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

Disclaimer of Opinion

We have audited the accompanying financial statements of **COMMUNITY RURAL DEVELOPMENT SOCIETY, DARCHULA** which comprise the Statement of Financial Position at Ashad 31, 2080 (corresponding to July 16, 2023), the Statement of Profit and loss and Statement of Cash Flow for the year then ended and notes to the financial statements, including a summary of Significant Accounting Policies.

Because of the significance of the matters described on the basis of opinion paragraph, we have not been able to obtain sufficient and appropriate audit evidence, for cumulative effect of not restating financial terms and making additional disclosure as required by the first-time adoption of Nepal Financial Reporting Standards (NFRS) to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the financial statements which had not been prepared in accordance with Nepal Financial Reporting Standards (NFRS) for NPOs.

Basis for Disclaimer of Opinion

The applicable financial reporting framework for all NPO's was changed to Nepal Financial Reporting Standards from Nepal Accounting Standards effective from 16th July 2023. Change to financial reporting framework required transitional NFRS complied financial statements. However, the accompanying financial statements have not been prepared based on provision of Nepal Financial Reporting Standards which requires identification, restatement, presentation and disclosures of financial information based on new accounting policies as per Nepal Financial Reporting Standards.

The cumulative effect of not restating and disclosing financial information based on transitional provision of Nepal Financial Reporting Standards is uncertain and could be material and pervasive.

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

Lamichhane & Associates Chartered Accountants, Pokhara

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 the Organization 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 firm, 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;
4. Provision for Gratuity and Provision for leave encasement has not been set aside as per Labor Act 2074.

For: A. Lamichhane & Associates
Chartered Accountants

CA. Anil Lamichhane
Proprietor

Date: 2080/06/19
Place: Pokhara, Nepal
UDIN: **231008CA00965HJwbA**

Community Rural Development Society-Nepal

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

Statement of Profit & Loss

for the year ended 31st Ashad, 2080 (16th July, 2023)

"Figures in NRs"

Particulars	Annex	FY 2079/80	FY 2078/79
INCOME & CONTRIBUTION	I		
Community Development Program-"GNI-ICDP"	I-I	16,852,208.00	15,989,994.00
Early Grade Reading Program-"EGRP"	I-II	17,728,298.31	8,299,700.59
Immediate Response & Relief Activities To The Most Vulnerable Families Affected Due To Landslide In Darchula District-CARE NEPAL	I-III	620,000.00	-
SUAAHARA-II-"HKI"	I-IV	2,858,673.50	12,188,491.27
Emergency Public Health Intervention for COVID-19 (EPHIC-OXFAM)	I-V	-	2,038,701.43
Social Audit of Marma RM's Health Facitities-" MARMA RURAL MUNICIPALITY"	I-VI	-	385,000.00
School Support Program-"LEKAM RURAL MUNCIPALITY"	I-VII	-	992,700.00
Tole Shudhar Campaing Program-"DUNHU RURAL MUNICIPALITY"	I-VIII	299,906.00	699,179.00
Trans Boundary Rivers of South Asia (TROSA)-OXFAM	I-IX	-	3,635,459.21
Poverty Allevation & Small Enterprise Development Programme	I-X	-	1,360,600.00
Strengthening Aromatic & Medicinal Plants Based Enterprise of Community Forest User Group by Scaling up Processing and marketing Program-FAO Program	I-XI	1,554,190.00	-
Education Material Support Program-"DUNHU/MALIKARJUN RURAL MUNICIPALITY"	I-XII	1,346,094.00	687,000.00
Core Fund-665	I-XIII	1,253,602.00	820,282.85
Core Fund-13427	I-XIV	102,559.41	504,766.12
TOTAL INCOME & CONTRIBUTION		**42,615,531.22**	**47,601,874.47**

As per our attached report of even date.

For, Community Rural Development Society-Nepal

Prakash Chandra Mishra
Chairperson

For, A. Lamichhane & Associates
Chartered Accountants

A. Lamichhane & Associates Chartered Accountants, Pokhara

Mohit Sifal
Senior Admin & Finance Officer
Date: 2080/06/15
Place: Darchula, Nepal

Yasoda Tinkari
Treasurer

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

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(CRDS - Nepal)

Darchula, Nepal

PAN/VAT:301044945

Statement of Profit & Loss

for the year ended 31st Ashad, 2080 (16th July, 2023)

"Figures in NRs"

Particulars	Annex	FY 2079/80	FY 2078/79
EXPENDITURE OF PROJECTS			
Community Development Program-"GNI-ICDP"	II-I	16,852,208.00	15,989,994.00
Early Grade Reading Program-"EGRP"	II-II	17,728,298.31	8,299,700.59
Immediate Response & Relief Activities To The Most Vulnerable Families Affected Due To Landslide In Darchula District-CARE NEPAL	II-IV	620,000.00	-
SUAAHARA-II-"HKI"	II-X	2,858,673.50	12,188,491.27
Emergency Public Health Intervention for COVID-19 (EPHIC-OXFAM)	II-V	-	2,038,701.43
Social Audit of Marma RM's Health Facitities-'' MARMA RURAL MUNICIPALITY"	II-XII	-	385,000.00
School Support Program-"LEKAM RURAL MUNCIPALITY"	II-VII	-	992,700.00
Tole Shudhar Campaing Program-"DUNHU RURAL MUNICIPALITY"	II-III	299,906.00	699,179.00
Trans Boundary Rivers of South Asia (TROSA)-OXFAM	II-VIII	-	3,635,459.21
Poverty Allevation & Small Enterprise Development Programme	II-VI	-	1,360,600.00
Strengthening Aromatic & Medicinal Plants Based Enterprise of Community Forest User Group by Scaling up Processing and marketing Program-FAO Program	II-IX	1,554,190.00	-
Education Material Support Program-"DUNHU/MALIKARJUN RURAL MUNICIPALITY"	II-XI	1,346,094.00	687,000.00
Core Fund-665	II-XIII	1,253,602.00	820,282.85
Core Fund-13427	II-XIV	102,559.41	504,766.12
TOTAL EXPENDITURE		**42,615,531.22**	**47,601,874.47**
Surplus/(Deficit) of Total Income Over Expenditure		**-**	**0.00**

Notes to Accounts XI

As per our attached report of even date.

