

**Independent Auditor's Report**

**To The Members of Help Nepal Network**

**Report on the Audit of the Financial Statements**

**Opinion**

We have audited the financial statements of **Help Nepal Network**, which comprise the statement of financial position as at Ashadh 32, 2083 and the statement of income & expenditure, statement of cash flows for the year then ended, statement of changes in reserves, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the financial statements provide a true and fair view in conformity with the NAS for NPOs, of the state of affairs of the entity as at Ashadh 32, 2083, of its profit/loss, and the cash flows for the year then ended.

**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 Entity 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 The Code of Ethics for Professional Accountants. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for opinion.

**Key Audit Matters**

Key audit matters are those matters that in our professional judgment were of most significance in our audit of the financial statements. These matters were addressed in our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide separate opinion on these matters. There were no significant key audit matters to be conducted during our period.



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## **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 NAS for NPOs, and for such internal control as management determines necessary to enable the preparation of the 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 Entity'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 Entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Entity'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 Nepal Standards in Audit will always detect a material misstatement when it exists. Misstatement 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 decision of users taken on the basis of these financial statements.

As a part of an audit in accordance with Nepal Standards on Audit, we exercise professional judgement 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 overrides 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 entity's internal control.
- 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 Entity'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 condition may cause the Entity 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.



- 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 the Other Legal and Regulatory Requirements**

Based on our Audit, we report that:

- We have obtained all the information and explanations which to the best of our knowledge and believe were necessary for the purpose of our audit;
- In our opinion, proper books of accounts as required by law have been kept by the entity so far as it appears from our examination of such books of accounts;
- In our opinion and to the best of our information and according to the explanation given to us, the financial statement, the said Balance Sheet, Income Statement and Cash Flow Statement, read together with the notes forming part of the accounts give the information required by the law in the manner so required and give a true and fair view.
- The entity has not complied with the requirements of The Social Security Act, 2075 and Labor Act, 2074.
- Neither have we come across any information about the misappropriation of funds by the directors or any of the representatives or the entity's staff during the course of our audit nor have we received any such information from the management.
- No instances of accounting fraud were found in the organization.

Date: 2083.06.08

Place: Kathmandu, Nepal

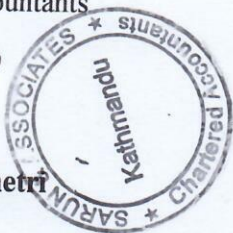
UDIN: 260929CA01563QakV2

**For: Sarun & Associates**

Chartered Accountants

  
**CA Sarun Chhetri**

Proprietor



**Help Nepal Network**  
Kathmandu, Nepal

**Statement Of Financial Position**  
As at 32nd Ashadh 2083 (16 July 2026)

*Figures in NPR*

| Particulars                                      | Notes | As at 32nd Ashad<br>2083 | As at 32nd Ashad<br>2082 |
|--------------------------------------------------|-------|--------------------------|--------------------------|
| <b>ASSETS</b>                                    |       |                          |                          |
| <b>Non - Current Assets</b>                      |       |                          |                          |
| Property, Plant and Equipment                    | 4.1   | 34,853,682               | 34,877,516               |
| Intangible Assets                                |       |                          |                          |
| Other Non-Current assets                         | -     |                          |                          |
| <b>Total Non - Current Assets</b>                |       | <b>34,853,682</b>        | <b>34,877,516</b>        |
| <b>Current Assets</b>                            |       |                          |                          |
| Inventories                                      | -     | -                        | -                        |
| Accounts Receivable                              | 4.2   | 25,687                   | 51,645                   |
| Cash and Cash Equivalents                        | 4.3   | 55,136,171               | 58,744,583               |
| <b>Total Current Assets</b>                      |       | <b>55,161,858</b>        | <b>58,796,227</b>        |
| <b>Total Assets</b>                              |       | <b>90,015,540</b>        | <b>93,673,744</b>        |
| <b>LIABILITIES &amp; RESERVES</b>                |       |                          |                          |
| <b>Accumulated Reserves</b>                      |       |                          |                          |
| Unrestricted Funds/accumulated surplus           | 4.4   | 5,145,847                | 5,338,292                |
| Restricted Funds                                 | 4.5   | 4,925,927                | 8,386,586                |
| Endowment Fund                                   | 4.6   | 50,000,000               | 50,000,000               |
| Endowment Funds-Help Nepal Network Children Home | 4.7   | 4,645,977                | 4,192,846                |
| Administrative Fund                              | 4.8   | 25,000,000               | 25,000,000               |
| Other Capital Reserves                           | -     | -                        | -                        |
| <b>Total Accumulated Reserves</b>                |       | <b>89,717,751</b>        | <b>92,917,723</b>        |
| <b>Non - Current Liabilities</b>                 |       |                          |                          |
| Loans and borrowings                             | -     | -                        | -                        |
| Employee benefit liabilities                     | -     | -                        | -                        |
| Deferred Revenue                                 | -     | -                        | -                        |
| Other non-current liabilities                    | -     | -                        | -                        |
| <b>Total Non - Current Liabilities</b>           |       | <b>-</b>                 | <b>-</b>                 |
| <b>Current Liabilities</b>                       |       |                          |                          |
| Accounts payable                                 | 4.9   | 297,788                  | 756,021                  |
| Loans and borrowings                             | -     | -                        | -                        |
| Provisions                                       | -     | -                        | -                        |
| Bank overdrafts                                  | -     | -                        | -                        |
| <b>Total Current Liabilities</b>                 |       | <b>297,788</b>           | <b>756,021</b>           |
| <b>Total Liabilities</b>                         |       | <b>297,788</b>           | <b>756,021</b>           |
| <b>Total Liabilities and Reserves</b>            |       | <b>90,015,540</b>        | <b>93,673,744</b>        |

