SSA ASSOCIATES
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INDEPENDENT AUDITOR'S REPORT

To the Members of
Community Rural Development Society-Nepal (CRDS-Nepal)

Unqualified Opinion

We have performed the financial audit of accompanying financial statements of **Community Rural Development Society-Nepal (CRDS-Nepal)** comprising Statement of Financial Position as on Ashadh 32, 2082 (July 16, 2025), Statement of Income and Expenditure for the period ended on Ashadh 32, 2082 (July 16, 2025), Statement of Cash Flow for the period ended on Ashadh 32, 2082 (July 16, 2025), 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 **Ashadh 32, 2082 (July 16, 2025)** and the result of its operations for the year in accordance with NAS for NPOs

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.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current period. Those matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that, there are no other key audit matters to communicate in our report.

S.S.A. ASSOCIATES CHARTERED ACCOUNTANTS KATHMANDU

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.

Auditor's Responsibilities for the Audit of the Financial Statements

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.

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 risks 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 omissions, 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 on 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 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 cast 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 disclosures 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 Company 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 identify 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

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

SSA ASSOCIATES CHARTERED ACCOUNTANTS KATHMANDU

For SSA Associates
Chartered Accountants
Place: Kathmandu, Nepal
2082.06.08
UDIN: 250924CA00909yzNHV

Community Rural Development Society-Nepal

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

Statement of Financial Position

As on 32 Ashadh, 2082 (16th July, 2025)

"Figures in NPRs"

Particulars	Notes	Current Year	Previous Year
ASSETS			
Non-Current Assets			
Property, Plant & Equipments	4.13	299,135.10	383,304.28
Total Non-Current Assets		**299,135.10**	**383,304.28**
Current Assets			
Advances & Other Receivables	4.1	3,908,436.30	1,071,220.30
Cash & Cash Equivalents	4.2	1,318,939.45	1,404,115.98
Total Current Assets		**5,227,375.75**	**2,475,336.28**
TOTAL ASSETS		**5,526,510.85**	**2,858,640.56**
LIABILITIES & RESERVES			
Accumulated Reserves			
Unrestricted Funds	4.3	962,877.14	895,300.29
Restricted Funds	4.4	-	-
Other Capital Reserve	4.6	281,456.20	289,331.20
Total Accumulated Reserves		**1,244,333.34**	**1,184,631.49**
Non-Current Liabilities			
Deferred Revenue	4.7	186,510.21	233,137.77
Total Non-Current Liabilities		**186,510.21**	**233,137.77**
Current Liabilities			
Accounts Payable & Provisions	4.5	4,095,667.30	1,440,871.30
Total Current liabilities		**4,095,667.30**	**1,440,871.30**
TOTAL LIABILITIES & RESERVES		**5,526,510.85**	**2,858,640.56**

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

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

Date: 2082/06/08
Place: Darchula, Nepal

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Community Rural Development Society-Nepal

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

Statement of Income & Expenditure

for the year ended 32 Ashadh, 2082 (16th July, 2025)

"Figures in NPRs"

Particulars	Notes	Current Year	Previous Year
INCOME			
Incoming Resources	4.8	42,514,385.12	34,997,616.95
TOTAL INCOME		**42,514,385.12**	**34,997,616.95**
EXPENDITURE			
Staff Cost/Expenses	4.10	14,746,307.00	16,386,822.00
Program Expenses	4.11	27,233,263.28	17,802,970.00
General Admistration Expenses	4.12	450,645.66	699,485.00
Depreciation	4.13	84,169.18	108,339.95
TOTAL EXPENDITURE		**42,514,385.12**	**34,997,616.95**
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 (CRDS-Nepal)

Prakash Chandra Mishra
Chairperson

Mohit Silal
Senior Admin & Finance Officer
Date: 2082/06/08
Place: Darchula, Nepal

Yasoda Tinkari
Treasurer

For' S.S.A. Associates
Chartered Accountants

ASSOCIATES CHARTERED ACCOUNTANTS KATHMANDU

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

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Darchula, Nepal
PAN/VAT:301044945

Statement of Cash Flow

for the year ended 32 Ashadh, 2082 (16th July, 2025)

"Figures in NPRs"

S.No	Particulars	Current Year	Previous Year
	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	84,169.18	108,339.95
	Amortisation of Deferred Income	(54,502.55)	(68,784.44)
	Working Capital Adjustments	**29,666.63**	**39,555.50**
	(Increase)/Decrease in Advances & Other Receivables	(2,837,216.00)	(591,305.59)
	Increase/(Decrease) in Accounts Payables & Provisions	2,654,796.00	(363,051.80)
	Less: Income Tax Paid	-	-
I	**Net Cash flow from Operating Activities**	**(152,753.37)**	**(914,801.89)**
	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	67,576.84	(12,182.24)
	Increase/(Decrease) of Government Loans	-	-
III	**Net Cash Flow from Financing Activities**	**67,576.84**	**(12,182.24)**
IV	**NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS**	(85,176.53)	(1,020,284.13)
V	**Cash & Cash Equivalent (Opening Balance)**	**1,404,115.98**	**2,424,400.11**
VI	**Cash & Cash Equivalent (Closing Balance)**	**1,318,939.45**	**1,404,115.98**

Notes to Accounts forming an integral part of financial statements

For, Community Rural Development Society-Nepal

Prakash Chandra Mishra
Chairperson

For' S.S.A. Associates
Chartered Accountants

Mohit Silal
Senior Admim & Finance Officer
Date: 2082/06/08
Place: Darchula, Nepal

Yasoda Tinkari
Treasurer

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Partner
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Membership No: 909

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Community Rural Development Society-Nepal

(CRDS - Nepal)
Darchula, Nepal

Statement of Accounting Policies and Notes to Financial Statements
For the year ended 32 Ashadh 2082 (16th July, 2025)

1 General Information

Community Rural Development Society-Nepal (CRDS-Nepal) is a non-governmental not for profit organisation established under District Administration Office of Darchula (Registration No: 03/049/50) It was established on 2049/05/31 and affiliated with Social Walefare Council Kathmandu & District Administration Office of Darchula. It's registered office is in Darchula District, Malikarjun Rural Municipality, Dadakot-5 as principle place of activities. It was registered under Inland Revenue Office Mahendranagar vide PAN No. 301044945.

Except for certain activities that will conclude on the realisation of their relevant activities in accordance with the relevant terms of reference, the financial statements have been prepared on going concern basis.

2 Basis of Preparation

2.1 Statement of Compliance

The Statement of Financial Position, Statement of Income & Expenditure, Statement of Changes in Reserves, Statement of Cash Flows together with the Accounting Policies and Notes to the financial statements as at 32 Ashadh, 2082 and for the year then ended comply with the Generally Accepted Accounting Principles to the extent applicable and the Nepal Accounting Standards for Not for Profit Organisations (NAS for NPOs 2018) issued by Accounting Standad Board of Nepal.

2.2 Basis of Measurement

The financial statement has been prepared using historical cost convention or at fair value wherever specifically disclosed.

2.3 Functional and Presentation Currency

The financial statement are presented in Nepalese Rupees (NPRs) which is the organisation's functional & presentation currency.

2.4 Changes in Accounting Policies and Disclosures

The accounting policies have been consistently applied, unless otherwise stated, and are consistent with those used in previous years.

2.5 Significant Accounting Judgements, Estimates & Assumptions

The preparation of the financial statements requires the use of certain critical accounting estimates and judgments. It also requires management to exercise judgment in the process of applying the accounting policies. The management makes cetain estimates and assumptions regarding the future events. Estimates and judgments are continously evaluated based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. In the future actual result may differ from these estimates and assumptions.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year are disclosed.

3. Summary of Significant accounting policies.

3.1 Property, Plant and Equipment

a. Initial Measurement

An items of Property, Plant & Equipment are initially recorded/measured at cost. Cost of Property, Plant & Equipment includes it's original purchase price including any cost directly attributable necessary to bring the asset to working condition for its intended use. This would not only its original purchase price but also cost of site preparation, delivery and handling, instalation, related professional fees for architects & engineers, and the estimated cost of dismantling and removing the asset and restoring the site.

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b. Measurement subsequent to initial recognition

Subsequent to the initial recognition of the asset, property, plant and equipment are carried at cost less any subsequent depreciation and impairment. Subsequent expenditure is capitalised only when it increses the future economic benefits embodied in the item of property, plant and equipment. All other expenditure is recogmised in the statement of income and expenditure as an expense as incured.