For, Community Rural Development Society-Nepal

Prakash Chandra Mishra
Chairperson

Mohit Sijal
Senior Admin & Finance Officer
Date: 2080/06/15
Place: Darchula, Nepal

Yasoda Tinkari
Treasurer

For, A. Lamichhane & Associates
Chartered Accountants

A Lamichhane & Associates Chartered Accountants, Pokhara

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

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(CRDS - Nepal)

Darchula, Nepal

PAN/VAT:301044945

Statement of Financial Position

As on 31st Ashad, 2080 (16th July, 2023)

"Figures in NRS"

Particulars	Annex	FY 2079/80	FY 2078/79
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			
2.1 Current Liabilities & Provisions	V	1,842,168.64	1,951,222.29
2.2 Grant Liability	VI	906,122.39	2,872,078.00
Sub-total (B)		**2,748,291.03**	**4,823,300.29**
Total (A+B)		**3,020,817.05**	**5,095,826.31**
II. Assets			
3. Non-Current Assets	VIII	79,616.84	104,931.22
4. Current Assets			
4.1 Advances & Other Receivables	III	205,962.10	1,538,080.88
4.2 Cash at Bank	VII	2,424,400.11	3,150,528.94
4.3 Grant Receivable	IV	310,838.00	302,285.27
Total		**3,020,817.05**	**5,095,826.31**

Notes to Accounts XI

As per our attached report of even date.

For, Community Rural Development Society-Nepal

Prakash Chandra Mishra
Chairperson

Mohit Silal
Senior Admin & Finance Officer

Yasoda Tinkari
Treasurer

For, A. Lamichhane & Associates
Chartered Accountants

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

A Lamichhane & Associates Chartered Accountants, Pokhara

Date: 2080/06/15
Place: Darchula, Nepal

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Statement of Cash Flow

for the year ended 31st Ashad, 2080 (16th July, 2023)

"Figures in NRS"

S.No	Particulars	FY 2079/80	FY 2078/79
I	**Cash Flow from Operating Activities**		
	Surplus/(Deficit) for the year ended	-	-
	Add:		
	Depreciation	25,314.38	33,446.37
	Cash flow from Operating Activities before working capital	**25,314.38**	**33,446.37**
	(Increase)/Decrease in Current Assets	1,323,566.05	(1,308,483.49)
	Increase/(Decrease) in Current Liabilities	(2,075,009.26)	(937,924.62)
I	**Net Cash flow from Operating Activities**	**(726,128.83)**	**(2,212,961.74)**
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**	(726,128.83)	(2,212,961.74)
V	**Opening Cash Balances**	**3,150,528.94**	**5,363,490.68**
VI	**Closing Cash & Bank Balances**	**2,424,400.11**	**3,150,528.94**

As per our attached report of even date.

For, Community Rural Development Society-Nepal

Prakash Chandra Mishra
Chairperson

For, A. Lamichhane & Associates
Chartered Accountants

A. Lamichhane & Associates
Chartered Accountants, Pokhara

Mohit Silal
Senior Admim & Finance Officer
Date: 2080/06/15
Place: Darchula, Nepal

Yasoda Tinkari
Treasurer

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

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Details of Income & Contribution Received
For the Fiscal Year 2079/80

Income & Contribution — **Annexure: I**

Community Development Program-"GNI-ICDP"		Sub-Annex: I-I	
SN.	**Particulars**	**FY 2079/80**	**FY 2078/79**
1	**Opening Balance**	**644,231.00**	**518,636.00**
2	Income Grant	16,352,848.00	16,115,589.00
3	**Sub-Total**	**16,997,079.00**	**16,634,225.00**
4	Less: Grant Liability	144,871.00	644,231.00
	Total Income & Contribution	**16,852,208.00**	**15,989,994.00**

Early Grade Reading Program-"EGRP"		Sub-Annex: I-II	
SN.	**Particulars**	**FY 2079/80**	**FY 2078/79**
1	**Opening Balance**	**1,761,590.00**	**574,247.23**
2	Income Grant	16,727,959.70	9,487,043.36
3	**Sub-Total**	**18,489,549.70**	**10,061,290.59**
4	Less: Grant Liability	761,251.39	1,761,590.00
	Total Income & Contribution	**17,728,298.31**	**8,299,700.59**

Immediate Response & Relief Activities To The Most Vulnerable Families Affected Due To Landslide In Darchula District-CARE NEPAL		Sub-Annex: I-III	
SN.	**Particulars**	**FY 2079/80**	**FY 2078/79**
1	Income Grant	620,000.00	-
	Total Income & Contribution	**620,000.00**	**-**

SUAAHARA-II-"HKI"		Sub-Annex: I-IV	
SN.	**Particulars**	**FY 2079/80**	**FY 2078/79**
1	**Opening Balance**	**(302,285.27)**	**129,614.83**
2	Income Grant	3,164,285.27	11,752,009.17
3	Other Income	-	4,582.00
4	**Sub-Total**	**2,862,000.00**	**11,886,206.00**
5	Add: Grant Receivable	-	302,285.27
6	(Less): Grant Refunded	(3,326.50)	-
	Total Income & Contribution	**2,858,673.50**	**12,188,491.27**

Emergency Public Health Intervention for COVID-19 (EPHIC-OXFAM)		Sub-Annex: I-V	
SN.	**Particulars**	**FY 2079/80**	**FY 2078/79**
1	**Opening Balance**	-	**1,579,500.00**
2	Income Grant	-	489,137.43
3	**Sub-Total**	-	**2,068,637.43**
4	Less: Grant Liability Refunded	-	29,936.00
	Total Income & Contribution	-	**2,038,701.43**

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Community Rural Development Society-Nepal

(CRDS-Nepal)

Darchula, Nepal

PAN/VAT:301044945

Details of Income & Contribution Received
For the Fiscal Year 2079/80

Income & Contribution **Annexure: I**

Social Audit of Marma RM's Health Facitities-" MARMA RURAL MUNICIPALITY"		Sub-Annex: I-VI	
SN.	**Particulars**	**FY 2079/80**	**FY 2078/79**
1	Income Grant	-	385,000.00
	Total Income & Contribution	**-**	**385,000.00**

School Support Program-"LEKAM RURAL MUNCIPALITY"		Sub-Annex: I-VII	
SN.	**Particulars**	**FY 2079/80**	**FY 2078/79**
1	Income Grant	-	992,700.00
	Total Income & Contribution	**-**	**992,700.00**