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

  
Suman Shrestha  
Accountant

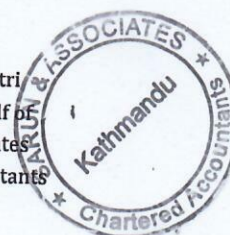
  
Rajendra Nath Shrestha  
Treasurer



Arun Singh Basnet  
Chairperson

*As per our report of even date*

CA Sarun Chhetri  
for and on behalf of  
Sarun & Associates  
Chartered Accountants



**Help Nepal Network**  
Kathmandu, Nepal

**Statement of Income & Expenditure**  
For the year Ended 32nd Ashadh 2082 (16 July 2025)

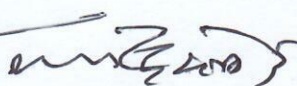
*Figures in NPR*

| Particulars                                  | Notes | FY 2082-83         | FY 2081-82         |
|----------------------------------------------|-------|--------------------|--------------------|
| <b>INCOME</b>                                |       |                    |                    |
| Incoming Resources                           | 4.10  | 4,239,760          | 6,613,781          |
| Financial Income                             | 4.11  | 2,340,457          | 2,904,957          |
| Other Income                                 | 4.11  | -                  | -                  |
| <b>Total Income</b>                          |       | <b>6,580,217</b>   | <b>9,518,738</b>   |
| <b>EXPENDITURE</b>                           |       |                    |                    |
| Staff Cost/Expenses                          | 4.12  | 1,468,460          | 1,434,280          |
| Program Expenses                             | 4.13  | 5,746,956          | 7,718,270          |
| General Administrative Expenditure           | 4.14  | 1,298,297          | 1,735,781          |
| Depreciation                                 | 4.1   | 26,434             | 34,806             |
| Other Expenditure                            | -     | -                  | -                  |
| <b>Total Expenditure</b>                     |       | <b>8,540,147</b>   | <b>10,923,137</b>  |
| <b>Net surplus/(deficit) before Taxation</b> |       | <b>(1,959,930)</b> | <b>(1,404,399)</b> |
| Income Tax Expenses                          | 4.15  | -                  | -                  |
| <b>SURPLUS/(DEFICIT) FOR THE YEAR</b>        |       | <b>(1,959,930)</b> | <b>(1,404,399)</b> |
| <b>APPROPRIATION OF SURPLUS FOR THE YEAR</b> |       |                    |                    |
| <b>Allocation to Reserves</b>                |       | <b>(1,959,930)</b> | <b>(1,404,399)</b> |
| Allocation to Endowment Fund                 |       |                    |                    |

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

  
Suman Shrestha  
Accountant

  
Rajendra Nath Shrestha  
Treasurer

  
Arun Singh Basnet  
Chairperson



As per our report of even date

  
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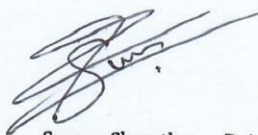
**Help Nepal Network**  
Kathmandu, Nepal

