SSA ASSOCIATES
CHARTERED ACCOUNTANTS

Naxal, Kathmandu, Nepal
+977-1-5359874
info@ssanepal.com
www.ssanepal.com

INDEPENDENT AUDITOR'S REPORT

To the Members of
Community Rural Development Society-Nepal

Unqualified Opinion

We have performed the financial audit of accompanying financial statements of **Community Rural Development Society-Nepal** comprising Consolidated Fund Accountability Statement as on July 15, 2024, Statement of Financial Position as on July 15, 2024, Statement of Income and Expenditure for the period ended on July 15, 2024, Statement of Changes in Reserves, Statement of Cash Flow for the period ended on July 15, 2024, and related schedules there to.

In our opinion and to the best of our information and explanation given to us, Financial Statement together with significant accounting policy and notes to account forming part of financial statements gives true and fair view of the financial position as of July 15, 2024 (31st Ashad 2081) and the result of its operations for the year in accordance with the applicable reporting framework.

Basis of Unqualified Opinion

We conducted our audit in accordance with Nepal Standards on Auditing (NSAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the financial Statements section of our report. We are independent of the Organization in accordance with the ICAN's Handbook of code of ethics for Professional Accountants together with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAN's Handbook of code of ethics for Professional Accountants. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for Financial Statement

Management is responsible for the preparation and fair presentation of these financial statements in accordance with NAS for NPOs ,2018 and for such internal control as management determines is necessary to enable the preparation of financial statements that are fee from material misstatements, whether due to fraud and error.

In preparing the financial statements, management is responsible for assessing the organization's ability to continue as 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 organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the organization's financial reporting process.

S.S.A. ASSOCIATES ★ KATHMANDU ★ CHARTERED ACCOUNTANTS

Auditor's Responsibility

Our objectives are to obtain reasonable assurance 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 exists. Misstatement can arise from fraud and error and considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of the users taken on the basis of these financial statements.

Report on Other Legal and Regulatory Requirements

In our opinion and according to the explanation given to us, on the basis of our examination, we report that,

- We have obtained all the information and explanation, which to best of our knowledge and belief were necessary for the purpose of audit.
- The program income and expenditure have been accounted for under the correct account head and are supported by appropriate and fair supporting documents and in accordance with Double Entry System of keeping the Books of Accounts and the expenses have been made in accordance with the objectives of the program.
- The Fund Accountability Statement, Balance Sheet, Income Expenditure Account and Cash Flow Statement dealt with by this report are in agreement with books of accounts, and
- There are no other material reportable observation that need attention of the members.

Suraj Niroula, FCA

S.S.A. ASSOCIATES ★ KATHMANDU ★ CHARTERED ACCOUNTANTS

For SSA Associates
Chartered Accountants
Place: Kathmandu, Nepal
2081.06.04
UDIN: 240923CA0090952G4U

Community Rural Development Society-Nepal

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

Statement of Financial Position

As on 31st Ashadh, 2081 (15th July, 2024)

"Figures in NPRs"

Particulars	Notes	Current Year NPR	Previous Year NPR
ASSETS			
Non-Current Assets			
Property, Plant & Equipments	4.13	383,304.28	79,616.84
Total Non-Current Assets		**383,304.28**	**79,616.84**
Current Assets			
Advances & Other Receivables	4.1	1,071,220.30	479,914.71
Cash & Cash Equivalents	4.2	1,404,115.98	2,424,400.11
Total Current Assets		**2,475,336.28**	**2,904,314.82**
TOTAL ASSETS		**2,858,640.56**	**2,983,931.66**
LIABILITIES & RESERVES			
Accumulated Reserves			
Unrestricted Funds	4.3	895,300.30	907,482.54
Restricted Funds	4.4	-	-
Other Capital Reserve	4.6	289,331.20	272,526.02
Total Accumulated Reserves		**1,184,631.49**	**1,180,008.56**
Non-Current Liabilities			
Deferred Revenue	4.7	233,137.77	-
Total Non-Current Liabilities		**233,137.77**	-
Current Liabilities			
Accounts Payable & Provisions	4.5	1,440,871.30	1,803,923.10
Total Current liabilities		**1,440,871.30**	**1,803,923.10**
TOTAL LIABILITIES & RESERVES		**2,858,640.56**	**2,983,931.66**

Notes to Accounts forming an integral part of financial statements

For, Community Rural Development Society-Nepal

Prakash Chandra Mishra
Chairperson

Mohit Silal
Senior Admin & Finance Officer

Yasoda Tinkari
Treasurer

For' S.S.A. Associates
Chartered Accountants

S.S.A. ASSOCIATES CHARTERED ACCOUNTANTS KATHMANDU

CA Suraj Niroula
Partner
C.O.P: 718
Membership No: 909

Date: 2081/06/01
Place: Darchula, Nepal

सामुदायिक ग्रामिण विकास समाज CRDS Darchula 1992 CRDS-NEPAL

Community Rural Development Society-Nepal

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

Statement of Income & Expenditure

for the year ended 31st Ashadh, 2081 (15th July, 2024)

"Figures in NPRs"

Particulars	Notes	Current Year NPR	Previous Year NPR
INCOME			
Incoming Resources	4.8	34,997,616.95	41,327,013.11
TOTAL INCOME		**34,997,616.95**	**41,327,013.11**
EXPENDITURE			
Staff Cost/Expenses	4.10	16,386,822.00	15,263,684.50
Program Expenses	4.11	17,802,970.00	25,197,813.20
General Admistration Expenses	4.12	699,485.00	840,201.03
Depreciation	4.13	108,339.95	25,314.38
TOTAL EXPENDITURE		**34,997,616.95**	**41,327,013.11**
Net Surplus/(Deficit) Before Taxation		-	-
Income Tax Expenses		-	-
SURPLUS/(DEFICIT) FOR THE YEAR		-	-

Notes to Accounts forming an integral part of financial statements

For, Community Rural Development Society-Nepal

Prakash Chandra Mishra
Chairperson

Mohit Silal
Senior Admin & Finance Officer
Date: 2081/06/01
Place: Darchula, Nepal

Yasoda Tinkari
Treasurer

For' S.S.A. Associates
Chartered Accountants

CA Suraj Niroula
Partner
C.O.P: 718
Membership No: 909

सामुदायिक ग्रामीण विकास समाज
CRDS
Darchula
1992
CRDS-NEPAL

S.S.A. ASSOCIATES
CHARTERED ACCOUNTANTS
KATHMANDU

Community Rural Development Society-Nepal

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

Statement of Cash Flow

for the year ended 31st Ashadh, 2081 (15th July, 2024)

"Figures in NPRs"

S.No	Particulars	Current Year NPR	Previous Year NPR
	CASH FLOW FROM OPERATING ACTIVITIES		
	Surplus/(Deficit) for the year ended (Before Tax)	-	-
	Addjustment to reconcile surplus/(deficit) to net cash flows:		
	Depreciation & Impairment of Property, Plant & Equipment	108,339.95	25,314.38
	Amortisation of Deferred Income	(68,784.44)	-
	Working Capital Adjustments	**39,555.50**	**25,314.38**
	(Increase)/Decrease in Advances & Other Receivables	(591,305.59)	1,360,451.44
	Increase/(Decrease) in Accounts Payables & Provisions	(363,051.80)	(2,105,323.61)
	Less: Income Tax Paid	-	-
I	**Net Cash flow from Operating Activities**	**(914,801.89)**	**(719,557.79)**
	CASH FLOW FROM INVESTING ACTIVITIES		
	(Purchase)/Sale of Property, Plant & Equipment	(93,300.00)	-
II	**Net Cash fow from Investing Activities**	**(93,300.00)**	**-**
	CASH FLOW FROM FINANCING ACTIVITIES		
	Increase/(Decrease) in Unrestricted Funds	(12,182.24)	(6,571.04)
	Increase/(Decrease) of Government Loans	-	-
III	**Net Cash Flow from Financing Activities**	**(12,182.24)**	**(6,571.04)**
IV	**NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS**	(1,020,284.13)	(726,128.83)
V	**Cash & Cash Equivalent at 1st Shrawan 2080 (Opening Balance)**	**2,424,400.11**	**3,150,528.94**
VI	**Cash & Cash Equivalent at 31st Ashadh 2081 (Closing Balance)**	**1,404,115.98**	**2,424,400.11**

