	2,642,887	1.99
Advertisements	478,460	6.09	1,070,896	3.22	728,442	0.79	2,277,798	1.72
Travel Expenditure	131,141	1.67	495,721	1.49	537,012	0.59	1,163,874	0.88
Donation	114,638	1.46	302,500	0.91	1,843,717	2.01	2,260,855	1.70
Security Guards	126,602	1.61	155,950	0.47	360,652	0.39	643,204	0.48
Intermediate consumption goods	324,456	4.13	1,493,000	4.48	3,657,264	3.99	5,474,721	4.12
Other expenditure	465,482	5.92	2,461,290	7.39	1,670,756	1.82	4,597,529	3.46
Total expenditure	7858,354	100.00	33,288,848	100.00	91,659,728	100.00	132,806,930	100

Table 8 (a): Average trade margin by NSIC division and province (in percentage)

Code	NSIC Division	Koshi	Madhesh	Bagmati	Gandaki	Lumbini	Karnali	Sudurpas hchim	National
45	Motor trade and repair	17.44	22.34	28.57	20.9	20.16	19.34	23.08	24.02
46	Wholesale trade	11.15	15.31	14.59	12.75	12.76	10.87	11.21	13.01
47	Retail trade	17.22	19.32	17.03	20.26	18.02	20.38	18.41	18.28

Table 8 (b): Average trade margin by CPC group and by type of Sale (in percentage)

Code	CPC Section	Code	CPC Group	Wholesale	Retail
0	Agriculture, forestry and fishery products	011	Cereals	8.21	10.41
		012	Vegetables	20.05	23.85
		013	Fruits and nuts	14.75	20.65
		014	Oilseeds and oleaginous fruits	10.53	14.98
		015	Edible roots and tubers with high starch or inulin content	15.68	23.1
		016	Stimulant, spice and aromatic crops	11.00	14.62
		017	Pulses	7.75	8.92
		018	Sugar crops	18.06	32.84
		019	Forage products; fibre crops; plants used in perfumery, pharmacy, or for insecticidal, fungicidal or similar purposes; b	14.48	31.78
		021	Live animals	17.87	23.22
		022	Raw milk	10.54	16.24
		023	Eggs of hens or other birds in shell, fresh	6.02	14.11
		029	Other animal products	.	39.87
		031	Wood in the rough	28.98	35.27
		032	Non-wood forest products	20	39.75
		041	Fish, live, not for human consumption	25	44.24
		042	Fish live, fresh or chilled for human consumption	9.84	16.03
043	Crustaceans, live, fresh or chilled	.	19.28		
044	Molluscs live, fresh or chilled	.	14.16		
049	Other aquatic plants and animals	.	20		
1	Ores and minerals; electricity, gas and water	110	Coal and peat	.	13.75
		151	Monumental or building stone	31.93	18.53
		152	Gypsum; anhydrite; limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or c	100	20.01
		153	Sands, pebbles, gravel, broken or crushed stone, natural bitumen and asphalt	37.88	16.8
		154	Clays	100	64.19
		161	Chemical and fertilizer minerals	4.93	50.68
		162	Salt and pure sodium chloride; sea water	8.22	17.41
		163	Precious and semi-precious stones; pumice stone; emery; natural abrasives; other minerals	.	72.56
		171	Electrical energy	.	9.68
172	Coal gas, water gas, producer gas and similar	.	7.69		

Code	CPC Section	Code	CPC Group	Wholesale	Retail
			gases, other than petroleum gases and other gaseous hydrocarbons		
		174	Ice and snow	.	32.52
		180	Natural water	.	40.66
2	Food products, beverages and tobacco; textiles, apparel and leather products	211	Meat and meat products	21	20.87
		212	Prepared and preserved fish, crustaceans, molluscs and other aquatic invertebrates	11.23	16.97
		213	Prepared and preserved vegetables, pulses and potatoes	13.41	12.75
		214	Prepared and preserved fruits and nuts	7.82	18.93
		215	Animal fats	.	33.33
		216	Vegetable oils	5.21	7.13
		217	Margarine and similar preparations	.	11.67
		218	Cotton linters	13.54	38.33
		219	Oil-cake and other residues resulting from the extraction of vegetable fats or oils; flours and meals of oil seeds or oil	5.33	13.76
		221	Processed liquid milk, cream and whey	33.12	13.72
		222	Other dairy products	17.47	15.52
		231	Grain mill products	6.67	10.3
		232	Starches and starch products; sugars and sugar syrups nec	6.85	11.08
		233	Preparations used in animal feeding; lucerne meal and pellets	8.35	9.55
		234	Bakery products	8.16	19.01
		235	Sugar and molasses	4.94	9.14
		236	Cocoa, chocolate and sugar confectionery	6.65	20.08
		237	Macaroni, noodles, couscous and similar farinaceous products	6.57	17.48
		239	Food products nec	7.81	16.61
		241	Ethyl alcohol; spirits, liqueurs and other spirituous beverages	7.91	13.62
		242	Wines	7.2	9.97
		243	Malt liquors and malt	5.1	13.67
		244	Soft drinks; bottled mineral waters	6.92	16.15
		250	Tobacco products	4.42	17.92
		261	Natural textile fibres prepared for spinning	17.57	24
		262	Man-made textile staple fibres processed for spinning	12.03	24.9
		263	Textile yarn and thread of natural fibres	10.54	24.22
		264	Textile yarn and thread of man-made filaments or staple fibres	62.5	31.14
		265	Woven fabrics except special fabrics of natural fibres other than cotton	.	23.71
		266	Woven fabrics except special fabrics of cotton	24.01	23.89
267	Woven fabrics except special fabrics of manmade filaments and staple fibres	.	20.9		
268	Special fabrics	9.72	27.46		
271	Made-up textile articles	18.15	22.94		
272	Carpets and other textile floor coverings	26.19	17.39		

Code	CPC Section	Code	CPC Group	Wholesale	Retail
		273	Twine, cordage, ropes and cables and articles thereof including netting	17.13	21.16
		279	Textiles nec	11.64	23.3
		281	Knitted or crocheted fabrics	.	34.08
		282	Wearing apparel, except fur apparel	15.29	24.99
		283	Tanned or dressed furskins and artificial fur; articles thereof	15.7	30.73
		291	Tanned or dressed leather; composition leather	13.38	30.89
		292	Luggage, handbags and the like; saddlery and harness; other articles of leather	20.09	25.84
		293	Footwear, with outer soles and uppers of rubber or plastics, or with uppers of leather or textile materials, other than	13.86	21.54
		294	Sports footwear, except skating boots	17.35	24.68
		295	Other footwear, except asbestos footwear, orthopaedic footwear and skating boots	.	16.67
		296	Parts of footwear; removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and pa	11.89	17.39
		311	Wood, sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm; railway or tramway sleepers of wood,	.	23.28
		312	Wood continuously shaped along any of its edges or faces; wood wool; wood flour; wood in chips or particle	.	28.56
		313	Wood in the rough, treated with paint, stains, creosote or other preservatives; railway or tramway sleepers of wood	15.32	13.32
		314	Boards and panels	15.59	12.08
		315	Veneer sheets; sheets for plywood; densified wood	12	17.89
		316	Builders joinery and carpentry of wood including cellular wood panels, assembled parquet panels, shingles and shakes	8.24	8.6
		317	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other l	.	15.72
		319	Other products of wood; articles of cork, plaiting materials and straw	17.7	22.35
		321	Pulp, paper and paperboard	13.97	20.35
		322	Books, in print	10.25	16.81
		323	Newspapers and periodicals, daily, in print	11.76	29.64
		324	Newspapers and periodicals, other than daily, in print	11.11	27.73
		325	Printed maps; music, printed or in manuscript; postcards, greeting cards, pictures and plans	14.38	27.65
		326	Stamps, cheque forms, banknotes, stock certificates, brochures and leaflets, advertising material and other printed matt	14.33	29.05
		327	Registers, account books, notebooks, letter pads, diaries and similar articles, blotting-pads, binders, file covers, for	14.01	22.85
3	Other transportable goods, except metal products, machinery and equipment				

Code	CPC Section	Code	CPC Group	Wholesale	Retail
		328	Composed type, prepared printing plates or cylinders, impressed lithographic stones or other impressed media for use in	.	8.7
		333	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations n.e.c. containing by weight 7	14.13	14.85
		334	Petroleum gases and other gaseous hydrocarbons, except natural gas	5.43	6.87
		335	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mine	.	17.65
		336	Radioactive elements and isotopes and compounds; alloys, dispersions, ceramic products and mixtures containing these ele	2.74	7.59
		337	Fuel elements cartridges, for or of nuclear reactors	.	24.07
		341	Basic organic chemicals	25.5	17.71
		342	Basic inorganic chemicals nec	16.01	23.81
		343	Tanning or dyeing extracts; tannins and their derivatives; colouring matter nec	10.46	25.18
		344	Activated natural mineral products, animal black, tall oil, terpenic oils produced by the treatment of coniferous woods	7.22	9.68
		345	Miscellaneous basic chemical products	11.09	30.02
		346	Fertilizers and pesticides	13.17	16.95
		347	Plastics in primary forms	9.25	26.36
		351	Paints and varnishes and related products; artists colours; ink	11.51	15.58
		352	Pharmaceutical products	12.29	18.39
		353	Soap, cleaning preparations, perfumes and toilet preparations	8.25	16.76
		354	Chemical products nec	13.72	17.69
		355	Man-made fibres	24.23	34.43
		361	Rubber tyres and tubes	9.95	16
		362	Other rubber products	18.2	25.36
		363	Semi-manufactures of plastics	11.14	15.04
		364	Packaging products of plastics	14.88	24.67
		369	Other plastics products	17.24	21.33
		371	Glass and glass products	15.71	22.93
		372	Non-structural ceramic ware	16.37	16.43
		373	Refractory products and structural non-refractory clay products	8.34	14.85
		374	Plaster, lime and cement	10.07	8.82
		375	Articles of concrete, cement and plaster	7.83	19.08
		376	Monumental or building stone and articles thereof	16.55	20.11
		379	Other non-metallic mineral products nec	38.58	23.89
		381	Furniture	15.18	17.9
		382	Jewellery and related articles	8.06	19.85
		383	Musical instruments	10.45	26.9
		384	Sports goods	13.88	21.44
		385	Games and toys	14.06	29.93

