A Lamichhane & Associates
Chartered Accountants
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INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
COMMUNITY RURAL DEVELOPMENT SOCIETY
(CRDS- NEPAL)

Opinion

We have audited the accompanying financial statements of **COMMUNITY RURAL DEVELOPMENT SOCIETY, DARCHULA** which comprise the Balance sheet at Ashad 32, 2079 (corresponding to July 16, 2022), the Statement of Profit and Statement of Cash Flow for the year then ended and notes to the financial statements, including a summary of Significant Accounting Policies.

In our opinion, the accompanying financial statement gives a true and fair view, in all material respects the financial position of **COMMUNITY RURAL DEVELOPMENT SOCIETY,** as at Ashad 32, 2079 (July 16, 2022), and of the results of its financial performance and its cash flows for the year then ended in accordance with Nepal Accounting Standards.

Responsibility of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements. In accordance with NFRSs and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the group or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Group's financial reporting process.

Auditor's Responsibility for the Audit of the financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with NSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with NSAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also

- Identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the Company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cause significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosure in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause theOrganization and its subsidiary to cease to continue as a going concern.

- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identified during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

The following report is made for, **COMMUNITY RURAL DEVELOPMENT SOCIETY, DARCHULA.**

1. We have obtained all the information and explanations, which, to the best of our knowledge and belief, were considered necessary for the purpose of our audit;

2. Proper books of accounts as required by law have been kept by the Organization as far as appears from our examination of such books;

3. To the best of our knowledge and in accordance with explanations given to us and from our examination of the books of accounts of the Company, necessary for the purpose of our audit, we have not come across cases where the Board of Directors, representative or any employee of the Organization has acted contrary to the provisions of law, or committed any misappropriation or caused loss or damage to the Organization deliberately; and

For: A. Lamichhane & Associates
Chartered Accountants

A. Lamichhane & Associates Chartered Accountants, Pokhara

CA. Anil Lamichhane

Date: 2079/05/20
Place: Pokhara, Nepal
UDIN: 220915CA00965PJ6Id

Community Rural Development Society-Nepal

(CRDS - Nepal)
Darchula, Nepal
PAN/VAT:301044945

Statement of Financial Position

As on 32nd Ashad, 2079 (16th July, 2022)

"Figures in NRS"

Particulars	Annex	FY 2078/79	FY 2077/78
I. Funds & Liabilities			
1. Capital & Reserve			
1.1 Core Fund-665	IX	50,230.98	50,230.98
1.2 Core Fund-13427	IX	222,295.04	222,295.04
Sub-total (A)		272,526.02	272,526.02
2. Current liabilities			
2.2 Current Liabilities & Provisions	V	1,951,222.29	2,220,879.85
2.3 Grant Liability	VI	2,872,078.00	3,540,345.06
Sub-total (B)		4,823,300.29	5,761,224.91
Total (A+B)		5,095,826.31	6,033,750.93
II. Assets			
3. Non-Current Assets	VIII	104,931.23	138,377.59
4. Current Assets			
4.1 Advances & Other Receivables	III	1,538,080.88	531,882.66
4.2 Cash at Bank	VII	3,150,528.94	5,363,490.68
4.3 Grant Receivable	IV	302,285.27	-
Total		5,095,826.31	6,033,750.93

Notes to Accounts XI

As per our attached report of even date.

For, Community Rural Development Society-Nepal

Mohit Silal
Finance Officer

Yasoda Tinkari
Treasurer

Prakash Chandra Mishra
Chairperson

Date: 2079/05/20
Place: Darchula, Nepal

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For, A. Lamichhane & Associates
Chartered Accountants

CA. Anil Lamichhane
Proprietor
C.O.P: 736

A. Lamichhane & Associates
Chartered Accountants, Pokhara

Community Rural Development Society-Nepal

(CRDS - Nepal)
Darchula, Nepal
PAN/VAT:301044945

Statement of Profit & Loss

for the year ended 32 Ashad, 2079 (16th July, 2022)

"Figures in NRs"

Particulars	Annex	FY 2078/79	FY 2077/78
INCOME & CONTRIBUTION	I		
Community Development Program-"GNI-CDP"	I-I	15,989,994.00	20,073,871.00
Early Grade Reading Program-"EGRP"	I-II	8,299,700.59	9,833,008.25
RM Data Digitalaization Program-"BYANS RURAL MUNICIPALITY"	I-III	-	143,370.00
RM Data Digitalaization Program-"LEKAM RURAL MUNICIPALITY"	I-IV	-	120,000.00
Indigenous Crop Food Item Preparation Training Program-"BYANS RURAL MUNICIPALITY"	I-V	-	299,600.00
Rural Village Water Resources Management Project-"RVWRMP-DUNHU RURAL MUNCIPALITY"	I-VI	-	787,200.00
Rural Village Water Resources Management Project-"RVWRMP-NAUGAD RURAL MUNCIPALITY"	I-VII	-	3,357,936.00
Rural Village Water Resources Management Project-"RVWRMP-MARMA RURAL MUNCIPALITY"	I-VIII	-	4,178,546.00
Rural Village Water Resources Management Project-"RVWRMP-LEKAM RURAL MUNCIPALITY"	I-IX	-	1,129,750.00
Rural Village Water Resources Management Project-"RVWRMP-MALIKARJUN RURAL MUNCIPALITY"	I-X	-	708,000.00
COVID-19 Effected Student Data Collection and Analysis Support Program-UNICEF	I-XI	-	37,500.00
SUAAHARA-II-"HKI"	I-XII	12,188,491.27	9,138,299.17
Emergency Public Health Intervention for COVID-19 (EPHIC-OXFAM)	I-XIII	2,038,701.43	-
Social Audit of Marma RM's Health Facitities-" MARMA RURAL MUNICIPALITY"	I-XIV	385,000.00	-
Dunhu Tole Shudhar Campaign Program-"DUNHU RURAL MUNCIPALITY"	I-XV	699,179.00	1,499,380.00
School Support Program-"LEKAM RURAL MUNCIPALITY"	I-XVI	992,700.00	799,069.00
Drone Survey & Details Report Preparation of Solar Water Lifting 4 Projects -DPR-"BYANS RURAL MUNICIPALITY"	I-XVII	-	702,000.00
Trans Boundary Rivers of South Asia (TROSA)-OXFAM	I-XVIII	3,635,459.21	761,653.00
Poverty Allevation & Small Enterprise Development Programme	I-XIX	1,360,600.00	-
Education Material Support Program-"DUNHU RURAL MUNICIPALITY"	I-XXI	687,000.00	-
Core Fund-665	I-XXII	820,282.85	897,539.00
Core Fund-13427	I-XXIII	504,766.12	973,333.96
TOTAL INCOME & CONTRIBUTION		**47,601,874.47**	**55,440,055.38**

As per our attached report of even date.

For, Community Rural Development Society-Nepal

Mohit Silal
Finance Officer

Yasoda Tinkari
Treasurer

Prakash Chandra Mishra
Chairperson

Date: 2079/05/20
Place: Darchula, Nepal

For, A. Lamichhane & Associates
Chartered Accountants

CA. Anil Lamichhane
Proprietor
C.O.P: 736

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Chartered Accountants, Pokhara

Community Rural Development Society-Nepal

(CRDS - Nepal)
Darchula, Nepal
PAN/VAT:301044945

Statement of Profit & Loss

for the year ended 32nd Ashad, 2079 (16th July 2022)

"Figures in NRs"

Particulars	Annex	FY 2078/79	FY 2077/78
EXPENDITURE OF PROJECTS			
Community Development Program-"GNI-CDP"	II-I	15,989,994.00	20,073,871.00
Early Grade Reading Program-"EGRP"	II-II	8,299,700.59	9,833,008.25
RM Data Digitalaization Program-"BYANS RURAL MUNICIPALITY"	II-III	-	143,370.00
RM Data Digitalaization Program-"LEKAM RURAL MUNICIPALITY"	II-IV	-	120,000.00
Indigenous Crop Food Item Preparation Training Program-"BYANS RURAL MUNICIPALITY"	II-VIII	-	299,600.00
Rural Village Water Resources Management Project-"RVWRMP-DUNHU RURAL MUNCIPALITY"	II-XI	-	787,200.00
Rural Village Water Resources Management Project-"RVWRMP-NAUGAD RURAL MUNCIPALITY"	II-XIII	-	3,357,936.00
Rural Village Water Resources Management Project-"RVWRMP-MARMA RURAL MUNCIPALITY"	II-XIV	-	4,178,546.00
Rural Village Water Resources Management Project-"RVWRMP-LEKAM RURAL MUNCIPALITY"	II-XII	-	1,129,750.00
Rural Village Water Resources Management Project-"RVWRMP-MALIKARJUN RURAL MUNCIPALITY"	II-XV	-	708,000.00
COVID-19 Effected Student Data Collection and Analysis Support Program-UNICEF	II-VI	-	37,500.00
SUAAHARA-II-"HKI"	II-XVIII	12,188,491.27	9,138,299.17
Emergency Public Health Intervention for COVID-19 (EPHIC-OXFAM)	II-IX	2,038,701.43	-
Education Material Support Program-"DUNHU RURAL MUNICIPALITY"	II-XIX	687,000.00	-
Social Audit of Marma RM's Health Facitities-" MARMA RURAL MUNICIPALITY"	II-XX	385,000.00	-
Dunhu Tole Shudhar Campaign Program-"DUNHU RURAL MUNCIPALITY"	II-XVI	699,179.00	1,499,380.00
School Support Program-"LEKAM RURAL MUNCIPALITY"	II-XVII	992,700.00	799,069.00
Drone Survey & Details Report Preparation of Solar Water Lifting 4 Projects - DPR-"BYANS RURAL MUNICIPALITY"	II-V	-	702,000.00
Trans Boundary Rivers of South Asia (TROSA)-OXFAM	II-X	3,635,459.21	761,653.00
Poverty Allevation & Small Enterprise Development Programme	II-VII	1,360,600.00	-
Core Fund-665	II-XXI	820,282.85	897,539.00
Core Fund-13427	II-XXII	504,766.12	973,333.96
TOTAL EXPENDITURE		47,601,874.47	55,440,055.38
Surplus/(Deficit) of Total Income Over Expenditure		-	-
Notes to Accounts	XI		

As per our attached report of even date.