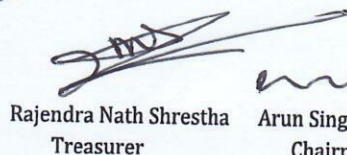
**Statement of Cash Flow**  
For the year Ended 32nd Ashadh 2082 (16 July 2025)

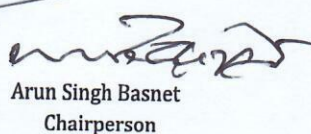
*Figures in NPR*

| Particulars                                                                        | FY 2082-83         | FY 2081-82        |
|------------------------------------------------------------------------------------|--------------------|-------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                                        |                    |                   |
| Surplus/ (deficit) for the year (Before Tax)                                       | (1,959,930)        | (1,404,399)       |
| <b>Adjustments to reconcile surplus/(deficit) to net cash flows:</b>               |                    |                   |
| <b>Non-cash items:</b>                                                             |                    |                   |
| Depreciation and impairment of property, plant and equipment                       | 26,434             | 34,806            |
| Amortization and impairment of intangible assets                                   | -                  | -                 |
| Transfer of fund from restricted fund                                              | 1,999,556          | -                 |
| Utilization of Charity Endowment Fund not recorded earlier.                        | -                  | -                 |
| Transferred of interest income of endowment funds-Help Nepal Network Children Home | (232,071)          | (325,831)         |
| <b>Working capital adjustments:</b>                                                |                    |                   |
| Accounts receivable                                                                | 25,958             | 621,613           |
| Prepayments                                                                        | -                  | -                 |
| Inventories                                                                        | -                  | -                 |
| Other financial assets                                                             | -                  | -                 |
| Accounts payable                                                                   | (458,233)          | (479,911)         |
| Accrued expenses and deferred income                                               | -                  | -                 |
| Restricted Funds                                                                   | (3,460,658)        | 6,854,657         |
| Endowment Fund                                                                     | -                  | -                 |
| Endowment Funds-Help Nepal Network Children Home                                   | 453,132            | 474,795           |
| Administrative Fund                                                                | -                  | -                 |
| Other financial liabilities                                                        | -                  | -                 |
| Less:                                                                              |                    |                   |
| Income Tax Paid                                                                    | -                  | -                 |
| Interest paid                                                                      | -                  | -                 |
| <b>Net Cash From Operating Activities</b>                                          | <b>(3,605,812)</b> | <b>5,775,729</b>  |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                                        |                    |                   |
| Purchase of Property Plant and Equipment                                           | (2,600)            | -                 |
| Purchase of intangible assets                                                      | -                  | -                 |
| Proceeds from sale of equipment                                                    | -                  | -                 |
| Purchase of securities                                                             | -                  | -                 |
| <b>Net cash from/(used in) investing activities</b>                                | <b>(2,600)</b>     | <b>-</b>          |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                                        |                    |                   |
| Borrowing of government loans                                                      | -                  | -                 |
| Repayments of government loans                                                     | -                  | -                 |
| <b>Net cash from/(used in) financing activities</b>                                | <b>-</b>           | <b>-</b>          |
| <b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>                        | <b>(3,608,412)</b> | <b>5,775,729</b>  |
| <b>OPENING CASH AND CASH EQUIVALENTS</b>                                           | <b>58,744,583</b>  | <b>52,968,853</b> |
| <b>CLOSING CASH AND CASH EQUIVALENTS</b>                                           | <b>55,136,170</b>  | <b>58,744,583</b> |

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

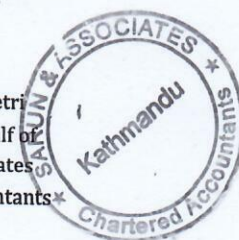
  
Suman Shrestha  
Accountant

  
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Chairperson

As per our report of even date

CA Sarun Chhetri  
for and on behalf of  
Sarun & Associates  
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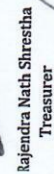
**Help Nepal Network**  
Kathmandu, Nepal