Code	CPC Section	Code	CPC Group	Wholesale	Retail
		386	Roundabouts, swings, shooting galleries and other fairground amusements	.	32
		389	Other manufactured articles nec	17.55	27.71
		391	Wastes from food and tobacco industry	3.07	12.51
		392	Non-metal wastes or scraps	7.14	24.49
		393	Metal wastes or scraps	.	21.72
		399	Other wastes and scraps	8.75	20.33
4	Other transportable goods, except metal products, machinery and equipment	411	Basic iron and steel	17.54	28.46
		412	Products of iron or steel	6.23	11.27
		413	Basic precious metals and metals clad with precious metals	8.07	12.82
		414	Copper, nickel, aluminium, alumina, lead, zinc and tin, unwrought	.	19.47
		415	Semi-finished products of copper, nickel, aluminium, lead, zinc and tin or their alloys	7.06	11.65
		416	Other non-ferrous metals and articles thereof including waste and scrap of some metals; cermets and articles thereof	.	52.5
		421	Structural metal products and parts thereof	5.29	18.05
		422	Tanks, reservoirs and containers of iron, steel or aluminium	13.15	13.41
		423	Steam generators, except central heating boilers and parts thereof	5.18	32.9
		429	Other fabricated metal products	13.67	18.36
		431	Engines and turbines and parts thereof	11.29	21.85
		432	Pumps, compressors, hydraulic and pneumatic power engines, and valves, and parts thereof	14.39	14.52
		433	Bearings, gears, gearing and driving elements, and parts thereof	13.69	35.7
		434	Ovens and furnace burners and parts thereof	.	16.33
		435	Lifting and handling equipment and parts thereof	15.63	31.64
		439	Other general-purpose machinery and parts thereof	18.04	25.1
		441	Agricultural or forestry machinery and parts thereof	12.53	16.96
		442	Machine-tools and parts and accessories thereof	15.82	19.93
		443	Machinery for metallurgy and parts thereof	8.34	57.14
		444	Machinery for mining, quarrying and construction, and parts thereof	18.9	20.06
		445	Machinery for food, beverage and tobacco processing, and parts thereof	.	20.12
		446	Machinery for textile, apparel and leather production, and parts thereof	16.5	18.69
		447	Weapons and ammunition and parts thereof	7.91	21.05
		448	Domestic appliances and parts thereof	15.93	13.75
		449	Other special-purpose machinery and parts thereof	11.82	20.05
		451	Office and accounting machinery, and parts and accessories thereof	16.24	20.53
452	Computing machinery and parts and accessories thereof	16.13	19.61		

Code	CPC Section	Code	CPC Group	Wholesale	Retail
		461	Electric motors, generators and transformers, and parts thereof	11.9	14.27
		462	Electricity distribution and control apparatus, and parts thereof	15.7	21.56
		463	Insulated wire and cable; optical fibre cables	15.9	16.79
		464	Accumulators, primary cells and primary batteries, and parts thereof	12.33	21.75
		465	Electric filament or discharge lamps; arc lamps; lighting equipment; parts thereof	19.18	26.06
		469	Other electrical equipment and parts thereof	17.88	18.15
		471	Electronic valves and tubes; electronic components; parts thereof	17.42	26.9
		472	Television and radio transmitters; television, video and digital cameras; telephone sets	8.83	8.88
		473	Radio broadcast and television receivers; apparatus for sound and video recording and reproducing; microphones, loudspeaker	15.26	22.19
		474	Parts for the goods of classes 4721 to 4733 and 4822	23.63	32.32
		475	Disks, tapes, solid-state non-volatile storage devices and other media, not recorded	35.66	20.8
		476	Audio, video and other disks, tapes and other physical media, recorded	.	18.79
		478	Packaged software	30	25.27
		479	Cards with magnetic strips or chip	3.43	5.91
		481	Medical and surgical equipment and orthopaedic appliances	13.63	42.84
		482	Instruments and appliances for measuring, checking, testing, navigating and other purposes, except optical instruments;	17.23	22.37
		483	Optical instruments and photofig. ic equipment, and parts and accessories thereof	34.64	32.27
		484	Watches and clocks, and parts thereof	28.36	28.79
		491	Motor vehicles, trailers and semi-trailers; parts and accessories thereof	15.58	21.63
		492	Bodies coachwork for motor vehicles; trailers and semi-trailers; parts and accessories thereof	22.33	23.68
		493	Ships	.	25.23
		494	Pleasure and sporting boats	.	46.19
		499	Other transport equipment and parts thereof	16.3	26.89

Table 8(c): Average Trade Margin by CPC group and by Province (in percentage)

Code	CPC Section	Code	CPC Group / Province	Koshi	Madhesh	Bagmati	Gandaki	Lumbini	Karnali	Sudur pashchim	National
0	Agriculture, forestry and fishery products	011	Cereals	7.78	7.48	15.34	17.9	7.94	22.88	7.94	9.68
		012	Vegetables	25.08	22.83	20.94	24.98	26.05	21.42	22.66	23.47
		013	Fruits and nuts	25.89	18.94	15.83	20.57	24.59	16.64	16.64	19.89
		014	Oilseeds and oleaginous fruits	16.09	13.25	12.32	17.88	12.87	15.09	14.74	14.52
		015	Edible roots and tubers with high starch or inulin content	23.46	21.2	22.01	25.88	21.26	23.97	19.2	22.62
		016	Stimulant, spice and aromatic crops	15.07	10.91	12.21	13.93	16.27	19.71	16.04	14.38
		017	Pulses	9.51	9.21	7.64	8.27	10.37	8.33	9.89	8.83
		018	Sugar crops	40	.	23.66	.	35.13	.	.	29.88
		019	Forage products; fibre crops; plants used in perfumery, pharmacy, or for insecticidal, fungicidal or similar purposes; b	29.65	21.86	35.23	25.52	26.4	23.67	47.12	30.75
		021	Live animals	26.55	25.47	19.64	24.03	18.44	22.33	15.76	21.97
		022	Raw milk	13.26	21.72	10.67	21.39	15.5	25	15.13	15.23
		023	Eggs of hens or other birds in shell, fresh	14.12	15.74	9.85	18.65	13.10	20.91	16.2	13.73
		029	Other animal products	44.19	.	.	30	5.46	66.67	.	39.87
		031	Wood in the rough	12.46	20	27.29	100	5.54	.	33.33	34.43
		032	Non-wood forest products	28.07	7.65	28.5	42.24	44.72	86.98	25.00	39.55
		041	Fish, live, not for human consumption	16.85	.	48.88	13.97	20.00	25.00	25.00	43.96
042	Fish live, fresh or chilled for human consumption	12.34	18.24	10.29	52.78	17.83	.	.	15.29		
043	Crustaceans, live, fresh or chilled	.	.	11.79	21.47	.	10.43	.	19.28		
044	Molluscs live, fresh or chilled	5.00	12.50	32.00	.	7.14	.	.	14.16		
049	Other aquatic plants and animals	20.00	.	.	.	.	.	.	20		
1	Ores and minerals; electricity, gas and water	110	Coal and peat	.	.	13.75	.	.	.	.	13.75
		151	Monumental or building stone	19.94	22.56	19.71	35.00	10.95	21.21	.	20.76
		152	Gypsum; anhydrite; limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime	.	25.00	100.00	.	15.03	.	.	36.01
		153	Sands, pebbles, gravel, broken or crushed stone, natural bitumen and asphalt	13.4	.	18.47	10.84	23.07	.	36.18	18.57
		154	Clays	29.3	.	85.82	.	48.07	.	100	69.56
		161	Chemical and fertilizer minerals	44.39	.	.	55.16	16.67	.	.	44.96

Code	CPC Section	Code	CPC Group / Province	Koshi	Madhesh	Bagmati	Gandaki	Lumbini	Karnali	Sudur pashchim	National
		162	Salt and pure sodium chloride; sea water	18.15	19.17	14.01	16.49	16.85	20.93	18.58	17.05
		163	Precious and semi-precious stones; pumice stone; emery; natural abrasives; other minerals	66.67	.	90.35	42.86	.	.	.	72.56
		171	Electrical energy	9.68	.	.	.	.	.	.	9.68
		172	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	.	.	7.69	.	.	.	.	7.69
		174	Ice and snow	.	.	32.52	.	.	.	.	32.52
		180	Natural water	25	.	.	43.79	.	.	.	40.66
2	Food products, beverages and tobacco; textiles, apparel and leather products	211	Meat and meat products	25.13	26.72	15.08	27.53	29.37	27.51	25.74	20.88
		212	Prepared and preserved fish, crustaceans, molluscs and other aquatic invertebrates	86.6	22.4	14.94	20.06	16.13	14.52	29.46	16.89
		213	Prepared and preserved vegetables, pulses and potatoes	17.28	9.21	10.55	13.11	14.32	21.71	15.98	12.81
		214	Prepared and preserved fruits and nuts	18.48	18.73	13.38	25.57	19.05	23.8	20.82	18.32
		215	Animal fats	.	.	.	.	.	.	33.33	33.33
		216	Vegetable oils	6.08	7.98	5.82	7.74	8.15	7.28	7.17	7.02
		217	Margarine and similar preparations	.	.	.	.	.	.	11.67	11.67
		218	Cotton linters	37.34	38.58	14.14	.	.	.	.	34.2
		219	Oil-cake and other residues resulting from the extraction of vegetable fats or oils; flours and meals of oil seeds or oil	13.54	12.37	.	29.28	6.69	.	5.00	13.39
		221	Processed liquid milk, cream and whey	15.36	39.8	13.06	14.56	14.29	14.58	16.48	16.01
		222	Other dairy products	15.65	21.23	13.27	20.46	19.03	18.7	15.99	15.66
		231	Grain mill products	9.37	10.52	8.66	10.22	11.77	10.58	11.94	10.05
		232	Starches and starch products; sugars and sugar syrups nec	16.21	10.81	9.4	12.41	10.73	11.76	11.34	10.72
		233	Preparations used in animal feeding; lucerne meal and pellets	6.38	5.49	14.58	6.68	8.54	13.23	5.33	9.34
		234	Bakery products	17.22	20.04	15.56	22.6	20.45	23.21	17.91	18.66
		235	Sugar and molasses	8.39	9.87	7.1	7.34	9.77	12.02	10.5	8.98
		236	Cocoa, chocolate and sugar confectionery	17.61	24.51	15.87	28.49	14.41	23.78	19.08	19.42
		237	Macaroni, noodles, couscous and similar farinaceous products	16.4	21.63	12.82	18.15	15.55	22.81	17.23	17.12
		239	Food products nec	15.48	19.04	14.02	16.44	16.24	20.02	17.74	16.24