For, Community Rural Development Society-Nepal

Mohit Silal
Finance Officer

Yasoda Tinkari
Treasurer

Prakash Chandra Mishra
Chairperson

Date: 2079/05/20
Place: Darchula, Nepal

For, A. Lamichhane & Associates
Chartered Accountants

CA. Anil Lamichhane
Proprietor
C.O.P: 736

Community Rural Development Society-Nepal

(CRDS - Nepal)
Darchula, Nepal
PAN/VAT:301044945

Statement of Cash Flow

for the year ended 32 Ashad, 2079 (16th July, 2022)

"Figures in NRS"

S.No	Particulars	FY 2078/79	FY 2077/78
I	**Cash Flow from Operating Activities**		
	Surplus/(Deficit) for the year ended	-	-
	Add:		
	Depreciation	33,446.37	44,212.48
	Cash flow from Operating Activities before working capital	**33,446.37**	**44,212.48**
	(Increase)/Decrease in Current Assets	(1,308,483.49)	1,087,228.95
	Increase/(Decrease) in Current Liabilities	(937,924.62)	(2,015,031.01)
I	**Net Cash flow from Operating Activities**	(2,212,961.74)	(883,589.58)
II	**Cash fow from Investing Activities**		
	(Purchase)/Sale of Fixed Assets	-	-
II	**Net Cash fow from Investing Activities**	-	-
III	**Cash Flow from Financing Activities**		
	Increase/(Decrease) in Capital Fund & Reserve	-	-
III	**Net Cash Flow from Financing Activities**	-	-
IV	**Total Cash Flow For the Year**	(2,212,961.74)	(883,589.58)
V	**Opening Cash Balances**	**5,363,490.68**	**6,247,080.26**
VI	**Closing Cash & Bank Balances**	**3,150,528.94**	**5,363,490.68**

As per our attached report of even date.

For, Community Rural Development Society-Nepal

Mohit Silal
Finance Officer

Yasoda Tinkari
Treasurer

Prakash Chandra Mishra
Chairperson

Date: 2079/05/20
Place: Darchula, Nepal

For, A. Lamichhane & Associates
Chartered Accountants

CA. Anil Lamichhane
Proprietor
C.O.P: 736

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Community Rural Development Society-Nepal

(CRDS-Nepal)
Darchula, Nepal

Details of Income & Contribution Received
For the Fiscal Year 2078/79

Income & Contribution | **Annexure: I**

Community Development Program-"GNI-CDP"		Sub-Annex: I-I	
SN.	Particulars	FY 2078/79	FY 2077/78
1	Opening Balance	518,636.00	4,725,183.00
2	Grant Income	16,115,589.00	15,867,324.00
3	Sub-Total	16,634,225.00	20,592,507.00
4	Less: Grant Liability	644,231.00	518,636.00
	Total Income & Contribution	15,989,994.00	20,073,871.00

Early Grade Reading Program-"EGRP"		Sub-Annex: I-II	
SN.	Particulars	FY 2078/79	FY 2077/78
1	Opening Balance	574,247.23	477,584.90
2	Grant Income	9,487,043.36	9,929,670.58
3	Sub-Total	10,061,290.59	10,407,255.48
4	Less: Grant Liability	1,761,590.00	574,247.23
	Total Income & Contribution	8,299,700.59	9,833,008.25

RM Data Digitalaization Program-"BYANS RURAL MUNICIPALITY"		Sub-Annex: I-III	
SN.	Particulars	FY 2078/79	FY 2077/78
1	Grant Income	-	143,370.00
	Total Income & Contribution	-	143,370.00

RM Data Digitalaization Program-"LEKAM RURAL MUNICIPALITY"		Sub-Annex: I-IV	
SN.	Particulars	FY 2078/79	FY 2077/78
1	Grant Income	-	120,000.00
	Total Income & Contribution	-	120,000.00

Indigenous Crop Food Item Preparation Training Program-"BYANS RURAL MUNICIPALITY"		Sub-Annex: I-V	
SN.	Particulars	FY 2078/79	FY 2077/78
1	Grant Income	-	299,600.00
	Total Income & Contribution	-	299,600.00

Rural Village Water Resources Management-"RVWRMP-DUNHU RURAL MUNCIPALITY"		Sub-Annex: I-VI	
SN.	Particulars	FY 2078/79	FY 2077/78
1	Grant Income	-	787,200.00
	Total Income & Contribution	-	787,200.00

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Community Rural Development Society-Nepal

(CRDS-Nepal)
Darchula, Nepal

Details of Income & Contribution Received
For the Fiscal Year 2078/79

Income & Contribution — **Annexure: I**

Rural Village Water Resources Management Project-"RVWRMP-NAUGAD RURAL MUNCIPALITY"		Sub-Annex: I-VII	
SN.	Particulars	FY 2078/79	FY 2077/78
1	Grant Income	-	3,357,936.00
	Total Income & Contribution	-	3,357,936.00

Rural Village Water Resources Management Project-"RVWRMP-MARMA RURAL MUNCIPALITY"		Sub-Annex: I-VIII	
SN.	Particulars	FY 2078/79	FY 2077/78
1	**Opening Balance**	-	(240,330.00)
2	Grant Income	-	4,418,876.00
	Total Income & Contribution	-	4,178,546.00

Rural Village Water Resources Management Project-"RVWRMP-LEKAM RURAL MUNCIPALITY"		Sub-Annex: I-IX	
SN.	Particulars	FY 2078/79	FY 2077/78
1	Grant Income	-	1,129,750.00
	Total Income & Contribution	-	1,129,750.00

Rural Village Water Resources Management Project-"RVWRMP-MALIKARJUN RURAL MUNCIPALITY"		Sub-Annex: I-X	
SN.	Particulars	FY 2078/79	FY 2077/78
1	Grant Income	-	708,000.00
	Total Income & Contribution	-	708,000.00

COVID-19 Effected Student Data Collection and Analysis Support Program-UNICEF		Sub-Annex: I-XI	
SN.	Particulars	FY 2078/79	FY 2077/78
1	Grant Income	-	37,500.00
	Total Income & Contribution	-	37,500.00

SUAAHARA-II-"HKI"		Sub-Annex: I-XII	
SN.	Particulars	FY 2078/79	FY 2077/78
1	**Opening Balance**	129,614.83	(635,803.94)
2	Grant Income	11,752,009.17	9,897,231.94
3	Other Income	4,582.00	6,486.00
4	**Sub-Total**	11,886,206.00	9,267,914.00
5	Add: Grant Receivable	302,285.27	-
6	Less: Grant Liability	-	129,614.83
	Total Income & Contribution	12,188,491.27	9,138,299.17

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Community Rural Development Society-Nepal

(CRDS-Nepal)

Darchula, Nepal

Details of Income & Contribution Received
For the Fiscal Year 2078/79

Income & Contribution — Annexure: I

Emergency Public Health Intervention for COVID-19 (EPHIC-OXFAM)		Sub-Annex: I-XIII	
SN.	Particulars	FY 2078/79	FY 2077/78
1	**Opening Balance**	1,579,500.00	-
2	Grant Income	489,137.43	1,579,500.00
3	**Sub-Total**	2,068,637.43	1,579,500.00
4	Less: Grant Libility	-	1,579,500.00
5	Less: Grant Liability Refunded	29,936.00	-
	Total Income & Contribution	2,038,701.43	-

Social Audit of Marma RM's Health Facitities-" MARMA RURAL MUNICIPALITY"		Sub-Annex: I-XIV	
SN.	Particulars	FY 2078/79	FY 2077/78
1	Grant Income	385,000.00	-
	Total Income & Contribution	385,000.00	-

Dunhu Tole Shudhar Campaign Program-"DUNHU RURAL MUNCIPALITY"		Sub-Annex: I-XV	
SN.	Particulars	FY 2078/79	FY 2077/78
1	Grant Income	699,179.00	1,499,380.00
	Total Income & Contribution	699,179.00	1,499,380.00

School Support Program-"LEKAM RURAL MUNCIPALITY"		Sub-Annex: I-XVI	
SN.	Particulars	FY 2078/79	FY 2077/78
1	Grant Income	992,700.00	799,069.00
	Total Income & Contribution	992,700.00	799,069.00

Drone Survey & Details Report Preparation of Solar Water Lifting 4 Projects -DPR-"BYANS RURAL MUNICIPALITY"		Sub-Annex: I-XVII	
SN.	Particulars	FY 2078/79	FY 2077/78
1	Grant Income	-	702,000.00
	Total Income & Contribution	-	702,000.00