Tole Shudhar Campaing Program-"DUNHU RURAL MUNICIPALITY"		Sub-Annex: I-VIII	
SN.	**Particulars**	**FY 2079/80**	**FY 2078/79**
1	Income Grant	299,906.00	699,179.00
	Total Income & Contribution	**299,906.00**	**699,179.00**

Trans Boundary Rivers of South Asia (TROSA)-OXFAM		Sub-Annex: I-IX	
SN.	**Particulars**	**FY 2079/80**	**FY 2078/79**
1	**Opening Balance**	-	**738,347.00**
2	Income Grant	-	2,897,112.21
	Total Income & Contribution	**-**	**3,635,459.21**

Poverty Allevation & Small Enterprise Development Programme		Sub-Annex: I-X	
SN.	**Particulars**	**FY 2079/80**	**FY 2078/79**
1	Income Grant	-	1,360,600.00
	Total Income & Contribution	**-**	**1,360,600.00**

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(CRDS-Nepal)

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Details of Income & Contribution Received
For the Fiscal Year 2079/80

Income & Contribution | **Annexure: I**

SN.	Particulars	FY 2079/80	FY 2078/79
Strengthening Aromatic & Medicinal Plants Based Enterprise of Community Forest User Group by Scaling up Processing and marketing Program-FAO Program		**Sub-Annex: I-XI**	
1	**Opening Balance**	**466,257.00**	
2	Income Grant	777,095.00	466,257.00
3	**Sub-Total**	**1,243,352.00**	**466,257.00**
4	(Less): Grant Liability	-	(466,257.00)
5	Add: Grant Receivable	310,838.00	-
	Total Income & Contribution	**1,554,190.00**	**-**

SN.	Particulars	FY 2079/80	FY 2078/79
Education Material Support Program-"DUNHU/MALIKARJUN RURAL MUNICIPALITY"		**Sub-Annex: I-XII**	
1	Income Grant-MALIKARJUN RURAL MUNICIPALITY	350,000.00	-
2	Income Grant-DUNHU RURAL MUNICIPALITY	996,094.00	687,000.00
	Total Income & Contribution	**1,346,094.00**	**687,000.00**

SN.	Particulars	FY 2079/80	FY 2078/79
Core Fund-665		**Sub-Annex: I-XIII**	
1	**Opening Balance**	58,296.50	**29,640.45**
2	Staff Contribution	76,742.54	102,670.00
3	Management Cost: Contribution from Other Program	1,081,677.57	746,268.90
4	**Sub-Total**	**1,216,716.61**	**878,579.35**
5	(Add)/Less: Transfer to Fund Balance	(36,885.39)	58,296.50
	Total Income & Contribution	**1,253,602.00**	**820,282.85**

SN.	Particulars	FY 2079/80	FY 2078/79
Core Fund-13427		**Sub-Annex: I-XIV**	
1	**Opening Balance**	**855,757.08**	**934,065.95**
2	Staff Contribution	8,980.00	112,100.00
3	Bank Interest	286.85	603.99
4	FD Interest Income	51,805.41	63,167.57
5	Management Cost: Contribution from Other Program	130,098.00	250,585.69
6	**Sub-Total**	**1,046,927.34**	**1,360,523.20**
7	(Add)/Less: Transfer to Fund Balance	944,367.93	855,757.08
	Total Income & Contribution	**102,559.41**	**504,766.12**

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Community Rural Development Society-Nepal

(CRDS-NEPAL)

Darchula, Nepal

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Notes forming the parts of Financial Statements

Expenditure **Annexure: II**

Particulars	FY 2079/80	FY 2078/79
Community Development Program-"GNI-ICDP"	Sub-Annex: II-I	
New Child Finding		
New Child Intake	-	56,980.00
Child Case Management		
Home Visiting	62,140.00	258,734.00
Annual Child Letter	102,285.00	174,455.00
Annual Progress Report	90,410.00	40,990.00
Token of Love to sponsorship graguates over 16 & 18 Children	23,700.00	22,400.00
Overhead Cost	18,234.00	11,465.00
Community Facilitator	1,632,581.00	1,253,994.00
Death Consolatory Support	10,000.00	-
Sponsorship Graduates Mapping	8,400.00	3,000.00
National/Regional Workshop	80,157.00	76,980.00
Counselling Training to Community Facilitators	-	44,900.00
Early Childhood Education		
ECED Building Construction	1,005,000.00	-
ECED Classroom Management	178,448.00	-
Training on ECED Materials Preparation and use to ECED teachers	145,896.00	-
Child Friendly Classroom Management (ECED)	144,442.00	-
Primary Education		
Bi Monthly Meeting with Teacher	-	7,050.00
Child Friendly Classroom Management	-	77,315.00
Refresher Training on Literacy & Numeracy	100,075.00	-
Teaching Learning Materials Support	-	104,380.00
Officer- Education Development	217,833.00	656,522.00
Officer- Education & Protection	362,336.00	-
Education Material Support 1-8	1,167,408.00	698,802.00
Focal Staff	-	9,000.00
Basic Training on Reading skill	-	188,048.00
Class Observation & Teachers clinic	-	16,496.00
Story telling program	27,264.00	15,590.00
Self Learning Materials Support	-	284,050.00
Radio Kashya Broadcasting	-	22,000.00
Operation and Maintenance	-	50,000.00
Teachers Meeting	9,234.00	6,600.00
Learning Sharing Meeting among teachers	6,804.00	-
Capacity Development Workshop-Partner	-	35,878.00
Meeting with Local Government & Stakeholders	14,400.00	-