NAS 16 permits two accounting models:

Cost Model: The assets is carried at cost less accumulated depreciation & impairment.

Revaluation Model: The asset is carried at a revalued amount, being its fair value at the date of revaluation less subsequent depreciation and impairment, provided that fair value can be measured reliably.

Depreciation

Depreciation is the sysematic allocation of the depreciable amount of an asset over its useful life.

Depreciation is provided for all property, plant and equipment on the straight line basis and is calculated on the cost of all property plant and equipment other than land, in order to write off such amounts less any residual value over the useful lives of such assets.

Depreciation has been computed on WDA method applying the rate as calculated using the estimated useful life estimated by management of the respective assets as tabulated below. The annual rates of depreciation currently being used by CRDS-Nepal based on useful life less residual value are:

Assets {Property, Plant and Equipment}	Depreciation Rate p.a
Furniture & Fixtures	25%
Office Equipments	25%
Computer & Accessories	25%
Vehicle & Motor Cycle	20%

3.2 Donated Assets

The cost of Fixed Assets procured from donor restricted fund charged to project cost with corresponding income, in the year of purchase and shown as project expense in the statement of income and expenditure.

As the assets are not handed over to the beneficiary or returned to the original donor, the assets has not been valued and brought into the financial statements under property Plant and Equipment with corresponding credit to a Capital Reserve. Therefore, depreciation has not been charged. A memorandum fixed asset register is kept to track the location and status of such assets.

3.3 Foreign Currency Transaction

Transactions in currencies other than Nepal Rupees are converted into Nepal Rupees i.e by applying spot exchange rate between functional currency and the foreign currency which approximate the actual rates at the transaction date. At the reporting date, monetary assets (including securities) and liabilities denominated in foreign currency are converted into Nepal Rupees at the rate of exchange at that date. Realised and unrealised exchange difference are reported in the statement of income and expenditure.

There is no foreign currency transaction during the year.

3.4 Provision

A provision is recognised in the statement of financial position when CRDS-Nepal has a legal or constructive obligation as a result of past event, it is probable that an outflow of assets will be required to settle the obligation, and the obligation can be measured reliably.

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

3.5 Employee Benefits & Employee Benefits Liabilities

Employee benefits has been provided as per by laws. Employee benefits such as salaries, allowances, gratuity, medical facilities, accumulated leave provision etc. are recognised when an employee has rendered service during an accounting period.

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3.6 Loans and Borrowings & Account Payables

Loans and Borrowings & Account Payables are stated at their cost.

3.7 Income Tax Expense

CRDS-Nepal is a non – profit making organization and is accordingly exempted from income tax under section 2(Dha) of Income Tax Act 2058. CRDS-Nepal has obtained tax exemption certificate from Inland Revenue Office on 2077/06/11 and renewal certificate has been obtained for the financial year 2081/082.

3.8 Cash & Cash Equivalent

Cash & Cash Equivalent consists of cash and bank balances.

3.9 Accounting for receipt and utilization of Funds / Reserves

a. Unrestricted Reserves/ Funds

Unrestricted funds are those that are available for use by CRDS-Nepal at the discretion of the Board, in furtherance of the general objectives of CRDS-Nepal and which are not designated for any specific purpose.

Surplus fund are transferred from restricted funds to unrestricted funds in terms of the relevant Donor Agreements or with the prior approval of the donor.

Contributions received from the general public, staff are recognised in the statement of income and expenditure on a cash basis.

b. Restricted Reserves/ Funds

The activities for which these restricted funds may and are being used are identified in the financial statements as "Restricted Funds". Such fund may include conditions for refund should there be balance of fund at the end of the project. The income from such fund is recognized to the extent of the expenditure incurred for the project activities. The excess of fund over the expenditure is represented by the "Restricted Fund" and shall also be transfered to Grant Receivable or Grant Liability and same will be utilized for the agreed program implementation in the succeeding period.

3.10 Grant and Subsidies Income

When grant relates to and expense, it is recognized as deferred income necessary to match it with the costs over the accounting years, which is intended to compensate for on a systematic basis.

In case of grants received to fund an entire project or activity, which includes the purchase of an asset, and the cost of such asset is charged with the project costs to the Statement of Financial Performance. The Grant is recognized as income in the same period:

3.11 Income Recognition

a. Contributions/Incoming Sources

Income realised from restricted funds is recognised in the statement of income and expenditure only when there is certainty that all of the conditions for receipt of the funds have been complied with and the relevant expenditure that it is expected to compensate has been incured and charged to the statement of income and expenditure. Unutilised fund are carried forward as such in the statement of financial position.

Gifts and donations received in kind are recognised at fair value at the time that they are distributed to benificiaries, or if received for resale with proceeds being used for the purpose of CRDS-Nepal at the point of suuch sale. Items not sold or distributed are inventoried but not recognised in the financial statements.

All other income is recognised when CRDS-Nepal is legally entitled to the use of such funds and the amount can be quantified. This would include income receivable through fund raising activities and donation.

b. Financial Income

Interest earned is recognised on an accrual basis when there is certainty of receipt.

Revenues earned on services rendered are recognised in the accounting period in which the services were rendered and accepted by the clients.

Net gains and losses on the disposal of property, plant and equipment and other non-current assets, including investments, are recognised in the statement of income and expenditure after deducting from the proceeds on disposal, the carrying value of the item disposed of and any related selling expenses.

3.12 Expenditure Recognition

Expenses in carrying out the projects and other activities of CRDS-Nepal are recognized in the Statement of Income and Expenditure during the period in which they are incurred. Other expenses incurred in administering and running CRDS-Nepal and in restoring and maintaining the property, plant and equipment to perform at expected levels are accounted for on an accrual basis and Charged to the Statement of income & expenditure.

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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 32 Ashadh, 2082 (16th July, 2025)

4. Notes to the Financial Statement

ADVANCES & OTHER RECEIVABLES Note No: 4.1

Particulars	Schedule	Current Year	Previous Year
Advances & Other Receivables	17	3,908,436.30	1,071,220.30
TOTAL		3,908,436.30	1,071,220.30

CASH & CASH EQUIVALENT Note No: 4.2

Particulars	Schedule	Current Year	Previous Year
Cash at Bank	19	1,318,939.45	1,404,115.98
TOTAL		1,318,939.45	1,404,115.98

UNRESTRICTED FUND Note No: 4.3

Particulars	Note No	Current Year	Previous Year
Balance at beginning of the year	4.14	895,300.29	907,482.54
Add: Fund Received during the Year	4.14	503,499.00	1,177,470.12
Add: Interest Income	4.14	44,390.13	95,240.14
Less: Transferred to Income & Expenditure	4.14	(480,312.29)	(1,284,892.51)
Unrestricted surplus/deficit in operating activities		-	-
BALANCE AS AT YEAR END		962,877.14	895,300.29

RESTRICTED FUND Note No: 4.4

Particulars	Schedule	Current Year	Previous Year
Balance at beginning of the year	4.14	(1,060,879.00)	906,122.39
Additional Funds Received during the year	4.14	39,514,176.28	32,854,408.73
Add: Disallowed Expenses of Last Year/Unsettled Liability	4.14	499,495.00	-
Less: Transferred to Core Fund/Unrestricted Fund	4.14	(503,499.00)	(1,177,470.12)
Less: Transferred to Income & Expenditure	4.14	(41,979,570.28)	(33,643,940.00)
Add/(Less): Transfer to Grant Receivable/(Grant Liability)		3,530,277.00	1,060,879.00
BALANCE AS AT YEAR END		-	-

ACCOUNTS PAYABLES & PROVISIONS Note No: 4.5

Particulars	Schedule	Current Year	Previous Year
Accounts Payables & Provisions	18	4,095,667.30	1,440,871.30
TOTAL		4,095,667.30	1,440,871.30

OTHER CAPITAL RESERVES Note No: 4.6

Particulars	Schedule	Current Year	Previous Year
Balance at the Beginning of the year		289,331.20	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		(7,875.00)	(10,500.00)
Surplus/Defit for the year		-	-
BALANCE AS AT YEAR END		281,456.20	289,331.20

DEFERRED REVENUE Note No: 4.7

Particulars	Schedule	Current Year	Previous Year
Balance at the Beginning of the year		233,137.77	-
Deferred Income-Moter Cycle received on Donation		-	291,422.21
Amortisation of Deferred Income-Motor Cycle received on Donation		(46,627.55)	(58,284.44)
BALANCE AS AT YEAR END		186,510.21	233,137.77