Notes to Accounts forming an integral part of financial statements

For, Community Rural Development Society-Nepal

Prakash Chandra Mishra
Chairperson

Mohit Silal
Senior Admim & Finance Officer
Date: 2081/06/01
Place: Darchula, Nepal

Yasoda Tinkari
Treasurer

For' S.S.A. Associates
Chartered Accountants

CA Suraj Niroula
Partner
C.O.P: 718
Membership No: 909

सामुदायिक ग्रामिण विकास समाज CRDS Darchula 1992 CRDS-NEPAL

S.S.A. ASSOCIATES CHARTERED ACCOUNTANTS KATHMANDU

Community Rural Development Society-Nepal

(CRDS - Nepal)
Darchula, Nepal

Statement of Accounting Policies and Notes to Financial Statements

For the year ended 31st Ashadh, 2081 (15th July, 2024)

4. Notes to the Financial Statement

ADVANCES & OTHER RECEIVABLES — Note No: 4.1

Particulars	Schedule	Current Year NPR	Previous Year NPR
Advances & Other Receivables	23	1,071,220.30	479,914.71
TOTAL		**1,071,220.30**	**479,914.71**

CASH & CASH EQUIVALENT — Note No: 4.2

Particulars	Schedule	Current Year NPR	Previous Year NPR
Cash at Bank	25	1,404,115.98	2,424,400.11
TOTAL		**1,404,115.98**	**2,424,400.11**

UNRESTRICTED FUND — Note No: 4.3

Particulars	Note No	Current Year NPR	Previous Year NPR
Balance at beginning of the year	4.14	907,482.54	914,053.58
Add: Fund Received during the Year	4.14	1,177,470.12	1,211,775.57
Add: Staff Contribution Received	4.14	-	85,722.54
Add: Interest Income	4.14	95,240.14	52,092.26
Less: Transferred to Income & Expenditure	4.14	(1,284,892.50)	(1,356,161.41)
Unrestricted surplus/deficit in operating activities		-	-
BALANCE AS AT YEAR END		**895,300.30**	**907,482.54**

RESTRICTED FUND — Note No: 4.4

Particulars	Schedule	Current Year NPR	Previous Year NPR
Balance at beginning of the year	4.14	595,284.39	2,569,792.73
Additional Funds Received during the year	4.14	33,165,246.73	39,288,187.97
Less: Grant Refunded	4.14	-	(3,326.50)
Less: Transferred to Core Fund/Unrestricted Fund	4.14	(1,177,470.12)	(1,288,518.11)
Less: Transferred to Income & Expenditure	4.14	(33,643,940.00)	(39,970,851.70)
Add/(Less): Transfer to Grant Receivable/(Grant Liability)		1,060,879.00	(595,284.39)
BALANCE AS AT YEAR END		-	-

ACCOUNTS PAYABLES & PROVISIONS — Note No: 4.5

Particulars	Schedule	Current Year NPR	Previous Year NPR
Accounts Payables & Provisions	24	1,440,871.30	1,803,923.10
TOTAL		**1,440,871.30**	**1,803,923.10**

OTHER CAPITAL RESERVES — Note No: 4.6

Particulars	Schedule	Current Year NPR	Previous Year NPR
Balance at the Beginning of the year		272,526.02	272,526.02
Assets Written Off (Assets not in Usable or Sale Condition)		(14,694.82)	-
Deferred Income-Office Equipment Handed Over on Project Conclusion		42,000.00	-
Amortisation of Deferred Income-Office Equipment Handed Over on Project Conclusion		(10,500.00)	-
Surplus/Defit for the year		-	-
BALANCE AS AT YEAR END		**289,331.20**	**272,526.02**

सामुदायिक ग्रामिण विकास समाज CRDS Darchula 1992 CRDS-NEPAL

S.S.A. ASSOCIATES CHARTERED ACCOUNTANTS KATHMANDU

DEFERRED REVENUE

Note No: 4.7

Particulars	Schedule	Current Year NPR	Previous Year NPR
Balance at the Beginning of the year		-	-
Deferred Income-Moter Cycle received on Donation		291,422.21	-
Amortisation of Deferred Income-Motor Cycle received on Donation		(58,284.44)	-
BALANCE AS AT YEAR END		**233,137.77**	-

INCOMING RESOURCES

Note No: 4.8

Particulars	Schedule	Current Year NPR	Previous Year NPR
Grant Income-Restricted Funding			
Integrated Community Development Program-"GNI-ICDP"	1	13,212,299.00	16,189,180.00
Early Grade Reading Program-"EGRP"	3	10,522,287.00	17,102,808.20
Organizationl Capacity Development Program (PIF-OXFAM)	5	1,012,384.00	-
Trans Boundary Rivers of South Asia (TROSA-II)-OXFAM	7	7,290,054.00	-
Social Service Unit Program-"District Hospital Darchula"	9	410,454.00	-
Education Material Support Program	11	1,196,462.00	1,346,094.00
Immediate Response & Relief Activities (CARE Nepal)	13	-	620,000.00
SUAAHARA-II (HKI)	15	-	2,858,673.50
Tole Shudhar Campaing Program	17	-	299,906.00
Strengthing Aromatic & Medicinal Plants Based Enterprises of Community Forest User Group by Scalling up Processing & Marketing Program-FAO	19	-	1,554,190.00
Grant Income-UnRestricted Funding			
CORE FUND	21	1,284,892.50	1,356,161.41
Profit or Loss from Disposal or Write Off of Property, Plant & Equipment [Note No: 4.9]		-	-
Amortisation of Deferred Income-Office Equipment Handed Over on Project Conclusion [Note No: 4.6]		10,500.00	-
Amortisation of Deferred Income-Motor Cycle received on Donation [Note No: 4.7]		58,284.44	-
TOTAL		**34,997,616.95**	**41,327,013.11**

PROFIT Or LOSS FROM DISPOSAL OR WRITE OFF OF PROPERTY,PLANT & EQUIPMENT

Note No: 4.9

Particulars	Schedule	Current Year NPR	Previous Year NPR
Assets Write Off (Assets not in Usable or Sale Condition)		14,694.82	-
Cost/WDV of Assets		(14,694.82)	-
PROFIT Or LOSS EARNED		-	-

STAFF COSTS

Note No: 4.10

Particulars	Schedule	Current Year NPR	Previous Year NPR
Integrated Community Development Program-"GNI-ICDP"	2	3,962,099.00	4,077,325.00
Early Grade Reading Program-"EGRP"	4	7,041,095.00	7,729,733.00
Organizationl Capacity Development Program (PIF-OXFAM)	6	-	-
Trans Boundary Rivers of South Asia (TROSA-II)-OXFAM	8	4,531,936.00	-
Social Service Unit Program-"District Hospital Darchula"	10	362,337.00	-
Education Material Support Program	12	194,355.00	586,874.00
Immediate Response & Relief Activities (CARE Nepal)	14	-	42,700.00
SUAAHARA-II (HKI)	16	-	1,871,052.50
Tole Shudhar Campaing Program	18	-	258,000.00
Strengthing Aromatic & Medicinal Plants Based Enterprises of Community Forest User Group by Scalling up Processing & Marketing Program-FAO	20	-	418,000.00
CORE FUND	22	295,000.00	280,000.00
TOTAL		**16,386,822.00**	**15,263,684.50**

सामुदायिक ग्रामिण विकास समाज CRDS Darchula 1992 CRDS-NEPAL

ASSOCIATES CHARTERED ACCOUNTANTS KATHMANDU

PROGRAM EXPENSES

Note No: 4.11

Particulars	Schedule	Current Year NPR	Previous Year NPR
Integrated Community Development Program-"GNI-ICDP"	2	9,250,200.00	12,111,855.00
Early Grade Reading Program-"EGRP"	4	3,481,192.00	9,373,075.20
Organizationl Capacity Development Program (PIF-OXFAM)	6	1,012,384.00	-
Trans Boundary Rivers of South Asia (TROSA-II)-OXFAM	8	2,758,118.00	-
Social Service Unit Program-"District Hospital Darchula"	10	48,117.00	-
Education Material Support Program	12	1,002,107.00	759,220.00
Immediate Response & Relief Activities (CARE Nepal)	14	-	577,300.00
SUAAHARA-II (HKI)	16	-	987,621.00
Tole Shudhar Campaing Program	18	-	41,906.00
Strengthing Aromatic & Medicinal Plants Based Enterprises of Community Forest User Group by Scalling up Processing & Marketing Program-FAO	20	-	1,136,190.00
CORE FUND	22	250,852.00	210,646.00
TOTAL		**17,802,970.00**	**25,197,813.20**

