

Hari Kandel & Associates

Chartered Accountants

Bharatpur-12, Chitwan, Nepal

INDEPENDENT AUDITOR'S REPORT

To the Members of
Chitwan Sakriya Women's Foundation

Opinion

We have audited the financial statements of Chitwan Sakriya Women's Foundation (the Organization), which comprise the statement of financial position as at Ashad 31, 2080, and the statement of income & expenditure, statement of changes in reserves, statement of cash flows, fund accountability statement & statement of budget & expenditure (Variance Analysis) for the year then ended, and notes to the financial statements, including statement of accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Organization as at Ashad 31, 2080, and (of) its financial performance and its cash flows for the year then ended in accordance with NAS for NPOs.

Basis for 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 on Code of Ethics for Professional Accountants together with the ethical requirements that are relevant to our audit of the financial statements in Nepal, and we have fulfilled our other ethical responsibilities in accordance with 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.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with applicable Generally Accepted Accounting Principles (GAAPs) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the 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 about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with NSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with NSAs, we exercise professional judgment and maintain professional

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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 Organization'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 Organization'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 Organization 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.

Report on Other Legal and Regulatory Requirements

Based on our examination, we would like to further report that:

- i) We have obtained all the information and explanations, which are considered necessary for the purpose of our audit.
- ii) The Organization has kept proper books of accounts as required by law, in so far as it appears from our examination of those books of account.
- iii) The Statement of Financial Position, Statement of Profit or Loss, The Statement of Changes in Equity and The Statement of Cash Flows and attached schedules dealt with by this report are in agreement with the books of account maintained by the Organization.
- iv) During our examination of the books of accounts of the Organization, we have not come across the cases where any office holder of the Organization has acted contrary to the provisions of law or caused loss or damage to the Organization.

Hari Kandel

CA. Hari Prasad Kandel
Proprietor
Hari Kandel & Associates
Chartered Accountants
Address: Bharatpur, Nepal
Date: 2080.05.29
UDIN: 231005CA01423nCJ7G



Chitwan Sakriya Women's Foundation
Chitwan, Nepal

Statement of Financial Position
As on Ashad 31, 2080 (July 16, 2023)

			Restated*
Particulars	Notes	Current Year	Previous Year
ASSETS			
Non - Current Assets			
Property Plant and Equipment	4.1	259,862.22	387,352.54
Intangible assets	4.2	-	-
Investment Property			
Long term Investments			
Other non current assets			
Total Non - Current Assets		259,862.22	387,352.54
Current Assets			
Inventories	4.3	-	-
Accounts receivable	4.4	36,855.00	29,009.93
Cash and cash equivalents	4.5	608,610.76	1,239,362.40
Total Current Assets		645,465.76	1,268,372.33
Total Assets		905,327.98	1,655,724.87
LIABILITIES & RESERVES			
Accumulated Reserves			
Unrestricted Funds/accumulated surplus	4.6	717,297.40	966,768.72
Designated Funds	4.7	-	-
Restricted Funds	4.7	(438,945.24)	159,943.23
Endowment Fund	4.8	-	-
Other Capital Reserves	4.9	-	-
Total Accumulated Reserves		278,352.16	1,126,711.95
Non - Current Liabilities			
Loans and borrowings			
Employee benefit liabilities			
Deferred Revenue			
Other non-current liabilities			
Total Non - Current Liabilities		-	-
Current Liabilities			
Accounts payable	4.10	626,975.82	529,012.92
Loans and borrowings			
Provisions	4.11	-	-
Bank overdrafts	4.12	-	-
Total Current Liabilities		626,975.82	529,012.92
Total Liabilities		626,975.82	529,012.92
Total Liabilities and Reserves		905,327.98	1,655,724.87



Finance Officer

Treasurer

CA. Hari Prasad Kandel
Hari Kandel & Associates
Chartered Accountants



Chitwan Sakriya Women's Foundation
Chitwan, Nepal


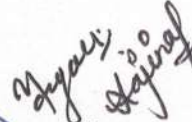
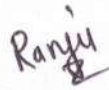

Statement of Income & Expenditure
For the year ended Ashad 31, 2080 (July 16, 2023)

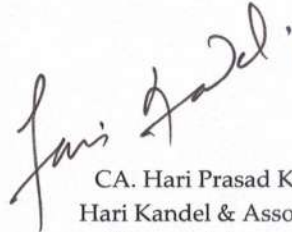

			Restated *
Particulars	Notes	Current Year	Previous Year
INCOME			
Incoming Resources	4.13	16,179,744.82	17,258,991.57
Financial Income			
Other Income			
Total Income		16,179,744.82	17,258,991.57
EXPENDITURE			
Staff Cost	4.14	8,343,642.21	8,137,428.31
Programme Expenses	4.15	5,293,370.47	6,562,613.35
General Administrative Expenditure	4.16	1,529,483.14	1,422,804.26
Depreciation	4.1 & 4.2	127,490.32	127,490.32
Other Expenditure	4.17	1,135,230.00	1,117,354.00
Total expenditure		16,429,216.14	17,367,690.24
Net surplus/(deficit) before Taxation		(249,471.32)	(108,698.67)
Income Tax Expenses	4.18	-	-
SURPLUS/(DEFICIT) FOR THE YEAR		(249,471.32)	(108,698.67)

APPROPRIATION OF SURPLUS FOR THE YEAR

Allocation to Reserves	(249,471.32)	(108,698.67)
Allocation to Endowment Fund		

The Notes on accounts form an integral part of the financial statements.