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Parental education for ECED parents	*13,680.00*	-
Educational Material Support to Children (Basic)	*1,167,519.00*	-
Parental Education on parental role for children education	*12,510.00*	-
Teaching Learning Materials Support to School	*72,880.00*	-
Secondary Education		
Classroom Based Reading Assessment	-	*25,102.00*
Education Material Support 9-12	*840,890.00*	*93,521.00*
Educational Material Support to Children (Secondary)	*578,685.00*	-
Extra Curricular Activities	*83,677.00*	-
Training on basic computer hardware to school teachers	*65,051.00*	-
Work shop on Education Development and staff Capacity Building	*22,100.00*	-
Post Secondary Education		
After SEE Support	-	*1,013,400.00*
Overhead Cost	*71,646.00*	*76,856.50*
Higher Study Support	*1,043,100.00*	-
Higher Studies Support to Students	*736,500.00*	-
Agriculture Development		
Grocery Processing Training	*23,250.00*	-
Seed Support to Farmer	*37,200.00*	-
Natural Farming Training	*32,685.00*	-
Farming Accesssories Support to Farmers	*177,300.00*	-
Farming Accessories Natural Farming	*82,050.00*	-
Individual Revolving Fund Support	-	*900,000.00*
Capacity Development Workshop-Partner	-	*69,021.00*
Livestock & Fishery		
Account & Revolving Fund Monitoring Training	-	*60,000.00*
Animal Health Camp	*125,782.00*	-
Cattle Farming Training	*50,870.00*	-
Communication for the Cooperatives	-	*30,000.00*
Cooperative Business Plan Preparation	-	*11,250.00*
Cooperative External Audit	-	*37,000.00*
Cooperative Networking Meeting (District Level)	-	*10,480.00*
Cooperative Software Training One to One Coatching	-	*3,500.00*
Focal Staff	-	*16,500.00*
Group Formation & Training to Goat Farmers	*62,670.00*	-
IGD Workshop- IP	-	*5,650.00*
Individual Revolving Fund Support	-	*3,660,000.00*
Junior Technician	*567,217.00*	*529,052.00*
Management Support to Cooperative	*63,000.00*	*42,000.00*
Monitoring- IP	*11,800.00*	*26,573.00*
Natural Farming ToT Training for LRP	*39,690.00*	-
Officer- Micro Enterprise Development	*315,996.00*	*450,666.00*
Officer-Cooperative Business Development	*362,336.00*	-
Overhead Cost	-	*44,030.00*
Revolving Fund Support	*1,224,865.00*	-
ToT on Computer Based Accounting Software	-	*5,796.00*

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Small & Medium-Size Enterprises(SME)		
Overhead Cost	40,218.00	-
Monitoring- IP	38,450.00	-
Cooperative Networking Meeting (District Level)	12,500.00	-
IGD Workshop- IP	105,200.00	-
Cooperative management support	105,000.00	-
Cooperative Business Support	107,950.00	220,000.00
Assessment of the Existing Cooperative	16,120.00	-
Capacity Development Training to Cooperative	19,100.00	9,580.00
Vocational Training to Youth	14,960.00	-
Cooperative Policy Making & Annual Budget Training	37,785.00	-
Organizing/Facilitating CDC		
CDC Meeting	93,690.00	22,200.00
PMC Meeting	30,180.00	11,130.00
Local Leader Cultivation		
PMC Reformation	-	24,530.00
Coordination Meeting with Local Government Unit	-	57,735.00
CDC Reformation	4,000.00	33,695.00
Network Building		
Monthly Review Meeting	147,905.00	20,470.00
Monthly Staff Meeting	-	56,955.00
Coordination Meeting with Local Government Unit	-	16,260.00
Meeeting with Sponsor Family	55,350.00	18,880.00
Campaign & Advocacy		
Overhead Cost	-	13,855.00
Campgain Against Gender Voilence	-	14,160.00
Special Day Celebration	-	3,000.00
Child Protection Committee Form/ Reform at Community/ R Municipality or Municipality Level	-	16,015.00
Radio Jingle production & Broadcasting	-	12,500.00
Radio Phoning	-	27,540.00
Periodical CPC Meeting	-	14,966.00
Election campaign Against child marriage at school	-	83,512.00
Radio Programs & PSA	20,650.00	-
Strategic Periodical meeting with CC & CRC member	29,861.00	-
Formation and Activation of Child Clubs and Networks	3,350.00	-
Birth Registration Campaign	8,540.00	-
Weekly Radio Program	47,850.00	-
Basic Life Skill Training to Specific Group of Children	80,565.00	-
Periodical Meeting of Child Protection Mechanism	72,202.00	-
Strategic Workshop of Child Club	78,367.00	-
Establish Complaint Handling Mechanism at School	30,710.00	-
Facilate to Organize Events through clubs/Networks	20,675.00	-
CRC Training to Child Club	80,460.00	-
support to schools on complaint handing mechanism	24,192.00	-
Strategic Workshop of Child Protection Mechanism	67,499.00	-
Life Skill Training to Adolescents	68,973.00	-
Community Dialogue Program	24,400.00	-
Training on focal teachers CRC, CC management and wall magazine	78,445.00	-

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Food Aid & Nutrition		
Emergency Releif Support	-	208,820.00
Non-food Item & Shelter		
Emergency Releif Support	-	50,960.00
Monitoring & Evaluation		
Social Audit	-	42,242.00
Monitoring- IP	11,544.00	56,120.00
Joint Monitoring Visit	-	40,760.00
Management Cost	50,000.00	50,000.00
Conference, Workshop and Training		
Overhead Cost	-	1,921.00
LPAC (Local project Advisory Committee Meeting)	-	30,210.00
Capacity Development Workshop-Partner	-	31,776.00
Social Audit	26,480.00	-
Monitoring- IP	2,200.00	3,780.00
Baseline and Endline Survey	23,250.00	-
Annual Review Meeting	30,820.00	-
DPAC	10,235.00	-
Joint Monitoring Visit	34,335.00	-
Capacity Building Training- PMC and CDC	34,310.00	-
Review Meeting with CDC/PMC Member	83,310.00	-
Baseline survey Orientation	163,138.00	-
Project Management		
Operation Cost	486,670.00	443,800.00
Officer- Admin Finance	699,451.00	656,522.00
Office Setup & Renovation	38,260.00	-
GNK Gift Money-Gift Delivery		
Gift Money and Letters Handover	301,062.00	381,304.00
Ending Child Marriage-Campaign & Advocacy		
ECA Program at School	-	27,680.00
Street Drama	-	86,600.00
Overhead Cost	-	28,277.00
Wall Painting	-	93,176.00
Hoarding Board	-	91,000.00
Community Discussion & Parental Education	-	5,000.00
Interaction Between Local Leaders & Children	-	86,605.00
Periodical CPC Meeting	-	14,125.00
Issues Based ECA at School	-	66,794.00
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
Life Skill & Better Life Option Training	-	10,489.00
Enterprise Your Life Training	-	8,162.00
Group Counseling for Coping with stress & Phychosocial	-	55,415.00
Skill Training to Implement IGA	-	256,248.00
Total	**16,852,208.00**	**15,989,994.00**