**Statement of Changes in Reserves**  
As at 32nd Ashadh 2083 (16 July 2026)

| Description                                                  | Restricted Reserves | Designated Fund | Unrestricted Reserves | Endowment Funds   | Endowment Funds - HeNN Children Home | Administrative Fund | Capital Reserves | Result for the Year | Amount in NPR |                   |
|--------------------------------------------------------------|---------------------|-----------------|-----------------------|-------------------|--------------------------------------|---------------------|------------------|---------------------|---------------|-------------------|
|                                                              |                     |                 |                       |                   |                                      |                     |                  |                     |               | *Restated         |
| Balance as at 01 Shrawan, 2081                               | 1,531,929           | -               | 7,068,521             | 50,000,000        | 3,718,051                            | 25,000,000          | -                | -                   | -             | 87,318,502        |
| Prior Period Restatement - Opening Balances                  | -                   | -               | -                     | -                 | -                                    | -                   | -                | -                   | -             | -                 |
| Correction of shortfall in Administrative Fund balance       | -                   | -               | -                     | -                 | -                                    | -                   | -                | -                   | -             | -                 |
| Utilization of Charity Endowment Fund not recorded earlier.  | -                   | -               | -                     | -                 | -                                    | -                   | -                | -                   | -             | -                 |
| <b>Restated Balance as at 01 Shrawan, 2081</b>               | <b>1,531,929</b>    | <b>-</b>        | <b>7,068,521</b>      | <b>50,000,000</b> | <b>3,718,051</b>                     | <b>25,000,000</b>   | <b>-</b>         | <b>-</b>            | <b>-</b>      | <b>87,318,502</b> |
| Result for the Year                                          | -                   | -               | -                     | -                 | -                                    | -                   | -                | -                   | -             | -                 |
| Addition during the FY                                       | 6,854,657           | -               | -                     | -                 | 148,964                              | -                   | -                | (1,404,399)         | (1,404,399)   | 7,003,621         |
| Allocation of results to Restricted Reserves                 | -                   | -               | -                     | -                 | -                                    | -                   | -                | -                   | -             | -                 |
| Allocation of results to Designated Fund                     | -                   | -               | -                     | -                 | -                                    | -                   | -                | -                   | -             | -                 |
| Allocation of results to Unrestricted Fund                   | -                   | -               | (1,730,230)           | -                 | -                                    | -                   | -                | 1,730,230           | -             | -                 |
| Allocation of results to Endowment Fund - HeNN Children Home | -                   | -               | -                     | -                 | -                                    | -                   | -                | -                   | -             | -                 |
| Allocation of results to Endowment Fund - HeNN Children Home | -                   | -               | -                     | -                 | 325,831                              | -                   | -                | (325,831)           | -             | -                 |
| Allocation of results to Capital Fund                        | -                   | -               | -                     | -                 | -                                    | -                   | -                | -                   | -             | -                 |
| Foreign exchange Gain/ Loss                                  | -                   | -               | -                     | -                 | -                                    | -                   | -                | -                   | -             | -                 |
| <b>Balance as at 32nd Ashadh 2082</b>                        | <b>8,386,586</b>    | <b>-</b>        | <b>5,338,292</b>      | <b>50,000,000</b> | <b>4,192,846</b>                     | <b>25,000,000</b>   | <b>-</b>         | <b>-</b>            | <b>-</b>      | <b>92,917,723</b> |
| Balance as at 01 Shrawan, 2082                               | 8,386,586           | -               | 5,338,292             | 50,000,000        | 4,192,846                            | 25,000,000          | -                | -                   | -             | 92,917,723        |
| Result for the Year                                          | -                   | -               | -                     | -                 | -                                    | -                   | -                | -                   | -             | -                 |
| Addition during the FY                                       | 2,654,478           | -               | 1,999,556             | -                 | 221,061                              | -                   | -                | (1,959,930)         | (1,959,930)   | 4,875,094         |
| Transferred during the FY                                    | (6,115,136)         | -               | -                     | -                 | -                                    | -                   | -                | -                   | -             | (6,115,136)       |
| Allocation of results to Restricted Reserves                 | -                   | -               | -                     | -                 | -                                    | -                   | -                | -                   | -             | -                 |
| Allocation of results to Designated Fund                     | -                   | -               | -                     | -                 | -                                    | -                   | -                | -                   | -             | -                 |
| Allocation of results to Unrestricted Fund                   | -                   | -               | (2,192,001)           | -                 | -                                    | -                   | -                | 2,192,001           | -             | -                 |
| Allocation of results to Endowment Fund - HeNN Children Home | -                   | -               | -                     | -                 | -                                    | -                   | -                | -                   | -             | -                 |
| Allocation of results to Endowment Fund - HeNN Children Home | -                   | -               | -                     | -                 | 232,071                              | -                   | -                | (232,071)           | -             | -                 |
| Allocation of results to Capital Fund                        | -                   | -               | -                     | -                 | -                                    | -                   | -                | -                   | -             | -                 |
| Foreign exchange Gain/ Loss                                  | -                   | -               | -                     | -                 | -                                    | -                   | -                | -                   | -             | -                 |
| <b>Balance as at 32 Ashadh, 2083</b>                         | <b>4,925,927</b>    | <b>-</b>        | <b>5,145,847</b>      | <b>50,000,000</b> | <b>4,645,977</b>                     | <b>25,000,000</b>   | <b>-</b>         | <b>-</b>            | <b>-</b>      | <b>89,717,751</b> |