President

Finance Officer

Treasurer



CA. Hari Prasad Kandel
Hari Kandel & Associates
Chartered Accountants


Chitwan Sakriya Women's Foundation Chitwan, Nepal

Statement of Changes in Reserves

For the year ended Ashad 31, 2080 (July 16, 2023)

Description	Restricted Reserves	Designated Fund	Unrestricted Reserves	Endowment Funds	Capital Reserves	Result for the Year	Total
Opening for Current Year	159,943.23	-	966,768.72	-	-	-	1,126,711.95
Result for the Year						(848,359.79)	(848,359.79)
Allocation of results to Restricted Reserves	(598,888.47)					598,888.47	-
Allocation of results to Designated Fund						-	-
Allocation of results to Unrestricted Fund			(249,471.32)			249,471.32	-
Allocation of results to Endowment Fund						-	-
Allocation of results to Capital Fund						-	-
Closing for Current Year	(438,945.24)	-	717,297.40	-	-	-	278,352.16
Opening for Previous Year	868,150.76		1,075,467.39				1,943,618.15
Result for the Year						(816,906.20)	(816,906.20)
Allocation of results to Restricted Reserves	(708,207.53)					708,207.53	-
Allocation of results to Designated Fund						-	-
Allocation of results to Unrestricted Fund			(108,698.67)			108,698.67	-
Allocation of results to Endowment Fund						-	-
Allocation of results to Capital Fund						-	-
Closing Balance for Previous Year	159,943.23	-	966,768.72	-	-	-	1,126,711.95



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President

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Treasurer



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CA. Hari Prasad Kandel
Hari Kandel & Associates
Chartered Accountants

Chitwan Sakriya Women's Foundation
Chitwan, Nepal

Statement of Cash Flows

For the year ended Ashad 31, 2080 (July 16, 2023)

Particulars	Current Year	Previous Year
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Surplus/ (deficit) for the year (Before Tax)	(249,471.32)	(108,698.67)
Adjustments to reconcile surplus/(deficit) to net cash flows:		
Non-cash items:		
Depreciation and impairment of property, plant and equipment	127,490.32	127,490.32
Amortization and impairment of intangible assets		
Provision and losses on inventories		
Movement in provisions, receivables and specific risks		
Interest and securities income		
Losses/ (gains) on securities		
Gains from disposal of fixed assets		
Working capital adjustments:		
Accounts receivable	(7,845.07)	38,581.02
Prepayments		
Inventories		
Other financial assets		
Accounts payable	97,962.90	93,763.18
Accrued expenses and deferred income		
Other financial liabilities		
Less:		
Income Tax Paid		
Interest paid		
Net cash from/(used in) operating activities	(31,863.17)	151,135.85
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Purchase of Property Plant and Equipment		
Purchase of intangible assets		
Proceeds from sale of equipment		
Purchase of securities		
Interest received		
Income from securities, net		
Net cash from/(used in) investing activities	-	-
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
Borrowing of government loans		
Repayments of government loans		
Increase/ (Decrease) in Restricted Fund	(598,888.47)	(708,207.53)
Net cash from/(used in) financing activities	(598,888.47)	(708,207.53)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(630,751.64)	(557,071.68)
CASH AND CASH EQUIVALENTS AT 01.04.2079	1,239,362.40	1,796,434.08
CASH AND CASH EQUIVALENTS AT 31.03.2080	608,610.76	1,239,362.40



President

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Treasurer

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Chitwan Sakriya Women's Foundation
Chitwan, Nepal

Consolidated Fund Accountability Statement (FAS)
For the Period from 1st Shrawan 2079 to 31st Ashadh 2080

Particulars	Schedule	Current Year	Previous Year
Opening Balance		739,359.41	1,428,775.29
Opening Cash & bank balance		1,239,362.40	1,796,434.08
Loans and Advances		29,009.93	67,590.95
Payables		(529,012.92)	(435,249.74)
Receipt			
Fund Received		15,580,856.35	16,550,784.04
Total - A		16,320,215.76	17,979,559.33
Expenditure			
Programme Expenses	4.15	5,293,370.47	6,562,613.35
Personnel Expenses	4.14	8,343,642.21	8,137,428.31
Administrative Cost	4.16	1,529,483.14	1,422,804.26
Other Expenditure	4.17	1,135,230.00	1,117,354.00
Total - B		16,301,725.82	17,240,199.92
Balance of Fund (A-B)		18,489.94	739,359.41
Balance Represented By:		18,489.94	739,359.41
Cash & Bank Balance	4.5	608,610.76	1,239,362.40
Advances and Receivables	4.4	36,855.00	29,009.93
Payables	4.10	(626,975.82)	(529,012.92)


The Notes on accounts form an integral part of the financial statements.

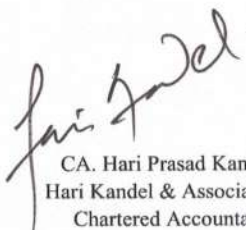
As per our attached report of even date

For and on behalf of Board


President


Finance Officer


Treasurer


CA. Hari Prasad Kandel
Hari Kandel & Associates
Chartered Accountants



Chitwan Sakriya Women's Foundation

Chitwan, Nepal

Statement of Accounting Policies and Notes to Financial Statements

For the year ended Ashad 31, 2080 (July 16, 2023)

1. General Information

Chitwan Sakriya Women's Foundation - NPO Nepal is a non-governmental not for profit organization established under Institute Registration Act ("Sanstha Darta Ain") 2034. It is established on 2061.12.09 and affiliated with Social Welfare Council/District Administration Office. Its registered office is in Bharatpur-11, Chitwan, Nepal as principle place of activities.

Except for certain activities that will conclude on the realization 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 31 Ashadh 2080 and for the year then ended comply with the Generally Accepted Accounting Principles to the extent applicable and the Nepal Accounting Standards for NPOs (NAS for NPOs) issued by Accounting Standard Board of Nepal.

These financial statements for the year ended 31 Ashadh, 2080 are the first the Company has prepared under NAS for NPOs (Voluntary Adoption). For all periods up to and including the year ended 32 Ashadh, 2079, the Company prepared its financial statements in accordance with earlier issued Nepal Accounting Standards (hereinafter referred to as 'Previous GAAP') used for its statutory reporting requirement in Nepal immediately before adopting NAS for NPOs. The financial statements for the year ended 32 Ashadh, 2079 and the opening Balance Sheet as at 1 Shrawan, 2079 have been restated in accordance with NAS for NPOs for comparative information. Reconciliations and explanations of the effect of the transition from Previous GAAP to NAS for NPOs on the Company's statement of Financial Position and Statement of Income and Expenditure are provided in Note 4.22 & 4.23.

The Financial Statements were authorized for issue as per decision of the Board or Executive Committee dated 2080-05-29

2.2 Basis of measurement

The financial statements have been prepared using the historical cost convention or at Fair value wherever specifically disclosed.

2.3 Functional and presentation currency

The financial statements are presented in Nepali Rupees (NRs.), which is the organization's functional and presentation currency. All financial information has been presented in Nepali Rupees except when otherwise indicated.