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INCOMING RESOURCES Note No: 4.8

Particulars	Schedule	Current Year	Previous Year
Grant Income-Restricted Funding			
Integrated Community Development Program-"GNI-ICDP"	1	15,022,159.00	13,212,299.00
Early Grade Learning Program-"EGLP"	3	13,395,393.00	10,522,287.00
Partner's Investment Fund (PIF-OXFAM)	5	1,694,915.96	1,012,384.00
Trans Boundary Rivers of South Asia (TROSA-II)-OXFAM	7	9,371,282.32	7,290,054.00
Social Service Unit Program-"District Hospital Darchula"	9	637,448.00	410,454.00
ICDP Cofinancing Project-Malikarjun & Dunhu Rural Municipality	11	1,277,823.00	1,196,462.00
Emergency Flood Response (OXFAM)	13	580,549.00	-
Grant Income-UnRestricted Funding			
CORE FUND	15	480,312.29	1,284,892.51
Profit or Loss from Disposal or Write Off of Property, Plant & Equipment [Note No: 4.9]	4.9	-	-
Amortisation of Deferred Income-Office Equipment Handed Over on Project Conclusion [Note No: 4.6]	4.6	7,875.00	10,500.00
Amortisation of Deferred Income-Motor Cycle received on Donation [Note No: 4.7]	4.7	46,627.55	58,284.44
TOTAL		**42,514,385.12**	**34,997,616.95**

PROFIT Or LOSS FROM DISPOSAL OR WRITE OFF OF PROPERTY,PLANT & EQUIPMENT Note No: 4.9

Particulars	Schedule	Current Year	Previous Year
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	Previous Year
Integrated Community Development Program-"GNI-ICDP"	2	3,730,463.00	3,962,099.00
Early Grade Learning Program-"EGLP"	4	4,636,131.00	7,041,095.00
Trans Boundary Rivers of South Asia (TROSA-II)-OXFAM	8	5,336,235.00	4,531,936.00
Social Service Unit Program-"District Hospital Darchula"	10	575,478.00	362,337.00
ICDP Cofinancing Project-Malikarjun & Dunhu Rural Municipality	12	468,000.00	194,355.00
CORE FUND	16	-	295,000.00
TOTAL		**14,746,307.00**	**16,386,822.00**

PROGRAM EXPENSES Note No: 4.11

Particulars	Schedule	Current Year	Previous Year
Integrated Community Development Program-"GNI-ICDP"	2	11,291,696.00	9,250,200.00
Early Grade Learning Program-"EGLP"	4	8,759,262.00	3,481,192.00
Partner's Investment Fund (PIF-OXFAM)	6	1,694,915.96	1,012,384.00
Trans Boundary Rivers of South Asia (TROSA-II)-OXFAM	8	4,035,047.32	2,758,118.00
Social Service Unit Program-"District Hospital Darchula"	10	61,970.00	48,117.00
ICDP Cofinancing Project-Malikarjun & Dunhu Rural Municipality	12	809,823.00	1,002,107.00
Emergency Flood Response (OXFAM)	14	580,549.00	-
CORE FUND	16	-	250,852.00
TOTAL		**27,233,263.28**	**17,802,970.00**

GENERAL ADMINISTRATION EXPENSES Note No: 4.12

Particulars	Schedule	Current Year	Previous Year
CORE FUND	16	450,645.66	699,485.00
TOTAL		**450,645.66**	**699,485.00**

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Statement of Accounting Policies and Notes to Financial Statements

For the year ended 32 Ashadh, 2082 (16th July, 2025)

Property, Plant & Equipment — **Note No: 4.13**

"Figures in NPRs"

S. N.	Particulars	Rate.	Written Down Value As on Ashad 31, 2081	Addition During the year	Written off	Total	Dep.for the year	Written Down Value As on Ashad 32, 2082
1	*Furniture and Fixture*	25%	36,488.00	-	-	36,488.00	9,122.00	27,366.00
2	*Office Equipments*	25%	33,461.08	-	-	33,461.08	8,365.27	25,095.81
3	*Laptop, Computer & Accessories*	25%	80,217.43	-	-	80,217.43	20,054.36	60,163.07
4	*Vehicle & Motor Cycle*	20%	233,137.77	-	-	233,137.77	46,627.55	186,510.21
	Current Year		**383,304.28**	-	-	**383,304.28**	**84,169.18**	**299,135.10**
	Previous Year		**79,616.84**	**426,722.21**	**14,694.82**	**491,644.23**	**108,339.95**	**383,304.28**

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Statement of Accounting Policies and Notes to Financial Statements
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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	Disallowed Expenses of Last Year/Unsettled Liability	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)	(119,600.00)	14,792,666.00	45,755.00	(50,000.00)	(15,022,159.00)	-	(353,338.00)
2	World Food Program (WFP)	Early Grade Learning Program-(EGLP)	-	11,382,103.00	-	(415,883.00)	(13,395,393.00)	-	(2,429,173.00)
3	OXFAM Nepal	Partner's Investment Fund (PIF-OXFAM)	-	1,694,915.96	-	-	(1,694,915.96)	-	-
4	OXFAM Nepal	Emergency Flood Response (OXFAM)	-	580,549.00	-	-	(580,549.00)	-	-
5	Swedish International Development Agency	Trans Boundary Rivers of South Asia (TROSA-II)-OXFAM	-	9,402,504.32	-	(31,222.00)	(9,371,282.32)	-	-
6	Federal Ministry Health & Population	Social Service Unit Program-"District Hospital Darchula"	-	643,842.00	-	(6,394.00)	(637,448.00)	-	-
7	Malikarjun & Dunhu Rural Municipality	ICDP Cofinancing Project-Malikarjun & Dunhu Rural Municipality	(941,279.00)	1,017,596.00	453,740.00	-	(1,277,823.00)	-	(747,766.00)
		Total	(1,060,879.00)	39,514,176.28	499,495.00	(503,499.00)	(41,979,570.28)	-	(3,530,277.00)

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)	173,180.00	-	-	-	(526,518.00)	-	(353,338.00)
2	World Food Program (WFP)	Early Grade Learning Program-(EGLP)	-	-	-	-	(2,429,173.00)	-	(2,429,173.00)
3	OXFAM Nepal	Partner's Investment Fund (PIF-OXFAM)	5,341.30	-	-	-	(5,341.30)	-	-
4	OXFAM Nepal	Emergency Flood Response (OXFAM)	-	-	-	-	-	-	-
5	Swedish International Development Agency	Trans Boundary Rivers of South Asia (TROSA-II)-OXFAM	238,055.00	-	-	-	(238,055.00)	-	-
6	Federal Ministry Health & Population	Social Service Unit Program-"District Hospital Darchula"	-	-	-	-	-	-	-
7	Malikarjun & Dunhu Rural Municipality	ICDP Cofinancing Project-Malikarjun & Dunhu Rural Municipality	8,227.00	-	-	-	(755,993.00)	-	(747,766.00)
		Total	424,803.30	-	-	-	(3,955,080.30)	-	(3,530,277.00)

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	895,300.29	503,499.00	-	(480,312.29)	44,390.13	962,877.14
	Total	895,300.29	503,499.00	-	(480,312.29)	44,390.13	962,877.14

S.No.	Name of Organization	Closing Balance Represented By						
		Bank Balance	Advances	Fixed Assets	Payables	Deferred Revenue	Other Capital Reserves	Total
1	CORE FUND	894,136.15	378,159.30	299,135.10	(140,587.00)	(186,510.21)	(281,456.20)	962,877.14
	Total	894,136.15	378,159.30	299,135.10	(140,587.00)	(186,510.21)	(281,456.20)	962,877.14

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Schedule for the parts of notes to financial statements
For the year ended 32 Ashadh, 2082 (16th July, 2025)

Advances & Other Receivables — **Schedule No: 17**

Particulars	Current Year	Previous Year
Integrated Community Development Program-"GNI-ICDP"		
Grant Receivables	353,338.00	119,600.00
Early Grade Learning Program-EGLP		
Grant Receivables	2,429,173.00	-
ICDP Cofinancing Project-Malikarjun & Dunhu Rural Municipality		
Grant Receivables	747,766.00	941,279.00
CORE FUND		
Early Grade Learning Program-EGLP	118,818.00	-
Trans Boundary Rivers of South Asia (TROSA-II)-OXFAM	5,000.00	5,000.00
Partner's Investment Fund (PIF-OXFAM)	5,341.30	5,341.30
Mahendra Mishra Receivable	249,000.00	-
Total Advances & Other Receivables	**3,908,436.30**	**1,071,220.30**