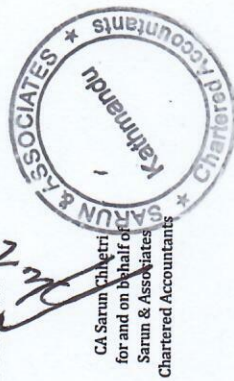
The notes on accounts form an integral part of the financial statement.

  
Suman Shrestha  
Accountant

  
Rajendra Nath Shrestha  
Treasurer

  
Arun Singh Basnet  
Chairperson

As per our report of even date



**Help Nepal Network**  
Kathmandu, Nepal  
**Statement of Accounting Policies and Notes to the Financial Statement**  
**For the year ended 16th July, 2026 (Ashad 32, 2083)**

**1. General Information**

The entity is a Non-Government Organization having registered office at Kathmandu 7, Nepal registered on 2051/10/29. The Organization was registered on PAN with IRD on 2062/03/29 with PAN 301940313. The organization has obtained registration from Social Welfare Council on 2061/06/08 with Social Welfare Number 16758.

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 32nd Ashadh 2082 and for the year then ended comply with the Generally Accepted Accounting Principles to the extent applicable and Nepal Accounting Standards for NPOs (NAS for NPOs) issued by Accounting Standard Board of Nepal.

**2.2 Basis of Measurement**

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

**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 presented in Rupees has been rounded to the nearest rupees, except when otherwise indicated.

**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 and Assumptions**

The preparation of the financial statements requires the use of certain accounting estimates and judgements. It also requires management to exercise judgement in the process of applying the accounting policies. The management makes certain estimates and assumptions regarding the future events. Estimates and judgements 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. Cost and Valuation**

All Items of Property, Plant And Equipments are initially recorded at cost subject to cost more than Rs 2000, which is not in consonance with Generally Accepted Accounting Principle. Subsequent to the initial recognition of an asset, Property, Plant And Equipments 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, plant and equipment. All other expenditure is recognised in the Statement of Income & Expenditure as an expenses as incurred.




**Help Nepal Network**  
Kathmandu, Nepal  
**Statement of Accounting Policies and Notes to the Financial Statement**  
**For the year ended 16th July, 2026 (Ashad 32, 2083)**

**b. Depreciation**

Depreciation is provided on all Property, Plant and Equipments on Written Down Value basis using the depreciation rate as prescribed below:

| Particulars          | Rate |
|----------------------|------|
| Office Equipment     | 25%  |
| Furniture & Fixtures | 25%  |
| Computer             | 25%  |
| Vehicles             | 20%  |
| Others Fixed Assets  | 15%  |
| Building & Structure | 5%   |

**Donated Assets**

Where Property, Plant And Equipments are purchased as a part of a Project through Restricted Funds which is 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 the 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 and 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 assets with indefinite life is reviewed annually to determine whether indefinite life assessment is continuous 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 Nepalese Rupees will be converted into Nepalese 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 Nepalese Rupees at the rate of exchange at that date. Realized and unrealized exchange differences will be reported in the Statement of Income and Expenditure.