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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 Judgments, Estimates and 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 certain estimates and assumptions regarding the future events. Estimates and judgments are continuously 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.

3. Summary of significant accounting policies

3.1 Property Plant and Equipment

a. On transition to NAS for NPOs, the Company has elected to continue with the carrying value of all of its property, plant and equipment recognized as at 31st Ashadh, 2078 measured as per the previous GAAP and use that carrying value as the deemed cost of the property, plant and equipment as on Shrawan 1, 2078.

b. Cost and Valuation

All items of property, plant and equipment are initially recorded at cost. Subsequent to the initial recognition of an asset, property plant and equipment are carried at cost less any subsequent depreciation. Subsequent expenditure is capitalized only when it increases the future economic benefits embodied in the item of property and equipment. All other expenditure is recognized in the Statement of Income & Expenditure as an expense as incurred.

c. Depreciation

Depreciation is provided for on 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 terminal value over the estimated useful lives of such assets.

The annual rates of depreciation currently being used by Chitwan Sakriya Women's Foundation - NPO Nepal based on useful life less residual/terminal value are:

<u>Assets</u>	<u>Rate pa.</u>
Bicycle	20%
Computer Equipments	25%
Office Equipment	25%
Furniture & Fittings	25%
Inverter	20%

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Donated Assets

Where property plant and equipment is purchased as a part of a project through restricted funds which initially written off as project cost with corresponding income, if on conclusion of the project, the asset is not handed over to the beneficiary or returned to the original donor, the asset is valued on the conclusion of the project with the approval from funding agencies and brought into the financial statements under property plant and equipment with corresponding credit to a Capital Reserve. Depreciation provided on such assets will be charged against such capital Reserve. For purpose of depreciation the date of valuation for inclusion in the financial statements is considered the date of purchase.

3.2 Intangible Assets

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost minus any accumulated amortization, except for assets with indefinite useful lives. Internally generated intangible assets are not capitalized; expenditure is therefore reflected in the Statement of Income & Expenditure in the year in which the expenditure is incurred.

The useful lives of intangible assets are assessed to be either finite or indefinite.

Intangible assets with finite useful lives are amortized over their useful economic life. The amortization period and method for an intangible asset with a finite useful life are reviewed at least at each financial year-end. Accordingly, straight line amortization over the useful life is carried out.

Intangible assets with indefinite useful lives are tested for impairment annually. Such intangibles are not amortized. The useful life of an intangible asset with an indefinite life is reviewed annually to determine whether indefinite life assessment continues to be supportable. If not, the change in the useful life assessment from indefinite to finite is made on a prospective basis.

3.3 Foreign-currency transactions

Transactions in currencies other than Nepal Rupees are converted into Nepal Rupees at rates 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. Realized and unrealized exchange differences are reported in the Statement of Income & Expenditure.

3.4 Cash and cash equivalents

Chitwan Sakriya Women's Foundation - NPO Nepal considers and classifies cash in hand, amounts due from banks and short-term deposits with an original maturity of three months or less under the category of "Cash and cash equivalents". Bank borrowings that are repayable on demand and form an integral part of the XYZ - NPO Nepal's cash management are included as a component of cash and cash equivalents for the purpose of the Statement of Cash flows.

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3.5 Inventories

Inventories are valued at the lower of cost and net realizable value. Net realizable value is the price at which inventories can be reasonably expected to be sold in the market place, less any estimated cost necessary to make the sale.

The cost is determined on first-in first-out (FIFO) method and includes expenditure incurred in acquiring the inventories and bringing them to their present location and condition.

Items donated for distribution or resale are not included in the financial statements until such time they are distributed or resold.

3.6 Provisions

A provision is recognized in the statement of financial position when Chitwan Sakriya Women's Foundation - NPO Nepal has a legal or constructive obligation as a result of a past event, it is probable that an outflow of assets will be required to settle the obligation, and the obligation can be measured reliably.

3.7 Employee Benefits Liabilities

The organization has deposited Provident fund and Gratuity amount to Everest Bank Limited Retirement Fund (An Approved Retirement Fund), and Separate Employee Benefit calculations has not been made by the Organization.

3.8 Loans and Borrowings and Account Payables

Loans and Borrowings and Accounts payables are stated at their cost.

3.9 Accounting for the receipt and utilization of Funds/Reserves

Reserves

Reserves are classified as either restricted or unrestricted reserves.

a. Unrestricted Reserves/Funds/accumulated surplus

Unrestricted funds are those that are available for use by Chitwan Sakriya Women's Foundation - NPO Nepal at the discretion of the Board, in furtherance of the general objectives of Chitwan Sakriya Women's Foundation - NPO Nepal and which are not designated for any specific purpose.

Surplus funds 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 are recognized in the Statement of Income & Expenditure on a cash basis.

b. Designated Reserves/Funds

Unrestricted funds designated by the Board to a specific purpose are identified as designated funds. The activities for which these funds may be used are identified in the financial statements.

Where grants are received for use in an identified project or activity, such funds are held in a restricted fund account and transferred to the Statement of Income & Expenditure to match with expenses incurred in respect of that identified project. Unutilized funds are held in their respective Fund accounts and included under accumulated fund in the Statement of Financial Position until such time as they are required.

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Funds collected through a fund-raising activity for any specific or defined purpose are also included under this category.

Where approved grant expenditure exceeds the income received and there is certainty that the balance will be received such amount is recognized through Debtors in the Statement of Financial Position.

c. Restricted Fund

The activities for which these restricted funds may and are being used are identified in the notes to the financial statements Restricted Reserves/Funds. Such restricted fund may include conditions for refund should there be balance of fund at the end of the project.

d. Endowment Reserves/Funds

Where assets are received as an endowment, which are not exhausted, only the income earned from such assets may be recognized and used as income.

- e. Investment Income and other gains realized from funds available under each of the above categories are allocated to the appropriate funds, unless the relevant agreement or minute provides otherwise. Where such income can be used for general purpose, same shall be treated as income in the Statement of Income & expenditure.

3.10 Grants and Subsidies

Grants and subsidies are recognized in the financial statements at their fair value. When the grant or subsidy relates to an 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.