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Expenditure

Annexure: II

Particulars	FY 2079/80	FY 2078/79
Early Grade Reading Program-"EGRP"	**Sub-Annex: II-II**	
Labour Cost		
Team Leader	132,500.00	101,499.00
Programme Coordinator	520,500.00	433,607.00
Programme Officer	782,000.00	518,442.00
Finance & Adminstration Assistant	364,500.00	274,430.00
Reading Mobilizer	5,855,625.00	3,480,096.00
Support Staff	74,608.00	46,013.00
Travel Cost		
Travel Cost RM/LM (Monthly)	172,800.00	108,000.00
*Reading/Learning Motivators (15 days/25 days/annual*750)*	366,875.00	256,230.00
Travel Cost for Orientation	180,366.00	27,300.00
*Program Coordinator (average 6 days/month *750)*	31,650.00	14,325.00
*Program Officers (average 7 days/month*750)*	146,875.00	53,405.00
Operational Costs		
Office running cost (Utilities & Communication)	49,265.00	12,713.00
Office Rent(Partial)	65,454.00	48,045.00
Communication for PC & Pos	18,000.00	16,500.00
Office Stationary & Supplies	45,065.00	31,221.00
Accident Insurance	61,590.00	75,351.00
Meeting Cost	67,900.00	25,760.00
Programme Cost		
Capcity Building Training for Reading Motivators	-	131,171.00
Classroom Parents Meeting (Phase I & II)	-	224,530.00
Hall Rent	-	51,500.00
Management Cost 7% on Institutional Cost	-	387,949.59
Per Diem (NGO+Teachers)	-	490,750.00
Recharge Card Cost for Reading Motivators	-	28,800.00
Stationaries	-	23,058.00
Lunch,Tea & Snacks	-	159,110.00
Travel Cost	-	47,300.00
Facilators Cost	-	73,500.00
Training Materials	-	2,700.00
Non Residential Package Cost	-	49,830.00
Fooding & Lodging for Participants	-	52,000.00
Covid Response-Tole Shikshya (Assistant Facilitators)	-	616,000.00
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

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Parental Engagement in Developing & Using Supplementary Reading Materials		
Classroom Interaction With Parents (Phase II Schools)	100,290.00	-
Classroom Interaction With Parents (Phase III Schools)	764,814.00	-
School Level Reading Mela (Phase III Schools)	467,305.00	-
Trainings for HT/PTA/ SMC (Approx 3 per School)		
Travel Cost	35,500.00	-
Stationaries	20,450.00	-
Lunch Cost	14,200.00	-
3 Days Advanced Training on Inclusion and Mother Tongue for 155 NEW schools*2 teachers=310 + 6 (NGO + facilitators)= 316 pax/29= 11 trainings)		
Cost of Facilitators	190,000.00	-
Travel Cost (NGOs + Teachers + Facilitators)	250,240.00	-
Fooding & Lodging For Participants	2,306,750.00	-
Stationaries	84,140.00	-
Hall Rent	75,222.00	-
Miscellaneous	11,045.00	-
Lunch, Tea/Snacks	696,455.00	-
Teachers Mobile Meetings	214,305.00	-
Local Material & Bag For RM	61,996.50	-
Recharge Card Cost For Reading Motivators	71,400.00	-
Capacity Building Trainings For Reading Motivators To Coach & Mentor Teachers in Schools		
Perdiem Cost	80,075.00	-
Travel Cost	21,800.00	-
Stationeries/Training Material	13,525.00	-
Hall Rent	9,000.00	-
Lunch,Tea & Snacks	72,000.00	-
Capacity Building of the Palikas		
Cost of Facilitators	31,500.00	-
Facilitator Travel Cost	6,000.00	-
Participant Travel Cost	129,000.00	-
Perdiem for Participant	197,600.00	-
Lunch/Tea & Snacks	53,303.00	-
Stationaries/ Training materials	5,898.00	-
Hall Rent	16,950.00	-
Book Corners	1,516,500.00	-
1 Day Review Meeting with Palika and Village Education Committee		
Facilitation Cost	12,800.00	-
Participant Travel Cost	202,600.00	-
Lunch	72,610.00	-
Tea & Snacks	25,600.00	-
Stationaries	39,445.00	-
Banner	5,000.00	-
Hall Rent	3,000.00	-
Miscelleneous	2,450.00	-
Honoring Awards In Selected Schools; Certificates Or Something For School Libraries	13,770.00	-
Utensil For Flood Effected School Of Darchula	121,757.50	-
Transportation Cost For Replacement Material/Supplies Distributions To Phase II & III Schools (Need Base 50 Schools)	77,000.00	-
Tole Shiksha Support (Stationary & Seating Aggangement Per Tole Shiksha)	73,939.20	-
Management Cost	625,490.11	-
Total	**17,728,298.31**	**8,299,700.59**

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Expenditure **Annexure: II**

Particulars	FY 2079/80	FY 2078/79
Tole Shudhar Campaing Program-"DUNHU RURAL MUNICIPALITY"	Sub-Annex: II-III	
Bank Charges	15.00	-
Street Supervisor Salary	74,000.00	517,500.00
Focal Person Salary	184,000.00	157,250.00
Ward Level Coordination Meeting	35,000.00	-
Office Overhead/Management Cost	6,891.00	24,429.00
Total	**299,906.00**	**699,179.00**

Particulars	FY 2079/80	FY 2078/79
Immediate Response & Relief Activities To The Most Vulnerable Families Affected Due To Landslide In Darchula District-CARE NEPAL	Sub-Annex: II-IV	
Relief Activities-Food Basket Support	540,790.00	-
Vounteer Charge	21,500.00	-
Porter Charge	21,200.00	-
Banner	1,800.00	-
Snacks & Water	14,000.00	-
Local Transportation	12,500.00	-
Loading & Undoading	7,500.00	-
Miscellaneous Expenses	710.00	-
Total	620,000.00	-

Particulars	FY 2079/80	FY 2078/79
Emergency Public Health Intervention for COVID-19 (EPHIC-OXFAM)	Sub-Annex: II-V	
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	-	80,600.00
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**