Trans Boundary Rivers of South Asia (TROSA)-OXFAM		Sub-Annex: I-XVIII	
SN.	Particulars	FY 2078/79	FY 2077/78
1	**Opening Balance**	738,347.00	-
2	Grant Income	2,897,112.21	1,500,000.00
3	**Sub-Total**	3,635,459.21	1,500,000.00
4	Less: Grant Liability	-	738,347.00
	Total Income & Contribution	3,635,459.21	761,653.00

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A. Lamichhane & Associates Chartered Accountants

Community Rural Development Society-Nepal

(CRDS-Nepal)

Darchula, Nepal

Details of Income & Contribution Received
For the Fiscal Year 2078/79

Income & Contribution — Annexure: I

Poverty Allevation & Small Enterprise Development Programme		Sub-Annex: I-XIX	
SN.	Particulars	FY 2078/79	FY 2077/78
1	Grant Income	1,360,600.00	-
	Total Income & Contribution	1,360,600.00	-

Strengthening Aromatic & Medicinal Plants Based Enterprise of Community Forest User Group by Scaling up Processing and marketing Program-FAO Program		Sub-Annex: I-XX	
SN.	Particulars	FY 2078/79	FY 2077/78
1	Grant Income	466,257.00	-
2	Sub-Total	466,257.00	-
3	Less: Grant Liability	466,257.00	-
	Total Income & Contribution	-	-

Education Material Support Program-"DUNHU RURAL MUNICIPALITY"		Sub-Annex: I-XXI	
SN.	Particulars	FY 2078/79	FY 2077/78
1	Grant Income	687,000.00	-
	Total Income & Contribution	687,000.00	-

Core Fund-665		Sub-Annex: I-XXII	
SN.	Particulars	FY 2078/79	FY 2077/78
1	Opening Balance	29,640.45	-
2	Walefare Fund (Staff Contribution)	102,670.00	46,914.00
3	Management Cost: Contribution from Other Program	746,268.90	874,265.45
4	Other Income	-	6,000.00
5	Sub-Total	878,579.35	927,179.45
6	Less: Transfer to Fund Balance	58,296.50	29,640.45
	Total Income & Contribution	820,282.85	897,539.00

Core Fund-13427		Sub-Annex: I-XXIII	
SN.	Particulars	FY 2078/79	FY 2077/78
1	Opening Balance	934,065.95	1,245,377.79
2	Walefare Cost (Staff Contribution)	112,100.00	210,695.00
3	Bank Interest	603.99	1,669.85
4	FD Interest Income	63,167.57	44,521.37
5	Management Cost: Contribution from Other Program	250,585.69	405,135.90
6	Sub-Total	1,360,523.20	1,907,399.91
7	Less: Transfer to Fund Balance	855,757.08	934,065.95
	Total Income & Contribution	504,766.12	973,333.96

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CRDS-NEPAL

A. Lamichhane & A...
Chartered Accountants, P...

Community Rural Development Society-Nepal

(CRDS-NEPAL)

Darchula, Nepal

Notes forming the parts of Financial Statements

Expenditure **Annexure: II**

Particulars	FY 2078/79	FY 2077/78
Community Development Program-"GNI-CDP"	**Sub-Annex: II-I**	
New Child Finding		
New Child Intake	56,980.00	-
Child Case Management		
Home Visiting	258,734.00	517,926.00
Annual Child Letter	174,455.00	37,400.00
Annual Progress Report	40,990.00	3,600.00
Token of Love to over 16 & 18 Children	22,400.00	19,050.00
Overhead Cost	11,465.00	-
Community Facilitator	1,253,994.00	1,132,368.00
Death Consolatory Support	-	10,000.00
Sponsorship Graduates Mapping	3,000.00	-
National/Regional Workshop	76,980.00	-
Counselling Training to Community Facilitators	44,900.00	-
Primary Education		
Parental Education	-	26,465.00
Bi Monthly Meeting with Teacher	7,050.00	8,770.00
Child Friendly Classroom Management	77,315.00	204,133.00
Refresher Training on ICT	-	98,326.00
Teaching Learning Materials Support	104,380.00	156,007.00
Officer- Education Development	656,522.00	330,031.00
Education Material Support 1-8	698,802.00	1,822,366.00
Radio Phoning	-	78,230.00
Focal Staff	9,000.00	-
Basic Training on Reading skill	188,048.00	115,457.00
Class Observation & Teachers clinic	16,496.00	20,175.00
Story telling program	15,590.00	1,620.00
Self Learning Materials Support	284,050.00	-
Radio Kashya Broadcasting	22,000.00	-
Operation and Maintenance	50,000.00	-
Teachers Meeting	6,600.00	-
Capacity Development Workshop-Partner	35,878.00	-
Secondary Education		
School Building Construction	-	1,200,250.00
School Building Renovation & Maintenance	-	1,350.00
Officer-Education Development	-	337,454.00
Education Material Support 9-12	93,521.00	1,692,281.00

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PSA Boardcasting on Education	-	12,000.00
Classroom Based Reading Assessment	25,102.00	-
Post Secondary Education		
After SEE Support	1,013,400.00	792,980.00
Overhead Cost	76,856.50	93,012.00
Agriculture Development		
Agriculture Input Support	-	1,000,000.00
Individual Revolving Fund Support	900,000.00	-
Capacity Development Workshop-Partner	69,021.00	-
Livestock & Fishery		
Overhead Cost	44,030.00	-
Focal Staff	16,500.00	37,500.00
Monitoring- IP	26,573.00	53,684.00
Agro Vet Establishment/Strengthning	-	14,842.00
Cooperative Building Construction	-	1,000,000.00
Cooperative Business Plan Preparation	11,250.00	32,445.00
Cooperative External Audit	37,000.00	13,280.00
Cooperative Networking Meeting (District Level)	10,480.00	6,595.00
Revolving Fund Support	-	748,427.00
Officer- Micro Enterprise Development	450,666.00	667,485.00
Credit Support	-	290,000.00
Model Goat Farm Establishment Through Revolving Farm	-	468,000.00
Cooperative Management Support	-	250,000.00
Monthly Staff Meeting	-	6,000.00
Intern-JTA	-	111,255.00
IGD Workshop- IP	5,650.00	-
Junior Technician	529,052.00	530,335.00
Weighting Machine Support	-	83,055.00
Individual Revolving Fund Support	3,660,000.00	1,440,000.00
Account & Revolving Fund Monitoring Training	60,000.00	23,645.00
Cooperative Software Training One to One Coatching	3,500.00	8,520.00
ToT on Computer Based Accounting Software	5,796.00	-
Communication for the Cooperatives	30,000.00	-
Management Support to Cooperative	42,000.00	-
Small & Medium-Size Enterprises(SME)		
Cooperative Business Support	220,000.00	-
Capacity Development Training to Cooperative	9,580.00	-
Organizing/Facilitating CDC		
CDC Meeting	22,200.00	68,250.00
PMC Meeting	11,130.00	21,735.00
Local Leader Cultivation		
PMC Reformation	24,530.00	-
Coordination Meeting with Local Government Unit	57,735.00	-
CDC Reformation	33,695.00	-
Capacity Building Training- PMC and CDC	-	56,860.00
Network Building		
Monthly Review Meeting	20,470.00	-

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Monthly Staff Meeting	56,955.00	81,278.00
Coordination Meeting with Local Government Unit	16,260.00	-
Meeeting with Sponsor Family	18,880.00	-
Campaign & Advocacy		
Overhead Cost	13,855.00	-
Campgain Against Gender Voilence	14,160.00	10,000.00
Special Day Celebration	3,000.00	
Child Protection Committee Form/ Reform at Community/ R Municipality or Municipality Level	16,015.00	
Psycho-Social Counselling Services	-	12,000.00
Radio Programs & PSA	-	18,000.00
Radio Jingle production & Broadcasting	12,500.00	75,000.00
Radio Phoning	27,540.00	
Dissemination Phychosocil Information through Media		4,000.00
Birth Registration Campaign		7,520.00
Periodical CPC Meeting	14,966.00	-
Election campaign Against child marriage at school	83,512.00	-
Food Aid & Nutrition		
Emergency Releif Support	208,820.00	-
Non-food Item & Shelter		
Emergency Releif Support	50,960.00	78,384.00
Monitoring & Evaluation		
Social Audit	42,242.00	30,242.00
Monitoring- IP	56,120.00	29,902.00
Joint Monitoring Visit	40,760.00	28,060.00
Audit Cost	50,000.00	33,000.00
Conference, Workshop and Training		
Overhead Cost	1,921.00	-
Monitoring- IP	3,780.00	-
LPAC (Local project Advisory Committee Meeting)	30,210.00	-
Capacity Development Workshop-Partner	31,776.00	-
Project Management		
Operation Cost	443,800.00	393,750.00
Officer- Admin Finance	656,522.00	667,485.00
GNK Gift Money-Gift Delivery		
Gift Money and Letters Handover	381,304.00	257,946.00
Hope Letter 2019-Secondary education		
Overhead Cost	-	35,832.00
School Building Construction	-	1,489,359.00
Extra Educational Activities	-	41,427.00
School Handover and Inaguration Program	-	9,500.00
Ending Child Marriage-Campaign & Advocacy		
ECA Program at School	27,680.00	
Street Drama	86,600.00	
Overhead Cost	28,277.00	798.00
Wall Painting	93,176.00	47,059.00
Child Club Form/ Reform		49,827.00