Code	CPC Section	Code	CPC Group / Province	Koshi	Madhesh	Bagmati	Gandaki	Lumbini	Karnali	Sudur pashchim	National
		241	Ethyl alcohol; spirits, liqueurs and other spirituous beverages	9.08	12.66	11.51	13.46	10.96	18.17	10.92	11.86
		242	Wines	8.63	6.16	8.53	13.54	5.75	32.85	9.17	9.05
		243	Malt liquors and malt	7.46	10.79	10.07	13.15	10.49	21.27	12.59	11.74
		244	Soft drinks; bottled mineral waters	14.45	18.18	13.07	16.37	17.52	18.37	18.38	15.44
		250	Tobacco products	15.92	25.94	14.44	15.9	12.99	17.67	17.94	17.51
		261	Natural textile fibres prepared for spinning	20.94	26.49	25.94	24.04	24.71	21.88	16.69	23.53
		262	Man-made textile staple fibres processed for spinning	.	.	19.06	27.78	54.27	18.81	38.03	23.81
		263	Textile yarn and thread of natural fibres	21.71	21.12	21.75	26.73	29.4	18.96	26.01	24.06
		264	Textile yarn and thread of man-made filaments or staple fibres	39.01	27.68	25.57	31.11	22.12	21.62	51.11	31.64
		265	Woven fabrics except special fabrics of natural fibres other than cotton	22.25	.	16.13	29.3	16.79	53.85	32.98	23.71
		266	Woven fabrics except special fabrics of cotton	26.83	53.8	17.5	26.62	23.16	25.91	17.95	23.89
		267	Woven fabrics except special fabrics of manmade filaments and staple fibres	20.27	33.33	23.19	17.5	16	.	21.29	20.9
		268	Special fabrics	28.51	23.52	24.95	29.57	19.56	.	25.09	27.00
		271	Made-up textile articles	19.48	21.32	22.57	27.16	20.88	24.67	23.89	22.65
		272	Carpets and other textile floor coverings	14.38	14.67	16.69	23.77	15.45	16.18	23.96	17.52
		273	Twine, cordage, ropes and cables and articles thereof including netting	15.96	22.25	25.43	35.52	20.27	29.45	23.05	21.03
		279	Textiles nec	18.72	26.92	25.63	29.36	22.82	23.94	25.14	22.66
		281	Knitted or crocheted fabrics	.	13.51	25	36.64	.	.	40.54	34.08
		282	Wearing apparel, except fur apparel	23.77	24.03	24.1	27.18	24.84	24.76	23.7	24.57
		283	Tanned or dressed furskins and artificial fur; articles thereof	59.62	40.75	20.66	29.04	.	22.36	20.62	29.23
		291	Tanned or dressed leather; composition leather	46.31	21.25	25.64	31.22	40.84	30.1	21.87	30.43
		292	Luggage, handbags and the like; saddlery and harness; other articles of leather	24.65	22.86	23.32	29.03	24.99	29.73	25.06	25.52
		293	Footwear, with outer soles and uppers of rubber or plastics, or with uppers of leather or textile materials, other than	21.21	16.92	21.79	21.55	20.9	20.05	20.93	21.00
		294	Sports footwear, except skating boots	33.03	13.85	25.6	25.54	15.22	24.22	35.9	24.42

Code	CPC Section	Code	CPC Group / Province	Koshi	Madhesh	Bagmati	Gandaki	Lumbini	Karnali	Sudur pashchim	National
		295	Other footwear, except asbestos footwear, orthopaedic footwear and skating boots	.	.	16.67	.	.	.	.	16.67
		296	Parts of footwear; removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and pa	.	11.89	14.99	.	11.11	20.68	.	16.01
3	Other transportable goods, except metal products, machinery and equipment	311	Wood, sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm; railway or tramway sleepers of wood,	22.02	33.33	.	.	.	.	1.26	23.28
		312	Wood continuously shaped along any of its edges or faces; wood wool; wood flour; wood in chips or particle	32.3	11.53	10.00	40.00	.	.	.	28.56
		313	Wood in the rough, treated with paint, stains, creosote or other preservatives; railway or tramway sleepers of wood, im	16.37	14.07	14.82	9.46	12.89	13.47	12.16	13.43
		314	Boards and panels	10.27	9.47	12.56	15.9	10.78	16.41	10.58	12.49
		315	Veneer sheets; sheets for plywood; densified wood	12.00	13.84	20.41	.	.	25.00	.	17.05
		316	Builders joinery and carpentry of wood including cellular wood panels, assembled parquet panels, shingles and shakes	8.32	6.64	8.26	.	.	13.33	.	8.38
		317	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other l	.	.	23.81	.	11.67	.	.	15.72
		319	Other products of wood; articles of cork, plaiting materials and straw	21.05	23.05	21.31	30.87	18.47	21.28	24.6	22.18
		321	Pulp, paper and paperboard	18.89	25.43	19.66	20.6	19.01	22.12	18.45	20.1
		322	Books, in print	13.83	13.44	15.52	21.4	16.26	19.15	13.27	16.3
		323	Newspapers and periodicals, daily, in print	.	.	27.84	.	37.7	34.83	25.00	29.06
		324	Newspapers and periodicals, other than daily, in print	25.00	45.83	20.02	54.76	31.44	33.08	31.43	27.19
		325	Printed maps; music, printed or in manuscript; postcards, greeting cards, pictures and plans	40.54	21.59	30.29	29.41	25.96	14.75	25.63	27.30
326	Stamps, cheque forms, banknotes, stock certificates, brochures and leaflets,	33.86	14.27	34.02	32.93	24.62	27.26	22.14	28.54		

Code	CPC Section	Code	CPC Group / Province	Koshi	Madhesh	Bagmati	Gandaki	Lumbini	Karnali	Sudur pashchim	National
			advertising material and other printed matt								
		327	Registers, account books, notebooks, letter pads, diaries and similar articles, blotting-pads, binders, file covers, for	20.48	20.3	24.70	24.29	19.4	25.66	21.21	22.69
		328	Composed type, prepared printing plates or cylinders, impressed lithographic stones or other impressed media for use in	.	.	8.70	.	.	.	.	8.70
		333	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations n.e.c. containing by weight 7	13.87	12.75	15.43	16.7	13.94	14.37	14.66	14.81
		334	Petroleum gases and other gaseous hydrocarbons, except natural gas	8.52	4.37	17.6	4.27	5.73	19.19	3.90	6.75
		335	Petroleum jelly; paraffin wax, micro- crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mine	.	.	17.65	.	.	.	.	17.65
		336	Radioactive elements and isotopes and compounds; alloys, dispersions, ceramic products and mixtures containing these ele	.	.	.	.	.	5.17	.	5.17
		337	Fuel elements cartridges, for or of nuclear reactors	.	.	11.11	.	.	.	50.00	24.07
		341	Basic organic chemicals	15.75	21.11	24.16	24.79	18.90	.	.	18.22
		342	Basic inorganic chemicals nec	17.69	15.92	23.86	25.28	19.93	30.02	29.7	22.83
		343	Tanning or dyeing extracts; tannins and their derivatives; colouring matter nec	10.12	32.76	22.67	33.37	27.68	21.56	23.64	24.57
		344	Activated natural mineral products, animal black, tall oil, terpenic oils produced by the treatment of coniferous woods	9.16	10.11	10.60	.	.	.	.	9.48
		345	Miscellaneous basic chemical products	10.00	9.29	26.28	.	19.92	35.56	25.00	26.87
		346	Fertilizers and pesticides	13.85	13.84	16.52	15.45	17.82	21.12	16.81	16.51
		347	Plastics in primary forms	23.22	31.18	.	.	.	.	.	24.59
		351	Paints and varnishes and related products; artists colours; ink	11.59	12.89	15.6	19.62	11.31	18.56	13.3	15.4
		352	Pharmaceutical products	15.38	16.47	19.8	17.28	16.3	14.51	17.1	17.24

Code	CPC Section	Code	CPC Group / Province	Koshi	Madhesh	Bagmati	Gandaki	Lumbini	Karnali	Sudur pashchim	National
		353	Soap, cleaning preparations, perfumes and toilet preparations	14.88	18.34	15.05	19.8	15.97	18.44	15.25	16.41
		354	Chemical products nec	16.69	19.14	15.67	24.11	19.2	20.86	13.27	17.47
		355	Man-made fibres	44.2	27.28	31.00	33.33	100	21.58	11.9	33.66
		361	Rubber tyres and tubes	15.22	17.09	14.24	14.54	19.6	15.94	16.61	15.52
		362	Other rubber products	22.83	27.03	22.13	24.25	36.73	32.85	23.28	24.82
		363	Semi-manufactures of plastics	14.02	16.68	12.89	18.45	13.76	18.23	13.82	14.63
		364	Packaging products of plastics	15.72	29.09	23.65	27.25	18.32	33.72	17.92	24.03
		369	Other plastics products	20.35	23.24	20.05	23.73	20.65	22.26	20.86	21.14
		371	Glass and glass products	25.11	21.57	19.52	23.99	24.53	28.88	22	22.53
		372	Non-structural ceramic ware	16.74	26.37	14.62	20.54	13.1	17.66	12.5	16.43
		373	Refractory products and structural non-refractory clay products	11.96	37.53	9.57	25.26	11.31	18.65	14.16	14.19
		374	Plaster, lime and cement	7.1	9.76	8.73	12.19	7.4	13.97	6.76	8.95
		375	Articles of concrete, cement and plaster	9.94	20.05	16.87	23.43	17.77	.	8.33	18.54
		376	Monumental or building stone and articles thereof	16.15	35.22	13.65	29.03	15.91	28.1	4.92	19.76
		379	Other non-metallic mineral products nec	20.23	58.38	19.53	33.96	27.31	44.96	25	27.11
		381	Furniture	13.42	10.51	17.84	22.49	19.67	22.04	17.16	17.8
		382	Jewellery and related articles	17.07	15.3	15.96	46.57	29.26	55.56	13.69	19.74
		383	Musical instruments	21.13	18.3	39.89	16.83	.	68.91	17.17	26.6
		384	Sports goods	18.24	19.47	18.38	28.66	21.13	24.18	19.63	20.97
		385	Games and toys	28.81	32.13	28.45	33.56	24.46	36.68	31.24	29.57
		386	Roundabouts, swings, shooting galleries and other fairground amusements	32.00	.	.	.	.	.	.	32.00
		389	Other manufactured articles nec	26.41	29.16	26.34	33.08	26.88	25.48	26.2	27.39
		391	Wastes from food and tobacco industry	6.59	7.21	43.2	16.59	11.34	.	.	12.28
		392	Non-metal wastes or scraps	.	19.05	26.12	10.00	.	41.18	7.14	21.6
		393	Metal wastes or scraps	.	25.85	18.72	18.9	.	26.29	13.84	21.72
		399	Other wastes and scraps	.	6.09	27.45	22.9	22.22	9.4	12.13	14.06
4	Other transport-table goods, except metal products,	411	Basic iron and steel	50.00	5.71	29.07	33.33	2.61	16.67	.	23.78
		412	Products of iron or steel	6.69	13.42	10.13	12.52	9.52	13.74	12.95	10.68
		413	Basic precious metals and metals clad with precious metals	5.91	6.57	18.71	8.9	19.54	22.49	14.4	12.77
		414	Copper, nickel, aluminium, alumina, lead, zinc and tin,	70.00	.	7.92	11.65	36.25	18.00	.	19.47