**3.4 Cash and Cash Equivalents**

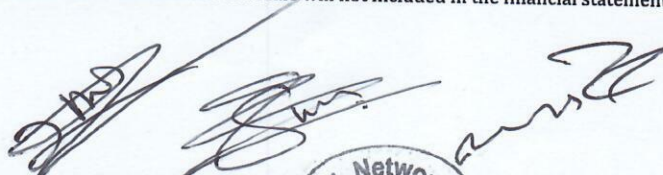
The Company classifies cash in hand, amounts due from banks, and short-term deposits with an original maturity of three months or less as "Cash and Cash Equivalents." In addition, fixed deposits with a maturity of more than one year are also included under Cash and Cash Equivalents. Bank borrowings that are repayable on demand and form an integral part of the Company's cash management are included as a component of cash and cash equivalents for the purpose of the Statement of Cash Flows.

**3.5 Inventories**

Inventories will be 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 will be 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.

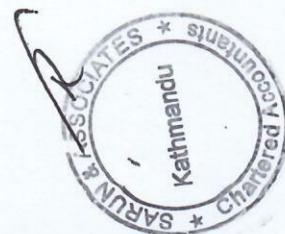
Items donated for distribution or resale will not included in the financial statements until such time they are distributed or




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- 3.6 Provisions**  
Provision will be recognized in the statement of financial position when the company 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's obligation in respect of the defined future benefit plans is calculated separately for each benefit plans by estimating the amount of future benefit that employees have earned in the current and prior periods. The calculation of the defined benefit obligations is performed annually.  
Gratuity, medical facilities & accumulated leave provision will be provided as per By Laws, assuming that all the staffs will be retired at the reporting date.
- 3.8 Loans and Borrowings and Account Payables**  
Loans and Borrowings and Accounts payables will be stated at their cost.
- 3.9 Accounting for the receipt and utilization of Funds/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 the company at the discretion of the Board, in furtherance of the general objectives of the company 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 will be 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 will be held in a restricted fund account and transferred to the Statement of Income and Expenditure to match with expenses incurred in respect of that identified project. Unutilized fund will be held in their respective Fund accounts and included under accumulated fund in the Statement of Financial Position until such time as they are required.  
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.
- 3.10 Grants and Subsidies**  
Grants and Subsidies are recognized in the financial statements at 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 and 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 Income and Expenditure, the grant value is recognized as income in the same period as the cost of the asset is charged to it. At the end of the project, when there is certain fair value remains of such assets charge to the Statement of Income and 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.



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**3.11 Income Recognition**

**a. Contributions/Incoming Sources:**

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

Gifts and donations received in kind will be 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 the social organization at the point of such sale. Items received not sold or distributed will be inventories but not recognized in the Statement of Income and Expenditure.

All other incomes will be recognized when the social organization is legally entitled to the use of such funds and the amount can be quantified. This would include income receivable through funds 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 the services were rendered and accepted by the clients of the social organization.

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 and Expenditure after deducting from the proceeds on disposal, the carrying value of the item disposed off and any relating selling expenses.

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 the social organization are recognized in the Statement of Income and Expenditure during the period in which they are incurred. Other expenses incurred in administering and running the social organization 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 and Expenditure.

**3.13 Taxation**

**a. Current Taxes**

The income tax expense for the current year has not been booked, as the organization has obtained a tax exemption

**b. Deferred Taxes**

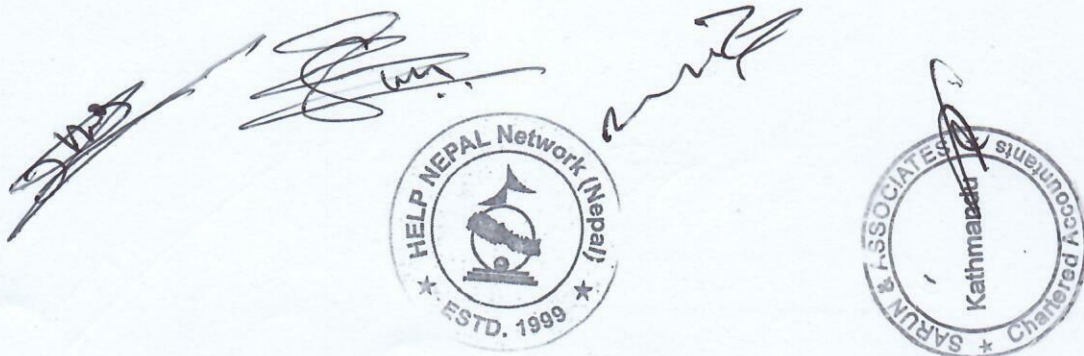
Deferred tax has not been created as the organization is tax-exempt. This status eliminates the need for recognizing deferred tax liabilities or assets.