Grants and subsidies in the form of PPE (Fixed assets) are generally shown as deferred income in the Statement of Financial Position and credited to the Statement of Income & Expenditure over the useful life of the asset by the amount of depreciation with corresponding debit to deferred income over more than one accounting period.

In the 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 value is recognized as income in the same period as the cost of the asset is charged to the Statement of Income & Expenditure. At the end of the project, when there is certain fair value remains of such assets charged to Statement of Income & Expenditure, same will be recognized as capital reserve at fair value with corresponding value of PPE. Each year and over its useful life, the depreciation will be charged to capital reserve with corresponding credit to related PPE.

3.11 Income recognition

a. Contributions/ Incoming Sources

Income realized from restricted funds is recognized in the Statement of Income & 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 incurred and charged to the Statement of Income & Expenditure. Unutilized funds are carried forward as such in the Statement of Financial Position.

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Gifts and donations received in kind are recognized at fair value at the time that they are distributed to beneficiaries, or if received for resale with proceeds being used for the purpose of Chitwan Sakriya Women's Foundation - NPO Nepal at the point of such sale. Items not sold or distributed are inventoried but not recognized in the financial statements.

All other income is recognized when Chitwan Sakriya Women's Foundation - NPO 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 donations.

b. Financial Income

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

Dividend received is recognized when the right to receive dividend is established.

Revenues earned on services rendered are recognized 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 recognized in the Statement of Income & Expenditure after deducting from the proceeds on disposal, the carrying value of the item disposed of and any related selling expenses.

- c. Other income is recognized on an accrual basis except otherwise categorically explained to be on cash basis.

3.12 Expenditure recognition

Expenses in carrying out the projects and other activities of Chitwan Sakriya Women's Foundation - NPO Nepal are recognized in the Statement of Income & Expenditure during the period in which they are incurred. Other expenses incurred in administering and running Chitwan Sakriya Women's Foundation - NPO 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.

3.13 Taxation

Chitwan Sakriya Women's Foundation - NPO Nepal has got tax exempted status and accordingly no provision for current Taxes or Deferred Taxes have been made.

a. Value added taxes

Value added taxes (VAT) that are payable on services and goods purchased are normally included in the cost of such item. An exception would be where Chitwan Sakriya Women's Foundation - NPO Nepal is exempted and entitled to refund, or Chitwan Sakriya Women's Foundation - NPO Nepal is entitled to receive such VAT amount from the Doner itself in such case, same would be reflected as receivable in the Statement of Financial Position.

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3.14 Borrowing costs

Borrowing costs that are attributable to the acquisition, construction or production of a qualifying asset, are charged off to Statement of Income & Expenditure as expense. Other borrowing costs are treated as an expense in the period in which it is incurred.

3.15 Contingent liabilities

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only on the occurrence or non-occurrence of one or more uncertain future events that are not wholly within the control of Chitwan Sakriya Women's Foundation - NPO Nepal. It may also be a present obligation that arises from past events but in respect of which an outflow of economic benefit is not probable or which cannot be measured with sufficient reliability. There are no any contingent liabilities to be recorded so far. For certain operational claims reported as contingent liabilities, it is not practical to disclose detailed information on their corresponding nature and uncertainties.

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Chitwan Sakriya Women's Foundation
Chitwan, Nepal

4. Notes to the Financial Statement

4.1 Property Plant and Equipment

PPE Gross Value

Item	Opening balance as on 2078.04.01	Additions during the year	Disposals during the year	Closing Balance as on 2079.03.31
Land	-	-	-	-
Buildings	-	-	-	-
Bicycle	10,684.25	-	-	10,684.25
Computer equipment	306,624.04	-	-	306,624.04
Office Equipment	20,322.93	-	-	20,322.93
Furniture and Fittings	163,488.01	-	-	163,488.01
Inverter	13,723.64	-	-	13,723.64
Sub total	514,842.86	-	-	514,842.86
Capital work in progress	-	-	-	-
Total	514,842.86	-	-	514,842.86

Note: On transition to NAS for NPOs, the Organization has elected to continue with the carrying value of all of its property, plant and equipment recognized as at 31st Ashadh, 2078 measured as per the previous GAAP and use that carrying value as the deemed cost of the property, plant and equipment as on Shrawan 1, 2078.

PPE Gross Value

Item	Opening balance as on 2079.04.01	Additions during the year	Disposals during the year	Closing Balance as on 2080.03.31
Land	-	-	-	-
Buildings	-	-	-	-
Bicycle	10,684.25	-	-	10,684.25
Computer equipment	306,624.04	-	-	306,624.04
Office Equipment	20,322.93	-	-	20,322.93
Furniture and Fittings	163,488.01	-	-	163,488.01
Inverter	13,723.64	-	-	13,723.64
Sub total	514,842.86	-	-	514,842.86
Capital work in progress	-	-	-	-
Total	514,842.86	-	-	514,842.86

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Chitwan Sakriya Women's Foundation
Chitwan, Nepal

Depreciation

Item	Opening balance as on 2078.04.01	Charge during the year	Disposals during the year	Closing Balance as on 2079.03.31
Land	-	-	-	-
Buildings	-	-	-	-
Bicycle	-	2,136.85	-	2,136.85
Computer equipment	-	76,656.01	-	76,656.01
Office Equipment	-	5,080.73	-	5,080.73
Furniture and Fittings	-	40,872.00	-	40,872.00
Inverter	-	2,744.73	-	2,744.73
Sub total	-	127,490.32	-	127,490.32
Capital work in progress	-	-	-	-
Total	-	127,490.32	-	127,490.32

Item	Opening balance as on 2079.04.01	Charge during the year	Disposals during the year	Closing Balance as on 2080.03.31
Land	-	-	-	-
Buildings	-	-	-	-
Bicycle	2,136.85	2,136.85	-	4,273.70
Computer equipment	76,656.01	76,656.01	-	153,312.02
Office Equipment	5,080.73	5,080.73	-	10,161.46
Furniture and Fittings	40,872.00	40,872.00	-	81,744.01
Inverter	2,744.73	2,744.73	-	5,489.46
Sub total	127,490.32	127,490.32	-	254,980.64
Capital work in progress	-	-	-	-
Total	127,490.32	127,490.32	-	254,980.64

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Chitwan Sakriya Women's Foundation
Chitwan, Nepal