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Child Protection Committee Form/ Reform at Community/ R Municipality or Municipality Level		59,172.00
Girls Group Formation & Orientation		87,452.00
Vigilance Group Formation & Orientation		46,265.00
Hoarding Board	91,000.00	-
Community Discussion & Parental Education	5,000.00	50,855.00
Interaction Between Local Leaders & Children	86,605.00	-
Radio Jingle Production & Broadcasting	-	48,000.00
Periodical CPC Meeting	14,125.00	9,500.00
GBV and Self Defence Training to Adolescents	-	251,481.00
CRC & Against Child Marriage Training	-	113,690.00
Issues Based ECA at School	66,794.00	10,180.00
Anti Child Marriage Campaign	41,290.00	-
Child Marriage Free School Declaration Program	69,348.00	-
Combating Child Marriage Strategic Training	238,565.00	-
Stakeholders Training on legal proision against	137,976.00	-
Weekly Radio Program	52,500.00	-
Status Sharing Meeting	29,212.00	-
SAFE Project-Campaign & Advocacy		
Overhead Cost	0.50	-
Vocational Skill Training	690,307.00	15,485.00
Life Skill & Better Life Option Training	10,489.00	159,067.00
Enterprise Your Life Training	8,162.00	124,174.00
Orientation on Gender Based Violence (SAFE)	-	46,593.00
Group Counseling for Coping with stress & Phychosocial	55,415.00	-
Skill Training to Implement IGA	256,248.00	8,424.00
Total	**15,989,994.00**	**20,073,871.00**

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Notes forming the parts of Financial Statements

Expenditure **Annexure: II**

Particulars	FY 2078/79	FY 2077/78
Early Grade Reading Program-"EGRP"	Sub-Annex: II-II	
Labour Cost		
Team Leader	101,499.00	97,758.00
Programme Coordinator	433,607.00	445,550.00
Programme Officer	518,442.00	625,100.00
Finance & Adminstration Assistant	274,430.00	266,000.00
Reading Mobilizer	3,480,096.00	4,145,267.00
Support Staff	46,013.00	33,516.00
Travel Cost		
Travel Cost LM (Monthly)	108,000.00	144,000.00
*Learning Motivators (25 days/annual*750)*	256,230.00	410,850.00
Travel Cost for Orientation	27,300.00	-
*Program Coordinator (average 6 days/month *750)*	14,325.00	-
*Program Officers (average 7 days/month*750)*	53,405.00	82,225.00
Operational Costs		
Office running cost (Utilities & Communication)	12,713.00	32,196.00
Office Rent(Partial)	48,045.00	38,500.00
Communication for PC & Pos	16,500.00	9,000.00
Office Stationary & Supplies	31,221.00	43,395.00
Accident Insurance	75,351.00	35,725.00
Meeting Cost Of RM	25,760.00	38,185.00
Programme Cost		
Capcity Building Training for Reading Motivators	131,171.00	-
Classroom Parents Meeting (Phase I & II)	224,530.00	441,600.00
Hall Rent	51,500.00	11,000.00
Management Cost 7% on Institutional Cost	387,949.59	451,356.64
Miscellaneous (Newspaper,Photocopy, Banner etc)	-	9,160.00
District Level Reading Mela	-	197,829.61
Per Diem (NGO+Teachers)	490,750.00	316,250.00
Recharge Card Cost for Reading Motivators	28,800.00	57,600.00
School Level Reading Mela	-	573,000.00
Stationaries	23,058.00	104,590.00
Lunch,Tea & Snacks	159,110.00	328,450.00
Travel Cost	47,300.00	238,080.00
Facilators Cost	73,500.00	26,750.00
Meeting Cost per School Cluster in palikas (Teacher Mobile Meeting)	-	240,475.00
Training Materials	2,700.00	-
Local Materials & bags for RMs	-	9,600.00
Non Residential Package Cost	49,830.00	-
Fooding & Lodging for Participants	52,000.00	-
Covid Response-Tole Shikshya (Assistant Facilitators)	616,000.00	380,000.00
Public Service Announcement	48,000.00	-
Provincial Level Shering meeting	68,445.00	-
EGR Material transportation to palikas	36,200.00	-
Travel & Perdiem cost	210,800.00	-
Launch Cost	75,120.00	-
Total	**8,299,700.59**	**9,833,008.25**

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Notes forming the parts of Financial Statements

Expenditure

Annexure: II

Particulars	FY 2078/79	FY 2077/78
RM Data Digitalaization Program-"BYANS RURAL MUNICIPALITY"	Sub-Annex: II-III	
Data Entry Clerk	-	*143,370.00*
Total	-	143,370.00

Particulars	FY 2078/79	FY 2077/78
RM Data Digitalaization Program-"LEKAM RURAL MUNICIPALITY"	Sub-Annex: II-IV	
Data Entry Clerk	-	*120,000.00*
Total	-	120,000.00

Particulars	FY 2078/79	FY 2077/78
Drone Survey & Details Report Preparation of Solar Water Lifting 4 Projects -DPR-"BYANS RURAL MUNICIPALITY"	Sub-Annex: II-V	
Travel & Perdiem Support	-	*361,000.00*
Travel & Ticket Cost	-	*40,000.00*
Lodging	-	*75,000.00*
Material Support	-	*70,000.00*
Report Printing & Binding	-	*80,000.00*
Porter & Transportation Cost	-	*33,000.00*
Management Cost	-	*32,470.00*
TDS Expenses	-	*10,530.00*
Total	-	702,000.00

Particulars	FY 2078/79	FY 2077/78
COVID-19 Effected Student Data Collection and Analysis Support Program-UNICEF	Sub-Annex: II-VI	
Travel & Perdiem for BYANS RM Staff	-	*25,000.00*
Travel & Perdiem for Dunhu RM Staff	-	*12,500.00*
Total	-	37,500.00

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Expenditure

Annexure: II

Particulars	FY 2078/79	FY 2077/78
Poverty Allevation & Small Enterprise Development Programme	Sub-Annex: II-VII	
Pulam Jam & Chips Making Training		
Stationary for Participants	21,050.00	-
Tea snacks for Participants	60,600.00	-
Food for Participants	143,500.00	-
Travel pediem for Staff	4,800.00	-
Training Material	142,200.00	-
Faclilator Travel perdiem +Ticket+lodging	29,450.00	-
Faclilator Facilitation Exp	18,000.00	-
Printing Press Exp	9,000.00	-
Transportation Exp	20,000.00	-
Cruser Training		
Stationary for Participants	2,250.00	-
Tea snacks for Participants	61,200.00	-
Food for Participants	135,000.00	-
Training Material	60,000.00	-
Facilator	81,000.00	-
Travel pediem for Staff	14,400.00	-
Bangle Making Training		
Stationary for Participants	2,400.00	-
Tea snacks for Participants	76,500.00	-
Food for Participants	144,000.00	-
Training Material	60,850.00	-
Facilator	81,000.00	-
Travel pediem for Staff	14,400.00	-
Monitoring Expenses		
Travel and Transportation	99,000.00	-
Travel and Perdiem for Local Level Officer	80,000.00	-
Total	**1,360,600.00**	**-**

Particulars	FY 2078/79	FY 2077/78
Indigenous Crop Food Item Preparation Training Program-"BYANS RURAL MUNICIPALITY"	Sub-Annex: II-VIII	
Office Overhead/Management Exp	-	27,180.00
Training Program Expenses		
Training Material	-	80,000.00
Stationary	-	11,920.00
Resource Person Travel Perdiem	-	16,000.00
Resource Person Training Allwoance	-	30,000.00
Resource Person Travel Ticket	-	3,000.00
Resource Person Facilitation	-	49,000.00
Participant Food Cost	-	49,000.00
Support Staff Food Cost	-	3,500.00
Misceleneous/Material Local level	-	30,000.00
Total	**-**	**299,600.00**

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Expenditure

Annexure: II

Particulars	FY 2078/79	FY 2077/78
Emergency Public Health Intervention for COVID-19 (EPHIC-OXFAM)	Sub-Annex: II-IX	
WASH & Hygiene Materials	58,613.10	-
Food Items	164,626.83	-
Winterization Materials	241,537.50	-
Vehicle Hiring/ Transportation	15,000.00	-
Volunteer cost	2,400.00	-
Porter/ Handling cost	5,000.00	-
Registration/Documentation	1,960.00	-
Team Leader	60,000.00	-
Communication cost	2,000.00	-
Local Transportation and Travel	80,609.00	-
Pulse oximeter	59,980.40	-
Infrared digital thermometer	77,992.60	-
Surgical Mask (3/4 Layers with good quality)	26,951.00	-
Surgical Gloves box	49,946.00	-
Alcohol based sanitizers (Gel/Spray)-130 ML	128,820.00	-
Hand sanitizer (5L)- gallon	224,011.20	-
Gown	104,977.00	-
soft blanket, pillow, bed sheet	364,018.20	-
Isolation kit	367,837.60	-
Visibility cost (Sticker/Banner)	2,430.00	-
Total	**2,038,701.43**	-