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Expenditure **Annexure: II**

Particulars	FY 2079/80	FY 2078/79
Poverty Allevation & Small Enterprise Development Programme	Sub-Annex: II-VI	
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 2079/80	FY 2078/79
School Support Program-"LEKAM RURAL MUNCIPALITY"	Sub-Annex: II-VII	
CLass Room Material Support	-	*892,417.00*
Class Room Material Transport Expenses	-	*46,000.00*
Management Expenses	-	*54,283.00*
Total	-	**992,700.00**

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Expenditure **Annexure: II**

Particulars	FY 2079/80	FY 2078/79
Trans Boundary Rivers of South Asia (TROSA)-OXFAM	**Sub-Annex: II-VIII**	
Annual learning and planning meeting	-	44,600.00
Board Member meeting and field monitoring	-	75,320.00
Capacity buildings for TROSA team (Transboundary, Leadership, Exposure)	-	48,090.01
Communication	-	10,098.00
Finance Officer	-	405,767.00
Lobby meetings to priorities community's demand on water governance issues	-	38,710.00
Office Assistant	-	106,355.00
Office Rent	-	103,902.00
Office utilities	-	38,716.00
Per diem/Accomodation	-	120,800.00
Project Coordinator	-	462,755.00
Project officer/Data management Officer	-	233,264.00
Stationery	-	44,509.00
Strengthening women's participation through social mobilization (SM's cost)_CRDS-Nepal	-	619,877.00
Team leader/Program Director	-	183,447.00
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 camp, 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**

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Annexure: II

Expenditure

Particulars	FY 2079/80	FY 2078/79
Strengthening Aromatic & Medicinal Plants Based Enterprise of Community Forest User Group by Scaling up Processing and marketing Program-FAO Program	**Sub-Annex: II-IX**	
Human Resources Input-Output-1		
Activity Coordinator	30,000.00	-
Focal Person	8,000.00	-
Travel & Perdiem	121,000.00	-
Facilitate discussion meeting amongst CFUGs and major stakeholder including local government and goverrment line agencies district FECOFUN, neighbouring CFUGs on the challenges and hurdles in efficient of the processing plants and scaling up production of medicinal oil resources.	53,560.00	-
Facilitate to identify and build network with other CFUGs producing same /similer product and imitate network of essential oil producing CFUGs	52,530.00	-
Human Resources Input-Output-2		
Activity Coordinator	94,000.00	-
Focal Person	28,000.00	-
Expertise -Field Staff	160,000.00	-
Travel & Perdiem	399,500.00	-
Conduct Refresher Training on Production and Processing of Medical and aromatic palnts(aiming to support existing subgroups and motivating new ones)	101,970.00	-
Facilitate CFUGs to develop operation modality of the processing plant taking reference from other CFUGs	82,400.00	-
Conduct training on harvesting,post harvesting and processing techniques of each type of essential oil plants (chamomile,mentha,palmarosa,citronella) to new added member producing medicinal plants	93,730.00	-
Facilitate for value addition and marketing of in aromatic oil mixed waste water management	53,560.00	-
Discussion with local level FECOFUN,District FECOFUN as well as central FECOFUN members on enterprise modality of the processing plants and essential oil producer groups	27,810.00	-
Human Resources Input-Output-3		
Activity Coordinator	52,000.00	-
Focal Person	14,000.00	-
Expertise -Field Staff	32,000.00	-
Travel and Perdiem -Participant	77,000.00	-
Conduct worskshop on best suited agroforestry systems in the ecological zone that incorporates medicinal herbs	23,690.00	-
Conduct Knowledge enhancement training on intercropping and agroforestry practices focusing on aromatic and medicinal plants	24,720.00	-
Conduct interaction meeting with CFUGs in the area and divisional forest office to incorporate resilient agroforestry practices in community forests in the area	24,720.00	-
Total	**1,554,190.00**	-

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Expenditure **Annexure: II**

Particulars	FY 2079/80	FY 2078/79
SUAAHARA-II-"HKI"	**Sub-Annex: II-X**	
PCs and FCs facilitate regular functioning of municipal-level Nutrition and Food Security Steering Committee (NFSSC) meetings and link with action plans created during	28,100.00	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
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)	18,000.00	360,000.00
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
Provide Covid -19 Orientation to 389 Municipalities' Health, coordinators at district level (3 persons from each muncipality)	-	52,133.00
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
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
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
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	11,800.00	43,590.00

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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*
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*
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*
HPF/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	*1,478,399.00*	*6,110,301.50*
PNGOs Fringe Benefits	*392,653.50*	*1,719,318.00*
PNGOs Travel	*56,100.00*	*168,425.00*
PNGOs Supplies (Equipment, Furnitures & Others)	*40,500.00*	*11,900.00*
PPE FCHV Purchase cost	-	*32,100.00*
PNGOs Other Direct Cost	*174,531.00*	*653,208.77*
PNGO Leadership, in coordination with PCs and Technical Officers, facilitate planning and review meetings with all MNFs and CNFs	*132,778.00*	*319,330.00*
Municipal level Suaahara close-out learning and sharing workshop	*452,002.00*	-
Municipal level review and reflection meetings on School Health Nutrition program including Adolescent IFA supplementation with teachers, SMC members, PTA memebrs,	-	*290,840.00*
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*
Support to vaccination campaign and monitoring COVID-19 management	-	*92,000.00*
PCs/FCs facilitate municipality-level sustainability workshops (26 non-MSNP districts)	*73,810.00*	-
Total	**2,858,673.50**	**12,188,491.27**

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Notes forming the parts of Financial Statements

Expenditure **Annexure: II**

Particulars	FY 2079/80	FY 2078/79
Education Material Support Program-"DUNHU/MALIKARJUN RURAL MUNICIPALITY"	Sub-Annex: II-XI	
Education Materials Support		
EMS Support (Stationary Materials & Tracksuit Cost)	407,298.00	213,008.00
Home Visiting (T-shirt)	-	30,000.00
Volunteer Cost	15,000.00	90,750.00
Transportation Cost	63,900.00	16,000.00
Staff Mobilization (Travel & Perdiem)	137,311.00	12,100.00
EMS Store Cost	10,500.00	3,000.00
EMS Load Unload Cost	72,016.00	2,000.00
EMS Porter Cost (Materials Supply)	21,900.00	22,187.00
Stationary Materials or Program Related Materials Cost	15,420.00	24,155.00
Salary & Other Expenses		
CF Salary	259,140.00	111,232.00
Sub-Engineer Salary	327,734.00	89,382.00
Group Staff Insurance (Medical & Accidental)	7,375.00	7,486.00
Travel and Perdiem	-	65,700.00
Communication	5,000.00	-
Fooding & Lodging	3,500.00	-
Total	**1,346,094.00**	**687,000.00**