GENERAL ADMINISTRATION EXPENSES

Note No: 4.12

Particulars	Schedule	Current Year NPR	Previous Year NPR
CORE FUND	22	699,485.00	840,201.03
TOTAL		**699,485.00**	**840,201.03**

सामुदायिक ग्रामिण विकास समाज CRDS Darchula 1992 CRDS-NEPAL

S.S.A. ASSOCIATES CHARTERED ACCOUNTANTS KATHMANDU

Community Rural Development Society-Nepal

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

Statement of Accounting Policies and Notes to Financial Statements

For the year ended 31st Ashadh, 2081 (15th July, 2024)

Property, Plant & Equipment

Note No: 4.13
"Figures in NPRs"

S. N.	Particulars	Rate.	Written Down Value As on Ashad 31, 2080	Addition During the year	Written off	Total	Dep.for the year	Written Down Value As on Ashad 31, 2081
1	*Furniture and Fixture*	25%	48,650.67	-	-	48,650.67	12,162.67	36,488.00
2	*Office Equipments*	25%	2,614.78	42,000.00	-	44,614.78	11,153.69	33,461.08
3	*Laptop, Computer & Accessories*	25%	13,656.57	93,300.00	-	106,956.57	26,739.14	80,217.43
4	*Vehicle & Motor Cycle*	20%	14,694.82	291,422.21	14,694.82	291,422.21	58,284.44	233,137.77
	Current Year		**79,616.84**	**426,722.21**	**14,694.82**	**491,644.23**	**108,339.95**	**383,304.28**
	Previous Year		**104,931.22**	**-**	**-**	**104,931.22**	**25,314.38**	**79,616.84**

सामुदायिक ग्रामिण विकास समाज
CRDS
Darchula
1992
CRDS-NEPAL

S.S.A. ASSOCIATES
CHARTERED ACCOUNTANTS
KATHMANDU

Community Rural Development Society-Nepal
(CRDS - Nepal)
Darchula, Nepal

Statement of Accounting Policies and Notes to Financial Statements
For the year ended 31st Ashadh, 2081 (15th July, 2024)

Project wise allocation and movement in Restricted Fund

Note No: 4.14

S.No.	Name of Donor Organization	Project Name / Description	Movement of Fund					
			Opening Fund Balance:-(Grant Receivable)/Grant Liability	Received During the Year	Grant transferred to Core Fund/Unrestricted Fund	Transferred to Income & Expenditure	Interest Income on Restricted Fund	Closing Fund Balance:-(Grant Receivable)/Grant Liability
1	Goods Neighbors International (GNI)	Integrated Community Development Program (ICDP)	144,871.00	13,548,050.00	(600,222.00)	(13,212,299.00)	-	(119,600.00)
2	World Food Program (WFP)	Early Grade Reading Program-(EGRP)	761,251.39	10,338,283.73	(577,248.12)	(10,522,287.00)	-	-
3	OXFAM Nepal	Organizationl Capacity Development Program (PIF-OXFAM)	-	1,012,384.00	-	(1,012,384.00)	-	-
4	Swedish International Development Agency	Trans Boundary Rivers of South Asia (TROSA-II)-OXFAM	-	7,290,054.00	-	(7,290,054.00)	-	-
5	Federal Ministry Health & Population	Social Service Unit Program-"District Hospital Darchula"	-	410,454.00	-	(410,454.00)	-	-
6	Malikarjun & Dunhu Rural Municipality	Education Material Support Program	-	255,183.00	-	(1,196,462.00)	-	(941,279.00)
7	Food & Agriculture Organisation	Strengthing Aromatic & Medicinal Plants Based Enterprises of Community Forest User Group by Scalling up Processing & Marketing Program	(310,838.00)	310,838.00	-	-	-	-
		Total	595,284.39	33,165,246.73	(1,177,470.12)	(33,643,940.00)	-	(1,060,879.00)

S.No.	Name of Donor Organization	Project Name / Description	Closing Balance Represented By						
			Bank Balance	Cash in Hand	Advances	Fixed Assets	Payables	Other Reserves	Total
1	Goods Neighbors International (GNI)	Integrated Community Development Program (ICDP)	28,125.00	-	-	-	(147,725.00)	-	(119,600.00)
2	World Food Program (WFP)	Early Grade Reading Program-(EGRP)	-	-	-	-	-	-	-
3	OXFAM Nepal	Organizationl Capacity Development Program (PIF-OXFAM)	5,341.30	-	-		(5,341.30)	-	-
4	Swedish International Development Agency	Trans Boundary Rivers of South Asia (TROSA-II)-OXFAM	205,186.00	-	-	-	(205,186.00)	-	-
5	Federal Ministry Health & Population	Social Service Unit Program-"District Hospital Darchula"	-	-	-	-	-	-	-
6	Malikarjun & Dunhu Rural Municipality	Education Material Support Program	590.00	-	-	-	(941,869.00)	-	(941,279.00)
7	Food & Agriculture Organisation	Strengthing Aromatic & Medicinal Plants Based Enterprises of Community Forest User Group by Scalling up Processing & Marketing Program	-	-	-	-	-	-	-
		Total	239,242.30	-	-	-	(1,300,121.30)	-	(1,060,879.00)

Allocation and movement in Unrestricted Fund

S.No.	Name of Organization	Movement of Fund					
		Opening Fund Balance	Received from Unrestricted During the Year	Staff Contribution	Transferred to Income & Expenditure	Interest Income on Unrestricted Fund	Closing Balance of Fund
1	CORE FUND	907,482.54	1,177,470.12	-	(1,284,892.50)	95,240.14	895,300.30
	Total	907,482.54	1,177,470.12	-	(1,284,892.50)	95,240.14	895,300.30

S.No.	Name of Organization	Closing Balance Represented By						
		Bank Balance	Advances	Fixed Assets	Payables	Deferred Revenue	Other Capital Reserves	Total
1	CORE FUND	1,164,873.68	10,341.30	383,304.28	(140,750.00)	(233,137.77)	(289,331.20)	895,300.30
	Total	1,164,873.68	10,341.30	383,304.28	(140,750.00)	(233,137.77)	(289,331.20)	895,300.30

CRDS Darchula 1992 CRDS-NEPAL

S.S.A. ASSOCIATES CHARTERED ACCOUNTANTS KATHMANDU

Community Rural Development Society-Nepal

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

Schedule for the parts of notes to financial statements
For the year ended 31st Ashadh, 2081 (15th July, 2024)

Advances & Other Receivables

Schedule No: 23

Particulars	Current Year NPR	Previous Year NPR
Integrated Community Development Program-"GNI-ICDP"		
Bhawana Panta	-	108,330.00
Amar Bdr Bam	-	4,400.00
Radio Naya Nepal F.M	-	18,000.00
Grant Receivables	119,600.00	-
Early Grade Reading Program-EGRP		
Gambhir Singh Bohora	-	16,500.00
Education Material Support Program		
Grant Receivables	941,279.00	-
Strengthing Aromatic & Medicinal Plants Based Enterprises of Community Forest User Group by Scalling up Processing & Marketing Program		
Grant Receivables	-	310,838.00
CORE FUND		
Integrated Community Development Program-"GNI-ICDP"	-	20,750.00
Strengthing Aromatic & Medicinal Plants Based Enterprises of Community Forest User Group by Scalling up Processing & Marketing Program-FAO	-	1,096.71
Trans Boundary Rivers of South Asia (TROSA-II)-OXFAM	5,000.00	-
Organizationl Capacity Development Program (PIF-OXFAM)	5,341.30	-
Total Advances & Other Receivables	**1,071,220.30**	**479,914.71**

Accounts Payables & Provisions

Schedule No: 24

Particulars	Current Year NPR	Previous Year NPR
Integrated Community Development Program-"GNI-ICDP"		
Core Fund-665 Payable	-	20,750.00
Salary Payable	147,725.00	168,861.00
Grant Liability	-	144,871.00
Early Grade Reading Program-EGRP		
Mahendra Mishra	-	67,771.00
Salary Payable	-	44,382.00
Grant Liability	-	761,251.39
Organizationl Capacity Development Program (PIF-OXFAM)		
Core Fund-665 Payable	5,341.30	-
Trans Boundary Rivers of South Asia (TROSA-II)-OXFAM		
Dashain Bonus Payable	200,186.00	-
Core Fund-665 Payable	5,000.00	-
Education Material Support Program		
Care Trade Center	26,552.00	-
Dovan PN Traders	265,907.00	-
Aswini Traders	134,123.00	-
Aatholaa Impex	223,175.00	-
Udaya Singh Bohora	95,936.00	-
Salary Payable	149,646.00	-
PF Payable	46,530.00	-
Strengthing Aromatic & Medicinal Plants Based Enterprises of Community Forest User Group by Scalling up Processing & Marketing Program		
Core Fund-665 Payable	-	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
CORE FUND		
Audit Fee Payable	111,500.00	133,800.00
Audit Expenses Payable	29,250.00	18,950.00
Total Accounts Payable & Provisions	**1,440,871.30**	**1,803,923.10**