Accounts Payables & Provisions — **Schedule No: 18**

Particulars	Current Year	Previous Year
Integrated Community Development Program-"GNI-ICDP"		
Rent Payable	7,425.00	-
Salary Payable	146,252.00	147,725.00
Moonrock International Pvt. Ltd. (Vendor) Payable	372,841.00	-
Early Grade Learning Program-EGLP		
CRDS Nepal Payable (management Cost)	118,818.00	-
Fringe Benefit Payable	246,476.00	-
Salary Payable	1,085,317.00	-
Staff Payable	707,193.00	-
Asmita Hotel & Resturent Payable	211,158.00	-
Bhawani Stationery & Suppliers Payable	28,579.00	-
Bist Hotel Payable	9,357.00	-
Miscrosoft Infotech Payable	5,550.00	-
Malikarjun Stationery & Order Suppliers	16,725.00	-
Partner's Investment Fund (PIF-OXFAM)		
Core Fund-665 Payable	5,341.30	5,341.30
Trans Boundary Rivers of South Asia (TROSA-II)-OXFAM		
Dashain Bonus Payable	233,055.00	200,186.00
Core Fund-665 Payable	5,000.00	5,000.00
ICDP Cofinancing Project-Malikarjun & Dunhu Rural Municipality		
Care Trade Center	-	26,552.00
Dovan PN Traders	43,122.00	265,907.00
Aswini Traders	-	134,123.00
Aatholaa Impex	-	223,175.00
Udaya Singh Bohora	103,638.00	95,936.00
Salary Payable	285,080.00	149,646.00
PF Payable	-	46,530.00
RC Garments	67,225.00	-
Mani Raj Pandey (Rent Payable)	5,400.00	-
Koseli Arts	18,720.00	-
Staff Payable	191,750.00	-
Mukesh Singh Kunwar	27,690.00	-
TDS Payable	6,609.00	-
Reverse VAT Payable	6,759.00	-
CORE FUND		
Audit Fee Payable	111,500.00	111,500.00
Audit Expenses Payable	27,750.00	29,250.00
Mohit Silal	1,337.00	-
Total Accounts Payable & Provisions	**4,095,667.30**	**1,440,871.30**

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Cash & Bank

Schedule No: 19

Source of Fund	Name of the Bank	Bank Account No	Current Year	Previous Year
CORE FUND	Rastriya Banijaya Bank-Darchula	40901000-13427-001	1,551.72	3,212.24
CORE FUND	Global IME Bank-Darchula	19001010000127	852,827.51	21,919.44
CORE FUND	Global IME Bank-Darchula	19001010000127	-	1,100,000.00
CORE FUND	Global IME Bank-Darchula	19001010000337	5,000.00	5,000.00
CORE FUND	Rastriya Banijaya Bank-Darchula	409000066501	3,062.88	3,047.96
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	1,096.71
Integrated Community Development Program-"GNI-ICDP"	Rastriya Banijaya Bank-Darchula	409010000-1734-001	173,180.00	28,125.00
ICDP Cofinancing Project-Malikarjun & Dunhu Rural	Rastriya Banijaya Bank-Darchula	409010000-9563001	8,227.00	590.00
Trans Boundary Rivers of South Asia (TROSA-II)-OXFAM	Global IME Bank-Darchula	19001010000339	238,055.00	205,186.00
Partner's Investment Fund (PIF-OXFAM)	Global IME Bank-Darchula	19001010000335	5,341.30	5,341.30
Total			**1,318,939.45**	**1,404,115.98**

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Fund Accountability Statement (FAS)

Integrated Community Development Program-"GNI-ICDP"

Financial Year: 2081/82 (16th July 2024 to 16th July 2025)

A	Source of Fund	Current Year	Previous Year
1	Opening Fund Balance	(119,600.00)	144,871.00
2	Add: Grant Income/Fund Received During the Year	14,792,666.00	13,548,050.00
3	Add: Expenditure Disallowed Last Year	45,755.00	-
4	Less: Transferred to Core Fund as Management Cost	(50,000.00)	(600,222.00)
	Total Fund Available (A)	**14,668,821.00**	**13,092,699.00**
B	**Project Expenditure**	**Current Year**	**Previous Year**
1	Staff Expenses (Human Resouces)	3,730,463.00	3,962,099.00
2	Program Expenses	11,291,696.00	9,250,200.00
	Total Expenditure (B)	**15,022,159.00**	**13,212,299.00**
	Fund Balance (A-B)	**(353,338.00)**	**(119,600.00)**

Fund Balance Represented By:

S.No.	Particulars	Current Year	Previous Year
1	Bank Balance	173,180.00	28,125.00
2	Advances & Receivable	-	-
3	Payables	(526,518.00)	(147,725.00)
	Fund Balance	**(353,338.00)**	**(119,600.00)**

Income & Contribution **Schedule No: 1**

SN.	Particulars	Current Year	Previous Year
1	Opening Fund Balance	(119,600.00)	144,871.00
2	Income Grant/Fund Received During the year	14,792,666.00	13,548,050.00
3	Add: Expenditure Disallowed Last Year	45,755.00	-
4	**Sub-Total**	**14,718,821.00**	**13,692,921.00**
5	Less: Transfered to Core Fund as Management Cost	(50,000.00)	(600,222.00)
6	Add/(Less): Fund Balance: Grant Receivable/(Grant Liability)	353,338.00	119,600.00
	Total Income Transferred to Income & Expenditure	**15,022,159.00**	**13,212,299.00**

Expenditure Details **Schedule No: 2**

SN.	Particulars	Current Year	Previous Year
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

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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	24,300.00	7,635.00
15	**Child Case Management**		
16	ACL Preparation	114,600.00	-
17	Annual Child Letter	55,400.00	50,270.00
18	Annual Progress Report	49,400.00	91,880.00
19	APR Preparation	15,250.00	-
20	Capacity Development Training for CF	44,500.00	
21	Child data documentation & reporting	9,950.00	-
22	Community Facilitator	662,297.00	1,557,805.00
23	Community Mobilization	733,140.00	-
24	Death Consolatory Support	-	10,000.00
25	Education Material Support	377,857.00	-
26	Home Visiting	16,100.00	46,300.00
27	Mobile/Accessories Purchase/ Maintenance-DO	1,100.00	-
28	National/Regional Workshop	-	29,680.00
29	Officer-Project	708,437.00	143,898.00
30	Sponsorship Graduates Mapping	-	3,000.00
31	Token of Love to sponsorship graguates over 16 & 18 Children	39,788.00	24,864.00
32	Youth Empowerment Program Graduates	322,180.00	-
33	**Early Childhood Education**		
34	ECED Classroom Management Support	415,463.00	591,805.00
35	Parental Education	48,325.00	15,220.00
36	Learning sharing meeting among teachers	18,200.00	-
37	Training on ECED Materials Preparation and use to ECED teachers	-	122,990.00
38	Teaching Learning Materials Support to ECED	-	79,986.00
39	Teaching Learning Sharing Meeting of ECED Teachers	22,500.00	28,005.00
40	**Primary Education**		
41	Assistant- Education and Protection	483,220.00	95,088.00
42	Child Friendly Classroom Management	268,586.00	191,358.00
43	Child Friendly Classroom Management (ECED)	171,609.00	623,875.00
44	Educational Material Support to Children (Basic)	-	35,500.00
45	Educational Material Support for Basic Level	1,943,231.00	800,678.00
46	Learning Sharing Meeting among teachers	-	38,349.00
47	Orientation to SMC/PTA	29,820.00	-
48	Capacity Building to Stakeholders	55,295.00	-
49	Officer- Education & Protection	-	564,935.00
50	Establishment of Library-Book-Reading Corner	311,776.00	-
51	Parental education for ECED parents	-	15,490.00
52	Parental Education on parental role for children education	-	64,524.00
53	Story Telling program	-	51,735.00
54	**Secondary Education**		
55	Classroom Observation & technical guidance to teachers	-	21,360.00
56	Education Material Support	772,492.00	-
57	Educational Material Support to Children (Secondary)	-	11,200.00
58	Educational Material Support for Secondary Level	242,526.00	393,923.00
59	School Building Renovation & Maintenance	400,000.00	-
60	Meeting with head teachers on school mentoring and technical support	-	62,630.00
61	Work shop on Education Development and staff Capacity Building	-	116,834.00