4.2 Intangible Assets

Item	Opening balance as on 2078.04.01	Additions	Disposals	Closing Balance as on 2079.03.31
Software	-	-	-	-
Other Intangible Assets	-	-	-	-
Total	-	-	-	-

Item	Opening balance as on 2079.04.01	Additions	Disposals	Closing Balance as on 2080.03.31
Software	-	-	-	-
Other Intangible Assets	-	-	-	-
Total	-	-	-	-

Amortization

Item	Opening balance as on 2078.04.01	Charge for the year	Disposals	Closing Balance as on 2079.03.31
Software	-	-	-	-
Other Intangible Assets	-	-	-	-
Total	-	-	-	-

Item	Opening balance as on 2079.04.01	Charge for the year	Disposals	Closing Balance as on 2080.03.31
Software	-	-	-	-
Other Intangible Assets	-	-	-	-
Total	-	-	-	-

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समूह	क	ख	ग	घ	अन्य	जम्मा
दर	५%	२५%	२०%	१५%		
विवरण	भवन	अफिस सामान/ कम्प्युटर	सवारी साधन	प्लान्ट एण्ड सेलिनरी र अन्य सम्पति	सफ्टवेयर	
शुरु सौज्यात		३६७,८२६.२३		१९,५२६.३१		३८७,३५२.५४
पौष सम्मको खरीद	-	-	-	-	-	-
हास योग्य आधार (शतप्रतिशत)	-	-	-	-	-	-
माघ देखि चैत्र सम्मको खरीद	-	-	-	-	-	-
हास योग्य आधार (दुई तिहाइ २/३)	-	-	-	-	-	-
वैशाख देखि आषाढ सम्मको खरीद	-	-	-	-	-	-
हास योग्य आधार (एक तिहाइ १/३)	-	-	-	-	-	-
विक्री निसर्ग	-	-	-	-	-	-
कुल हास आधार	-	३६७,८२६.२३	-	१९,५२६.३१	-	३८७,३५२.५४
हास रकम	-	९१,९५६.५६	-	२,९२८.९५	-	९४,८८५.५१
थप एक तिहाइ हास रकम	-	-	-	-	-	-
कुल हास रकम	-	९१,९५६.५६	-	२,९२८.९५	-	९४,८८५.५१
खर्च पूजीकृत हुन आएको बाकी सम्पत्तिको मूल	-	२७५,८६९.६७	-	१६,५९७.३६	-	२९२,४६७.०३
पूजीकृत हुने खर्च	-	-	-	-	-	-
हास योग्य आधारमा समावेश नभएको थप सम्पत्ति	-	-	-	-	-	-
वर्षान्तको बाकी सम्पत्तिको मूल	-	२७५,८६९.६७	-	१६,५९७.३६	-	२९२,४६७.०३

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Chitwan Sakriya Women's Foundation
Chitwan, Nepal

4.3 Inventories

	Current Year	Previous Year
	-	-
	-	-
Total	-	-

4.4 Accounts Receivable

	Current Year	Previous Year
Save the Children (SC) - Care & Support		
Vat Receivable from SC	36,855.00	15,483.33
Save the Children (SC) - Migrant		
Vat Receivable from SC	-	13,526.60
Action Aid Nepal		
Total	36,855.00	29,009.93

4.5 Cash and cash equivalents

	Current Year	Previous Year
Save the Children (SC) - Care & Support	-	
Bank	69,765.65	129,150.18
Cash	3,790.00	2,961.00
Save the Children (SC) - Migrant		
Bank	1,131.27	153,893.76
Cash	3,150.00	5,144.00
Action Aid Nepal		
Bank	19,123.66	363,904.28
Cash	1,839.00	1,503.00
Core Fund (Catalytic)		
Bank	101,869.44	126,875.44
Core Fund (Epic)		
Bank	407,941.74	455,930.74
Total	608,610.76	1,239,362.40

4.6 Unrestricted Funds

	Current Year	Previous Year
Balance at beginning of the year	966,768.72	1,075,467.39
Unrestricted surplus/deficit in operating Activities	(249,471.32)	(108,698.67)
Balance at end of the year	717,297.40	966,768.72

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Chitwan Sakriya Women's Foundation
Chitwan, Nepal

4.7 Designated Funds

	Current Year	Previous Year
Balance as at beginning of year	-	-
Additional Funds received during the year	-	-
Balance as at year end	-	-

Designated for

	Current Year	Previous Year
	-	-
	-	-
Total	-	-

Restricted Funds

	Current Year	Previous Year
Balance as at beginning of year	159,943.23	868,150.76
Additional Funds received during the year	15,498,356.35	16,453,072.39
Transfer to Unrestricted Funds (Transferred to Statement of Income & Expenditure)	16,097,244.82	17,161,279.92
Total	(438,945.24)	159,943.23

Project wise allocation and movement in Restricted Funds

Name of Donor Organization	Project Name/Description	Balance brought forward	Received /restricted surplus during the year	Transferred to Statement of Income & Expenditure	Interest Income on Restricted Funds	Balance carried forward shown in restricted fund balance
Save the Children (SC) - Care & Support	Care & Support	(13,557.33)	4,999,457.12	5,033,295.13	-	(47,395.34)
Save the Children (SC) - Migrant	Migrant	(29,458.64)	5,163,721.28	5,367,801.40		(233,538.76)
Action Aid Nepal		202,959.20	4,886,122.95	5,247,093.29		(158,011.14)
Catalytic		-	215,655.00	215,655.00		-
YKP		-	72,000.00	72,000.00		-
EpiC		-	161,400.00	161,400.00		-
Total		159,943.23	15,498,356.35	16,097,244.82	-	(438,945.24)

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Chitwan Sakriya Women's Foundation
Chitwan, Nepal

4.8 Endowment Funds

	Current Year	Previous Year
Balance at beginning of the year	-	-
Surplus / deficit for the year	-	-
Balance at end of the year	-	-

4.9 Other Capital Reserves

	Current Year	Previous Year
Balance at beginning of the year	-	-
Surplus / deficit for the year	-	-
Balance at end of the year	-	-