Particulars	FY 2078/79	FY 2077/78
Trans Boundary Rivers of South Asia (TROSA)-OXFAM	Sub-Annex: II-X	
Annual learning and planning meeting	44,600.00	66,360.00
Audit	-	2,712.00
Board Member meeting and field monitoring	75,320.00	22,940.00
Capacity buildings for TROSA team (Transboundary, Leadership, Exposure)	48,090.01	33,810.00
Communication	10,098.00	1,461.00
Finance Officer	405,767.00	59,292.00
Lobby meetings to priorities community's demand on water governance issues	38,710.00	34,300.00
Office Assistant	106,355.00	26,302.00
Office Rent	103,902.00	12,149.00
Office utilities	38,716.00	1,147.00
Partner's Staff Hiring and vacancy cost	-	30,030.00
Per diem/Accomodation	120,800.00	7,000.00
Project Coordinator	462,755.00	79,221.00
Project officer/Data management Officer	233,264.00	59,608.00
Public campaign; International days related to river water Governance and women rights	-	19,750.00
Stationery	44,509.00	18,595.00
Strengthening women's participation through social mobilization (SM's cost)_CRDS-Nepal	619,877.00	195,481.00
Team leader/Program Director	183,447.00	91,495.00
Joint Field Visit to update the progress of achivements	62,340.00	-
2 days provincial workshop ampong stakeholder to projet handover process along with commitement	295,466.40	-
Phase out planning meeting with partners	81,150.00	-
Documentation/printing/publication	53,742.80	-
Repair maintenance and fuel	14,488.00	-
Travel	31,400.00	-
Follow youth initiatives on SDGs	56,450.00	-
Support WEC to raise voice on Transboundary issues	199,107.00	-
Follow of workshop with hotel association and hotel owners to share the status of water pollutipon in mahakali river	18,975.00	-
Sensitization workshop for sand/gravel/stone mining contractors on the guideline	12,250.00	-
Documentation/IEC materials on water quality	120,985.00	-
Technicial support to local government to develop sand mining guideline	33,085.00	-
Transboundary Learning comp, Women and water (Training to task force and women group)	86,700.00	-
Leadership and insitutional, Proposal writing training to Transboundary Community	33,110.00	-
Total	3,635,459.21	761,653.00

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Expenditure

Annexure: II

Particulars	FY 2078/79	FY 2077/78
Rural Village Water Resources Management Project-"RVWRMP-DUNHU RURAL MUNCIPALITY"	Sub-Annex: II-XI	
Human Resources		
Communication for Staff	-	8,000.00
Dashain Allowances	-	20,588.00
Field Coordinator Salary	-	94,500.00
Gratuity	-	29,951.00
Provident Fund	-	35,955.00
Remote Area Allowance	-	80,625.00
Sub-Engineer	-	18,000.00
Water Resource Technician (WRT)	-	247,050.00
Other Direct Cost		
Field kit for field staff	-	3,125.00
Management cost	-	34,590.00
Staff Insurance	-	2,600.00
Training & Other Cost		
Bio Monthly Meetting Perdiem & Local Level Travel & Transport	-	23,651.00
COVID Related Activities	-	44,855.00
During Construction Seminar	-	2,750.00
Project Level Monitoring & Water Board Related Activities	-	105,960.00
VMW Training	-	35,000.00
Total	-	**787,200.00**

Particulars	FY 2078/79	FY 2077/78
Rural Village Water Resources Management-"RVWRMP-LEKAM RURAL MUNCIPALITY"	Sub-Annex: II-XII	
Human Resources		
Communication for Staff	-	10,333.00
Dashain Allowance	-	46,263.00
Field Coordinator	-	94,500.00
Gratuity	-	40,611.00
Provident Fund	-	48,765.00
Remote Area Allowance	-	110,725.00
Sub-Engineer	-	18,000.00
Water Resource Technician (WRT)	-	375,150.00
Other Direct Cost		
Bio Monthly Meetting Perdiem	-	29,119.00
Covid-19 Material Expense	-	81,260.00
During Construction Seminar	-	2,700.00
Field Kit for Field Staff	-	4,625.00
Financial Refresher Training	-	2,700.00
Management cost	-	52,425.00
O & M and WSP Training	-	8,250.00
Office Material Support & Office RM/SO staff	-	55,636.00
Scheme Level Monitoring & Water Board Related Activities	-	99,840.00
Staff Insurance	-	3,848.00
Travel/Transportation(Mobilize top staff for Other Field)	-	10,000.00
VMW Training	-	35,000.00
Total	-	**1,129,750.00**

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Expenditure — Annexure: II

Particulars	FY 2078/79	FY 2077/78
Rural Village Water Resources Management Project-"RVWRMP-NAUGAD RURAL MUNCIPALITY"	Sub-Annex: II-XIII	
Human Resources		
Communication for Staff	-	35,700.00
Dashain Allowance	-	105,614.00
Field Coordinator	-	378,000.00
Gratuity	-	122,505.00
Livlihood Promotor	-	137,250.00
Provident Fund	-	158,463.00
Remote Area Allowance	-	350,880.00
Sanitation & Health Promoter	-	274,500.00
Sub-Engineer	-	234,900.00
Water Resource Technician (WRT)	-	559,980.00
Other Direct Cost		
Bio Monthly Meetting Travel and Perdiem /Staff Travel and Transportation	-	60,000.00
Field Kit fro Field Staff	-	14,000.00
Management Cost	-	176,481.00
Staff Insurance.	-	11,648.00
Travel & Transport Field Staff (Mobilize to other field)	-	15,000.00
Program Expenses		
16 Day Women against Voilance Day Celebration	-	5,000.00
CAP Training Workshop	-	6,450.00
COVID Management Activities	-	150,000.00
During Construction Seminar	-	11,000.00
Financial Management & Leadership Training	-	7,350.00
Financial Refresher Training	-	8,850.00
Home Garden Management Training (New)	-	210,000.00
Home Garden Orientation	-	7,350.00
Home Garden Training Monitoring Support	-	29,000.00
HSE/GESI/HRBA Orientation	-	7,650.00
International Mensturation Day	-	2,800.00
Livlihood (Home Garden Refresher Training)	-	79,905.00
O & M and WSP Training	-	6,750.00
Preconstruction Seminar	-	6,900.00
Project Orientation	-	7,650.00
Sanitation Week Celebration	-	5,000.00
School WASH Orientation & Caimpaign	-	150,000.00
Toilet Day	-	3,000.00
Water Day	-	5,610.00
Woman Day	-	7,750.00
World Hand Wash Day	-	5,000.00
Total	-	3,357,936.00

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Expenditure — Annexure: II

Particulars	FY 2078/79	FY 2077/78
Rural Village Water Resources Management Project-"RVWRMP-MARMA RURAL MUNCIPALITY"	Sub-Annex: II-XIV	
Human Resources		
Communication for Staff	-	46,912.00
Dashain Allowance	-	185,250.00
Field Coordinator	-	378,000.00
Gratuity	-	177,769.00
Livlihood Promoter	-	192,150.00
Provident Fund	-	213,855.00
Remote Area Allowance	-	477,085.00
Sanitation & Health Promoter	-	329,400.00
Sub Engineer	-	250,800.00
Water Resource Technician (WRT)	-	988,200.00
Other Direct Cost		
Bio Monthly Meeting	-	36,067.00
Field Kit fro Field Staff	-	18,600.00
Management Cost	-	163,620.00
Staff Insurance	-	15,080.00
Travel & Perdiem for Mobilize to Other field	-	23,200.00
Program Expenses		
16 Day Woman Against Violance Day Celebration	-	5,000.00
CAP Training Workshop	-	10,567.00
Cooperative Day	-	3,100.00
During Construction Seminar	-	18,985.00
Financial Management Training	-	13,475.00
Financial Refresher Training	-	22,608.00
Gesi Orientation	-	13,658.00
Hand Washing Day	-	5,000.00
Home Garden Management Orientation	-	13,948.00
Home Garden Management Training (New)	-	180,924.00
International Menturation day	-	4,250.00
International Woman Day	-	7,400.00
Livlihood (Home Garden Refresher Training)	-	88,630.00
O & M and WSP Training	-	41,995.00
Pre construction Seminar	-	8,295.00
Project Orientation	-	10,942.00
Sanitation Week Celebration	-	13,000.00
Scheme Level Coordination Meeting	-	42,810.00
School WASH Activities	-	72,087.00
Sustainability Activities (COVID-19 PPE Material Support)	-	85,089.00
Toilet Day Celebration	-	5,000.00
Total Sanitation Related Activities	-	13,595.00
World Water day	-	2,200.00
Total	-	**4,178,546.00**

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Notes forming the parts of Financial Statements

Expenditure — **Annexure: II**

Particulars	FY 2078/79	FY 2077/78
Rural Village Water Resources Management Project-"RVWRMP-MALIKARJUN RURAL MUNCIPALITY"	**Sub-Annex: II-XV**	
Human Resources		
Communication for Staff	-	8,000.00
Dashain Allowance	-	33,713.00
Field Coordinator	-	94,500.00
Gratuity	-	29,951.00
Provident Fund	-	35,955.00
Remote Area Allowance	-	80,625.00
Sub Engineer	-	18,000.00
Water Resource Technician (WRT)	-	247,050.00
Other Direct Cost		
Bio Monthly Meetting Perdiem	-	5,526.00
During Construction Seminar	-	2,750.00
Field Kit for Field Staff	-	3,125.00
Financial Review Workshop	-	2,750.00
Hoarding Board Support	-	45,000.00
Management cost	-	35,955.00
Pre Construction Seminar	-	2,750.00
Public Auditing & Hearing	-	1,750.00
Scheme Level Monitoring & Water Board Related Activities	-	22,750.00
Staff Insurance	-	2,600.00
Sustainability Related Activities (RM Level Sanitation & hygiene material support COVID-19)	-	30,250.00
Travel & Transportation (Mobilize to Other Field)	-	5,000.00
Total	-	**708,000.00**