**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 and 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 social organization. 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.



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**4. Notes to the Financial Statement**

**Note: 4.1** **Property, Plant and Equipments** **Figures in NPR**

| Gross Value | Item                     | Balance as at 01.04.2082 | Additions during the year | Disposals during the year | Balance as at 32.03.2083 |
|-------------|--------------------------|--------------------------|---------------------------|---------------------------|--------------------------|
|             | Land                     | 34,770,844               | -                         | -                         | 34,770,844               |
|             | Buildings                | -                        | -                         | -                         | -                        |
|             | Vehicles                 | 139,908                  | -                         | -                         | 139,908                  |
|             | Furniture and Fixture    | 268,145                  | -                         | -                         | 268,145                  |
|             | Office Equipments        | 480,571                  | 2,600                     | -                         | 483,171                  |
|             | <b>Sub-Total</b>         | <b>35,659,468</b>        | <b>2,600</b>              | <b>-</b>                  | <b>35,662,068</b>        |
|             | Capital Work in Progress | -                        | -                         | -                         | -                        |
|             | <b>Total</b>             | <b>35,659,468</b>        | <b>2,600</b>              | <b>-</b>                  | <b>35,662,068</b>        |

**Depreciation**

| Item                     | Balance as at 01.04.2082 | Charge for the year | Disposals during the year | Balance as at 32.03.2083 |
|--------------------------|--------------------------|---------------------|---------------------------|--------------------------|
| Land                     | -                        | -                   | -                         | -                        |
| Buildings                | -                        | -                   | -                         | -                        |
| Vehicles                 | 130,895                  | 1,803               | -                         | 132,697                  |
| Furniture and Fixtures   | 185,709                  | 20,609              | -                         | 206,318                  |
| Office Equipments        | 465,349                  | 4,022               | -                         | 469,371                  |
| <b>Sub-Total</b>         | <b>781,952</b>           | <b>26,434</b>       | <b>-</b>                  | <b>808,386</b>           |
| Capital Work in Progress | -                        | -                   | -                         | -                        |
| <b>Total</b>             | <b>781,952</b>           | <b>26,434</b>       | <b>-</b>                  | <b>808,386</b>           |

**Carrying Amount**

| Item             | Land       | Buildings | Motor Vehicles | Furniture and Fixtures | Office Equipments | Sub Total  | Capital Work in Progress | Total      |
|------------------|------------|-----------|----------------|------------------------|-------------------|------------|--------------------------|------------|
| As at 01.04.2082 | 34,770,844 | -         | 9,014          | 82,436                 | 15,223            | 34,877,516 | -                        | 34,877,516 |
| As at 32.03.2083 | 34,770,844 | -         | 7,211          | 61,827                 | 13,800            | 34,853,682 | -                        | 34,853,682 |



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**Help Nepal Network**  
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Notes to the Financial Statement

*Figures in NPR*

**Note: 4.2 Accounts Receivables**

| Particulars           | FY 2082-83    | FY 2081-82    |
|-----------------------|---------------|---------------|
| Deposits and Advances | 3,465         | 2,500         |
| Prepayments           | 22,222        | 49,145        |
| <b>Total</b>          | <b>25,687</b> | <b>51,645</b> |

**Note: 4.3 Cash and Cash Receivables**

| Particulars                                                    | FY 2082-83        | FY 2081-82        |
|----------------------------------------------------------------|-------------------|-------------------|
| Cash in hand                                                   | 3,513             | 2,448             |
| <b>Cash at bank</b>                                            |                   |                   |
| Sanima Bank Ltd, Naxal (001010010000791)                       | 36,615            | 3,471             |
| Sanima Bank Ltd, Chuchchepati (009011170000871)                | 1,796,762         | 721,511           |
| Kumari Bank Ltd. Chabahil (0190111580600001)                   | 136,373           | 64,106            |
| Lumbini Bikash Bank Ltd. Tripureshwor (03100120013952000001)   | 151,808           | 128,695           |
| Siddhartha Bank Ltd, Lazimpat (03315095882)                    | 3,358,462         | 8,609,264         |
| Nepal Investment Mega Bank Ltd, Chuchchepati (165010500000062) | 6,660             | 22,242            |
| Kumari Bank FD                                                 | 12,500,000        | 12,500,000        |
| Lumbini Bikas Bank FD                                          | 12,500,000        | 12,500,000        |
| Siddhartha Bank FD                                             | 20,000,000        | 20,000,000        |
| Kumari Bank- HeNN Children Home                                | 12,373            | 1,473             |
| Prabhu Bank- HeNN Children Home                                | 2,819             | 2,818             |
| Atal Panchkunda sacos- HeNN Children Home                      | 45,876            | 46,683            |
| Budol Community Saccos - HeNN Children Home                    | 84,909            | 61,872            |
| Budol Community Saccos -Fixed deposit ( HeNN Children Home)    | 2,850,000         | 2,520,000         |
| Atal Panchkunda sacos-Fixed deposit ( HeNN Children Home)      | 1,650,000         | 1,560,000         |
| <b>Total</b>                                                   | <b>55,136,171</b> | <b>58,744,583</b> |