Code	CPC Section	Code	CPC Group / Province	Koshi	Madhesh	Bagmati	Gandaki	Lumbini	Karnali	Sudur pashchim	National
	machinery and equipment		unwrought								
		415	Semi-finished products of copper, nickel, aluminium, lead, zinc and tin or their alloys	7.26	11.48	7.85	14.78	11.94	12.78	7.35	10.99
		416	Other non-ferrous metals and articles thereof including waste and scrap of some metals; cermets and articles thereof	52.50	.	.	.	.	.	.	52.50
		421	Structural metal products and parts thereof	12.47	18.94	13.36	28	32.31	18.63	17.72	16.65
		422	Tanks, reservoirs and containers of iron, steel or aluminium	10.79	9.13	12.55	18.95	12.87	.	13.93	13.38
		423	Steam generators, except central heating boilers and parts thereof	23.11	42.23	25.00	.	.	20.37	28.57	27.36
		429	Other fabricated metal products	17.07	19.07	17.23	22.18	19.2	16.82	15.55	18.06
		431	Engines and turbines and parts thereof	16.99	17.88	31.62	.	14.71	.	100.00	20.92
		432	Pumps, compressors, hydraulic and pneumatic power engines, and valves, and parts thereof	12.85	17.24	12.57	17.59	20.68	21.85	11.66	14.51
		433	Bearings, gears, gearing and driving elements, and parts thereof	21.03	38.32	38.64	23.87	26.95	31.81	30.04	34.45
		434	Ovens and furnace burners and parts thereof	11.17	25.00	24.72	17.68	15.38	14.29	6.67	16.33
		435	Lifting and handling equipment and parts thereof	21.06	.	15.63	50.00	38.33	.	.	17.81
		439	Other general-purpose machinery and parts thereof	17.79	22.25	28.42	24.86	24.43	18.54	23.51	24.59
		441	Agricultural or forestry machinery and parts thereof	13.58	12.01	20.06	19.97	12.79	12.62	23.06	16.44
		442	Machine-tools and parts and accessories thereof	14.28	16.04	21.17	27.75	13.88	18.34	23.27	19.4
		443	Machinery for metallurgy and parts thereof	2.54	11.6	41.07	.	.	.	.	14.44
		444	Machinery for mining, quarrying and construction, and parts thereof	12.76	7.72	22.07	25.41	17.74	21.62	18.66	19.91
	445	Machinery for food, beverage and tobacco processing, and parts thereof	19.35	.	16.01	.	.	.	22.17	20.12	
	446	Machinery for textile, apparel and leather production, and parts thereof	31.96	16.50	13.76	37.68	16.35	24.52	27.50	17.64	
	447	Weapons and ammunition and parts thereof	6.04	.	12.28	.	29.91	20.00	.	19.86	

Code	CPC Section	Code	CPC Group / Province	Koshi	Madhesh	Bagmati	Gandaki	Lumbini	Karnali	Sudur pashchim	National
		448	Domestic appliances and parts thereof	10.89	14.38	14.06	16.07	15.71	13.93	11.62	13.89
		449	Other special-purpose machinery and parts thereof	13.21	19.76	17.11	13.03	26.37	8.66	100.00	18.8
		451	Office and accounting machinery, and parts and accessories thereof	15.09	21.80	19.35	26.58	19.23	23.53	21.61	20.45
		452	Computing machinery and parts and accessories thereof	15.59	17.17	23.3	12.15	19.38	17.03	21.87	19.25
		461	Electric motors, generators and transformers, and parts thereof	15.29	14.91	13.87	16.59	13.42	18.41	10.58	13.98
		462	Electricity distribution and control apparatus, and parts thereof	16.59	24.18	20.16	25.23	21.59	24.92	20.64	21.15
		463	Insulated wire and cable; optical fibre cables	17.95	23.25	13.22	18.88	17.32	14.27	17.73	16.72
		464	Accumulators, primary cells and primary batteries, and parts thereof	17.90	21.24	21.11	20.36	20.18	23.93	19.90	20.78
		465	Electric filament or discharge lamps; arc lamps; lighting equipment; parts thereof	20.19	23.16	30.25	28.83	22.49	23.02	22.89	25.81
		469	Other electrical equipment and parts thereof	20.58	17.30	15.31	16.72	15.64	28.89	12.82	18.12
		471	Electronic valves and tubes; electronic components; parts thereof	22.38	32.53	29.36	22.93	20.64	41.34	20.36	26.61
		472	Television and radio transmitters; television, video and digital cameras; telephone sets	6.44	6.15	8.79	7.45	12.48	11.28	9.22	8.88
		473	Radio broadcast and television receivers; apparatus for sound and video recording and reproducing; microphones, loudspeakers	16.3	17.65	21.91	28.23	24.73	23.64	23.14	21.73
		474	Parts for the goods of classes 4721 to 4733 and 4822	30.24	28.07	29.88	34.21	29.65	31.53	40.3	31.93
		475	Disks, tapes, solid-state non-volatile storage devices and other media, not recorded	20.96	16.08	35.27		20.00	11.16	9.09	22.60
		476	Audio, video and other disks, tapes and other physical media, recorded	11.71	28.33	16.49	15.08	32.19	18.25	16.44	18.79
		478	Packaged software	19.41	15.75	27.05	22.49	7.14	46.42	30.56	25.55
		479	Cards with magnetic strips or chip	3.59	11.03	4.79	17.74	6.31	4.77	4.48	5.73
		481	Medical and surgical equipment and orthopaedic	25.4	26.82	45.79	20.8	31.88	34.61	54.2	37.04

Code	CPC Section	Code	CPC Group / Province	Koshi	Madhesh	Bagmati	Gandaki	Lumbini	Karnali	Sudur pashchim	National
			appliances								
		482	Instruments and appliances for measuring, checking, testing, navigating and other purposes, except optical instruments;	23.36	21.51	21.12	24.26	24.92	18.11	20.89	22.00
		483	Optical instruments and photofig.ic equipment, and parts and accessories thereof	41.52	37.79	24.84	35.01	39.08	30.38	38.4	32.34
		484	Watches and clocks, and parts thereof	19.20	20.64	33.48	29.99	33.24	26.81	23.46	28.78
		491	Motor vehicles, trailers and semi-trailers; parts and accessories thereof	16.72	22.44	23.86	19.79	16.74	20.65	19.44	21.30
		492	Bodies coachwork for motor vehicles; trailers and semi-trailers; parts and accessories thereof	22.81	32.29	20.04	27.90	21.02	23.4	19.64	23.65
		493	Ships	8.33	.	18.06	.	8.01	54.14	13.3	25.23
		494	Pleasure and sporting boats	.	.	.	25.71	66.67	.	.	46.19
		499	Other transport equipment and parts thereof	16.25	20.23	35.04	19.67	22.38	17.10	24.84	26.61

Table 8(d): Trade Margin by NSIC group and by province

Code	NSIC Division	Code	NSIC Group/ Province	Koshi	Madhesh	Bagmati	Gandaki	Lumbini	Karnali	Sudur-pashchim	National
45	Motor trade and repair	451	Sale of motor vehicles	9.77	18.45	14.92	22.65	18.15	11.77	17.17	15.5
		452	Maintenance and repair of motor vehicles	17.40	29.72	35.09	33.28	17.20	26.51	19.50	28.45
		453	Sale of motor vehicle parts and accessories	15.75	17.08	38.23	19.14	20.24	18.99	23.43	28.70
		454	Sale, maintenance and repair of motorcycles and related parts and	19.95	24.34	17.68	20.59	21.26	17.39	24.38	20.15
46	Wholesale trade	461	Wholesale on a free on contract basis	.	6.72	12.92	.	19.35	.	4.37	12.43
		462	Wholesale of agricultural raw materials and live animals	10.04	19.90	20.63	5.15	13.16	16.51	8.51	13.36
		463	Wholesale of food, beverages and tobacco	7.13	20.21	9.24	10.77	10.62	8.99	6.88	9.45
		464	Wholesale of household goods	11.79	14.38	21.49	14.33	15.10	12.64	18.68	16.46

Code	NSIC Division	Code	NSIC Group/ Province	Koshi	Madhesh	Bagmati	Gandaki	Lumbini	Karnali	Sudur-pashchim	National
		465	Wholesale of machinery, equipment and supplies	12.43	12.48	13.71	10.99	15.87	15.12	18.01	13.49
		466	Other specialized wholesale	16.24	15.25	14.32	19.15	11.59	15.05	11.42	14.97
		469	Non-specialized wholesale trade	18.87	.	24.65	10.00	12.16	.	18.75	18.98
47	Retail trade	471	Retail sale in non-specialized stores	14.86	18.75	13.78	18.73	15.55	18.11	17.61	16.19
		472	Retail sale of food, beverages and tobacco in specialized stores	20.94	19.86	14.51	18.38	17.02	20.82	16.86	17.32
		473	Retail sale of automotive fuel in specialized stores	9.16	21.68	12.07	9.30	14.89	16.11	15.49	13.92
		474	Retail sale of information and communications equipment in special	19.79	15.73	18.67	20.72	20.74	18.65	20.20	19.18
		475	Retail sale of other household equipment in specialized stores	13.86	16.90	14.74	18.63	15.20	18.00	15.60	15.72
		476	Retail sale of cultural and recreation goods in specialized store	21.03	22.20	23.67	27.37	21.98	25.55	20.87	23.41
		477	Retail sale of other goods in specialized stores	21.93	20.91	22.4	24.49	22.79	23.02	21.96	22.49
		478	Retail sale via stalls and markets	16.67	14.01	9.78	25.67	43.85	35.31	.	22.28
		479	Retail trade not in stores, stalls or markets	.	.	16.97	76.41	66.67	26.42	.	22.46

Table 9(a): Other Income by Province (in '000 NPR)

Other income/- Province	Koshi	Madhesh	Bagmati	Gandaki	Lumbini	Karnali	Sudur- pashchim	National
Income from vehicle and motorcycle Repairing	1,161,704	1,278,260	5,824,461	2,082,520	2,018,593	168,281	281,306	12,815,126
Amount receive as commissions	372,207	350,329	941,032	1,673,047	1,141,429	17,962	89,517	4,585,523
Rent receives from house and storage	222,255	44,074	931,124	161,143	61,379	39,591	89,672	1,549,238
Rent receives from equipment	27,522	15,212	43,306	1,333	27,309	2,339	28,959	145,980
Rent receives from land	3,928	16,000	149,031	32,763	44,751	496	9,734	256,704
Rent receives from transport vehicles	279,573	50,231	242,455	77,589	197,034	275,173	235,436	1,357,491
Amount of subsidy	49,055	214	319,394	62,313	63,641	24,110	152,805	671,531
Amount receive from compensation	219,011	89	71,201	1,098	11,075	-	3,449	305,921
Other income	1,451,122	674,347	5,069,380	3,101,106	381,117	570,973	1,508,433	12,756,477
Total Income	3,786,376	2,428,757	13,591,384	7,192,911	3,946,328	1,098,926	2,399,311	34,443,993

Table 9(b): Other Income by Province per establishment (in '000 NPR)

Code	NSIC Division	Koshi	Madhesh	Bagmati	Gandaki	Lumbini	Karnali	Sudurpashchim	National
45	Motor trade and repair	508	455	959	1,698	796	617	412	814
46	Wholesale trade	37	25	168	277	106	184	149	128
47	Retail trade	28	17	49	92	20	39	62	40
All categories		43	33	94	142	47	48	72	69

Table 9(c): Other Income per establishment by province and by NSIC Group (in '000 NPR)