Particulars	FY 2078/79	FY 2077/78
Dunhu Tole Shudhar Campaign Program-"DUNHU RURAL MUNCIPALITY"	**Sub-Annex: II-XVI**	
Bank Charges	-	40.00
Office Overhead/Management Exp	24,429.00	71,380.00
Human Resource		
Focal Person	157,250.00	240,500.00
Street Supervisor	517,500.00	747,500.00
Tole Shudhar Campaing Program Expenses		
FCHV Orientation	-	45,000.00
Child Club Orientation	-	43,000.00
Dhami Jhakri Orientation	-	45,000.00
Hoarding Board Established	-	90,000.00
Teacher Orientation	-	55,000.00
Tole Shudhar Campaing	-	87,500.00
Wall Painting	-	44,460.00
Ward Level Stakeholder Meeting	-	30,000.00
Total	**699,179.00**	**1,499,380.00**

Particulars	FY 2078/79	FY 2077/78
School Support Program-"LEKAM RURAL MUNCIPALITY"	**Sub-Annex: II-XVII**	
Bank Charges	-	30.00
CLass Room Material Support	892,417.00	674,779.00
Class Room Material Transport Expenses	46,000.00	60,000.00
Management Expenses	54,283.00	64,260.00
Total	**992,700.00**	**799,069.00**

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Expenditure **Annexure: II**

Particulars	FY 2078/79	FY 2077/78
SUAAHARA-II-"HKI"	Sub-Annex: II-XVIII	
PCs/FCs facilitate municipality-level sustainability workshops	-	162,720.00
PCs and FCs facilitate regular functioning of municipal-level Nutrition and Food Security Steering Committee (NFSSC) meetings and link with action plans created during	95,300.00	-
PCs, FCs, Technical Officers and MNFs collaborate with local level government and stakeholders at municipality level during the 16 days of activism campaign and international women's day, focusing on health and nutrition	13,150.00	17,325.00
HF level interaction with FCHVs (2066-HF and 27694-FCHV)	518,550.00	-
Local level Consutative meeting (for 331 local level)	400,065.00	-
MNF/CNF conduct refresher training to peer facilitators (42 districts)	36,210.00	-
MNF/CNF conducts 5 key life events (pregnancy, birth, 6 months, 1st and 2nd birthday) for 1000-day families, as needed and as per COVID context/guidelines(42 districts)	360,000.00	191,600.00
MNF/CNF counsel households with a child with Moderate Acute Malnutrition (MAM) on child feeding and care practices (32 districts: Achham, Baglung, Baitadi, Bajhang,	41,600.00	-
MNF/CNF, in collaboration with FCHVs, conduct food demonstrations in HMG meetings (mountain and hill districts prioirty given to areas with SATH approach & hard to reach,	180,020.00	85,478.00
Provide Covid -19 Orientation to 389 Municipalities' Health, coordinators at district level (3 persons from each muncipality)	52,133.00	102,050.00
FC & MNF coordinate and advocate at municipal level for governments to improve water treatment, hand washing, and address supply side barriers on water treatment and	21,240.00	1,140.00
KTM & N&H Officers conduct two days training to enhance capacity of exiting CB-IMNCI Coaches on MIYCN/IMAM programs (21 districts: Achham, Bajhang, Banke, Bardiya)	95,190.00	-
KTM team and N&H Officers conduct review and planning meetings with OTC and NRH staff to strengthen NACS/IMAM services (32 districts: Achham, Baglung, Baitadi)	379,900.00	16,320.00
N&H Officers conduct 1 Routine Data Quality Assessment (RDQA) aligning with GON/FWD workplan to improve quality of recording and reporting on nutrition and health-related indicators at health facilities and supporting use of Nutrition App	6,850.00	4,400.00

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N&H Officers conduct Routine Data Quality Assessment (RDQA) aligning with GON/FWD workplan to improve quality of recording and reporting on nutrition and health-related indicators at health facilities and provide support on use of Nutrition App (42 district)	4,900.00	-
N&H Officers facilitate a participatory review and on site coaching at health facilities including OTCs to enhance knowledge and skills on continuum of nutrition and health	43,590.00	117,213.00
N&H Officers provide follow-up support and technical assistance for CHSB review at health facilities, in coordination with municipal-level health coordinators, HFOMC	136,715.00	35,310.00
HFP/M Officers and MNFs/CNFs distribute vegetable seeds for 1000 days HHs, VMFs and LRPs in select Core+ areas to minimize negative impacts of disrupted agri input supply	8,100.00	16,350.00
PCs and HFP/M Officers conduct 1 day nutrition sensitive agriculture training follow-up meeting with all agriculture and livestock technical coordinators at municipality level,	88,375.00	-
HFP/M Officers and MNFs conduct VMF network meetings to review resilience plans of VMFs/HFP groups and to link VMFs with private sector actors (i.e. cooperatives,)	66,180.00	28,450.00
HFP/M officer and MNF conduct 1 day VMF refresher training for selected VMF incordination with municipal agri and livestocks stakeholder in 36 districts (except Rukum east,	57,440.00	-
PCs and HFP/M Officers conduct orientation on resilient food system and provides material support to some participants to establish demonstration on adaptation of climate	164,760.00	-
PNGOs Salary and Wages	6,110,301.50	5,535,581.00
PNGOs Fringe Benefits	1,719,318.00	1,778,444.00
PNGOs Travel	168,425.00	171,551.00
PNGOs Supplies (Equipment, Furnitures & Others)	11,900.00	11,900.00
PPE FCHV Purchase cost	32,100.00	-
PNGOs Other Direct Cost	653,208.77	462,704.17
PNGO Leadership, in coordination with PCs and Technical Officers, facilitate planning and review meetings with all MNFs and CNFs	319,330.00	53,785.00
Municipal level review and reflection meetings on School Health Nutrition program including Adolescent IFA supplementation with teachers, SMC members, PTA memebrs,	290,840.00	250,315.00
N&H Officers and FCs conduct reflection meetings with GESI champions and discuss on family's role in improving health and nutrition of 1000 day women and children during	20,800.00	25,520.00
Support to vaccination campaign and monitoring COVID-19 management	92,000.00	14,000.00
PNGO front line staff conducts follow-up telephone counseling with 1000 days households to achieve healthy home status	-	40,543.00
Provide orientation to frontline workers (FS, CNV, FCHV, HW, CWV) at 2111 health facilities for 26,761 FCHVs and 10,000 HWs	-	15,600.00
Total	12,188,491.27	9,138,299.17

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Notes forming the parts of Financial Statements

Expenditure **Annexure: II**

Particulars	FY 2078/79	FY 2077/78
Education Material Support Program-"DUNHU RURAL MUNICIPALITY"	**Sub-Annex: II-XIX**	
Education Materials Support		
EMS Support (Stationary Materials & Tracksuit Cost)	213,008.00	-
Home Visiting (T-shirt)	30,000.00	-
Volunteer Cost	90,750.00	-
Transportation Cost	16,000.00	-
Staff Mobilization (Travel & Perdiem)	12,100.00	-
EMS Store Cost	3,000.00	-
EMS Load Unload Cost	2,000.00	-
EMS Porter Cost (Materials Supply)	22,187.00	-
Stationary Materials or Program Related Materials Cost	24,155.00	-
Salary & Other Expenses		
CF Salary	111,232.00	-
Sub-Engineer Salary	89,382.00	-
Group Staff Insurance cost (Medical & Accidental)	7,486.00	-
Travel and Perdiem Cost	65,700.00	-
Total	**687,000.00**	**-**

Particulars	FY 2078/79	FY 2077/78
Social Audit of Marma RM's Health Facitities-" MARMA RURAL MUNICIPALITY"	**Sub-Annex: II-XX**	
Palika Level Orientation	57,400.00	-
HF Level Orientation	45,000.00	
Focus Group discussion HF Level	80,000.00	-
Campaign	50,000.00	-
Focus Group discussion palika level	27,600.00	-
Social Audit Travel monitoring etc	100,000.00	-
Report writing	25,000.00	-
Total	385,000.00	-

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Expenditure **Annexure: II**

Particulars	FY 2078/79	FY 2077/78
Core Fund-665	Sub-Annex: II-XXI	
Human Resources		
Office Assistant Salary	-	14,000.00
Office Running Cost		
Advertising & Greetings	7,000.00	6,000.00
Bank Service Charge	5.00	-
Board Member Travel Perdiem	25,000.00	21,800.00
Communication & Networking	43,236.85	31,485.00
Comouter Consumal	64,900.00	-
Design & Printing	-	10,063.00
Fuel Cost	11,900.00	33,800.00
Meeting & Workshop/Refreshment	118,500.00	110,440.00
Office Stationary	57,000.00	53,181.00
Office Supplies	21,865.00	87,500.00
Organisation Renewal Cost	-	15,000.00
Repair & Maintenance	5,000.00	25,150.00
Travel & Perdeim	35,800.00	72,500.00
Travel & Transportation	-	20,000.00
TV/Networking	5,000.00	11,900.00
Utilities/Water	1,200.00	1,500.00
Vehicle Repair & Maintenance/Renewal Cost	18,000.00	44,550.00
Program Expenses		
Federation Program Support	-	5,000.00
General Assembly	7,400.00	-
CDP Project Exp from Core Fund 665		
Communication	16,130.00	15,600.00
Meeting & Workshop/Refreshment	12,000.00	-
OA Salary	88,761.00	36,612.00
Office Rent	102,105.00	97,638.00
Office Stationary	51,145.00	48,490.00
Repair & Maintenance	9,570.00	27,455.00
Team Leader Salary	96,000.00	96,000.00
Utilities	11,245.00	11,340.00
Vehicle Fuel Cost	11,520.00	535.00
Total	**820,282.85**	**897,539.00**