4.10 Accounts Payable

	Current Year	Previous Year
Save the Children (SC) - Care & Support		
TDS Payable	2,108.00	405.00
PF Payable	19,478.70	17,970.00
Gratuity Payable	8,112.90	7,485.09
Rent Payable	13,704.00	12,721.75
Salary Payable	99,226.39	92,465.00
Audit Fee Payable	14,801.00	30,105.00
Namkala Phuyal	375.00	-
Save the Children (SC) - Migrant		
TDS Payable	3,319.00	450.00
PF Payable	74,434.84	23,600.00
Gratuity Payable	10,185.44	9,829.40
Salary Payable	122,817.75	122,517.00
Rent Payable	13,096.00	12,176.60
Audit Fees Payable	9,867.00	33,450.00
Alina Adhikari payable	1,500.00	-
Kabita Sharma payable	2,600.00	-
Action Aid Nepal		
TDS Payable	3,914.00	600.00
7% Office Rent TDS	574.00	-
PF Payable	15,280.00	27,583.08
Staff Salary Payable	69,589.00	75,353.00
Gratuity Payable	6,366.00	7,044.00
Rent Payable	8,397.00	7,268.00
Anil Regmi	27,000.00	-

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Chitwan Sakriya Women's Foundation
Chitwan, Nepal

Ful Maya Mahato	2,250.00	-
Madi Village Resort PVT.LTD	5,152.80	-
Sajina Adhikari	800.00	-
Shobha Kumari Kaji Mahato	2,250.00	-
Sujata Bartaula	1,125.00	-
Tulsi Adhikari	1,125.00	-
Audit Fees Payable	35,151.00	44,600.00

Core Fund (Epic)

Audit fee Payable	51,681.00	3,345.00
TDS Payable on Audit Fees	695.00	45.00

Total	626,975.82	529,012.92
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4.11 Provisions

	Current Year	Previous Year
Balance as at the beginning of the period	-	-
Allocations during the year	-	-
Use of provisions during the year	-	-
Release of provisions during the year	-	-
Total	-	-

4.12 Bank overdrafts

	Current Year	Previous Year
Bank 1	-	-
Bank 2	-	-
Total	-	-

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Chitwan Sakriya Women's Foundation
Chitwan, Nepal

4.13 Incoming Resources

	Current Year	Previous Year
Grants - Restricted Funding	16,097,244.82	17,161,279.92
Grants - Unrestricted Funding	82,500.00	97,711.65
Income from endowments	-	-
Donations from the public	-	-
Corporate Fundraising	-	-
Gifts in kind	-	-
Profit from trading or other activities [refer (a)]	-	-
Other fund raising activity	-	-
Total Incoming Resources	16,179,744.82	17,258,991.57

4.13 (a) Profit from trading activities

	Current Year	Previous Year
Sale Proceeds	-	-
Cost/Fair value of items	-	-
Profit earned	-	-

4.14 Staff Cost

	Current Year	Previous Year
Save the Children (SC) - Care & Support (Sub-Schedule-1)	2,793,503.07	2,414,129.11
Save the Children (SC) - Migrant (Sub-Schedule-2)	3,608,685.14	3,311,463.20
Action Aid Nepal (Sub-Schedule-3)	1,941,454.00	2,411,836.00
Total Staff Cost	8,343,642.21	8,137,428.31

4.15 Program Expenses

	Current Year	Previous Year
Save the Children (SC) - Care & Support (Sub-Schedule-1)	1,529,434.60	1,664,133.10
Save the Children (SC) - Migrant (Sub-Schedule-2)	545,974.32	868,282.56
Action Aid Nepal (Sub-Schedule-3)	2,651,900.55	3,651,767.69
Catalytic Fund (Sub-Schedule-4)	357,661.00	297,580.00
EPIC Fund (Sub-Schedule-5)	208,400.00	80,850.00
Total	5,293,370.47	6,562,613.35

4.16 General Administrative Expenditure

	Current Year	Previous Year
Save the Children (SC) - Care & Support (Sub-Schedule-1)	450,157.46	483,668.62

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Chitwan Sakriya Women's Foundation
Chitwan, Nepal

Save the Children (SC) - Migrant (Sub-Schedule-2)	503,211.94	487,712.64
Action Aid Nepal (Sub-Schedule-3)	488,638.74	416,713.00
Catalytic Fund (Sub-Schedule-4)	500.00	200.00
EPIC Fund (Sub-Schedule-5)	86,975.00	34,510.00
Total	1,529,483.14	1,422,804.26

4.17 Other Expenditure

	Current Year	Previous Year
Save the Children (SC) - Care & Support (Sub-Schedule-1)	260,200.00	224,950.00
Save the Children (SC) - Migrant (Sub-Schedule-2)	709,930.00	636,963.00
Action Aid Nepal (Sub-Schedule-3)	165,100.00	220,441.00
Catalytic Fund (Sub-Schedule-4)	-	-
EPIC Fund (Sub-Schedule-5)	-	35,000.00
Total	1,135,230.00	1,117,354.00

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4.18 Income Tax Expenses

Applicable rates of tax and the relevant tax regimes

Chitwan Sakriya Women's Foundation - NPO Nepal has got tax exempted status and accordingly no provision for tax has been made.

4.19 Capital Commitments

Chitwan Sakriya Women's Foundation - NPO Nepal does not specifically has any capital commitments.

4.20 Contingent Liabilities

Chitwan Sakriya Women's Foundation - NPO Nepal does not have any Contingent Liabilities till date.

4.21 Related Party Transaction

Chitwan Sakriya Women's Foundation - NPO Nepal has not made any material transactions with related parties.