सामुदायिक ग्रामिण विकास समाज
CRDS
Darchula
1992
CRDS-NEPAL

ASSOCIATES
CHARTERED ACCOUNTANTS
KATHMANDU

Community Rural Development Society-Nepal

(CRDS-NEPAL)

Darchula, Nepal

PAN/VAT:301044945

Schedule for the parts of notes to financial statements

For the year ended 31st Ashadh, 2081 (15th July, 2024)

Cash & Bank

Schedule No: 25

Source of Fund	Name of the Bank	Bank Account No	Current Year NPR	Previous Year NPR
CORE FUND	Rastriya Banijaya Bank-Darchula	40901000-13427-001	3,212.24	1,391.62
CORE FUND	Global IME Bank-Darchula	19001010000127	21,919.44	23,342.92
CORE FUND	Global IME Bank-Darchula	19001010000127	1,100,000.00	1,100,000.00
CORE FUND	Global IME Bank-Darchula	19001010000337	5,000.00	5,000.00
CORE FUND	Rastriya Banijaya Bank-Darchula	409000066501	3,047.96	60,613.84
CORE FUND	Global IME Bank-Darchula	19001010000335	-	5,349.30
CORE FUND	Global IME Bank-Darchula	19001010000339	-	5,000.00
CORE FUND	Nabil Bank-Darchula	19401017500080	1,000.00	1,000.00
CORE FUND	Nabil Bank-Darchula	19401017500081	1,000.00	1,000.00
CORE FUND	Nabil Bank-Darchula	19401017500057	1,000.00	1,000.00
CORE FUND	Nepal Bank Limited, Kathmandu	538591000000	1,197.25	1,197.25
CORE FUND	Global IME Bank-Darchula	19001010000338	5,000.00	5,000.00
CORE FUND	NIC Asia	644-149-701-152-4001	7,400.08	7,400.08
CORE FUND	Rastriya Banijaya Bank-Darchula	409010000-971101	3,000.00	3,000.00
CORE FUND	Rastriya Banijaya Bank-Darchula	409010000-956201	3,000.00	3,000.00
CORE FUND	Rastriya Banijaya Bank-Darchula	409010000-956301	3,000.00	3,000.00
CORE FUND	Global IME Bank-Darchula	19001010000336	5,000.00	5,000.00
CORE FUND	Nabil Bank-Darchula	19401017500056	1,096.71	-
Integrated Community Development Program-"GNI-ICDP"	Rastriya Banijaya Bank-Darchula	409010000-1734-001	28,125.00	203,752.00
Early Grade Reading Program-"EGRP"	Global IME Bank-Darchula	19001010000340	-	856,904.39
Education Material Support Program	Rastriya Banijaya Bank-Darchula	409010000-9563001	590.00	-
Trans Boundary Rivers of South Asia (TROSA-II)-OXFAM	Global IME Bank-Darchula	19001010000339	205,186.00	-
Organizationl Capacity Development Program (PIF-OXFAM)	Global IME Bank-Darchula	19001010000335	5,341.30	-
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
Total			**1,404,115.98**	**2,424,400.11**

Community Rural Development Society-Nepal

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

Fund Accountability Statement (FAS)

Integrated Community Development Program-"GNI-ICDP"

Financial Year: 2080/81 (17th July 2023 to 15th July 2024)

A	Source of Fund	Current Year NPR	Previous Year NPR
1	Opening Fund Balance	144,871.00	644,231.00
2	Add: Grant Income/Fund Received During the Year	13,548,050.00	16,352,848.00
3	Less: Transferred to Core Fund as Management Cost	(600,222.00)	(663,028.00)
4	Less: Unused Fund Refunded	-	-
	Total Fund Available (A)	**13,092,699.00**	**16,334,051.00**

B	Project Expenditure	Current Year NPR	Previous Year NPR
1	Staff Expenses (Human Resouces)	3,962,099.00	4,077,325.00
2	Program Expenses	9,250,200.00	12,111,855.00
	Total Expenditure (B)	**13,212,299.00**	**16,189,180.00**
	Fund Balance (A-B)	**(119,600.00)**	**144,871.00**

Fund Balance Represented By:

S.No.	Particulars	Current Year NPR	Previous Year NPR
1	Bank Balance	28,125.00	203,752.00
2	Advances & Receivable	-	130,730.00
3	Payables	(147,725.00)	(189,611.00)
	Fund Balance	**(119,600.00)**	**144,871.00**

Income & Contribution

Schedule No: 1

SN.	Particulars	Current Year NPR	Previous Year NPR
1	Opening Fund Balance	144,871.00	644,231.00
2	Income Grant/Fund Received During the year	13,548,050.00	16,352,848.00
3	**Sub-Total**	**13,692,921.00**	**16,997,079.00**
4	Less: Transfered to Core Fund as Management Cost	(600,222.00)	(663,028.00)
5	Add/(Less): Fund Balance: Grant Receivable/(Grant Liability)	119,600.00	(144,871.00)
	Total Income Transferred to Income & Expenditure	**13,212,299.00**	**16,189,180.00**

Expenditure Details

Schedule No: 2

SN.	Particulars	Current Year NPR	Previous Year NPR
1	**Food Distribution**		
2	Food Item Support	1,723,425.00	-
3	**Child Case Management**		
4	Annual Child Letter	94,408.00	-
5	Youth Capacity Building program for sponsorship Graduates	219,075.00	-
6	Mobile Purchase	56,650.00	-

सामुदायिक ग्रामिण विकास समाज
CRDS Darchula 1992
CRDS-NEPAL

S.S.A. ASSOCIATES CHARTERED ACCOUNTANTS KATHMANDU

7	**Small & Medium-Size Enterprises(SME)**		
8	Basic Computer Skil Training	36,000.00	-
9	AMC Software	120,000.00	-
10	Software Migration	125,000.00	-
11	Computer Maintenance	16,000.00	-
12	Software Accounting Training	95,135.00	-
13	**New Child Finding**		
14	New Child Intake	7,635.00	-
15	**Child Case Management**		
16	Home Visiting	46,300.00	62,140.00
17	Annual Child Letter	50,270.00	102,285.00
18	Annual Progress Report	91,880.00	90,410.00
19	Token of Love to sponsorship graguates over 16 & 18 Children	24,864.00	23,700.00
20	Overhead Cost	-	-
21	Community Facilitator	1,557,805.00	1,632,581.00
22	Death Consolatory Support	10,000.00	10,000.00
23	Sponsorship Graduates Mapping	3,000.00	8,400.00
24	National/Regional Workshop	29,680.00	80,157.00
25	Officer-Project	143,898.00	-
26	**Early Childhood Education**		
27	Child Friendly Classroom Management (ECED)	-	144,442.00
28	ECED Building Construction	-	1,005,000.00
29	ECED Classroom Management Support	591,805.00	178,448.00
30	Parental Education	15,220.00	-
31	Training on ECED Materials Preparation and use to ECED teachers	122,990.00	145,896.00
32	Teaching Learning Materials Support to ECED	79,986.00	-
33	Teaching Learning Sharing Meeting of ECED Teachers	28,005.00	-
34	**Primary Education**		
35	Assistant- Education and Protection	95,088.00	-
36	Child Friendly Classroom Management	191,358.00	-
37	Child Friendly Classroom Management (ECED)	623,875.00	-
38	Education Material Support 1-8	-	1,167,408.00
39	Educational Material Support to Children (Basic)	35,500.00	1,167,519.00
40	Educational Material Support for Basic Level	800,678.00	-
41	Learning Sharing Meeting among teachers	38,349.00	6,804.00
42	Meeting with Local Government & Stakeholders	-	14,400.00
43	Officer- Education & Protection	564,935.00	362,336.00
44	Officer- Education Development	-	217,833.00
45	Parental education for ECED parents	15,490.00	13,680.00
46	Parental Education on parental role for children education	64,524.00	12,510.00
47	Refresher Training on Literacy & Numeracy	-	100,075.00
48	Story Telling program	51,735.00	27,264.00
49	Teachers Meeting	-	9,234.00
50	Teaching Learning Materials Support to School	-	72,880.00
51	**Secondary Education**		
52	Classroom Observation & technical guidance to teachers	21,360.00	-
53	Education Material Support 9-12	-	840,890.00
54	Educational Material Support to Children (Secondary)	11,200.00	578,685.00
55	Educational Material Support for Secondary Level	393,923.00	-
56	Extra Curricular Activities	-	83,677.00
57	Meeting with head teachers on school mentoring and technical support	62,630.00	-
58	Training on basic computer hardware to school teachers	-	65,051.00
59	Work shop on Education Development and staff Capacity Building	116,834.00	22,100.00
60	**Post Secondary Education**	-	
61	Overhead Cost	-	-
62	Higher Study Support	-	1,043,100.00
63	Higher Studies Support to Students	958,160.00	736,500.00
64	**Teacher training**		
65	Technical support to schools	25,254.00	-