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Expenditure Annexure: II

Particulars	FY 2078/79	FY 2077/78
Core Fund-13427	Sub-Annex: II-XXII	
Advertising & Greetings	1,000.00	14,000.00
Audit Expenses	20,638.00	24,927.00
Audit Fee	96,500.00	112,668.00
Bank Service Charges	90.60	250.48
Communication/Telephone/Internet	14,301.15	23,927.00
Depreciation	33,446.37	44,212.48
ED Salary	35,000.00	66,000.00
Field Office Rent	-	8,000.00
Organisation Renew Cost	10,000.00	-
Meeting & Workshop	34,000.00	-
News Paper & Subscription	-	7,920.00
Office Management Expenses	-	18,440.00
Office Refreshment/Tea/Snacks/Meeting & Workshop	-	78,200.00
Office Stationary & Supplies	20,000.00	133,190.00
Photos & Framing	-	12,400.00
Repair & Maintenance	54,560.00	70,220.00
Support Staff Salary	-	35,000.00
Team Leader Salary	-	90,000.00
Travel & Perdiem	102,250.00	128,550.00
Travel & Transportation	-	10,000.00
Travel for BOD Member	17,000.00	-
TV/Networking	6,000.00	3,000.00
PrInting & Photocopy Online	7,120.00	-
Vehicle Fuel	22,860.00	46,865.00
Vehicle Renewal & Miscellaneous	30,000.00	45,564.00
Total	504,766.12	973,333.96

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Annex: III

Advances & Other Receivables

Particulars	FY 2078/79	FY 2077/78
Core Fund-13427	**-**	**53,781.15**
Core Fund-665	-	*53,781.15*
Core Fund-665	**26,846.71**	**31,244.30**
SUAHARA-II-HKI	*5,000.00*	*5,000.00*
Community Development Program CDP-GNI	*20,750.00*	*15,750.00*
Core Fund-13427	-	*140.00*
Emergency Public Health Intervention for COVID-19 (EPHIC-OXFAM)	-	*5,354.30*
Trans Boundary Rivers of South Asia (TROSA- OXFAM)	-	*5,000.00*
FAO Program	*1,096.71*	-
Community Development Program-"GNI-CDP"	**28,892.00**	**325,281.00**
Bhawana Panta	*28,892.00*	-
Bisna Dhami	-	*38,961.00*
Lalit Pd Awasthi	-	*30,600.00*
Ramesh Sunar	-	*31,500.00*
Santosh Bahadur Sunam	-	*109,200.00*
Serachal Nahar Nirman Samiti	-	*71,820.00*
Sweta Devi Sunam	-	*43,200.00*
Trans Boundary Rivers of South Asia (TROSA)-OXFAM	**-**	**104,700.00**
Man Singh Karki	-	*104,700.00*
SUAHARA-II-"HKI"	**9,192.17**	**16,876.21**
VAT Receivable	*9,192.17*	*16,876.21*
Early Grade Reading Program-"EGRP"	**1,043,150.00**	**-**
Hari Prasad Ojha	*16,500.00*	-
Naresh Prasad Bhatt	*254,450.00*	-
Basanta Singh Thagunna	*211,300.00*	-
Gambhir Singh Bohora	*315,500.00*	-
Mahendra Raj Mishra	*180,900.00*	-
Basu Dev Bhatt	*12,000.00*	-
Shankar Kottari	*4,500.00*	-
Bhuwan Singh Bagal	*13,500.00*	-
Bimala Bam	*34,500.00*	-
Strengthening Aromatic & Medicinal Plants Based Enterprise of Community Forest User Group by Scaling up Processing & Marketing Program-FAO Program	**430,000.00**	**-**
Jay Raj Mishra	*430,000.00*	-
Total Advances & Receivables	1,538,080.88	531,882.66

Annex: IV

Grant Receivables

Particulars	FY 2078/79	FY 2077/78
SUAAHARA-II-"HKI"	302,285.27	-
Grant Receivable	*302,285.27*	-
Total Grant Receivables	302,285.27	-

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Current Liabilities & Provisions — **Annexure: V**

Particulars	FY 2078/79	FY 2077/78
Community Development Program-"GNI-CDP"	**181,019.00**	**157,284.00**
Core Fund-665 Payable	20,750.00	15,750.00
PF Payable	31,110.00	19,350.00
Salary Payable	129,159.00	122,184.00
Core Fund-13427	**971,614.08**	**1,070,304.95**
Audit Fee Payable	95,219.00	136,099.00
Audit Expenses Payable	20,638.00	-
Core Fund-665 Payable	-	140.00
Fund Balance	855,757.08	934,065.95
Core Fund-665	**58,296.50**	**83,421.60**
Core Fund-13427 Payable	-	53,781.15
Fund Balance	58,296.50	29,640.45
Trans Boundary Rivers of South Asia (TROSA)-OXFAM	-	**120,273.00**
PF Payable	-	79,470.00
Gratuity Payable	-	33,091.00
Tara Pd Badu Payable	-	30.00
Audit Fee Payable	-	2,682.00
Core Fund 665 Payable	-	5,000.00
Emergency Public Health Intervention for COVID-19 (EPHIC-OXFAM)	-	**5,354.30**
Core Fund 665 Payable	-	5,354.30
SUAAHARA-II-"HKI"	**739,196.00**	**784,242.00**
Salary, Fringe Benefit & PF Payable	674,539.00	742,300.00
Core Fund-665 Payable	5,000.00	5,000.00
Audit Fee Payable	46,942.00	25,017.00
Rent Payable	12,715.00	11,925.00
Strengthening Aromatic & Medicinal Plants Based Enterprise of Community Forest User Group by Scaling up Processing and marketing Program-FAO Program	**1,096.71**	-
Core Fund 665 Payable	1,096.71	-
Total Current Liabilities & Provisions	**1,951,222.29**	**2,220,879.85**

Grant Liabilities — **Annexure: VI**

Particulars	FY 2078/79	FY 2077/78
Community Development Program-"GNI-CDP"	**644,231.00**	**518,636.00**
Grant Liability	644,231.00	518,636.00
Early Grade Reading Program-"EGRP"	**1,761,590.00**	**574,247.23**
Grant Liability	1,761,590.00	574,247.23
SUAAHARA-II-"HKI"	-	**129,614.83**
Grant Liability	-	129,614.83
Emergency Public Health Intervention for COVID-19 (EPHIC-OXFAM)	-	**1,579,500.00**
Grant Liability	-	1,579,500.00
Trans Boundary Rivers of South Asia (TROSA)-OXFAM	-	**738,347.00**
Grant Liability	-	738,347.00
Strengthening Aromatic & Medicinal Plants Based Enterprise of Community Forest User Group by Scaling up Processing and marketing Program-FAO Program	**466,257.00**	-
Grant Liability	466,257.00	-
Total Grant Liabilities	**2,872,078.00**	**3,540,345.06**

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Cash & Bank

Annex: VII

Source of Fund	Name of the Bank	Bank Account No	FY 2078/79	FY 2077/78
Community Development Program-"GNI-CDP"-PMC	Rastriya Banijaya Bank-Darchula	409000173401	796,358.00	350,639.00
Core Fund-13427	Rastriya Banijaya Bank-Darchula	409001342710	3,178.80	14,439.72
Core Fund-13427-Fixed Deposits	Global IME Bank-Darchula	K101010000127	1,100,000.00	1,100,000.00
Core Fund-13427	Global IME Bank-Darchula	K101010000127	23,487.51	23,689.94
Core Fund-665	Global IME Bank-Darchula	K101010000337	5,000.00	5,000.00
Core Fund-665	Rastriya Banijaya Bank-Darchula	409000066501	3,045.73	33,025.83
Core Fund-665	Global IME Bank-Darchula	K101010000335	5,349.30	-
Core Fund-665	Global IME Bank-Darchula	K101010000339	5,000.00	-
Core Fund-665	Nabil Bank-Darchula	030000511C	1,000.00	1,000.00
Core Fund-665	Nabil Bank-Darchula	030000521C	1,000.00	1,000.00
Core Fund-665	Nabil Bank-Darchula	030000261C	1,000.00	1,000.00
Core Fund-665	Nabil Bank-Darchula	030000251C	-	1,096.71
Core Fund-665	Nepal Bank Limited, Kathmandu	538591000000	1,197.25	1,197.25
Core Fund-665	Global IME Bank-Darchula	K101010000338	5,000.00	5,000.00
Core Fund-665	NIC Asia	644-149-701-152-4001	7,400.08	7,400.08
Core Fund-665	Rastriya Banijaya Bank-Darchula	409000971101	3,000.00	3,000.00
Core Fund-665	Rastriya Banijaya Bank-Darchula	409000956201	3,000.00	3,000.00
Core Fund-665	Rastriya Banijaya Bank-Darchula	409000956301	3,000.00	3,000.00
Strengthening Aromatic & Medicinal Plants Based Enterprise of Community Forest User Group by Scaling up Processing and marketing Program-FAO Program	Nabil Bank-Darchula	030000251C	37,353.71	-
Trans Boundary Rivers of South Asia (TROSA)-OXFAM	Global IME Bank-Darchula	K101010000339	-	753,920.00
Emergency Public Health Intervention for COVID-19 (EPHIC-OXFAM)	Global IME Bank-Darchula	K101010000335	-	1,584,854.30
Early Grade Reading Program-"EGRP"	Global IME Bank-Darchula	K101010000340	718,440.00	574,247.23
SUAAHARA-II-"HKI"	Global IME Bank-Darchula	K101010000336	427,718.56	896,980.62
Total			**3,150,528.94**	**5,363,490.68**