Code	NSIC Division	NSIC Group/Province	Koshi	Madhesh	Bagmati	Gandaki	Lumbini	Karnali	Sudurpashchim	Natio nal
45	Motor trade and repair	Sale of motor vehicles	680	1522	2351	12629	1434	202	592	2382
		Maintenance and repair of motor vehicles	687	426	1395	2403	972	721	339	1127
		Sale of motor vehicle parts and accessories	359	286	919	485	959	732	244	662
		Sale, maintenance and repair of motorcycles and related parts and	449	449	611	872	545	547	476	562
		Total	508	455	959	1698	796	617	412	814
46	Wholesale trade	Wholesale on a fee or contract basis	0	0	188	0	0	0	0	78
		Wholesale of agricultural raw materials and live animals	37	0	587	33	105	93	26	100
		Wholesale of food, beverages and tobacco	34	6	77	74	65	278	258	73
		Wholesale of household goods	24	104	244	70	62	0	93	166
		Wholesale of machinery, equipment and supplies	130	33	328	310	861	8	10	315
		Other specialized wholesale	92	23	50	3198	199	1036	335	274
		Non-specialized wholesale trade	0	0	134	0	8	0	92	63
		Total	37	25	168	277	106	184	149	128
47	Retail trade motor	Retail sale in non-specialized stores	18	15	27	77	7	34	47	28
		Retail sale of food, beverages and tobacco in specialized stores	36	12	77	82	10	42	135	47
		Retail sale of automotive fuel in specialized stores	1262	124	308	293	140	241	244	342

Code	NSIC Division	NSIC Group/Province	Koshi	Madhesh	Bagmati	Gandaki	Lumbini	Karnali	Sudurpashchim	National
		Retail sale of information and communications equipment in special	152	124	128	236	54	213	85	131
		Retail sale of other household equipment in specialized stores	37	33	122	189	81	60	63	92
		Retail sale of cultural and recreation goods in specialized store	30	14	42	107	14	52	110	46
		Retail sale of other goods in specialized stores	26	14	34	85	31	31	63	37
		Retail sale via stalls and markets	9	0	0	0	0	0	0	2
		Retail trade not in stores, stalls or markets	0	0	106	229	95	0	0	81
		Total	28	17	49	92	20	39	62	40

Table 10(a): Total fixed assets by province (in '000 NPR)

Fixed Assets/Province	Koshi	Madhesh	Bagmati	Gandaki	Lumbini	Karnali	Sudur-pashchim	National
Land	12,412,891	14,053,329	68,935,189	9,694,749	74,459,654	23,936,687	22,922,680	226,415,179
Land improvement	148,318	14,819	168,929	4,756	-	14,414	237,901	589,136
Building and other construction	5,728,118	12,143,823	40,750,834	36,878,897	39,194,432	11,713,022	31,205,930	177,615,056
Machine and other equipment	3,590,029	1,900,845	12,044,453	5,887,556	4,529,565	809,408	1,901,999	30,663,855
Computer and its equipment	715,126	465,754	3,034,040	798,488	1,292,472	200,795	319,692	6,826,366
Motor vehicles	5,873,803	5,124,998	41,765,025	11,179,860	11,567,281	4,107,404	4,231,181	83,849,552
Furniture	8,642,637	2,749,044	19,038,354	5,899,755	4,751,037	1,345,541	2,253,063	44,679,430
Valuable item not for sale	139,443	66,930	2,986,108	120,670	136,146	21,388	160,368	3,631,054
Software and database	63,180	17,185	510,634	50,514	59,886	4,278	481,074	1,186,750
Others	92,958	175,997	4,580,042	39,614	276,432	49,068	235,308	5,449,420
Total	37,406,503	36,712,723	193,813,607	70,554,860	136,266,905	42,202,003	63,949,195	580,905,797

Table 10(b): Total fixed assets per establishment by Province and by NSIC Division (in '000 NPR)

Province	Motor trade and repair	Wholesale trade	Retail trade	All categories
Koshi	1,079	3,311	313	420
Madhesh	944	2,058	440	495
Bagmati	2,301	3,998	1,170	1,342
Gandaki	3,233	3,925	1,276	1,395
Lumbini	1,443	6,616	1,489	1,629
Karnali	2,001	9,654	1,748	1,857
Sudurpashchim	3,858	7,584	1,747	1,915
National	1,893	4,344	1,038	1,166

Table 10(c): Total Fixed Assest Per establishment (in '000 NPR)

Code	NSIC Division	NSIC Group	Koshi	Madhesh	Bagmati	Gandaki	Lumbini	Karnali	Sudur-pashchim	National
45	Motor trade and repair	Sale of motor vehicles	6,555	4,267	13,934	21,951	9,667	556	10,941	10,567
		Maintenance and repair of motor vehicles	674	560	1,594	2,044	473	1,573	857	1,145
		Sale of motor vehicle parts and accessories	1,317	1,718	1,788	5,283	1,354	3,920	4,268	2,010
		Sale, maintenance and repair of motorcycles and related parts and	740	690	2,131	2,109	1,203	1,894	4,926	1,630
		Total	1,079	944	2,301	3,233	1,443	2,001	3,858	1,893
46	Wholesale trade	Wholesale on a fee or contract basis	-	496	54,660	-	1,205	-	9,627	23,275
		Wholesale of agricultural raw materials and live animals	2,708	332	2,417	5,317	2,345	19	11,822	3,268
		Wholesale of food, beverages and tobacco	3,467	1,511	2,969	3,064	9,792	14,901	6,855	4,707
		Wholesale of household goods	1,104	3,344	1,340	4,304	3,367	6,477	5,101	2,007
		Wholesale of machinery, equipment and supplies	835	13,469	18,918	3,422	6,208	350	10,888	11,912

Code	NSIC Division	NSIC Group	Koshi	Madhesh	Bagmati	Gandaki	Lumbini	Karnali	Sudur-pashchim	National
		Other specialized wholesale	18,116	2,078	7,864	10,546	7,568	-	3,617	8,507
		Non-specialized wholesale trade	273	-	1,213	-	713	-	1,027	727
		Total	3,311	2,058	3,998	3,925	6,616	9,654	7,584	4,344
47	Retail trade	Retail sale in non-specialized stores	187	442	955	918	968	1,232	1,498	788
		Retail sale of food, beverages and tobacco in specialized stores	146	292	776	1,465	983	2,612	1,711	761
		Retail sale of automotive fuel in specialized stores	11,089	4,874	20,136	19,159	19,189	19,751	25,280	15,376
		Retail sale of information and communications equipment in special	469	300	1,919	455	1,498	986	1,084	1,172
		Retail sale of other household equipment in specialized stores	1,256	923	2,738	2,748	3,468	6,764	3,482	2,585
		Retail sale of cultural and recreation goods in specialized store	766	167	454	1,506	595	1,272	3,895	886
		Retail sale of other goods in specialized stores	302	386	900	1,390	2,405	1,537	1,512	1,098
		Retail sale via stalls and markets	36	222	895	174	92	25	-	310
		Retail trade not in stores, stalls or markets	-	-	201	1,413	301	943	-	286
		Total	313	440	1,170	1,276	1,489	1,748	1,747	1,038

Table 11(a): Net Stock by Province and by NSIC Division (in '000 NPR)

Code	NSIC Division/ Province	Koshi	Madhesh	Bagmati	Gandaki	Lumbini	Karnali	Sudur-pashchim	National
45	Motor trade and repair	1,685,506	1,924,352	3,348,038	28,026	2,853,868	492,831	718,340	11,050,961
46	Wholesale trade	4,304,925	4,988,684	15,605,196	2,257,609	4,744,355	234,570	5,769,455	37,904,794
47	Retail trade	7,204,354	7,714,718	304,90,544	8,642,492	25,689,995	5,759,168	2,748,833	88,250,102
	All categories	13,194,784	14,627,753	49,443,778	10,928,127	33,288,218	6,486,569	9,236,628	137,205,857

Table 11(b): Net Stock Per Establishment by NSIC Division and Province (in '000 NPR)

Code	NSIC Division/Province	Koshi	Madhesh	Bagmati	Gandaki	Lumbini	Karnali	Sudur-pashchim	National
45	Motor trade and repair	619	720	530	19	1062	1805	985	656
46	Wholesale trade	1731	2945	2500	1878	2059	769	8301	2539
47	Retail trade	86	110	231	180	327	260	86	189
	All categories	148	197	342	216	398	285	277	275

Table 11(c): Average net stock by NSIC division and province (In '000 NPR)

Code	NSIC Division	Koshi	Madhesh	Bagmati	Gandaki	Lumbini	Karnali	Sudurpashchim	National
45	Sale of motor vehicles	527,529	273,569	54,358	15,715	715,720	206,744	196,556	1,990,191
	Maintenance and repair of motor vehicles	(112,643)	454,644	211,311	28,978	768,127	8,626	58,319	1,417,362
	Sale of motor vehicle parts and accessories	122,187	234,605	754,150	(122,797)	633,825	11,733	87,069	1,720,772
	Sale, maintenance and repair of motorcycles and related parts and	1,148,433	961,533	2,328,219	106,131	736,196	265,728	376,397	5,922,636
	Total	1,685,506	1,924,352	3,348,038	28,026	2,853,868	492,831	718,340	11,050,961
46	Wholesale on a free on contract basis	-	50,716	90,646	-	21,297	-	2,004	164,664
	Wholesale of agricultural raw materials and live animals	340,287	124,302	(33,555)	3,124	72,502	13,124	4,644,743	5,164,527
	Wholesale of food, beverages and tobacco	2,357,120	(62,011)	7,097,739	494,752	2,340,861	206,848	626,513	13,061,820
	Wholesale of household goods	372,024	205,194	3,232,469	1,547,529	266,324	12,394	286,207	5,922,141
	Wholesale of machinery, equipment and supplies	(19,436)	31,556	2,297,662	7,809	151,435	200	30,738	2,499,963
	Other specialized wholesale	1,078,541	4,462,911	2,424,251	204,395	159,213	2,004	172,804	8,504,120
	Non-specialized wholesale trade	176,389	176,017	495,985	-	1,732,723	-	6,446	2,587,560
	Total	4,304,925	4,988,684	15,605,196	2,257,609	4,744,355	234,570	5,769,455	37,904,794

Code	NSIC Division	Koshi	Madhesh	Bagmati	Gandaki	Lumbini	Karnali	Sudurpashchim	National
47	Retail sale in non-specialized stores	2,721,937	1,531,641	8,323,715	1,865,029	5,798,196	4,810,374	75,708	25,126,599
	Retail sale of food, beverages and tobacco in specialized stores	(242,497)	(219,513)	409,103	525,533	1,108,093	143,197	91,107	1,815,023
	Retail sale of automotive fuel in specialized stores	1,098,333	299,177	489,080	78,789	751,593	23,970	368,708	3,109,650
	Retail sale of information and communications equipment in special	377,493	297,361	1,115,340	214,747	1,328,966	96,195	67,255	3,497,357
	Retail sale of other household equipment in specialized stores	1,544,402	4,198,830	9,222,718	2,418,403	7,077,567	138,473	1,866,851	26,467,243
	Retail sale of cultural and recreation goods in specialized store	151,183	84,907	730,534	214,013	368,807	52,311	84,508	1,686,264
	Retail sale of other goods in specialized stores	1,504,566	1,452,020	8,361,945	3,361,796	9,241,328	457,166	194,695	24,573,517
	Retail sale via stalls and markets	48,972	70,295	1,702,056	(35,818)	15,444	37,182	-	1,838,130
	Retail trade not in stores, stalls or markets	(36)	-	136,054	-	-	301	-	136,318
	Total	7,204,354	7,714,718	30,490,544	8,642,492	25,689,995	5,759,168	2,748,833	88,250,102
All categories	13,194,784	14,627,753	49,443,778	10,928,127	33,288,218	6,486,569	9,236,628	137,205,857	