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Chitwan Sakriya Women's Foundation
Chitwan, Nepal

4.22 Reconciliation of Statement of Financial Position

Particulars	As on Ashad 32, 2079 (July 16, 2022)(NRS)			As on Ashad 31, 2078 (July 15, 2021)(NRS)		
	Local GAAP	Adjustments	NAS for NPOs Balance	Local GAAP	Adjustments	NAS for NPOs Balance
ASSETS						
Non - Current Assets						
Property, Plant and Equipment	387,352.54	-	387,352.54	514,842.86	-	514,842.86
Intangible Assets	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-
Long term investments	-	-	-	-	-	-
Other noncurrent assets	-	-	-	-	-	-
Total Non - Current Assets	387,352.54	-	387,352.54	514,842.86	-	514,842.86
Current Assets						
Inventories	-	-	-	-	-	-
Account receivable	29,009.93	-	29,009.93	67,590.95	-	67,590.95
Cash and cash equivalents	1,239,362.40	-	1,239,362.40	1,796,434.08	-	1,796,434.08
Total Current Assets	1,268,372.33	-	1,268,372.33	1,864,025.03	-	1,864,025.03
Total Assets	1,655,724.87	-	1,655,724.87	2,378,867.89	-	2,378,867.89
LIABILITIES & RESERVES						
Accumulated Reserves						
Unrestricted Funds/accumulated surplus	966,768.72	-	966,768.72	1,075,467.39	-	1,075,467.39
Designated Funds	-	-	-	-	-	-
Restricted Funds	159,943.23	-	159,943.23	868,150.76	-	868,150.76
Endowment Fund	-	-	-	-	-	-
Other Capital Reserves	-	-	-	-	-	-
Total Accumulated Reserves	1,126,711.95	-	1,126,711.95	1,943,618.15	-	1,943,618.15
Non - Current Liabilities						
Loans and borrowings	-	-	-	-	-	-
Employee benefit liabilities	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-
Other non-current liabilities	-	-	-	-	-	-
Total Non - Current Liabilities	-	-	-	-	-	-
Current Liabilities						
Accounts payable	529,012.92	-	529,012.92	435,249.74	-	435,249.74
Loans and borrowings	-	-	-	-	-	-
Provisions	-	-	-	-	-	-
Bank Overdrafts	-	-	-	-	-	-
Total Current Liabilities	529,012.92	-	529,012.92	435,249.74	-	435,249.74
Total Liabilities	529,012.92	-	529,012.92	435,249.74	-	435,249.74
Total Liabilities and Reserves	1,655,724.87	-	1,655,724.87	2,378,867.89	-	2,378,867.89

The Notes on accounts form an integral part of the financial statements.


 Rajendra



Chitwan Sakriya Women's Foundation
Chitwan, Nepal

4.23 Reconciliation of Statement of Income and Expenditure for the year ended 32nd Ashad 2079

Particulars	Local GAAP	Adjustments	NAS for NPOs Balance
INCOME			
Incoming Resources	17,258,991.57	-	17,258,991.57
Financial Income		-	
Other Income		-	
Total Income	17,258,991.57	-	17,258,991.57
EXPENDITURE			
Staff Cost/Expenses	8,137,428.31	-	8,137,428.31
Program Expenses	6,562,613.35	-	6,562,613.35
General Administrative Expenditure	1,422,804.26	-	1,422,804.26
Depreciation	-	(127,490.32)	127,490.32
Other Expenditure	1,117,354.00	-	1,117,354.00
Total Expenditure	17,240,199.92	(127,490.32)	17,367,690.24
Net surplus/(deficit) before Taxation	18,791.65	127,490.32	(108,698.67)
Income Tax Expenses		-	
SURPLUS/(DEFICIT) FOR THE YEAR	18,791.65	127,490.32	(108,698.67)
APPROPRIATION OF SURPLUS FOR THE			
Allocation to Reserves	18,791.65	127,490.32	(108,698.67)
Allocation to Endowment Fund			

The Notes on accounts form an integral part of the financial statements.

Depreciation has not been shown in Statement of Income & Expenditure while preparing as per Local GAAP and was Directly adjusted in Unrestricted Fund.







Chitwan Sakriya Women's Foundation
Chitwan, Nepal
Sub-Notes Forming Part of the Financial Statement

Expenditure - Save the Children (SC) - Care & Support	Sub-Notes-1
Particulars	Total
Programme Expenses :	
Refreshment For Staff Meeting Expenses	36,000.00
Communication Cost For Chbc Teams	54,000.00
Meeting, Training, Orientation & Intraction	21,600.00
CCC Food & Other Support	140,931.00
Medical And Other Support For Client	57,664.00
CHBC Kits including Refilling	8,475.00
Viral Load Program	98,360.00
Cash Transfer To Caba Children	553,000.00
Ig Support(Infected & Affected Plhiv Women, Widowed)	30,000.00
Online psychological and other clinical consultation support and counselling for PLHIVs, KPs, youth Group and staffs - Online workshop- above allocation	342,215.00
Relief Package Including Nutrition	187,189.60
Total of Programme Expenses	1,529,434.60
Personnel, Administrative & other Expenses	
Personnel Expenses	2,793,503.07
Office rent	315,299.75
Communication, Stationery, Utility, Hospitality, Repairs & Insurance Expenses	73,412.00
Staff and Assets Insurance	42,180.00
Asset Insurance	1,665.71
Bank Charge	1,100.00
Audit Fees	15,000.00
Forms & Formats Printing	1,500.00
Travel Expenses	
Travel To District & Project Team/Lab	14,200.00
Travel & Communication	48,000.00
Travel Cost Pe /low/Chbc/Clhiv Mobilizer/Lab/Dcfc&Child Protection	198,000.00
Total Expenses related to Personnel, Administrative & other Expenses	3,503,860.53
Total Expenditure related to Project : Save the Children (SC) - Care & Support	5,033,295.13

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Chitwan Sakriya Women's Foundation
Chitwan, Nepal
Sub-Notes Forming Part of the Financial Statement

Expenditure - Save the Children (SC) - Migrant

Sub-Notes-2

Particulars	Total
Programme Expenses :	
Meetings	
Stake Holder Meeting In Distict	54,000.00
Board Meeting	38,000.00
Joint Monitoring Visit By Board,Local Gov. Authority	90,000.00
Monthly Staffs Meeting Refreshment	71,750.00
Refreshment FCHV Orentation (Travel Cost]	10,000.00
Relief Package Including Nurtrition	282,224.32
Total of Programme Expenses	545,974.32
Personnel, Administrative & other Expenses	
Personnel Expenses	3,608,685.14
Office Rent	307,724.00
Bank Charge	200.00
Forms & Format Printing	19,049.81
Communication, Stationery, Utility, Hospitality, Repairs	110,949.40
Staff and Assets Insurance	55,288.73
Audit Fees	10,000.00
Travel Expenses	
Health Camp[Refreshment+Local Travel For Heath Worker+Fchv	100,000.00
Loal Travel Monitoring Including Dsa	168,850.00
Travel For Lab Staff	54,000.00
Travel For Communication Alc	129,600.00
Travel For Irw/Ow	213,750.00
Local Transportation Cost Outreach & Lab	35,750.00
Incentive-Local travel for peer	500.00
Transportation Cost To Positive Cases	7,480.00
Total Expenses related to Personnel, Administrative & other Expenses	4,821,827.08
Total Expenditure related to Project : Save the Children (SC) - Migrant	5,367,801.40