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Schedule of Non Current Assets As at Ashad 32, 2079 (16th July, 2022)

Annexure-VIII

"Figures in NRs"

Non-Current Assets

S. N.	Particulars	Rate.	Written Down Value As on Ashad 31, 2078	Addition During the year	Sales/ Amortization	Total	Dep.for the year	Written Down Value As on Ashad 32, 2079
1	*Furniture and Fixture*	25%	86,490.08	-	-	86,490.08	21,622.52	64,867.56
2	*Office Equipments*	25%	2,921.12	-	-	2,921.12	730.28	2,190.84
3	*Other Assets*	25%	1,727.38	-	-	1,727.38	431.84	1,295.53
4	*Computer Accessories*	25%	21,650.39	-	-	21,650.39	5,412.60	16,237.79
5	*Vehicle*	20%	146.34	-	-	146.34	29.27	117.07
6	*Motor cycle*	20%	22,814.33	-	-	22,814.33	4,562.87	18,251.46
7	*Acer Computer*	25%	2,627.96	-	-	2,627.96	656.99	1,970.97
	Current Year		138,377.59	-	-	138,377.59	33,446.37	104,931.23
	Previous Year		182,590.07	-	-	182,590.07	44,212.48	138,377.59

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Details of Capital Reserve
For the Fiscal Year 2078/79

Annexure-IX

Particulars	FY 2078/79	FY 2077/78
Core Fund-665		
Opening Capital Reserve	50,230.98	50,230.98
Add: Surplus/(Deficit) transfer from Income over expenditure	-	-
Sub-Total	**50,230.98**	**50,230.98**
Core Fund-13427		
Opening Capital Reserve	222,295.04	222,295.04
Add: Surplus/(Deficit) transfer from Income over expenditure	-	-
Sub-Total	**222,295.04**	**222,295.04**
Total	**272,526.02**	**272,526.02**

सामुदायिक ग्रामिण विकास समाज CRDS Darchula 1992 CRDS-NEPAL

A. Lamichhane & Associates Chartered Accountants, Pokhara

Community Rural Development Society-Nepal

(CRDS - Nepal)

Darchula, Nepal

VAT Statement

for the year ended 32 Ashad, 2079

Annex No-X

Month	Purchase	Sales	VAT on Purchase (Receivables)	VAT on Sales (Payables)	DR/CR	VAT Paid
Opening Balance					(258,788.00)	(96,454.00)
Shrawan	-	-	-	-	(355,242.00)	-
Bhadra	-	-	-	-	(355,242.00)	-
Ashoj	-	-	-	-	(355,242.00)	-
Kartik	-	-	-	-	(355,242.00)	-
Mangsir	-	-	-	-	(355,242.00)	-
Poush	-	-	-	-	(355,242.00)	-
Magh	-	-	-	-	(167,528.00)	-
Adjustment				187,714.00		
Falgun	-	-	-	-	-	-
Adjustment				167,528.00		
Chaitra	-	-	-	-	-	-
Baisakh	-	-	-	-	-	-
Jestha	-	-	-	-	-	-
Ashar	-	-	-	-	-	-
Total	-	-	-	355,242.00		-

Note: On the Month of Magh, Adjustment of Rs. 187,714/- of VAT on Purchase claimed has been made for disallowed.
Note: On the Month of Falgun, Adjustment of Rs. 167,528/- of VAT on Purchase claimed has been made for disallowed.

VAT Reconciliation Statement

Particulars	VAT Sales (Rs)	Dr. VAT (Rs)	VAT Purchases (Rs)	Cr. VAT (Rs)
Sales/Purchase as per VAT Statement	-	355,242.00	-	-
NON VAT Sales/Purchase As per VAT Statement	-	-	-	-
TOTAL	-	355,242.00	-	-
Opening VAT Credit				(258,788.00)
VAT PAID				96,454.00
VAT (Receivables)/Payables as at 32 Ashad, 2079				-

सामुदायिक ग्रामीण विकास समाज CRDS Darchula 1992 CRDS-NEPAL

A. Lamichhane & Associates Chartered Accountants, Pokhara

Community Rural Development Society-Nepal

(CRDS-Nepal)

Darchula, Nepal

1 Shrawan 2078 to 32 Ashad 2079 (16 July 2021 to 16 July 2022)

Schedule No: XI

Significant Accounting Policies and Notes to Accounts

1. Significant Accounting Policies

1.1 Statement of Compliance

The financial Statement has been prepared in accordance with the generally accepted accounting policies relevant for not for profit organisation based on Nepal Accounting Standard. The Management of the Community Rural Development Society (CRDS-Nepal) (PAN No: 301044945) has prepared this financial statement following the going concern assumption. The Board of Directors and the management of CRDS-Nepal acknowledge the responsibility to prepare financial statements.

1.2 Basis of Preparation

The Financial Statements have been prepared on historical cost convention under accrual basis of accounting and are in accordance with Nepal Accounting Standards ("NAS") except otherwise stated, Generally Accepted Accounting Principles ("GAAP"). The accounting policies have been consistently applied by the company and are consistent with those used in the previous year.

1.3 Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statement and the results of operation during the reporting period end. Although these estimates are based upon the management's best knowledge of current events and actions, actual results could differ from these estimates.

1.4 Revenue Recognition

a. Income from Projects

The Income from donors for the project is recognised on the basis of expenditure charged to the project during the year.

b. Interest Income

Interest Income from bank deposit is recognised on the basis of receipt and tax on interest income has been charged to the income as expenditure.

1.5 Property, Plant & Equipment

Property, Plant & Equipment are either acquired out of core fund or capitalised upon transfer of ownership by donors of the various project being implemented by CRDS-Nepal at nominal value.

Cost of property, plant & equipment includes its purchase price, including import duties and non refundable purchases taxes, after deducting trade discounts and rebates if any, and any cost directly attributable of bringing the assets to the location and condition necessary for it to be capable of operating in the manner intended by the management, and the initial estimates of the costs of dismantling and removing the asset and restoring the site on which it is located, obligation for which an entity incurs either when the item is acquired or as a consequence of having used the item during a particular period for purposes other than to produce inventories during that period.

Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life and it is provided on property, plant & equipment as per Nepal Accounting Standard (NAS-16) Property, Plant & Equipment.

सामुदायिक ग्रामिण विकास समाज CRDS Darchula 1992 CRDS-NEPAL

A. Lamichhane & Associates Chartered Accountants, Pokhara

1.6 Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognized for liabilities that can be measured only by using a substantial degree of estimation if,

a. The company has a present obligation as a result of past events
b. A probable outflow of resources is expected to settle the obligation and
c. The amount of obligation can be reliably estimated.

Contingent liability will be disclosed in the case of

a. A present obligation arising from a past event, when it is not probable that an outflow of resources will be required to settle the obligation
b. A possible obligation, unless the probability of outflow of resources is remote.

Management has not estimated any material contingent liability associated with the business of the program conducted by this organisation.

1.7 Foreign Currency Transactions

A foreign currency transaction is recorded, on initial recognition in functional currency, by applying spot exchange rate between the functional currency and the foreign currency at the date of the transaction. Foreign currency monetary items at the Balance Sheet date are translated using the spot rate of the Balance Sheet Date. Any Profit or Loss derived from such transaction is presented in income and expenditure account.

1.8 Income Tax

Tax Expense comprises current and deferred income taxes. Current Income Tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act, 2058 enacted in Nepal. A deferred income tax reflects the impact of current year timing difference between taxable income and accounting income for the year.

Community Rural Development Society (CRDS-Nepal) is a tax-exempted entity and has obtained tax exemption certificate from Inland Revenue Department. Hence no provision for tax has been made.

1.9 Employee Benefits

Employee Benefits, such as salaries, allowances, paid annual leave etc. are recognised when an employee has rendered service during an accounting period.

1.10 Cash & Cash Equivalent

Cash & Cash Equivalents comprises cash in hand and demand deposits and other short term highly liquid investments that are readily convertible to known amount of cash and are subject to an insignificant risk of changes in value.

1.11 Fund Balance

Fund balance is the balance carried forward from previous years and surplus of (deficit) of income over expenses. The surplus of income over expenditures has been credited to the fund balance in each year and deficit amount debited to the fund balance every year.

1.12 Previous year figures are regrouped and re arranged wherever necessary to facilitate comparison.