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62	**Post Secondary Education**		
63	Education Development Workshop	24,880.00	-
64	Higher Studies Support to Students	604,000.00	958,160.00
65	**Lifelong Education**		
66	Parental Education	9,705.00	-
67	Maintenance of School Facility	133,398.00	-
68	**Teacher training**		
69	Technical support to schools	-	25,254.00
70	Interaction with community School Stakeholder	26,430.00	-
71	**[Treatment] Medical Case**		
72	Critical Treatment Support	83,494.00	-
73	Critical Treatment	102,104.00	-
74	**Agriculture Development**		
75	Agriculture Technician Intern	126,122.00	57,880.00
76	Climate-Smart Agriculture Business & Marketing Training	76,540.00	-
77	Farming Accesorries to Model Farmers	4,000.00	262,450.00
78	Farming Accessories Natural Farming	5,300.00	209,695.00
79	Farming Accesssories Support to Farmers	-	2,790.00
80	Input & Farming Accessories Support	324,740.00	-
81	Monitoring	20,900.00	-
82	Natural Farming Refresher ToT Training for LRP	25,775.00	-
83	Natural Farming ToT Training for LRP	54,275.00	37,370.00
84	Natural Farming Training	201,665.00	59,065.00
85	Officer-Cooperative Business Development	-	218,436.00
86	Program Monitoring	17,800.00	-
87	Record Keeping Natural Farming	-	6,750.00
88	Seed Support to Farmer	47,500.00	95,080.00
89	Technical Support & Reporting	147,347.00	-
90	Vegetable Seed Support to Farmers	109,910.00	-
91	**Livestock & Fishery**		
92	Animal Health Camp	163,975.00	90,390.00
93	Cattle Farming Training	-	1,100.00
94	Dairy Cattle Feed Management Training	143,925.00	-
95	Dairy Collection Center Promotion	147,375.00	-
96	Goat Farmer Training to Community Level	54,930.00	-
97	Grass Seed Support to Dairy Farmers	-	15,525.00
98	Group Formation & Training to Goat Farmers	-	9,450.00
99	Junior Technician	-	281,182.00
100	Market Actor Coordination Meeting	11,900.00	-
101	Officer-Cooperative Business Development	-	346,499.00
102	Weighting Machine Support	54,900.00	-
103	**Small & Medium-Size Enterprises(SME)**		
104	Cooperative Accounting Software-AMC/Renewal Cost	120,000.00	120,000.00
105	Cooperative Education Training	-	29,880.00
106	Cooperative Management & Leadership Training	16,145.00	-
107	Cooperative Management Cost	84,000.00	52,500.00
108	Cooperative Management Support	84,000.00	105,000.00
109	Cooperative Networking Meeting	18,800.00	1,200.00
110	Cooperative Networking Meeting (District Level)	9,700.00	5,000.00
111	Cooperative Strategy plan preparation training (3 days) RM level	-	39,155.00
112	Equipment Support	100,000.00	-
113	Financial Literacy Training	11,975.00	-
114	IG Workshop	48,760.00	-
115	Monitoring Cost to Partner	23,450.00	35,940.00
116	Monitoring- IP	-	15,500.00
117	Natural Farming Tunnel Plastic Support to Modern Farmers	64,350.00	-

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118	**Organizing/Facilitating CDC**		
119	CDC Meeting	-	52,150.00
120	Meeting with Sponsor Family	13,345.00	18,540.00
121	PMC Meeting	32,240.00	35,980.00
122	**Network Building**		
123	Coordination Meeting with Local Government & other Stakeholders	32,550.00	25,200.00
124	Monthly Review Meeting	-	19,630.00
125	Staff Review Meeting	77,230.00	9,100.00
126	**Campaign & Advocacy**		
127	Awareness Campaign Against Child Marriage	67,600.00	-
128	Birth Registration Campaign	6,720.00	9,830.00
129	Capacity Development Training for CF	50,000.00	-
130	Child Club Form/ Reform	6,500.00	-
131	Child Led Supportive Events	-	55,182.00
132	Child Marriage Free Zone Declaration Program	33,100.00	-
133	Child Marriage status Survey and Strategy Formulation	49,090.00	-
134	Child Protection Committee Form/ Reform at Community	6,500.00	-
135	Child Rights Committee(CRC) Formation/Reformation	54,450.00	-
136	Children/Child Day Celebration	14,895.00	14,835.00
137	CRC sensitization to the children	69,095.00	-
138	Focal Teacher Training (Child Right,CC mobilization)	-	88,505.00
139	Formation and Activation of Child Clubs and Networks	35,615.00	6,785.00
140	Formation and Reformation Child Right Committee	51,530.00	-
141	Hoarding Board Installation & Maintenance	8,000.00	42,000.00
142	IEC Material Development/Adaptation	14,980.00	-
143	IEC/BCC Materials	436,460.00	-
144	Life Skill and Self Protection Training to CC Members	66,933.00	-
145	Parents Meeting	36,258.00	-
146	Radio Programs & PSA	-	36,000.00
147	Raincoat Support/ Children Below 9	148,674.00	-
148	Special Day Celebration	13,810.00	-
149	Strategic Workshop & Periodical meeting with CC & CRC member	50,879.00	27,727.00
150	Support on child marriage school/ community declaration	-	30,390.00
151	Support to Child Club	-	26,000.00
152	Support to schools on complaint handing mechanism	25,310.00	-
153	Training to Child Club	90,751.00	38,589.00
154	**Forestry Development**		
155	Vegetable Seed Support to Farmers	149,925.00	-
156	**Monitoring & Evaluation**		
157	Joint Monitoring Visit	-	18,568.00
158	LPAC/DPAC Meeting	30,900.00	-
159	Monitoring Cost to Partner	26,250.00	1,500.00
160	Monitoring- IP	8,100.00	2,000.00
161	Social Audit	21,250.00	-
162	**Conference, Workshop and Training**		
163	DPAC	-	13,900.00
164	Finance Workshop	24,880.00	-
165	Social Audit	-	25,030.00
166	**Project Management**		
167	Operation Cost	548,012.00	107,056.00
168	Officer- Admin Finance	659,846.00	708,833.00
169	**GNK Gift Material-Gift Delivery**		
170	Gift Material, Support & Handover	399,069.00	341,208.00
	Total Expenditure	**15,022,159.00**	**13,212,299.00**

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S.S.A. ASSOCIATES KATHMANDU CHARTERED ACCOUNTANTS

Community Rural Development Society-Nepal

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

Fund Accountability Statement (FAS)

Early Grade Learning Program-"EGLP"
Financial Year: 2081/82 (16th July 2024 to 16th July 2025)

A	Source of Fund	Current Year	Previous Year
1	Opening Fund Balance	-	761,251.39
2	Add: Grant Income/Fund Received During the Year	11,382,103.00	10,338,283.73
3	Less: Transferred to Core Fund as Management Cost	(415,883.00)	(577,248.12)
4	Less: Unused Fund Refunded	-	-
	Total Fund Available (A)	**10,966,220.00**	**10,522,287.00**

B	Project Expenditure	Current Year	Previous Year
1	Staff Expenses (Human Resouces)	4,636,131.00	7,041,095.00
2	Program Expenses	8,759,262.00	3,481,192.00
	Total Expenditure (B)	**13,395,393.00**	**10,522,287.00**
	Fund Balance (A-B)	**(2,429,173.00)**	-

Fund Balance Represented By:

S.No.	Particulars	Current Year	Previous Year
1	Bank Balance	-	-
2	Advances & Receivable	-	-
3	Payables	(2,429,173.00)	-
	Fund Balance	**(2,429,173.00)**	-

Income & Contribution — **Schedule No: 3**

SN.	Particulars	Current Year	Previous Year
1	Opening Fund Balance	-	761,251.39
2	Income Grant/Fund Received During the year	11,382,103.00	10,338,283.73
3	**Sub-Total**	**11,382,103.00**	**11,099,535.12**
4	Less: Transfered to Core Fund as Management Cost	(415,883.00)	(577,248.12)
5	Add/(Less): Fund Balance: Grant Receivable/(Grant Liability)	2,429,173.00	-
	Total Income Transferred to Income & Expenditure	**13,395,393.00**	**10,522,287.00**

