

## **Introduction**

Sub-national Treasury Regulatory Application (SUTRA) is a planning, budgeting and accounting software developed in the leadership of Public Expenditure and Financial Accountability (PEFA) Secretariat based on the decision of Ministry of Finance(MoF). It is a web based system developed for facilitating and implementing a structured financial management procedure of the sub-national government based on the Unified Charts of Accounts 2017 approved by the Auditor General on Oct 18, 2017 and related OAG accounting and reporting formats.

SUTRA has two broader application separate for Province and Local level. The local level application is available for all the local government and the Provincial application is available for Provincial government. This system will provide the financial information of the subnational level to the National Natural Resource and Fiscal Commission, Ministry of Finance and Financial Comptroller General Office for their purpose.

Government of Nepal (GON) has approved SUTRA on November 19, 2017 and circulated to all the local governments for its operations. In the same decision MoF has directed the PEFA Secretariat for necessary arrangement to make the system operational throughout the country. An implementation support center has been established under the PEFA Secretariat and system rollout programs are being conducted. SUTRA has been acknowledged widely by the local governments and additional features with offline mode is demanded highly to cover the remote rural municipalities for which, PEFA Secretariat has made a stepwise plan to add more features with offline mode.