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Chitwan Sakriya Women's Foundation
Chitwan, Nepal
Sub-Notes Forming Part of the Financial Statement

Expenditure- Action Aid Nepal

Sub-Notes-3

Particulars	Total
Programme Expenses	
Monitoring & Evaluation	
Monitoring by Board and stakeholder	99,125.00
The Participatory Review and Reflection Process (PRRP) Program	48,330.00
Social Audit Program Expenses	87,072.00
Annual General Assembly	133,162.50
Monitoring visit by stakeholder in public vehicle	19,625.00
Meeting/Orientation/Trainings	
Regular follow-up meeting with HTR women's & girls through behavior change	71,410.00
District level MAM meeting	16,555.00
Watch group Mobilization -to address the opportunity gap for survival women to report the cases	28,675.00
Streeting group meeting - public vehicle - capacity building monitoring roles and code of conduct	28,350.00
Board Meeting	44,550.00
Regular follow-up meeting with mens & boys	36,300.00
Regular Followup meeting in school about end of GBV with Teacher,student and Parents	11,360.00
Safe City volunteer group meeting	16,650.00
Quarterly followup meeting with Driver & conductor under BC approach	12,200.00
Monthly staff meeting	75,650.00
5 days residential advance training will be given to women about small and medium enterprise (smes) training 20 women	439,173.50
2 days life skill Tranning to representatives of youth group:Residential	159,556.00
MAM general Assembly	32,455.00
2 days (non-Residential) Training will be given to school girls on self defence /tips technic to tackle riskly situation (International day of girl child-oct 11)	39,315.00
Role model males & female who work in toghther & we will show them as a example of real model & they will teach in community. 1 evevt (learnig and experience sharing - exchange exposer visit)	24,650.00
Mensural Hygience day-May 28 (Day and Event Celebration)	21,385.00
Climate Justice initiatives on the occation of World Environment Day-June 5 (Day and Event Celebration)	44,100.00
Community Groups revitalization and new formation via participatory & interactive approach	65,890.00
International Day for the Elimination of Sexual Violence in Conflict, 19 June (Day and Event Celebration)	23,750.00
International Labour Day-May 1 (Day and Event Celebration)	23,775.00
Day Celebration	
16 days activism (Orientation on GRPS)	134,435.00
International Financial Day Celebration	10,675.00

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Chitwan Sakriya Women's Foundation
Chitwan, Nepal
Sub-Notes Forming Part of the Financial Statement

Safety & Security	
In coordination with local government & transportation committee develop code of conduct for driver & conductor	53,300.00
Livelihood seed money support	
Provide livelihood alternatives to survivor womens for economic resilience	620,000.00
Support Survivor Womens To Get Legal Justice	25,000.00
Reward Transportation The Bus Driver & Conductor For Their Exemplary Work In Collobration In Palikes	147,463.75
Expenses made for AAN	57,962.80
Total of Programme Expenses	2,651,900.55
Personnel, Administrative & other Expenses	
Personnel Expenses (Inc. PF & Gratuity)	1,941,454.00
House rent	154,092.00
Office Utility	8,915.00
Communication	40,279.00
Stationery, Hospitality & Consumables	45,620.00
Bank Charge	200.00
Repairs & Maintenance & Renewals	21,197.00
Medical & Asstets Insurance	42,712.12
Office Equipment & Setup cost	139,999.62
Audit fee	35,624.00
Travel Expenses	
Local travel	101,350.00
Local per diem	63,750.00
Total Expenses related to Personnel, Administrative & other Expenses	2,595,192.74
Total Expenditure related to Project : Action Aid Nepal	5,247,093.29

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Chitwan Sakriya Women's Foundation
Chitwan, Nepal
Sub-Notes Forming Part of the Financial Statement

Expenditure- Catalytic Fund, YKP and Core Fund

Sub-Notes-4

Particulars	Current Year
Programme Expenses	
Regular Support Group Of Hiv Key Population & Tv Affected Population	80,700.00
Interaction With Concerned Authority In District On The Reported	16,550.00
Travel & Communication Including Adjoining Cost-Focal Person	60,000.00
Coordinating Meeting With Stakeholder Polic Person & Legal Aid Meeting	23,500.00
Quarterly Meeting of youth group-Ykap	20,000.00
Travel & communication cost focal person-YKAP	7,000.00
Food package to youth PLHIV-YKAP	45,000.00
Treatment Support	24,211.00
Orientation about HIV & AIDS & Prevention	15,000.00
S & D reduction training	15,000.00
Orientation on TB/HIV & STI	10,000.00
Orientation on Gender Based Voilance in holding center	34,500.00
Bank Charge	200.00
Monitoring & Evaluation from DAO	4,500.00
Organizational Renewal	1,500.00
Total of Programme Expenses	357,661.00
Administrative & other Expenses	
Courier Charge	500.00
Total Expenses related to Personnel, Administrative & other Expenses	500.00
Total of All Expenses : Catalytic Fund	358,161.00

Expenditure- NFWLHA-EPIC and Core Fund

Sub-Notes-5

Particulars	Current Year
Output 2: NFWLHA-Epic	
Programme Expenses	
Quarterly Meeting	21,000.00
Support Group meeting	37,500.00
S & D Redution Training	25,000.00
Meeting with youth PLHIV	5,000.00
Transportation cost for mobilization of member CBOS for referral & linkage(Incentive)	40,500.00
Communication cost for mobilization of member CBOs for referral & linkage(Incentive)	18,000.00
Courier charge and office supplies for CBOs	14,400.00
Orientation on stigma reduction & HIV & Aids	7,000.00
International womens days celebration	40,000.00
Total of Programme Expenses	208,400.00
Administrative & other Expenses	
Internet Expenses	3,164.00
Office rent, electricity & water	31,435.00
Audit Fees	52,376.00
Total Expenses related to Personnel, Administrative & other Expenses	86,975.00
Total of All Expenses : Core Fund	295,375.00

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