Expenditure Details — **Schedule No: 4**

SN.	Particulars	Current Year	Previous Year
1	**Labour Cost**		
2	Finance & Adminstration Assistant	350,000.00	416,650.00
3	Executive Director	120,000.00	-
4	Programme Coordinator	380,000.00	567,200.00
5	Technical Associates	1,888,000.00	-
6	Programme Officer	-	647,995.00
7	Education/Reading Mobilizer/Motivator	786,668.00	5,270,659.00
8	Support Staff	80,000.00	61,591.00
9	Team Leader	-	77,000.00
10	Fringe/Benefits (28.33%)	1,021,263.00	-

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11	**Travel Cost**		
12	Program Coordinator Perdiem	57,250.00	30,000.00
13	Program Officers Perdiem	-	91,700.00
14	Technical Associates Perdiem	250,500.00	-
15	Education/Reading/Learning Motivators Perdiem	109,500.00	347,135.00
16	Travel Cost for Orientation	-	42,850.00
17	Travel Cost Other	-	163,000.00
18	Travel Cost RM/LM (Monthly)	-	145,600.00
19	Local Travel Cost for PC & Technical Associates	172,940.00	-
20	Monthly Travel Cost for Ems	18,500.00	-
21	**Travel Cost to Attend Orientation in KTM**		
22	Airfare	58,619.00	-
23	Perdiem	88,000.00	-
24	Surface Transportation	47,800.00	-
25	**Recruitment Cost**	11,340.00	-
26	**Operational Costs**		
27	Office running cost (Utilities & Communication)	78,110.00	41,535.00
28	Office Rent(Partial)	126,175.00	60,500.00
29	Communication for PC, TAE, Ems, PO	57,080.00	14,000.00
30	Office Stationary & Supplies	75,465.00	42,950.00
31	Accident Insurance	76,880.00	61,208.00
32	Meeting Cost	62,900.00	-
33	Repair & Maintenance	24,189.00	-
34	Refreshment for Staff Meeting Cost (Tea & Snacks)	-	164,800.00
35	**Programme Cost**		
36	**Parental Engagement in Developing & Using Supplementary Reading Materials**		
37	School Level Reading Mela (Phase III Schools)	-	739,906.00
38	**Trainings for HT/PTA/ SMC (Approx 3 per School)**		
39	Travel Cost	586,200.00	415,200.00
40	Stationaries	222,660.00	65,550.00
41	Lunch Cost	532,500.00	220,490.00
42	**One day workshop on capacity self assessment of LG**	44,190.00	-
43	**3 Days Training to LGs Educational Focal Person (EFP) for capacity strenthening**		
44	Facilitators Remuneration	10,200.00	-
45	Facilitators Perdiem	6,250.00	-
46	Travel cost for participants	50,344.00	-
47	Perdiem for participants	107,700.00	-
48	Lunch and snacks	101,900.00	-
49	Hall rent	13,200.00	-
50	Banner, materials, photocopying	12,750.00	-
51	**Rewards/Recognition to Head Teachers, Resource Person & Administrator**		
52	Honoring awards in selected schools; certificates or something for school libraries (9teachers from 9 palikas)	-	50,460.00
53	**Train Head Teacher (HT) for School Mgmt/Teachers Training**		
54	Cost of Facilitators	84,000.00	7,500.00
55	Travel Cost	233,950.00	20,250.00
56	Perdiem (NGO + teachers)	2,009,400.00	83,200.00
57	Stationaries	83,500.00	2,080.00
58	Hall Rent	35,811.00	9,000.00
59	Miscellaneous	-	2,303.00
60	Banner, materials, photocopying	20,599.00	-
61	Launch /Tea/Snacks	779,440.00	31,500.00

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KATHMANDU

62	**1 Day Review Meeting with Palika and Village Education Committee**		
63	Faciliation Cost	-	3,200.00
64	Participant Travel Cost	-	129,600.00
65	Tea & Snacks	-	16,350.00
66	Lunch	-	54,600.00
67	Stationaries	-	20,120.00
68	Banner	-	4,000.00
69	Miscelleneous	-	2,445.00
70	EGR Material Transportation to Palikas	-	32,000.00
71	**EGR Material Showcase Campaign Through Palikas**		
72	Banner	-	9,000.00
73	Flex	-	8,100.00
74	Facilitation Cost	-	12,800.00
75	Travel Cost	-	8,000.00
76	Snacks Cost	-	91,700.00
77	Teachers Mobile Meetings	-	146,320.00
78	Local Material & Bag For RM	-	-
79	Recharge Card Cost For Reading Motivators	-	48,000.00
80	**Orient and mobilize Municipality Education Committee (MEC) - Technical meeting through participatory action research**		
81	Participant travel cost	422,300.00	-
82	Tea & snacks	72,550.00	-
83	Lunch	168,700.00	-
84	Stationaries	77,350.00	-
85	Banner, materials, photocopying	18,720.00	-
86	**Parental Engagement to Support Learning at Home**		
87	Classroom Interaction with Parents	1,677,360.00	-
88	**3 days Capacity Building for Local Education Officers & Education Mobilizers**	-	-
89	Lunch and snacks	66,300.00	-
90	Hall rent	9,000.00	-
91	Stationaries	2,160.00	-
92	Banner, materials, photocopying	5,180.00	-
93	**1 Day Review Meeting with Palika and Village Education Committee**		
94	Tole Shiksha Support (Stationary & Seating Aggangement Per Tole Shiksha)	-	42,240.00
	Total Expenditure	**13,395,393.00**	**10,522,287.00**

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KATHMANDU
CHARTERED ACCOUNTANTS

Community Rural Development Society-Nepal

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

Fund Accountability Statement (FAS)

Partner's Investment Fund (PIF-OXFAM)

Financial Year: 2081/82 (16th July 2024 to 16th July 2025)

A	Source of Fund	Current Year	Previous Year
1	Opening Fund Balance	-	-
2	Add: Grant Income/Fund Received During the Year	1,694,915.96	1,012,384.00
3	Less: Unused Fund Refunded	-	-
	Total Fund Available (A)	**1,694,915.96**	**1,012,384.00**
B	**Project Expenditure**	**Current Year**	**Previous Year**
1	Program Expenses	1,694,915.96	1,012,384.00
	Total Expenditure (B)	**1,694,915.96**	**1,012,384.00**
	Fund Balance (A-B)	-	-

Fund Balance Represented By:

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

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

S.No.	Particulars	Current Year	Previous Year
1	Opening Fund Balance	-	-
2	Income Grant/Fund Received During the year	1,694,915.96	1,012,384.00
	Total Income Transferred to Income & Expenditure	**1,694,915.96**	**1,012,384.00**

Expenditure Details — **Schedule No: 6**

S.No.	Particulars	Current Year	Previous Year
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	Web Page Renew & Content Update	65,200.00	-
13	Meal Software	150,000.00	-
14	CRDS Nepal Journey of 35 years Historical Book Publication	95,500.00	-
15	**Common Activities participation**		
16	DSA/Perdiem	76,400.00	30,725.00
17	Lodging	11,102.00	10,537.00
18	Travel/Transportation	412,453.00	201,232.00

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19	**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
20	**Advocacy and Networking**	54,054.00	13,850.00
21	**Multimedia and Computer Accessories Purchase**	17,000.00	73,508.00
22	**Office Management Support**		
23	Bank Service Charges	635.96	-
24	Furniture & Equipment	119,056.00	-
25	**Digital Board for Presentations Interactive Display**	239,000.00	-
26	**Organization Resource Generation and Resource mobilization Plan Preparation/Donor Mapping Proposal development and edit**		
27	Meeting (DSA,Snacks, other Supoport)	44,820.00	-
28	Legal Consultant Advisor	105,000.00	-
29	**Different organizattion Governance Strengthening Policy and Giudeline development as per changing context**		
30	Meeting (DSA,Snacks, other Supoport)	19,950.00	-
31	Legal Consultant Advisor	80,000.00	-
32	**Human Right based Advocacy Plan Preparation**		
33	Meeting (DSA,Snacks, other Supoport)	43,660.00	-
34	Legal Consultant Advisor	102,500.00	-
35	Documentation and Printing ,Material	3,675.00	-
36	**Procurement/CFM discussion and plan with board member and staff**		
37	Meeting (DSA,Snacks, other Supoport)	52,460.00	-
38	Documentation and Printing ,Material	2,450.00	-
39	**Pay for 2023/2024-Travel Expenses**	-	27,450.00
	Total Expenditure	**1,694,915.96**	**1,012,384.00**