Particulars	FY 2079/80	FY 2078/79
Social Audit of Marma RM's Health Facitities-" MARMA RURAL MUNICIPALITY"	Sub-Annex: II-XII	
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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Notes forming the parts of Financial Statements

Expenditure

Annexure: II

Particulars	FY 2079/80	FY 2078/79
Core Fund-665	Sub-Annex: II-XIII	
Human Resources		
Program Coordinator Salary	30,000.00	-
Office Running Cost		
Advertising & Greetings	18,000.00	7,000.00
Audit Fee	135,600.00	-
Audit Expenses	18,950.00	-
Bank Service Charge	-	5.00
Board Member Travel Perdiem	64,000.00	25,000.00
Communication & Networking	34,259.00	43,236.85
Comouter Consumal	-	64,900.00
Design & Printing	20,000.00	-
Fuel Cost	30,000.00	11,900.00
Meeting & Workshop/Refreshment	149,190.00	118,500.00
Office Stationary	32,250.00	57,000.00
Office Supplies	30,989.00	21,865.00
Courier Charge	13,500.00	-
Organisation Renewal Cost	10,000.00	-
Repair & Maintenance	38,985.00	5,000.00
Travel & Perdeim	50,895.00	35,800.00
Festival Celebration	-	-
TV/Networking	6,500.00	5,000.00
Utilities/Water	21,088.00	1,200.00
Vehicle Repair & Maintenance/Renewal Cost	36,800.00	18,000.00
Office Setup & Maintenance	30,000.00	-
FAMAS Renewal	16,950.00	-
Program Expenses		
Festival Celebration	5,000.00	-
General Assembly	-	7,400.00
CDP Project Exp from Core Fund 665		
Communication	12,887.00	16,130.00
Courier Charge	1,000.00	-
Design & Printing	2,750.00	-
Porter	500.00	-
Computer Consumal	7,000.00	
Meeting & Workshop/Refreshment	10,500.00	12,000.00
ED Salary	88,000.00	-
OA Salary	162,000.00	88,761.00
Office Rent	52,092.00	102,105.00
Office Stationary	44,260.00	51,145.00
Office Supplies	7,300.00	-
Repair & Maintenance	16,685.00	9,570.00
Team Leader Salary	-	96,000.00
Utilities/Water	12,742.00	11,245.00
Vehicle Maintenance	9,500.00	-
Vehicle Fuel Cost	33,430.00	11,520.00
Total	**1,253,602.00**	**820,282.85**

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Notes forming the parts of Financial Statements

Expenditure **Annexure: II**

Particulars	FY 2079/80	FY 2078/79
Core Fund-13427	**Sub-Annex: II-XIV**	
Advertising & Greetings	-	1,000.00
Audit Expenses	-	20,638.00
Audit Fee	-	96,500.00
Bank Service Charges	43.03	90.60
Communication/Telephone/Internet	5,443.00	14,301.15
Depreciation	25,314.38	33,446.37
ED Salary	-	35,000.00
Organisation Renew Cost	-	10,000.00
Meeting & Workshop	8,000.00	34,000.00
Office Stationary & Supplies	5,080.00	20,000.00
Poter Charge	3,500.00	-
Repair & Maintenance	3,160.00	54,560.00
Electricity & Utilities	3,239.00	-
Travel & Perdiem	26,000.00	102,250.00
Travel for BOD Member	-	17,000.00
TV/Networking	4,000.00	6,000.00
PrInting & Photocopy Online	7,650.00	7,120.00
Vehicle Fuel	11,130.00	22,860.00
Vehicle Renewal & Miscellaneous	-	30,000.00
Total	**102,559.41**	**504,766.12**

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Advances & Other Receivables

Annex: III

Particulars	FY 2079/80	FY 2078/79
Core Fund-665	**58,732.10**	**26,846.71**
SUAAHARA-II-HKI	-	5,000.00
Community Development Program CDP-GNI	20,750.00	20,750.00
FAO Program	1,096.71	1,096.71
Fund Balance	36,885.39	-
Community Development Program-"GNI-ICDP"	**130,730.00**	**28,892.00**
Bhawana Panta	108,330.00	28,892.00
Amar Bdr Bam	4,400.00	-
Radio Naya Nepal F.M	18,000.00	-
SUAAHARA-II-"HKI"	-	**9,192.17**
VAT Receivable	-	9,192.17
Early Grade Reading Program-"EGRP"	**16,500.00**	**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	16,500.00	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	**205,962.10**	**1,538,080.88**

Grant Receivables

Annex: IV

Particulars	FY 2079/80	FY 2078/79
SUAAHARA-II-"HKI"	-	302,285.27
Grant Receivable	-	302,285.27
Strengthening Aromatic & Medicinal Plants Based Enterprise of Community Forest User Group by Scaling up Processing & Marketing Program-FAO Program	**310,838.00**	-
Grant Receivable	310,838.00	-
Total Grant Receivables	**310,838.00**	**302,285.27**

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

Particulars	FY 2079/80	FY 2078/79
Community Development Program-"GNI-ICDP"	**189,611.00**	**181,019.00**
Core Fund-665 Payable	*20,750.00*	*20,750.00*
PF Payable	-	*31,110.00*
Salary Payable	*168,861.00*	*129,159.00*
Early Grade Reading Program-"EGRP"	**112,153.00**	-
Mahendra Mishra	*67,771.00*	-
Salary Payable	*44,382.00*	-
Core Fund-13427	**944,367.93**	**971,614.08**
Audit Expenses Payable	-	*20,638.00*
Audit Fee Payable	-	*95,219.00*
Fund Balance	*944,367.93*	*855,757.08*
Core Fund-665	**152,750.00**	**58,296.50**
Audit Expenses Payable	*18,950.00*	-
Audit Fee Payable	*133,800.00*	-
Fund Balance	-	*58,296.50*
SUAAHARA-II-"HKI"	-	**739,196.00**
Audit Fee Payable	-	*46,942.00*
Core Fund-665 Payable	-	*5,000.00*
Rent Payable	-	*12,715.00*
Salary, Fringe Benefit & PF Payable	-	*674,539.00*
Strengthening Aromatic & Medicinal Plants Based Enterprise of Community Forest User Group by Scaling up Processing and marketing Program-FAO Program	**443,286.71**	**1,096.71**
Core Fund 665 Payable	*1,096.71*	*1,096.71*
Jay Raj Mishra	*426,010.00*	-
Rental Tax	*7,000.00*	-
SST Payable	*4,180.00*	-
Vehicle Rent Payable	*5,000.00*	-
Total Current Liabilities & Provisions	**1,842,168.64**	**1,951,222.29**