सामुदायिक ग्रामिण विकास समाज
CRDS Darchula 1992
CRDS-NEPAL

S.S.A. ASSOCIATES
CHARTERED ACCOUNTANTS
KATHMANDU

66	**Agriculture Development**		
67	Agriculture Technician Intern	57,880.00	-
68	Farming Accesorries to Model Farmers	262,450.00	-
69	Farming Accessories Natural Farming	209,695.00	82,050.00
70	Farming Accesssories Support to Farmers	2,790.00	177,300.00
71	Grocery Processing Training	-	23,250.00
72	Natural Farming ToT Training for LRP	37,370.00	-
73	Natural Farming Training	59,065.00	32,685.00
74	Officer-Cooperative Business Development	218,436.00	-
75	Record Keeping Natural Farming	6,750.00	-
76	Seed Support to Farmer	95,080.00	37,200.00
77	**Livestock & Fishery**		
78	Animal Health Camp	90,390.00	125,782.00
79	Cattle Farming Training	1,100.00	50,870.00
80	Group Formation & Training to Goat Farmers	9,450.00	62,670.00
81	Grass Seed Support to Dairy Farmers	15,525.00	-
82	Junior Technician	281,182.00	567,217.00
83	Management Support to Cooperative	-	63,000.00
84	Monitoring- IP	-	11,800.00
85	Natural Farming ToT Training for LRP	-	39,690.00
86	Officer- Micro Enterprise Development	-	315,996.00
87	Officer-Cooperative Business Development	346,499.00	362,336.00
88	Revolving Fund Support	-	1,224,865.00
89	**Small & Medium-Size Enterprises(SME)**		
90	Assessment of the Existing Cooperative	-	16,120.00
91	Capacity Development Training to Cooperative	-	19,100.00
92	Cooperative Business Support	-	107,950.00
93	Cooperative Education Training	29,880.00	-
94	Cooperative Management Cost	52,500.00	-
95	Cooperative Management Support	105,000.00	105,000.00
96	Cooperative Networking Meeting	1,200.00	-
97	Cooperative Networking Meeting (District Level)	5,000.00	12,500.00
98	Cooperative Policy Making & Annual Budget Training	-	37,785.00
99	Cooperative Strategy plan preparation training (3 days) RM level	39,155.00	-
100	IGD Workshop- IP	-	105,200.00
101	Monitoring Cost to Partner	35,940.00	-
102	Monitoring- IP	15,500.00	38,450.00
103	Overhead Cost	-	-
104	Software AMC	120,000.00	-
105	Vocational Training to Youth	-	14,960.00
106	**Organizing/Facilitating CDC**		
107	CDC Meeting	52,150.00	93,690.00
108	PMC Meeting	35,980.00	30,180.00
109	Meeting with Sponsor Family	18,540.00	-
110	**Local Leader Cultivation**		
111	CDC Reformation	-	4,000.00
112	**Network Building**		
113	Coordination Meeting with Local Government & other Stakeholders	25,200.00	-
114	Meeeting with Sponsor Family	-	55,350.00
115	Monthly Review Meeting	19,630.00	147,905.00
116	Overhead Cost	-	-
117	Staff Review Meeting	9,100.00	-
118	**Campaign & Advocacy**		
119	Basic Life Skill Training to Specific Group of Children	-	80,565.00
120	Birth Registration Campaign	9,830.00	8,540.00
121	Child Day Celebration	14,835.00	-
122	Child Led Supportive Events	55,182.00	-
123	Community Dialogue Program	-	24,400.00
124	CRC Training to Child Club	-	80,460.00
125	Establish Complaint Handling Mechanism at School	-	30,710.00

सामुदायिक ग्रामिण विकास समाज
CRDS Darchula 1992
CRDS-NEPAL

S.S.A. ASSOCIATES
CHARTERED ACCOUNTANTS
KATHMANDU

126	Facilate to Organize Events through clubs/Networks	-	20,675.00
127	Focal Teacher Training (Child Right,CC mobilization)	88,505.00	-
128	Formation and Activation of Child Clubs and Networks	6,785.00	3,350.00
129	Life Skill Training to Adolescents	-	68,973.00
130	Periodical Meeting of Child Protection Mechanism	-	72,202.00
131	Radio Programs & PSA	36,000.00	20,650.00
132	Strategic Periodical meeting with CC & CRC member	27,727.00	29,861.00
133	Strategic Workshop of Child Club	-	78,367.00
134	Strategic Workshop of Child Protection Mechanism	-	67,499.00
135	Support on child marrage s hool/ community declaration	30,390.00	-
136	Support to Schools on Complaint Handing Mechanism	-	24,192.00
137	Training on focal teachers CRC, CC management and wall magazine	-	78,445.00
138	Training to Child Club	38,589.00	-
139	Weekly Radio Program	-	47,850.00
140	Support to Child Club	26,000.00	-
141	Hoarding Board Installation & Maintenance	42,000.00	-
142	**Monitoring & Evaluation**		
143	Monitoring- IP	2,000.00	11,544.00
144	Joint Monitoring Visit	18,568.00	-
145	Monitoring Cost to Partner	1,500.00	-
146	**Conference, Workshop and Training**		
147	Social Audit	25,030.00	26,480.00
148	Monitoring- IP	-	2,200.00
149	Baseline and Endline Survey	-	23,250.00
150	Annual Review Meeting	-	30,820.00
151	DPAC	13,900.00	10,235.00
152	Joint Monitoring Visit	-	34,335.00
153	Capacity Building Training- PMC and CDC	-	34,310.00
154	Review Meeting with CDC/PMC Member	-	83,310.00
155	Baseline survey Orientation	-	163,138.00
156	**Project Management**		
157	Operation Cost	107,056.00	3,740.00
158	Officer- Admin Finance	708,833.00	699,451.00
159	Office Setup & Renovation	-	38,260.00
160	**GNK Gift Material-Gift Delivery**		
161	Gift Material, Support & Handover	341,208.00	301,062.00
	Total Expenditure	**13,212,299.00**	**16,189,180.00**

सामुदायिक ग्रामीण विकास समाज CRDS Darchula 1992 CRDS-NEPAL

S.S. Associates Chartered Accountants Kathmandu

Community Rural Development Society-Nepal

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

Fund Accountability Statement (FAS)

Early Grade Reading Program-"EGRP"
Financial Year: 2080/81 (17th July 2023 to 15th July 2024)

A	Source of Fund	Current Year NPR	Previous Year NPR
1	Opening Fund Balance	761,251.39	1,761,590.00
2	Add: Grant Income/Fund Received During the Year	10,338,283.73	16,727,959.70
3	Less: Transferred to Core Fund as Management Cost	(577,248.12)	(625,490.11)
4	Less: Unused Fund Refunded	-	-
	Total Fund Available (A)	**10,522,287.00**	**17,864,059.59**
B	**Project Expenditure**	**Current Year NPR**	**Previous Year NPR**
1	Staff Expenses (Human Resouces)	7,041,095.00	7,729,733.00
2	Program Expenses	3,481,192.00	9,373,075.20
	Total Expenditure (B)	**10,522,287.00**	**17,102,808.20**
	Fund Balance (A-B)	-	**761,251.39**

Fund Balance Represented By:

S.No.	Particulars	Current Year NPR	Previous Year NPR
1	Bank Balance	-	856,904.39
2	Advances & Receivable	-	16,500.00
3	Payables	-	(112,153.00)
	Fund Balance	-	**761,251.39**

Income & Contribution

Schedule No: 3

SN.	Particulars	Current Year NPR	Previous Year NPR
1	Opening Fund Balance	761,251.39	1,761,590.00
2	Income Grant/Fund Received During the year	10,338,283.73	16,727,959.70
3	**Sub-Total**	**11,099,535.12**	**18,489,549.70**
4	Less: Transfered to Core Fund as Management Cost	(577,248.12)	(625,490.11)
5	Add/(Less): Fund Balance: Grant Receivable/(Grant Liability)	-	(761,251.39)
	Total Income Transferred to Income & Expenditure	**10,522,287.00**	**17,102,808.20**

Expenditure Details

Schedule No: 4

SN.	Particulars	Current Year NPR	Previous Year NPR
1	**Labour Cost**		
2	Finance & Adminstration Assistant	416,650.00	364,500.00
3	Programme Coordinator	567,200.00	520,500.00
4	Programme Officer	647,995.00	782,000.00
5	Reading Mobilizer/Motivator	5,270,659.00	5,855,625.00
6	Support Staff	61,591.00	74,608.00
7	Team Leader	77,000.00	132,500.00

सामुदायिक ग्रामिण विकास समाज CRDS Darchula 1992 CRDS-NEPAL

S.S.A. ASSOCIATES CHARTERED ACCOUNTANTS KATHMANDU

8	**Travel Cost**		
9	Program Coordinator Perdiem	30,000.00	31,650.00
10	Program Officers Perdiem	91,700.00	146,875.00
11	Reading/Learning Motivators Perdiem	347,135.00	366,875.00
12	Travel Cost for Orientation	42,850.00	180,366.00
13	Travel Cost Other	163,000.00	-
14	Travel Cost RM/LM (Monthly)	145,600.00	172,800.00
15	**Operational Costs**		
16	Office running cost (Utilities & Communication)	41,535.00	49,265.00
17	Office Rent(Partial)	60,500.00	65,454.00
18	Communication for PC & PO	14,000.00	18,000.00
19	Office Stationary & Supplies	42,950.00	45,065.00
20	Accident Insurance	61,208.00	61,590.00
21	Meeting Cost	-	67,900.00
22	Refreshment for Staff Meeting Cost (Tea & Snacks)	164,800.00	-
23	**Programme Cost**		
24	**Parental Engagement in Developing & Using Supplementary Reading Materials**		
25	Classroom Interaction With Parents (Phase II Schools)	-	100,290.00
26	Classroom Interaction With Parents (Phase III Schools)	-	764,814.00
27	School Level Reading Mela (Phase III Schools)	739,906.00	467,305.00
28	**Trainings for HT/PTA/ SMC (Approx 3 per School)**		
29	Travel Cost	415,200.00	35,500.00
30	Stationaries	65,550.00	20,450.00
31	Lunch Cost	220,490.00	14,200.00
32	**3 Days Advanced Training on Inclusion and Mother Tongue for 155 NEW schools*2 teachers=310 + 6 (NGO + facilitators)= 316 pax/29= 11 trainings)**		
33	Cost of Facilitators	-	190,000.00
34	Travel Cost (NGOs + Teachers + Facilitators)	-	250,240.00
35	Fooding & Lodging For Participants	-	2,306,750.00
36	Stationaries	-	84,140.00
37	Hall Rent	-	75,222.00
38	Miscellaneous	-	11,045.00
39	Lunch, Tea/Snacks	-	696,455.00
40	**Rewards/Recognition to Head Teachers, Resource Person & Administrator**		
41	Honoring awards in selected schools; certificates or something for school libraries (9teachers from 9 palikas)	50,460.00	-
42	**Teachers Trainng**		
43	Cost of Facilitators	7,500.00	-
44	Travel Cost (3 per NGOs + 20 teachers + 2 Facilitators)	20,250.00	-
45	Perdiem (NGO + teachers)	83,200.00	-
46	Stationaries	2,080.00	-
47	Hall Rent	9,000.00	-
48	Miscellaneous	2,303.00	-
49	Launch /Tea/Snacks	31,500.00	-
50	**1 Day Review Meeting with Palika and Village Education Committee**		
51	Faciliation Cost	3,200.00	-
52	Participant Travel Cost	129,600.00	-
53	Tea & Snacks	16,350.00	-
54	Lunch	54,600.00	-
55	Stationaries	20,120.00	-
56	Banner	4,000.00	-
57	Miscelleneous	2,445.00	-
58	EGR Material Transportation to Palikas	32,000.00	-

सामाजिक ग्रामीण विकास समाज CRDS Darchula 1992 CRDS-NEPAL

S.S.A. ASSOCIATES CHARTERED ACCOUNTANTS KATHMANDU

59	**EGR Material Showcase Campaign Through Palikas**		
60	Banner	9,000.00	-
61	Flex	8,100.00	-
62	Facilitation Cost	12,800.00	-
63	Travel Cost	8,000.00	-
64	Snacks Cost	91,700.00	-
65	Teachers Mobile Meetings	146,320.00	214,305.00
66	Local Material & Bag For RM	-	61,996.50
67	Recharge Card Cost For Reading Motivators	48,000.00	71,400.00
68	**Capacity Building Trainings For Reading Motivators To Coach & Mentor Teachers in Schools**		
69	Perdiem Cost	-	80,075.00
70	Travel Cost	-	21,800.00
71	Stationeries/Training Material	-	13,525.00
72	Hall Rent	-	9,000.00
73	Lunch,Tea & Snacks	-	72,000.00
74	**Capacity Building of the Palikas**		
75	Cost of Facilitators	-	31,500.00
76	Facilitator Travel Cost	-	6,000.00
77	Participant Travel Cost	-	129,000.00
78	Perdiem for Participant	-	197,600.00
79	Lunch/Tea & Snacks	-	53,303.00
80	Stationaries/ Training materials	-	5,898.00
81	Hall Rent	-	16,950.00
82	Book Corners	-	1,516,500.00
83	**1 Day Review Meeting with Palika and Village Education Committee**		
84	Facilitation Cost	-	12,800.00
85	Participant Travel Cost	-	202,600.00
86	Lunch	-	72,610.00
87	Tea & Snacks	-	25,600.00
88	Stationaries	-	39,445.00
89	Banner	-	5,000.00
90	Hall Rent	-	3,000.00
91	Miscelleneous	-	2,450.00
92	Honoring Awards In Selected Schools; Certificates Or Something For School Libraries	-	13,770.00
93	Utensil For Flood Effected School Of Darchula	-	121,757.50
94	Transportation Cost For Replacement Material/Supplies Distributions To Phase II & III Schools (Need Base 50 Schools)	-	77,000.00
95	Tole Shiksha Support (Stationary & Seating Aggangement Per Tole Shiksha)	42,240.00	73,939.20
	Total Expenditure	**10,522,287.00**	**17,102,808.20**

Community Rural Development Society-Nepal

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

Fund Accountability Statement (FAS)

Organizationl Capacity Development Program (PIF-OXFAM)
Financial Year: 2080/81 (17th July 2023 to 15th July 2024)

A	Source of Fund	Current Year NPR	Previous Year NPR
1	Opening Fund Balance	-	-
2	Add: Grant Income/Fund Received During the Year	1,012,384.00	-
3	Less: Unused Fund Refunded	-	-
	Total Fund Available (A)	**1,012,384.00**	-
B	**Project Expenditure**	**Current Year NPR**	**Previous Year NPR**
1	Program Expenses	1,012,384.00	-
	Total Expenditure (B)	**1,012,384.00**	-
	Fund Balance (A-B)	-	-

Fund Balance Represented By:

S.No.	Particulars	Current Year NPR	Previous Year NPR
1	Bank Balance	5,341.30	-
2	Advances & Receivable	-	-
3	Payables	(5,341.30)	-
	Fund Balance	-	-

Income & Contribution — **Schedule No: 5**

S.No.	Particulars	Current Year NPR	Previous Year NPR
1	Opening Fund Balance	-	-
2	Income Grant/Fund Received During the year	1,012,384.00	-
	Total Income Transferred to Income & Expenditure	**1,012,384.00**	-