Table 11(d): Average net stock per establishment by NSIC division and province

Code	NSIC Group/Province	Koshi	Madhesh	Bagmati	Gandaki	Lumbini	Karnali	Sudur-pashchim	National
45	Sale of motor vehicles	4289	2974	263	314	5076	25843	5312	3025
	Maintenance and repair of motor vehicles	-156	732	106	65	910	96	250	286
	Sale of motor vehicle parts and accessories	275	561	864	-596	1396	345	1075	686
	Sale, maintenance and repair of motorcycles and related parts and	800	624	720	144	590	1885	996	680
	Total	619	720	530	19	1062	1805	985	656
46	Wholesale on a fee or contract basis	-	1537	1536	-	4259	-	334	1160
	Wholesale of agricultural raw materials and live animals	882	341	-196	23	165	328	23577	2978
	Wholesale of food, beverages and tobacco	2338	-85	3171	951	2015	1169	2168	2132
	Wholesale of household goods	614	658	1355	4647	738	264	3448	1435

Code	NSIC Group/Province	Koshi	Madhesh	Bagmati	Gandaki	Lumbini	Karnali	Sudur-pashchim	National
	Wholesale of machinery, equipment and supplies	-180	471	8235	223	1803	40	1098	4125
	Other specialized wholesale	6783	31209	3325	2555	1197	668	5574	6654
	Non-specialized wholesale trade	865	4093	1305	0	14439	-	106	2828
	Total	1731	2945	2500	1878	2059	769	8301	2539
47	Retail sale in non-specialized stores	63	49	169	74	170	339	4	116
	Retail sale of food, beverages and tobacco in specialized stores	-26	-17	23	115	89	107	28	29
	Retail sale of automotive fuel in specialized stores	5905	923	1533	847	2094	557	4727	2218
	Retail sale of information and communications equipment in specialia	234	277	353	272	997	206	89	381
	Retail sale of other household equipment in specialized stores	246	791	609	597	1036	94	830	640
	Retail sale of cultural and recreation goods in specialized store	96	82	171	169	233	110	112	154
	Retail sale of other goods in specialized stores	99	114	239	290	589	121	32	246
	Retail sale via stalls and markets	8	15	267	-99	2	100	-	75
	Retail trade not in stores, stalls or markets	-2	-	1447	0	0	75	-	675
	Total	86	110	231	180	327	260	86	189
	All categories	148	197	342	216	398	285	277	275

Table 12: Main problem faced by establishment by province

Problem	Koshi	Madhesh	Bagmati	Gandaki	Lumbini	Karnali	Sudurpashchim	Total
Lack of business after Covid-19	92.1	92.5	92.7	93.6	88.8	86.0	95.1	91.9
Lack of capital	90.8	88.9	77.3	84.8	69.1	77.3	85.0	81.3
Difficulty in access of loan	74.1	53	50	55.3	38.7	59.1	65.5	54.8
Strike	49.1	27.1	36.4	31.6	43.4	60.4	48.9	39.9
Unmanaged market	39.9	32.1	39.4	30	25.4	47.9	49.7	36.2
Unfavourable rules and regulation	36.3	22.4	32.3	29.5	21.8	33.8	27.6	29.2
Expensive rent	20.9	17	32.4	23.7	23.5	20.8	23.2	24.5
Irregular electricity Supply	20.7	13.2	19.6	38	10.9	48.4	44.1	22.2
Monopoly market	26.6	13.3	22.2	15.9	19.2	24.4	34.3	21.4
Black market	12.6	4.3	12.1	18.7	16.5	19.3	13.3	12.8
Lack of skilled man power	15.6	9.5	9.3	14.6	7.8	20.1	24	12.2
Others	2.2	0.6	2.5	4.8	0.9	2.9	5.4	2.3

Table 13(a): Average number of closed days of establishment due to Covid-19

Code	NSIC/ Province	Koshi	Madhesh	Bagmati	Gandaki	Lumbini	Karnali	Sudur- pashchim	National
45	Motor trade and repair	81	93	86	103	95	121	107	91
46	Wholesale trade	77	121	98	66	93	106	93	94
47	Retail trade	79	80	78	98	97	102	102	86
	All categories	79	81	79	98	96	103	102	87

Table 13(b): Average number of closed day in business due to Covid-19

Code	NSIC group/ Province	Koshi	Madhesh	Bagmati	Gandaki	Lumbini	Karnali	Sudurpashchim	National
45	Sale of motor vehicles	68	101	82	82	95	175	101	87
	Maintenance and repair of motor vehicles	80	90	89	106	93	116	99	91
	Sale of motor vehicle parts and accessories	82	88	78	107	76	127	97	83
	Sale, maintenance and repair of motorcycles and related parts and	83	96	87	101	104	120	115	93
	Total	81	93	86	103	95	121	107	91
46	Wholesale on a free on contract basis	.	173	71	.	76	.	90	106
	Wholesale of agricultural raw materials and live animals	71	52	62	44	107	46	72	73
	Wholesale of food, beverages and tobacco	93	165	48	56	97	106	107	84
	Wholesale of household goods	60	109	149	83	65	144	106	119
	Wholesale of machinery, equipment and supplies	84	129	87	119	109	365	91	97
	Other specialized wholesale	96	86	114	71	103	180	116	105
	Non-specialized wholesale trade	35	-	75	.	63	.	60	62
Total	77	121	98	66	93	106	93	94	
47	Retail sale in non-specialized stores	76	72	64	90	91	93	103	80
	Retail sale of	68	80	65	88	96	107	102	80

Code	NSIC group/ Province	Koshi	Madhesh	Bagmati	Gandaki	Lumbini	Karnali	Sudurpashchim	National
	food, beverages and tobacco in specialized stores								
	Retail sale of automotive fuel in specialized stores	60	72	45	38	63	105	60	60
	Retail sale of information and communication s equipment in specia	82	110	104	114	129	148	111	108
	Retail sale of other household equipment in specialized stores	89	102	85	112	110	127	108	97
	Retail sale of cultural and recreation goods in specialized store	92	102	103	107	126	132	106	106
	Retail sale of other goods in specialized stores	83	82	93	111	96	117	96	94
	Retail sale via stalls and markets	91	90	102	182	105	80	.	98
	Retail trade not in stores, stalls or markets	-	.	113	96	60	180	.	88
	Total	79	80	78	98	97	102	102	86

Table 14(a): Corporate Social Responsibility (In '000 NPR)

Province / NSIC Division	Motor trade and repair	Wholesale trade	Retail trade	All Categories
Koshi	463.27	81.35	21,420.38	21,965.00
Madhesh	1,281.35	2,220.04	66,811.41	70,312.80
Bagmati	3,119.92	1,218.51	54,053.59	58,392.03
Gandaki	1,028.20	1,230.95	40,014.71	42,273.86
Lumbini	1,937.34	2,899.38	48,586.50	53,423.21
Karnali	127.60	51.61	15,612.86	15,792.07
Sudurpashchim	533.04	469.59	23,264.27	24,266.90
National	8,490.71	8,171.44	269,763.72	286,425.86

Table 14(b): Corporate Social Responsibility (In '000 NPR)

DIVISION	NSIC group	Koshi	Madhesh	Bagmati	Gandaki	Lumbini	Karnali	Sudurpashchim	National
Motor trade and repair	Sale of motor vehicles	14	62	93	13	63	0	-	244
	Maintenance and repair of motor vehicles	132	303	723	393	870	35	223	2,679
	Sale of motor vehicle parts and accessories	153	222	457	188	580	8	70	1,678
	Sale, maintenance and repair of motorcycles and related parts and	165	694	1,846	435	425	85	240	3,889
	Total	463	1,281	3,120	1,028	1,937	128	533	8,491
Wholesale trade	Wholesale on a free on contract basis	-	-	0	-	-	-	-	0
	Wholesale of agricultural raw materials and live animals	-	867	-	237	434	-	49	1,587
	Wholesale of food, beverages and tobacco	-	1,116	740	262	1,768	-	266	4,151
	Wholesale of household goods	58	227	478	712	493	42	78	2,087
	Wholesale of machinery, equipment and supplies	23	10	-	21	60	-	77	192
	Other specialized wholesale	-	-	-	-	144	10	-	154
	Non-specialized wholesale trade	-	-	-	-	-	-	-	-
	Total	81	2,220	1,219	1,231	2,899	52	470	8,171
Retail trade	Retail sale in non-specialized stores	9,052	24,714	25,048	20,000	20,212	9,333	15,232	123,590

DIVISION	NSIC group	Koshi	Madhesh	Bagmati	Gandaki	Lumbini	Karnali	Sudurpashchim	National
	Retail sale of food, beverages and tobacco in specialized stores	2,212	7,771	8,789	3,654	6,163	943	2,390	31,922
	Retail sale of automotive fuel in specialized stores	-	337	95	15	199	24	17	687
	Retail sale of information and communications equipment in special	546	845	921	1,193	680	354	380	4,919
	Retail sale of other household equipment in specialized stores	1,854	5,007	5,914	2,769	4,989	1,700	1,521	23,754
	Retail sale of cultural and recreation goods in specialized store	958	675	1,920	1,794	1,522	189	604	7,662
	Retail sale of other goods in specialized stores	4,503	8,842	11,366	10,589	11,733	2,683	3,120	52,837
	Retail sale via stalls and markets	2,296	18,621	-	-	3,089	372	-	24,377
	Retail trade not in stores, stalls or markets	-	-	-	-	-	15	-	15
	Total	21,420	66,811	54,054	40,015	48,587	15,613	23,264	269,764

Annexes

CONCEPT AND DEFINITION

Trade Establishment: A trade establishment is an economic unit engaged in wholesale or retail trade of goods within the national territory under a single ownership or control, i.e., under a single legal entity at a single fixed location (DTS 2008).

Distributive Trade: Distributive trade refers to wholesale and retail trade, which can be defined as an activity comprising purchase of goods and their disposal by way of sale without intermediate physical transformation of goods.

Wholesale Trade: Wholesale trade is selling (sale without transformation) the new or used goods to retail vendors, to industry, commercial and office users and other wholesalers as well as the sale agents and dealers of the goods in bulk.

Retail Trade: Retail trade is selling the new or used goods to common people for personal or household uses. This is done by stores, chain stores and consumption co-operative companies as well as vending booths.

Trade Margin: A trade margin is the difference between the actual or imputed price realised on a good purchased for resale (either wholesale or retail) and the price that would have to be paid by the distributor to replace the good at the time it is sold or otherwise disposed of.