ग्रामिण विकास समाज CRDS Darchula 1992 CRDS-NEPAL

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: 2081/82 (16th July 2024 to 16th July 2025)

A	Source of Fund	Current Year	Previous Year
1	Opening Fund Balance	-	-
2	Add: Grant Income/Fund Received During the Year	9,402,504.32	7,290,054.00
3	Less: Transferred to Core Fund as Management Cost/Statutory Audit Cost	(31,222.00)	-
	Total Fund Available (A)	**9,371,282.32**	**7,290,054.00**

B	Project Expenditure	Current Year	Previous Year
1	Staff Expenses (Human Resouces)	5,336,235.00	4,531,936.00
2	Program Expenses	4,035,047.32	2,758,118.00
	Total Expenditure (B)	**9,371,282.32**	**7,290,054.00**
	Fund Balance (A-B)	-	-

Fund Balance Represented By:

S.No.	Particulars	Current Year	Previous Year
1	Bank Balance	238,055.00	205,186.00
2	Advances & Receivable	-	-
3	Payables	(238,055.00)	(205,186.00)
	Fund Balance	-	-

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

S.No.	Particulars	Current Year	Previous Year
1	Opening Fund Balance	-	-
2	Income Grant/Fund Received During the year	9,402,504.32	7,290,054.00
3	Less: Transferred to Core Fund as Management Cost/Statutory Audit Cost	(31,222.00)	-
	Total Income Transferred to Income & Expenditure	**9,371,282.32**	**7,290,054.00**

Expenditure Details — **Schedule No: 8**

S.No.	Particulars	Current Year	Previous Year
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	1,088,387.00	51,460.00
3	Joint Monitoring Visit	134,284.00	-
4	Executive Director	96,607.00	102,900.00
5	Sr.Project Coordinator	113,598.00	106,120.00
6	Sr. Finance Admin officer	104,274.00	97,422.00
7	Field Officer	94,949.00	78,357.00
8	Support Staff	38,654.00	41,286.00
9	Staff Insurance	6,857.00	7,393.06
10	**Outcome-2:Improved and inclusive management of transboundary river ecosystems and protection of biodiversity across the GBM river baisns**		
11	Mobilization, strengthening and formation of community science groups	-	108,973.00
12	Mobilization, strengthening and formation of community science groups	-	12,120.00
13	Periodic Water Testing and Citizen Water Observatories, analysis and advocacy with local authorities	193,214.00	111,120.00
14	Mahakali Cleaning Campaign	9,995.00	-
15	Testing kit to the citizen science groups	61,355.00	142,069.00
16	Executive Director	124,210.00	132,286.00
17	Sr.Project Coordinator	146,068.00	136,442.00
18	Sr. Finance Admin officer	134,078.00	125,255.00
19	Field Officer	122,077.00	100,751.00
20	Support Staff	49,701.00	53,088.00
21	Staff Insurance	8,817.00	9,505.22

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22	**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.**		
23	Formation/ reformation groups/networks of Women, youth, CSOs on water governance and resilience issues from a gender perspective - TRAVEL	-	1,400.00
24	Formation/ reformation groups/networks of Women, youth, CSOs on water governance and resilience issues from a gender perspective - MEAL	41,000.00	52,330.00
25	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
26	Capacity building/ strengthening of network of youth leaders, WECs, women's group and volunteers, Basin Ambassador through social mobilisers	3,005,801.00	1,890,468.00
27	Mahakali Youth Summit	466,865.00	-
28	Implementation of Rafting business plan including sand mining	-	392,725.00
29	Executive Director	317,423.00	338,086.00
30	Sr.Project Coordinator	373,278.00	348,704.00
31	Sr. Finance Admin officer	342,637.00	320,122.00
32	Field Officer	311,987.00	257,456.00
33	Support Staff	126,997.00	135,674.00
34	Staff Insurance	22,533.00	24,289.34
35	**Outcome-4: Strengthened cooperation, collaboration and accountability across and between the transboundary GBM river basins.**		
36	Mobilization of ICT, local Media/FM stations for Transboudnary Flood Early warning communication	72,850.00	
37	Lobby/Joint field visits of state/province/local governments on climate change and river health monitoring	44,864.00	41,035.00
38	Joint simulation of flood Early Warning system in Mahakali/Sarada Basin (Hybrid)	-	80,305.00
39	Executive Director	151,823.00	161,686.00
40	Sr.Project Coordinator	178,528.00	166,765.00
41	Sr. Finance Admin officer	163,871.00	153,088.00
42	Field Officer	149,215.00	123,132.00
43	Support Staff	60,738.00	64,876.00
44	Staff Insurance	10,776.00	11,617.38
45	Gender Audit/Social Audit/GESI report	-	102,925.00
46	Joint basin level planning, review and improvement plan of project progress- TRAVEL	361,538.00	8,050.00
47	Joint basin level planning, review and improvement plan of project progress- MEAL	-	118,270.00
48	Travel- Transportation	34,240.00	155,900.00
49	Travel- Perdiem	44,096.00	81,250.00
50	Travel-Accomodation	5,116.00	3,200.00
51	Laptop/desktop- and Procurement -Partner	-	308,569.00
52	Office Supplies	64,600.32	88,858.00
53	Office rent	233,924.00	172,080.00
54	Communication	19,200.00	16,184.00
55	Repair and Maintenance	62,192.00	61,477.00
56	Computer Consumal	51,937.00	63,620.00
57	Utilities (Tea/Coffee, Cleaning, Electricity & Water)	42,952.00	29,581.00
58	Advertisement/Broadcasting in Paper/FM etc	-	9,040.00
59	Fuel for Motorbike	39,375.00	14,082.00
60	Motorbike Repair and Maintinance	35,570.00	42,016.00
61	Motorbike Renew and Insurance	8,231.00	3,300.00
62	Printing Materials (Voucher, receipt, payment etc.)	-	6,346.00
	Total Expenditure	**9,371,282.32**	**7,290,054.00**

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Community Rural Development Society-Nepal

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Darchula, Nepal
PAN/VAT:301044945

Fund Accountability Statement (FAS)

Emergency Flood Response (OXFAM)

Financial Year: 2081/82 (16th July 2024 to 16th July 2025)

A	Source of Fund	Current Year	Previous Year
1	Opening Fund Balance	-	-
2	Add: Grant Income/Fund Received During the Year	580,549.00	-
3	Less: Unused Fund Refunded	-	-
	Total Fund Available (A)	**580,549.00**	-
B	**Project Expenditure**	**Current Year**	**Previous Year**
1	Staff Expenses (Human Resouces)	-	-
2	Program Expenses	580,549.00	-
	Total Expenditure (B)	**580,549.00**	-
	Fund Balance (A-B)	-	-

Fund Balance Represented By:

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

Income & Contribution Schedule No: 13

S.No.	Particulars	Current Year	Previous Year
1	Opening Fund Balance	-	-
2	Income Grant/Fund Received During the year	580,549.00	-
	Total Income Transferred to Income & Expenditure	**580,549.00**	-

Expenditure Details Schedule No: 14

S.No.	Particulars	Current Year	Previous Year
1	Food Items to support for families	116,714.00	-
2	Hygiene kits	242,385.00	-
3	Basic shelter materials	186,450.00	-
4	Transportation	28,000.00	-
5	Portar -Load Unload	7,000.00	-
	Total Expenditure	**580,549.00**	-

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Community Rural Development Society-Nepal

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Fund Accountability Statement (FAS)

Social Service Unit Program-"District Hospital Darchula"

Financial Year: 2081/82 (16th July 2024 to 16th July 2025)

A	Source of Fund	Current Year	Previous Year
1	Opening Fund Balance	-	-
2	Add: Grant Income/Fund Received During the Year	643,842.00	410,454.00
3	Less: Transferred to Core Fund as Management Cost	(6,394.00)	-
	Total Fund Available (A)	**637,448.00**	**410,454.00**
B	**Project Expenditure**	**Current Year**	**Previous Year**
1	Staff Expenses (Human Resouces)	575,478.00	362,337.00
2	Program Expenses	61,970.00	48,117.00
	Total Expenditure (B)	**637,448.00**	**410,454.00**
	Fund Balance (A-B)	-	-

Fund Balance Represented By:

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

Income & Contribution — **Schedule No: 9**

S.No.	Particulars	Current Year	Previous Year
1	Opening Fund Balance	-	-
2	Income Grant/Fund Received During the year	643,842.00	410,454.00
3	Less: Transferred to Core Fund as Management Cost	(6,394.00)	-
	Total Income Transferred to Income & Expenditure	**637,448.00**	**410,454.00**

Expenditure Details — **Schedule No: 10**

S.No.	Particulars	Current Year	Previous Year
1	Facilitator Salary	575,478.00	362,337.00
2	Dress for Facilitator	30,000.00	30,000.00
3	Office Suppliers & Stationary	31,970.00	18,117.00
	Total Expenditure	**637,448.00**	**410,454.00**

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Fund Accountability Statement (FAS)

ICDP Cofinancing Project-Malikarjun & Dunhu Rural Municipality

Financial Year: 2081/82 (16th July 2024 to 16th July 2025)

A	Source of Fund	Current Year	Previous Year
1	Opening Fund Balance	(941,279.00)	-
2	Add: Grant Income-Malikarjun Rural Municipality	338,919.00	105,183.00
3	Add: Grant Income-Dunhu Rural Municipality	678,677.00	150,000.00
4	Add: Income Recognised due to Unsettled Liabilities	453,740.00	-
	Total Fund Available (A)	**530,057.00**	**255,183.00**

B	Project Expenditure	Current Year	Previous Year
1	Staff Expenses (Human Resouces)	468,000.00	194,355.00
2	Program Expenses	809,823.00	1,002,107.00
	Total Expenditure (B)	**1,277,823.00**	**1,196,462.00**
	Fund Balance (A-B)	**(747,766.00)**	**(941,279.00)**

Fund Balance Represented By:

S.No.	Particulars	Current Year	Previous Year
1	Bank Balance	8,227.00	590.00
2	Advances & Receivable	-	-
3	Payables	(755,993.00)	(941,869.00)
	Fund Balance	**(747,766.00)**	**(941,279.00)**

Income & Contribution — **Schedule No: 11**

S.No.	Particulars	Current Year	Previous Year
1	Opening Fund Balance	(941,279.00)	-
2	Grant Income-Malikarjun Rural Municipality	338,919.00	105,183.00
3	Grant Income-Dunhu Rural Municipality	678,677.00	150,000.00
4	Income Recognised Due to Unsettled Liability	453,740.00	-
5	**Sub-Total**	**530,057.00**	**255,183.00**
6	Add/(Less): Fund Balance: Grant Receivable from Malikarjun Rural Municipality	-	165,602.00
7	Add/(Less): Fund Balance: Grant Receivable from Dunhu Rural Municipality	747,766.00	775,677.00
	Total Income Transferred to Income & Expenditure	**1,277,823.00**	**1,196,462.00**

Expenditure Details — **Schedule No: 12**

S.No.	Particulars	Current Year	Previous Year
1	**Education Materials Support**		
2	EMS Support (Stationary Materials & Tracksuit Cost)	154,236.00	200,185.00
3	Educational Material Support (Bags & Trakesuit Cost)	363,579.00	275,205.00
4	Transportation Cost	42,428.00	67,440.00
5	Staff Mobilization (Travel & Perdiem)	150,600.00	10,000.00
6	EMS Store Cost	6,000.00	2,500.00
7	EMS Load Unload & Material Supply Cost	20,720.00	16,600.00
8	Plastic Bags & Rope or Program Related Materials Cost	-	1,500.00
9	Stationary Materials & Program Related Materials Cost	-	425,677.00
10	Sensitization to children on Child Marriage at School	26,700.00	-
11	Sponsherd Family Meeting	45,560.00	-
12	**Salary & Other Expenses**		
13	CF Salary	468,000.00	194,355.00
14	Communication	-	3,000.00
	Total Expenditure	**1,277,823.00**	**1,196,462.00**

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S.S.A. ASSOCIATES CHARTERED ACCOUNTANTS KATHMANDU

Community Rural Development Society-Nepal

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

Fund Accountability Statement (FAS)

CORE FUND

Financial Year: 2081/82 (16th July 2024 to 16th July 2025)

A	Source of Fund	Current Year	Previous Year
1	Opening Fund Balance	895,300.29	907,482.54
2	Add: Fund Received from Other Projects as Management Cost	503,499.00	1,177,470.12
3	Add: Interest Income	44,390.13	95,240.14
4	Add: Amortisation of Deffered Income	46,627.55	58,284.44
5	Add: Amortisation of Deffered Income	7,875.00	10,500.00
	Total Fund Available (A)	**1,497,691.98**	**2,248,977.24**

B	Expenditure	Current Year	Previous Year
1	Staff Expenses (Human Resouces)	-	295,000.00
2	Program Expenses	-	250,852.00
3	Administration Expenses	450,645.66	699,485.00
4	Depreciation	84,169.18	108,339.95
	Total Expenditure (B)	**534,814.84**	**1,353,676.95**
	Fund Balance (A-B)	**962,877.14**	**895,300.29**

Fund Balance Represented By:

S.No.	Particulars	Current Year	Previous Year
1	Fixed Assets	299,135.10	383,304.28
2	Bank Balances	894,136.15	1,164,873.68
3	Advances & Receivable	378,159.30	10,341.30
4	Payables	(140,587.00)	(140,750.00)
5	Deferred Revenue	(186,510.21)	(233,137.77)
6	Other Capital Reserves	(281,456.20)	(289,331.20)
	Fund Balance	**962,877.14**	**895,300.29**

Income & Contribution — **Schedule No: 15**

S.No.	Particulars	Current Year	Previous Year
1	Opening Fund Balance	895,300.29	907,482.54
2	Add: Fund Received from Other Projects as Management Cost	503,499.00	1,177,470.12
3	Add: Interest Income	44,390.13	95,240.14
4	Add/(Less): Fund Balance	(962,877.14)	(895,300.29)
	Total Income Transferred to Income & Expenditure	**480,312.29**	**1,284,892.51**

Expenditure Details — **Schedule No: 16**

S.No.	Particulars	Current Year	Previous Year
1	**Human Resources**		
2	ED Salary	-	160,000.00
3	OA Salary	-	135,000.00

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KATHMANDU

5	**Office Running Cost**		
6	Advertising & Greetings	-	3,000.00
7	Audit Expenses	27,750.00	29,250.00
8	Audit Fee	113,000.00	113,000.00
9	Bank Charges	6,685.66	14,302.00
10	Board Member Travel Perdiem	12,400.00	17,000.00
11	CommunicationTelephone, Internet & Networking	25,000.00	13,118.00
12	Courier Charge	-	12,460.00
13	Depreciation	84,169.18	108,339.95
15	Renewal Expenses	-	18,950.00
16	Insurance	6,748.00	-
17	Fuel Cost	19,500.00	3,200.00
18	Laptop (Not Handed Over) Partial Cost	-	27,000.00
19	Meeting & Workshop/Refreshment	79,000.00	73,200.00
20	News Paper & Subscription	16,200.00	12,000.00
21	Office Setup & Maintenance	-	38,800.00
22	Office Stationary & Supplies	10,625.00	43,859.00
23	Office Supplies	-	53,900.00
24	Organisation Renewal Cost	10,500.00	10,000.00
25	Travel & Transpotation	15,800.00	-
26	Printing & Photocopy Online	-	1,500.00
27	Repair & Maintenance	19,400.00	22,126.00
28	Travel & Perdeim	27,450.00	140,350.00
29	TV/Networking	-	2,500.00
30	Water, Electricity & Utilities	36,375.00	32,870.00
31	Vehicle Repair & Maintenance/Renewal Cost	24,212.00	17,100.00
32	**CDP Project Exp from Core Fund 665**		
33	Communication	-	16,336.00
37	Meeting & Workshop/Refreshment	-	31,800.00
38	Office Rent	-	109,481.00
39	Office Stationary	-	54,660.00
42	Repair & Maintenance	-	2,120.00
43	Utilities/Water	-	20,484.00
44	Vehicle Fuel Cost	-	8,291.00
45	Vehicle Maintenance	-	7,680.00
	Total Expenditure	**534,814.84**	**1,353,676.95**

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KATHMANDU

नेपाल चार्टर्ड एकाउन्टेन्ट्स संस्था
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Financial figures

S.N.	Heading	Value
1	**Total Assets/Liabilities**	**NRs. 5,526,510.00**
2	**Gross Revenue / Turnover**	**NRs. 42,514,385.00**
3	**Gross Expenses**	**NRs. 42,514,385.00**

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