Expenditure Details — **Schedule No: 6**

S.No.	Particulars	Current Year NPR	Previous Year NPR
1	**Financial Policy (Logistic and Procurement), Staff Policy (HR), GESI,PSEA,Safe Guarding Policy Revised and Update**		
2	Meeting (DSA,Snacks, other Supoport)	12,000.00	-
3	Legal Consultant Advisor	122,508.00	-
4	Documentation and Printing	18,250.00	-
5	**Strategic Plan Update and Revised as per [changing context with SDHs**		-
6	Meeting (DSA,Snacks, other Supoport)	152,600.00	-
7	Consutant Advisor	155,008.00	-
8	Documentation and Printing	17,900.00	-
9	**Digital Platform Enhancement (Web page Update)and PIMS MGt. System**		-
10	Web page Registration and Design	67,516.00	-
11	Web page Content Writing	60,000.00	-
12	**Common Activities participation**		-
13	DSA	30,725.00	-
14	Lodging	10,537.00	-
15	Travel	201,232.00	-
16	**Orientation of CRDS Nepal staff, Board members and advisor on the revised financial, personnel policies and the newly developed strategy plan PSEAH,GESI and Child Protection, safeguard Policy**	49,300.00	
17	**Advocacy and Networking**	13,850.00	
18	**Multimedia and Computer Accessories purchase**	73,508.00	
19	**Pay for 2023/2024-Travel Expenses**	27,450.00	-
	Total Expenditure	**1,012,384.00**	-

सामुदायिक ग्रामिण विकास समाज CRDS Darchula 1992 CRDS-NEPAL

S.S.A. ASSOCIATES CHARTERED ACCOUNTANTS KATHMANDU

Community Rural Development Society-Nepal

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

Fund Accountability Statement (FAS)

Trans Boundary Rivers of South Asia (TROSA-II)-OXFAM

Financial Year: 2080/81 (17th July 2023 to 15th July 2024)

A	Source of Fund	Current Year NPR	Previous Year NPR
1	Opening Fund Balance	-	-
2	Add: Grant Income/Fund Received During the Year	7,290,054.00	-
3	Less: Unused Fund Refunded	-	-
	Total Fund Available (A)	**7,290,054.00**	-
B	**Project Expenditure**	**Current Year NPR**	**Previous Year NPR**
1	Staff Expenses (Human Resouces)	4,531,936.00	-
2	Program Expenses	2,758,118.00	-
	Total Expenditure (B)	**7,290,054.00**	-
	Fund Balance (A-B)	-	-

Fund Balance Represented By:

S.No.	Particulars	Current Year NPR	Previous Year NPR
1	Bank Balance	205,186.00	-
2	Advances & Receivable	-	-
3	Payables	(205,186.00)	-
	Fund Balance	-	-

Income & Contribution — **Schedule No: 7**

S.No.	Particulars	Current Year NPR	Previous Year NPR
1	Opening Fund Balance	-	-
2	Income Grant/Fund Received During the year	7,290,054.00	-
	Total Income Transferred to Income & Expenditure	**7,290,054.00**	-

Expenditure Details — **Schedule No: 8**

S.No.	Particulars	Current Year NPR	Previous Year NPR
1	**Outcome 1: Strengthened climate-resilient livelihoods of communities living in the transboundary GBM river basins**		
2	Activity 1.1 Identification and demonstration on technological solution including water management and water based livelihood	51,460.00	-
3	Executive Director	102,900.00	-
4	Sr.Project Coordinator	106,120.00	-
5	Sr. Finance Admin officer	97,422.00	-
6	Field Officer	78,357.00	-
7	Support Staff	41,286.00	-
8	Staff Insurance	7,393.06	-
9	**Outcome-2:Improved and inclusive management of transboundary river ecosystems and protection of biodiversity across the GBM river baisns**		
10	Mobilization, strengthening and formation of community science groups	108,973.00	-
11	Mobilization, strengthening and formation of community science groups	12,120.00	-
12	Periodic Water Testing and Citizen Water Observatories, analysis and advocacy with local authorities	111,120.00	-
13	Testing kit to the citizen science groups	142,069.00	-
14	Executive Director	132,286.00	-
15	Sr.Project Coordinator	136,442.00	-
16	Sr. Finance Admin officer	125,255.00	-
17	Field Officer	100,751.00	-
18	Support Staff	53,088.00	-
19	Staff Insurance	9,505.22	-

सामुदायिक ग्रामिण विकास समाज CRDS Darchula 1992 CRDS-NEPAL

S.S.A. ASSOCIATES CHARTERED ACCOUNTANTS KATHMANDU

20	**Outcome-3 : Strengthened leadership of civil cociety, especially women, Indigenous People, and youth to influence government and private sector on water governance across and between the transboundary DBM basins.**		
21	Formation/ reformation groups/networks of Women, youth, CSOs on water governance and resilience issues from a gender perspective - TRAVEL	1,400.00	-
22	Formation/ reformation groups/networks of Women, youth, CSOs on water governance and resilience issues from a gender perspective - MEAL	52,330.00	-
23	Formation/ reformation groups/networks of Women, youth, CSOs on water governance and resilience issues from a gender perspective - Other (Hall Rent, Stationery, Material etc)	25,000.00	-
24	Capacity building/ strengthening of network of youth leaders, WECs, women's group and volunteers, Basin Ambassador through social mobilisers	1,890,468.00	-
25	Implementation of Rafting business plan including sand mining	392,725.00	-
26	Executive Director	338,086.00	-
27	Sr.Project Coordinator	348,704.00	-
28	Sr. Finance Admin officer	320,122.00	-
29	Field Officer	257,456.00	-
30	Support Staff	135,674.00	-
31	Staff Insurance	24,289.34	-
32	**Outcome-4: Strengthened cooperation, collaboration and accountability across and between the transboundary GBM river basins.**		-
33	lobby/Joint field visits of state/province/local governments on climate change and river health monitoring	41,035.00	-
34	Joint simulation of flood Early Warning system in Mahakali/Sarada Basin (Hybrid)	80,305.00	-
35	Executive Director	161,686.00	-
36	Sr.Project Coordinator	166,765.00	-
37	Sr. Finance Admin officer	153,088.00	-
38	Field Officer	123,132.00	-
39	Support Staff	64,876.00	-
40	Staff Insurance	11,617.38	-
41	Gender Audit/Social Audit/GESI report	102,925.00	-
42	Joint basin level planning, review and improvement plan of project progress- TRAVEL	8,050.00	-
43	Joint basin level planning, review and improvement plan of project progress- MEAL	118,270.00	-
44	Travel- Transportation	155,900.00	-
45	Travel- Perdiem	81,250.00	-
46	Travel-Accomodation	3,200.00	-
47	Laptop/desktop- and Procurement -Partner	308,569.00	-
48	Office Supplies	88,858.00	-
49	Office rent	172,080.00	-
50	Communication	16,184.00	-
51	Repair and Maintenance	61,477.00	-
52	Computer Consumal	63,620.00	-
53	Utilities (Tea/Coffee, Cleaning, Electricity & Water)	29,581.00	-
54	Advertisement/Broadcasting in Paper/FM etc	9,040.00	-
55	Fuel for Motorbike	14,082.00	-
56	Motorbike Repair and Maintinance	42,016.00	-
57	Motorbike Renew and Insurance	3,300.00	-
58	Printing Materials (Voucher, receipt, payment etc.)	6,346.00	-
	Total Expenditure	**7,290,054.00**	-

सामुदायिक ग्रामिण विकास समाज
CRDS
Darchula
1992
CRDS-NEPAL

S.S.A. ASSOCIATES
CHARTERED ACCOUNTANTS
KATHMANDU

Community Rural Development Society-Nepal

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

Fund Accountability Statement (FAS)

Social Service Unit Program-"District Hospital Darchula"

Financial Year: 2080/81 (17th July 2023 to 15th July 2024)

A	Source of Fund	Current Year NPR	Previous Year NPR
1	Opening Fund Balance	-	-
2	Add: Grant Income/Fund Received During the Year	410,454.00	-
3	Less: Unused Fund Refunded	-	-
	Total Fund Available (A)	**410,454.00**	-
B	**Project Expenditure**	**Current Year NPR**	**Previous Year NPR**
1	Staff Expenses (Human Resouces)	362,337.00	-
2	Program Expenses	48,117.00	-
	Total Expenditure (B)	**410,454.00**	-
	Fund Balance (A-B)	-	-

Fund Balance Represented By:

S.No.	Particulars	Current Year NPR	Previous Year NPR
1	Bank Balance	-	-
2	Advances & Receivable	-	-
3	Payables	-	-
	Fund Balance	-	-