Unpaid workers: Persons working for the establishment and do not receive pay. It includes working proprietors, active business partners, family member and other unpaid workers.

Total Person Engaged (TPE): The total person engaged (TPE) of an establishment includes proprietors or partners engaged, administrative workers, technical workers, paid worker and unpaid family workers. So, the total person engaged includes paid and unpaid workers in different categories.

Salaries and wages: Payments in cash or in kind to all employees. It includes direct wages, salaries and facilities (i.e., cash remuneration of current work performed, direct cash payment in respect of public holidays and other leave facilities).

Fixed assets: Fixed assets are physical assets expected to have productive lives of more than one year and intended for use and/or being used by the establishment. It Includes land, buildings, other structures and land improvements, transport equipment, machinery and

equipment, computer and software, furniture, precious goods except for trading, and other fixed assets.

Stock: It refers to the stock of goods owned by and under the control of the establishment as of a fixed date, regardless of where the stocks are located. Valuation should be at current replacement cost in purchaser's (market) prices. Replacement cost is the cost of an item in terms of its present price rather than its original cost.

Change in stock: It is computed as the total value of ending stock less the total beginning stock.

Legal Status: It is the way an establishment's economies activities are conducted on a legal basis. For example, whether an establishment registered following the country's law. An establishment may be taking different forms: one person ownership, partnership, co-operative society, autonomous corporation, private limited company and public limited company.

यस प्रश्नावलीमा सोधिएका विवरण तथ्याङ्क ऐन २०१५ अनुसार गोप्य रहनेछन् । कुनै पनि व्यापारिक प्रतिष्ठानको विवरण व्यक्तिगत रूपमा पहिचान हुने गरी प्रकाशनमा ल्याइने छैन र यो केवल सामूहिक रूपमा तथ्याङ्क विश्लेषणको लागि प्रयोग गरिनेछ ।

नेपाल व्यापार सर्वेक्षण, २०७८ (Nepal Distributive Trade Survey, 2022)

प्रश्नावली



नेपाल सरकार
राष्ट्रिय योजना आयोग

केन्द्रीय तथ्याङ्क विभाग

रामशाहपथ, थापाथली, काठमाडौं

फोन नं. ४२४५९४६, ४२४५९४७, ४२४५९४८, ४२४५८४८

इमेल:

वेबसाइट: www.cbs.gov.np

कार्यालय प्रयोजनको लागि							
प्रदेश कोड	जिल्ला कोड	न.पा./गा.पा. कोड		प्रतिष्ठान क्र.सं.			

व्यापार सर्वेक्षण, २०७८ सम्बन्धी सामान्य जानकारी

अर्थतन्त्रका प्रमुख क्रियाकलापहरू मध्ये व्यापार (**Trade**) पनि एक प्रमुख क्षेत्र हो । यस क्षेत्रलाई आन्तरिक र बाह्य व्यापार गरी दुई भागमा बाँड्न सकिन्छ । आन्तरिक व्यापारअन्तर्गत मुलुकभित्र हुने वस्तुहरूको थोक तथा खुद्रा व्यापारले अर्थतन्त्रमा उल्लेख्य योगदान गरेको पाइन्छ । यसै सन्दर्भमा नेपालमा दोस्रो पटक संचालन हुन गइरहेको यस नेपाल व्यापार सर्वेक्षण, २०७८ मा वस्तुहरू (मोटरगाडी तथा मोटरसाइकलसमेत) को थोक तथा खुद्रा व्यापार एवं मोटरगाडी तथा मोटरसाइकलको मर्मतबारेमा अध्ययन गर्ने उद्देश्य रहेको छ ।

नेपाल व्यापार सर्वेक्षण २०७८ सञ्चालन गर्नुको प्रमुख उद्देश्य, मुलुकभित्र हुने वस्तुहरूको क्रय-विक्रयको परिमाण, मुल्य अभिवृद्धि, लगानी, रोजगारी, तलब तथा ज्याला, मौज्जात र अन्य आर्थिक कारोबारहरूको अनुमान गर्ने रहेको छ । यस सर्वेक्षणबाट प्राप्त नतिजाको विश्लेषणबाट व्यापार क्षेत्रमा विद्यमान समस्या, चुनौती, संभावना र अवसर समेतको जानकारी प्राप्त हुन्छ । यसका अतिरिक्त व्यापार सर्वेक्षणबाट प्राप्त हुने तथ्याङ्क तथा सूचकहरूले सरकारलाई वाणिज्य नीतिमा सामयिक सुधार र परिमार्जन गर्न वस्तुनिष्ठ आधार प्रदान हुने भएकोले यस सर्वेक्षणको नतिजा व्यापार क्षेत्रमा प्रत्यक्ष वा अप्रत्यक्ष सरोकार राख्ने उद्योगपति, व्यापारी, अनुसन्धानकर्ता, योजनाविद तथा नीति निर्मातासमेतको लागि उपयोगी हुने अपेक्षा गरिएको छ ।

प्रश्नावली भर्दा ध्यान दिनुपर्ने कुराहरू

१. नेपाल व्यापार सर्वेक्षण, २०७८ को लागि सन्दर्भ अवधि आर्थिक वर्ष २०७७/७८ (२०७७ श्रावण १ गते देखि २०७८ असार मसान्तसम्म) तोकिएको हुनाले प्रश्नावलीमा त्यसै अवधिको विवरण भर्नुपर्दछ ।
२. रोजगारसम्बन्धी विवरणमा कर्मचारीको संख्या लेख्दा **प्रश्नावली फाराम भर्दाको दिन** प्रतिष्ठानमा कार्यरत कर्मचारीको संख्या लेख्नुपर्दछ । सो दिन कुनै कर्मचारी विदामा बसेको पाइएमा निज प्रतिष्ठानमा कार्यरत नै भएको मानी कर्मचारीको संख्या लेख्नुपर्दछ ।
३. प्रश्नावलीमा कार्यालय प्रयोजनका लागि छुट्याइएकोबाहेक अन्य कुनै पनि कोठा रिक्त हुनु हुँदैन । प्रतिष्ठानसँग असम्बन्धित वा उपयुक्त नभएमा कस "X" चिन्ह र कुनै मूल्य वा परिमाण वा संख्या शून्य भएमा "0" लेख्नुपर्दछ । प्रश्नावली भर्दा—अक्षर भए नेपालीमा र अङ्क भए अंग्रेजीमा मात्र लेख्नुपर्नेछ ।
४. प्रश्नावली भर्दा निलो मसी भएको कलम मात्र प्रयोग गर्नुपर्दछ ।

खण्ड १. परिचयात्मक विवरण

AI1. प्रतिष्ठानको नाम :-									
AI2. प्रतिष्ठान सञ्चालन वर्ष :-					AI3. स्थायी लेखा नं. :-				
AI4. प्रतिष्ठानको सम्पर्क फोन नं. :-					AI5. प्रदेश :-				
AI6. जिल्ला :-					AI7. न.पा./गा.पा. :-				
AI8. वडा नं. :-					AI9. गाउँ/टोल :-				
AI10. उत्तरदाताको नाम :-					AI11. उत्तरदाताको सम्पर्क नं. :-				

खण्ड २. प्रतिष्ठानको स्थिति

RS. यो प्रतिष्ठान कुनै सरकारी निकायमा दर्ता भएको छ?		
१. छ	२. छैन	
LS1. यो प्रतिष्ठानको वैधानिक स्थिति के हो?		
१. व्यक्तिगत	२. साभेदारी	३. सहकारी
→ प्र.नं. ३ सोध्ने		
४. प्राइभेट लिमिटेड	५. पब्लिक लिमिटेड	
→ प्र.नं. ३ सोध्ने		
६. अन्य (खुलाउने)	..... → प्र.नं. ३ सोध्ने	
LS2. व्यक्तिगत वैधानिक स्थिति रहेको प्रतिष्ठान हाल पुरुष वा महिला कस्को नाममा रहेको छ?		
१. पुरुष	२. महिला	

खण्ड ३. प्रतिष्ठानको प्रकार

ET. यो व्यापारिक प्रतिष्ठानको प्रकार के हो?	
१. एकल प्रतिष्ठान	२. बहु प्रतिष्ठान

खण्ड ४. व्यापारको किसिम

OW4. यस प्रतिष्ठानको मुख्य व्यापारिक क्रियाकलाप के हो?	
१. मोटरगाडी/मोटरसाइकल खरिद बिक्री तथा मर्मतसम्भार सेवा	२. थोक व्यापार (मोटरसाइकल र मोटरगाडीबाहेक)
३. खुद्रा व्यापार (मोटरसाइकल र मोटरगाडीबाहेक)	

खण्ड ५. मुख्य व्यापारिक क्रियाकलाप

EA5. यस प्रतिष्ठानका मुख्य व्यापारिक क्रियाकलापहरू कुन कुन हुन्?	NSIC Code			
NS5.1				
NS5.2				
NS5.3				
NS5.4				
NS5.5				

खण्ड ६. रोजगारी, तलब/ज्याला र अन्य सुविधासम्बन्धी विवरण

क्र.सं.	संलग्न व्यक्तिको प्रकार	संख्या		वार्षिक तलब/ज्याला तथा अन्य सुविधा (रु. हजारमा)					
		पुरुष	महिला	तलब तथा ज्याला	संचय कोष बापत थप रकम	सामाजिक सुरक्षा कोष थप रकम	कर्मचारी जीवन बीमा थप रकम	अन्य सुविधा	जम्मा
(१)	(२)	(३)	(४)	(५)	(६)	(७)	(८)	(९)	(१०)
बेतलबी									
PE1.1	सञ्चालक तथा सक्रिय साभेदार								
PE1.2	परिवारका सदस्य वा अन्य व्यक्ति								
तलबी									
PE1.3	व्यवस्थापक								
PE1.4	प्रशासकीय कर्मचारी								
PE1.5	प्राविधिक कर्मचारी								
PE1.6	बिक्रेता								
PE1.7	अन्य कामदार								

खण्ड ७. प्रतिष्ठान सञ्चालन खर्च

क्र.सं.	खर्चको विवरण	वार्षिक खर्च (रु. हजारमा)
(१)	(२)	(३)
EX1.	प्रतिष्ठान सञ्चालनका वस्तुहरू (बिक्रीको लागि खरिद गरेकावाहेक) खरिद रकम	
EX2.	घर तथा गोदाम भाडामा लिएवापत तिरेको रकम	
EX3.	उपकरणहरू भाडामा लिएवापत तिरेको रकम	
EX4.	जमिन भाडामा लिएवापत तिरेको रकम	
EX5.	यातायातका साधन भाडामा लिएवापत तिरेको रकम	
EX6.	वस्तुहरूको ढुवानी (यातायात) खर्च	
EX7.	भरिया खर्च (कहिलेकहीं काम गर्ने अनियमित)	
EX8.	विद्युत खर्च	
EX9.	पानी महशुल (जारको पानीसमेत) खर्च	
EX10.	इन्धन खर्च	
EX11.	फुटकर मर्मतसम्भार खर्च	
EX12.	निर्जीवन बीमा/प्रिमियम रकम	
EX13.	हुलाक, टेलिफोन, टेलिग्राम, टेलेक्स, इमेल, इन्टरनेट आदि खर्च	
EX14.	छपाइ खर्च	
EX15.	स्टेशनरी खर्च	
EX16.	पत्रपत्रिका खर्च	
EX17.	तालिम, सभा, सम्मेलन खर्च	
EX18.	सल्लाहकार, लेखापरीक्षण तथा एजेण्टलाई दिएको कमिशन खर्च	
EX19.	प्रचारप्रसार तथा व्यापार प्रवर्द्धन खर्च	
EX20.	भ्रमण खर्च	
EX21.	दान/चन्दा भुक्तानी	
EX22.	सुरक्षा गार्ड (दोस्रो पक्षसँग करारमा लिएको) खर्च	
EX23.	अन्य खर्च	
जम्मा		