Grant Liabilities — **Annexure: VI**

Particulars	FY 2079/80	FY 2078/79
Community Development Program-"GNI-ICDP"	**144,871.00**	**644,231.00**
Grant Liability	*144,871.00*	*644,231.00*
Early Grade Reading Program-"EGRP"	**761,251.39**	**1,761,590.00**
Grant Liability	*761,251.39*	*1,761,590.00*
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	**906,122.39**	**2,872,078.00**

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Cash & Bank **Annex: VII**

Source of Fund	Name of the Bank	Bank Account No	FY 2079/80	FY 2078/79
Core Fund-13427	*Rastriya Banijaya Bank-Darchula*	*409001342710*	*1,391.62*	*3,178.80*
Core Fund-13427	*Global IME Bank-Darchula*	*19001010000127*	*23,342.92*	*23,487.51*
Core Fund-13427-Fixed Deposits	*Global IME Bank-Darchula*	*19001010000127*	*1,100,000.00*	*1,100,000.00*
Core Fund-665	*Global IME Bank-Darchula*	*19001010000337*	*5,000.00*	*5,000.00*
Core Fund-665	*Rastriya Banijaya Bank-Darchula*	*409000066501*	*60,613.84*	*3,045.73*
Core Fund-665	*Global IME Bank-Darchula*	*19001010000335*	*5,349.30*	*5,349.30*
Core Fund-665	*Global IME Bank-Darchula*	*19001010000339*	*5,000.00*	*5,000.00*
Core Fund-665	*Nabil Bank-Darchula*	*19401017500080*	*1,000.00*	*1,000.00*
Core Fund-665	*Nabil Bank-Darchula*	*19401017500081*	*1,000.00*	*1,000.00*
Core Fund-665	*Nabil Bank-Darchula*	*19401017500057*	*1,000.00*	*1,000.00*
Core Fund-665	*Nepal Bank Limited, Kathmandu*	*538591000000*	*1,197.25*	*1,197.25*
Core Fund-665	*Global IME Bank-Darchula*	*19001010000338*	*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*
Core Fund-666	*Global IME Bank-Darchula*	*19001010000336*	*5,000.00*	-
Community Development Program-"GNI-ICDP"	*Rastriya Banijaya Bank-Darchula*	*409000173401*	*203,752.00*	*796,358.00*
Early Grade Reading Program-"EGRP"	*Global IME Bank-Darchula*	*19001010000340*	*856,904.39*	*718,440.00*
Strengthening Aromatic & Medicinal Plants Based Enterprise of Community Forest User Group by Scaling up Processing and marketing Program-FAO Program	*Nabil Bank-Darchula*	*19401017500056*	*132,448.71*	*37,353.71*
SUAAHARA-II-"HKI"	*Global IME Bank-Darchula*	*19001010000336*	-	*427,718.56*
Total			**2,424,400.11**	**3,150,528.94**

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Schedule of Non Current Assets as at 31st Ashad, 2080 (16th July, 2023)

Non-Current Assets

Annexure-VIII

"Figures in NRs"

S. N.	Particulars	Rate.	Written Down Value As on Ashad 32, 2079	Addition During the year	Sales/ Amortization	Total	Dep.for the year	Written Down Value As on Ashad 31, 2080
1	*Furniture and Fixture*	25%	64,867.56	-	-	64,867.56	16,216.89	48,650.67
2	*Office Equipments*	25%	2,190.84	-	-	2,190.84	547.71	1,643.13
3	*Other Assets*	25%	1,295.53	-	-	1,295.53	323.88	971.65
4	*Computer Accessories*	25%	16,237.79	-	-	16,237.79	4,059.45	12,178.34
5	*Vehicle*	20%	117.07	-	-	117.07	23.41	93.66
6	*Motor cycle*	20%	18,251.46	-	-	18,251.46	3,650.29	14,601.17
7	*Acer Computer*	25%	1,970.97	-	-	1,970.97	492.74	1,478.23
	Current Year		**104,931.22**	-	-	**104,931.22**	**25,314.38**	**79,616.84**
	Previous Year		**138,377.59**	-	-	**138,377.59**	**33,446.37**	**104,931.22**

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Details of Capital Reserve

For the Fiscal Year 2079/80

Annexure-IX

Particulars	FY 2079/80	FY 2078/79
Core Fund-665		
Opening Capital Reserve	50,230.98	50,230.98
Add: Surplus/(Deficit) fransfer 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) fransfer from Income over expenditure	-	-
Sub-Total	**222,295.04**	**222,295.04**
Total	**272,526.02**	**272,526.02**

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VAT Statement

for the year ended 31st Ashad, 2080

Annex No-X

Month	Purchase	Sales	VAT on Purchase (Receivables)	VAT on Sales (Payables)	DR/CR	VAT Paid
Opening Balance					-	-
Shrawan	-	-	-	-	-	-
Bhadra	-	-	-	-	-	-
Ashoj	-	-	-	-	-	-
Kartik	-	-	-	-	-	-
Mangsir	-	-	-	-	-	-
Poush	-	-	-	-	-	-
Magh	-	-	-	-	-	-
Falgun	-	-	-	-	-	-
Chaitra	-	-	-	-	-	-
Baisakh	-	-	-	-	-	-
Jestha	-	-	-	-	-	-
Ashar	-	-	-	-	-	-
Total	-	-	-	-		-

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1st Shrawan, 2079 to 31st Ashad, 2080 (17th July, 2022 to 16th July, 2023)

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.

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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.

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