Income & Contribution **Schedule No: 9**

S.No.	Particulars	Current Year NPR	Previous Year NPR
1	Opening Fund Balance	-	-
2	Income Grant/Fund Received During the year	410,454.00	-
	Total Income Transferred to Income & Expenditure	**410,454.00**	-

Expenditure Details **Schedule No: 10**

S.No.	Particulars	Current Year NPR	Previous Year NPR
1	Facilitator Salary	362,337.00	-
2	Dress for Facilitator	30,000.00	-
3	Office Suppliers & Stationary	18,117.00	-
	Total Expenditure	**410,454.00**	-

सामुदायिक ग्रामिण विकास समाज CRDS Darchula 1992 CRDS-NEPAL

S.S.A. ASSOCIATES CHARTERED ACCOUNTANTS KATHMANDU

Community Rural Development Society-Nepal

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

Fund Accountability Statement (FAS)

Education Material Support Program

Financial Year: 2080/81 (17th July 2023 to 15th July 2024)

A	Source of Fund	Current Year NPR	Previous Year NPR
1	Opening Fund Balance	-	-
2	Add: Grant Income-Malikarjun Rural Municipality	105,183.00	350,000.00
3	Add: Grant Income-Dunhu Rural Municipality	150,000.00	996,094.00
4	Less: Unused Fund Refunded	-	-
	Total Fund Available (A)	**255,183.00**	**1,346,094.00**
B	**Project Expenditure**	**Current Year NPR**	**Previous Year NPR**
1	Staff Expenses (Human Resouces)	194,355.00	586,874.00
2	Program Expenses	1,002,107.00	759,220.00
	Total Expenditure (B)	**1,196,462.00**	**1,346,094.00**
	Fund Balance (A-B)	**(941,279.00)**	-

Fund Balance Represented By:

S.No.	Particulars	Current Year NPR	Previous Year NPR
1	Bank Balance	590.00	-
2	Advances & Receivable	-	-
3	Payables	(941,869.00)	-
	Fund Balance	**(941,279.00)**	-

Income & Contribution **Schedule No: 11**

S.No.	Particulars	Current Year NPR	Previous Year NPR
1	Opening Fund Balance	-	-
2	Grant Income-Malikarjun Rural Municipality	105,183.00	350,000.00
3	Grant Income-Dunhu Rural Municipality	150,000.00	996,094.00
4	**Sub-Total**	**255,183.00**	**1,346,094.00**
5	Add/(Less): Fund Balance: Grant Receivable from Malikarjun Rural Municipality	165,602.00	-
6	Add/(Less): Fund Balance: Grant Receivable from Dunhu Rural Municipality	775,677.00	-
	Total Income Transferred to Income & Expenditure	**1,196,462.00**	**1,346,094.00**

Expenditure Details **Schedule No: 12**

S.No.	Particulars	Current Year NPR	Previous Year NPR
1	**Education Materials Support**		
2	EMS Support (Stationary Materials & Tracksuit Cost)	200,185.00	407,298.00
3	Educational Material Support (Bags Cost)	275,205.00	-
4	Volunteer Cost	-	15,000.00
5	Transportation Cost	67,440.00	63,900.00
6	Staff Mobilization (Travel & Perdiem)	10,000.00	137,311.00
7	EMS Store Cost	2,500.00	10,500.00
8	EMS Load Unload & Material Supply Cost	16,600.00	72,016.00
9	EMS Porter Cost (Materials Supply)	-	21,900.00
10	Plastic Bags & Rope or Program Related Materials Cost	1,500.00	-
11	Stationary Materials & Program Related Materials Cost	425,677.00	15,420.00
12	**Salary & Other Expenses**		
13	CF Salary	194,355.00	259,140.00
14	Sub-Engineer Salary	-	327,734.00
15	Group Staff Insurance (Medical & Accidental)	-	7,375.00
16	Communication	3,000.00	5,000.00
17	Fooding & Lodging	-	3,500.00
	Total Expenditure	**1,196,462.00**	**1,346,094.00**

सामुदायिक ग्रामिण विकास समाज CRDS Darchula 1992 CRDS-NEPAL

S.S.A. ASSOCIATES CHARTERED ACCOUNTANTS KATHMANDU

Community Rural Development Society-Nepal

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

Fund Accountability Statement (FAS)

Immediate Response & Relief Activities (CARE Nepal)

Financial Year: 2080/81 (17th July 2023 to 15th July 2024)

A	Source of Fund	Current Year NPR	Previous Year NPR
1	Opening Fund Balance	-	-
2	Add: Grant Income/Fund Received During the Year	-	620,000.00
3	Less: Unused Fund Refunded	-	-
	Total Fund Available (A)	-	**620,000.00**
B	**Project Expenditure**	**Current Year NPR**	**Previous Year NPR**
1	Staff Expenses (Human Resouces)	-	42,700.00
2	Program Expenses	-	577,300.00
	Total Expenditure (B)	-	**620,000.00**
	Fund Balance (A-B)	-	-

Fund Balance Represented By:

S.No.	Particulars	Current Year NPR	Previous Year NPR
1	Bank Balance	-	-
2	Advances & Receivable	-	-
3	Payables	-	-
	Fund Balance	-	-

Income & Contribution **Schedule No: 13**

S.No.	Particulars	Current Year NPR	Previous Year NPR
1	Opening Fund Balance	-	-
2	Income Grant/Fund Received During the year	-	620,000.00
	Total Income Transferred to Income & Expenditure	-	**620,000.00**

Expenditure Details **Schedule No: 14**

S.No.	Particulars	Current Year NPR	Previous Year NPR
1	Relief Activities-Food Basket Support	-	540,790.00
2	Vounteer Charge	-	21,500.00
3	Porter Charge	-	21,200.00
4	Banner	-	1,800.00
5	Snacks & Water	-	14,000.00
6	Local Transportation	-	12,500.00
7	Loading & Undoading	-	7,500.00
8	Miscellaneous Expenses	-	710.00
	Total Expenditure	-	**620,000.00**

Community Rural Development Society-Nepal

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

Fund Accountability Statement (FAS)

SUAAHARA-II (HKI)

Financial Year: 2080/81 (17th July 2023 to 15th July 2024)

A	Source of Fund	Current Year NPR	Previous Year NPR
1	Opening Fund Balance	-	(302,285.27)
2	Add: Grant Income/Fund Received During the Year	-	3,164,285.27
3	Less: Unused Fund Refunded	-	(3,326.50)
	Total Fund Available (A)	-	**2,858,673.50**

B	Project Expenditure	Current Year NPR	Previous Year NPR
1	Staff Expenses (Human Resouces)	-	1,871,052.50
2	Program Expenses	-	987,621.00
	Total Expenditure (B)	-	**2,858,673.50**
	Fund Balance (A-B)	-	-

Fund Balance Represented By:

S.No.	Particulars	Current Year NPR	Previous Year NPR
1	Bank Balance	-	-
2	Advances & Receivable	-	-
3	Payables	-	-
	Fund Balance	-	-

Income & Contribution **Schedule No: 15**

S.No.	Particulars	Current Year NPR	Previous Year NPR
1	Opening Fund Balance	-	(302,285.27)
2	Add: Grant Income/Fund Received During the Year	-	3,164,285.27
3	Less: Unused Fund Refunded		(3,326.50)
	Total Income Transferred to Income & Expenditure	-	**2,858,673.50**

Expenditure Details **Schedule No: 16**

S.No.	Particulars	Current Year NPR	Previous Year NPR
1	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
2	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
3	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
4	PNGOs Salary and Wages	-	1,478,399.00
5	PNGOs Fringe Benefits	-	392,653.50
6	PNGOs Travel	-	56,100.00
7	PNGOs Supplies (Equipment, Furnitures & Others)	-	40,500.00
8	PPE FCHV Purchase cost	-	-
9	PNGOs Other Direct Cost	-	174,531.00
10	PNGO Leadership, in coordination with PCs and Technical Officers, facilitate planning and review meetings with all MNFs and CNFs	-	132,778.00
11	Municipal level Suaahara close-out learning and sharing workshop	-	452,002.00
12	PCs/FCs facilitate municipality-level sustainability workshops (26 non-MSNP districts)	-	73,810.00
	Total Expenditure	-	**2,858,673.50**

सामुदायिक ग्रामीण विकास समाज CRDS Darchula 1992 CRDS-NEPAL

S.S.A. ASSOCIATES CHARTERED ACCOUNTANTS KATHMANDU