खण्ड द. वस्तुअनुसार खरिद तथा बिक्रीसम्बन्धी विवरण

क्र.सं	वस्तुहरूको नाम	सि.पि.सी.कोड	आपूर्तिको स्रोत १. आन्तरिक कृषि उत्पादन २. आन्तरिक औद्योगिक उत्पादन ३. आयातित वस्तु	बिक्रीको किसिम १. थोक २. खुद्रा	खरिद बिक्री ईकाइ	खरिद			बिक्री		
						प्रति एकाइ खरिद मुल्य	खरिद परिमाण	जम्मा खरिद मुल्य रु. हजारमा	प्रति एकाइ बिक्री मुल्य	बिक्री परिमाण	जम्मा बिक्री मुल्य रु. हजारमा
(१)	(२)	(३)	(४)	(५)	(६)	(७)	(८)	(९)	(१०)	(११)	(१२)
SP1.											
SP2.											
SP3.											
SP4.											
SP5.											
SP6.											
SP7.											
SP8.											
SP9.											
SP10.											
SP11.											
SP12.											
SP13.											
SP14.											
SP15.											
(१)	(२)	(३)	(४)	(५)	(६)	(७)	(८)	(९)	(१०)	(११)	(१२)
SP16.											
SP17.											
SP18.											
SP19.											
SP20.											
SP21.											
SP22.											
SP23.											
SP24.											
SP25.											

क्र.सं	वस्तुहरूको नाम	सि.पि.सी.कोड	आपूर्तिको स्रोत १. आन्तरिक कृषि उत्पादन २. आन्तरिक औद्योगिक उत्पादन ३. आयातित वस्तु	बिक्रीको किसिम १. थोक २. खुद्रा	खरिद बिक्री ईकाइ	खरिद			बिक्री		
						प्रति एकाइ खरिद मुल्य	खरिद परिमाण	जम्मा खरिद मुल्य रु. हजारमा	प्रति एकाइ बिक्री मुल्य	बिक्री परिमाण	जम्मा बिक्री मुल्य रु. हजारमा
SP26.											
SP27.											
SP28.											
SP29.											
SP30.											
(१)	(२)	(३)	(४)	(५)	(६)	(७)	(८)	(९)	(१०)	(११)	(१२)
SP31.											
SP32.											
SP33.											
SP34.											
SP35.											
SP36.											
SP37.											
SP38.											
SP39.											
SP40.											
SP41.											
SP42.											
SP43.											
SP44.											
SP45.	जम्मा										

खण्ड ९. प्रतिष्ठानले गरेको अन्य आम्दानी

क्र.सं.	विवरण	वार्षिक रकम रु. हजारमा
(१)	(२)	(३)
IN1.	मोटरगाडी तथा मोटरसाइकल मर्मत सेवाबापत प्राप्त रकम	
IN2.	करार वा कमिशनमा अरुको लागि काम गरेबापत प्राप्त रकम	
IN3.	घर, गोदाम भाडामा दिएबापत प्राप्त रकम	
IN4.	उपकरणहरू भाडामा दिएबापत प्राप्त रकम	
IN5.	जमिन भाडामा दिएबापत प्राप्त रकम	
IN6.	यातायातका साधन भाडामा दिएबापत प्राप्त रकम	
IN7.	प्राप्त अनुदान	
IN8.	क्षतिपूर्तिबापत प्राप्त रकम	
IN9.	अन्य आम्दानी	

खण्ड १०. स्थायी सम्पत्तिसम्बन्धी विवरण

(रकम रु. हजारमा)

क्रम संख्या	विवरण	२०७७ असार मसान्तमा रहेको स्थायी सम्पत्तिको मूल्य	सन्दर्भ अवधि (आ.व. २०७७/७८) मा						
			नयाँ सम्पत्ति खरिद / प्राप्त गरेको भए सोको लागत	अरूले प्रयोग गरेको सम्पत्ति थप गरेको भए सोको लागत	पूँजीगत मर्मत सम्भार खर्च	आफ्नै प्रयोगको लागि आफ्नै श्रमशक्तिबाट पूँजीगत मर्मतसम्भार खर्च	स्थायी सम्पत्ति बिक्रीबाट प्राप्त रकम	प्राकृतिक प्रकोप तथा अन्य कारणबाट स्थायी सम्पत्तिको क्षति	पूँजीगत कामको प्रगतिको लागत
(१)	(२)	(३)	(४)	(५)	(६)	(७)	(८)	(९)	(१०)
CF1.	जमिन								
CF2.	जमिन सुधार								
CF3.	भवन तथा अन्य निर्माण								
CF4.	मेशीन र अन्य उपकरण								
CF5.	कम्प्युटर र सोसम्बन्धी उपकरण								
CF6.	यातायातका साधन								
CF7.	फर्निचर								
CF8.	बिक्री प्रयोजन बाहेकका बहुमूल्य वस्तु								
CF9.	सफ्टवेयर तथा डाटावेस								
CF10.	अन्य								
CF11.	जम्मा								

खण्ड ११. मौज्जात

क्र.सं.	मौज्जातको विवरण	सन्दर्भ वर्षको शुरुको मौज्जात रकम (रु. हजारमा) २०७७ श्रावण १ गतेको	सन्दर्भ वर्षको अन्त्यको मौज्जात रकम (रु. हजारमा) २०७८ आषाढ ३१ गतेको	सन्दर्भ वर्षमा मौज्जातमा भएको फरक (४) - (३)
(१)	(२)	(३)	(४)	(५)
ST1.	बिक्रीको लागि खरिद गरिएका वस्तुहरू			
ST2.	अन्य मौज्जात (इन्धन तथा प्रतिष्ठान संचालन गर्न खरिद गरिएका नखप्ने वस्तुहरू)			
ST3.	जम्मा			

खण्ड १२. कर तथा शुल्क सम्बन्धी विवरण

क्र.सं.	विवरण	सन्दर्भवर्षमा तिरेको रकम (रु. हजारमा)
(१)	(२)	(३)
TX1.	मुल्य अभिवृद्धिकर (VAT)	
TX2.	स्थानीय कर	
TX3.	रजिष्ट्रेशन वा नवीकरण शुल्क	
TX4.	अन्य कर तथा शुल्क	

खण्ड १३. प्रतिष्ठानको वित्तीय कारोबारसम्बन्धी विवरण

क्र.सं.	विवरण	सन्दर्भ वर्षमा लिएको/ खरिद गरेको/ पाएको रकम (रु. हजारमा)	सन्दर्भ वर्षमा दिएको/ बिक्री गरेको/ तिरेको रकम (रु. हजारमा)
(१)	(२)	(३)	(४)
FT1.	ऋण		
FT2.	शेयर		
FT3.	बचत पत्र		
FT4.	ब्याज/लाभांश		

खण्ड १४. व्यापारिक प्रतिष्ठानका मुख्य मुख्य समस्या

क्र.सं.	मुख्य मुख्य समस्याहरू	छ / छैन	महल ३ मा कोड “१” मा गोलो घेरा हुनेका लागि मात्र समस्याको मात्रा (उपयुक्त कोडमा गोलो घेरा लगाउनुहोस् ।)		
			(४)	(५)	(६)
(१)	(२)	(३)	उच्च	मध्यम	सामान्य
PR1.	पूँजीको कमी	१. छ २. छैन	१	२	३
PR2.	अरूको एकाधिकार हुनु	१. छ २. छैन	१	२	३
PR3.	महङ्गो भाडा (घर/जमिन)	१. छ २. छैन	१	२	३
PR4.	गैरकानूनी व्यापारको वृद्धि	१. छ २. छैन	१	२	३
PR5.	बन्द, हडताल	१. छ २. छैन	१	२	३
PR6.	प्रतिकूल नीति नियम	१. छ २. छैन	१	२	३
PR7.	कोभिड १९ को कारणले व्यापारमा कमी	१. छ २. छैन	१	२	३
PR8.	ऋणको पहुँचमा कठिनाई	१. छ २. छैन	१	२	३
PR9.	अनियमित विद्युत आपूर्ति	१. छ २. छैन	१	२	३
PR10.	दक्ष जनशक्तिको अभाव	१. छ २. छैन	१	२	३
PR11.	अव्यवस्थित बजार	१. छ २. छैन	१	२	३
PR12.	अन्य उल्लेख गर्ने (.....)	१. छ २. छैन	१	२	३

खण्ड १५. कोभिड १९ प्रभावसम्बन्धी विवरण

CD.1 १५.१ कोभिड १९ को कारणले सन्दर्भ वर्षमा कति समय व्यवसाय बन्द भयो ?

..... महिना वादिन

CD.2 १५.२ कोभिड १९ को कारणले सन्दर्भ वर्षमा व्यापारमा कमी वा वृद्धि भएको थियो ?

उपयुक्त विकल्पमा गोलो घेरा लगाउनुहोस्		व्यापारमा भएको कमी वा वृद्धिलाई प्रतिशतमा उल्लेख गर्नुहोस्
(१)	(२)	(३)
१. थियो	१. कमी	..... प्रतिशत
	२. वृद्धि	..... प्रतिशत
२. थिएन		

खण्ड १६. व्यवसायिक सामाजिक उत्तरदायित्व

यस व्यवसायले व्यवसायिक सामाजिक उत्तरदायित्वअन्तर्गत सन्दर्भ वर्षमा कति रकम बराबरको सहयोग वा योगदान उपलब्ध गराएको थियो ? (जिन्सीमा उपलब्ध गराएको भए रकममा रूपान्तरण गरी उल्लेख गर्नुहोस्) :

SC16. सहयोग वा योगदान रकम रु.

खण्ड १७. उत्तरदाताको राय सुभावा

१.

२.

३.

धन्यवाद !!!

सुपरिवेक्षकको नाम :-	प्रश्नावली गर्ने कर्मचारीको नाम :-
दस्तखत :-	दस्तखत :-
मिति :-	मिति :-

Core team of the survey

- 1) Dr. Jishnu Mohan Bhattarai, Director
- 2) Ms. Prabha Baral, Director
- 3) Mr. Sabindra Maharjan, Statistics Officer
- 4) Mr. Narayan Prasad Rijal, Statistics Officer
- 5) Mr. Khagendra Karki, Statistics Assistant