**Note: 4.4 Unrestricted Funds/accumulated surplus**

| Particulars                                                                              | FY 2082-83       | FY 2081-82       |
|------------------------------------------------------------------------------------------|------------------|------------------|
| Balance at beginning of the year                                                         | 5,338,292        | 7,068,521        |
| Unrestricted surplus/deficit in operating activities                                     | (1,959,930)      | (1,404,399)      |
| Add: Transferred from Restricted Fund                                                    | 1,999,556        | -                |
| Less: Transferred of interest income of endowment funds-Help Nepal Network Children Home | (232,071)        | (325,831)        |
| <b>Balance at the end of the year</b>                                                    | <b>5,145,847</b> | <b>5,338,292</b> |

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**Help Nepal Network**  
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Notes to the Financial Statement

*Figures in NPR*

**Note: 4.5 Restricted funds**

| Particulars                                         | FY 2082-83       | FY 2081-82       |
|-----------------------------------------------------|------------------|------------------|
| Balance as at beginning of year                     | 8,386,586        | 1,531,929        |
| Additional Funds received during the year           | 2,654,478        | 13,430,838       |
| Less: Transfer to Unrestricted Funds                | (1,999,556)      | -                |
| Less: Transfer to Statement of Income & Expenditure | (4,115,580)      | (6,576,181)      |
| <b>Balance at the end of the year</b>               | <b>4,925,927</b> | <b>8,386,586</b> |

Funds received for specific purposes are classified and presented as Restricted Funds. However, as and when necessary, such funds may be utilized for other projects of the organization. The Restricted Fund balance disclosed in the financial statements represents the net amount remaining after deducting the funds utilized for other projects. Any such utilization is properly recorded and adjusted against the respective restricted fund balance.

An amount of NPR 459,839.64 (equivalent to USD 5,000), committed by HeNN, Australia towards project funding, has been received during F.Y. 2082/83. The related project had already been completed in F.Y. 2081/82, with the funding gap arising from the delayed receipt having been met through the organization's unrestricted fund and interest income at that time.

Since the corresponding expenditure had already been financed from the unrestricted fund, and no restricted project activity remains against this grant, the amount received during the year has been transferred to the Unrestricted Fund as a reimbursement of resources previously utilized.

Accordingly, this amount is recognized as a transfer to the Unrestricted Fund in the current year's financial statements and does not represent restricted project income for F.Y. 2082/83.

During the year, amounts of Rs. 1,040,930 and Rs. 485,363 were utilized from the Restricted Fund towards Help Nepal Health Post Expenses and Construction of Temporary Hut for Flood and Landslide Victims (Illam) respectively.

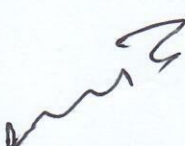
Further, residual balances of Rs. 317 relating to Mosquito Net Distribution and Rs. 13,106 relating to Shree Sipatinghare Sanskrit Medium School Library Building Construction were transferred to the Unrestricted Fund after completion of the respective projects.

**Note: 4.6 Endowment Funds**

| Particulars                                                 | FY 2082-83        | FY 2081-82        |
|-------------------------------------------------------------|-------------------|-------------------|
| Balance at beginning of the year                            | 50,000,000        | 50,000,000        |
| Utilization of Charity Endowment Fund not recorded earlier. |                   | -                 |
| <b>Balance at the end of the year</b>                       | <b>50,000,000</b> | <b>50,000,000</b> |

As of the reporting date, the Fund is represented by the following investments:

| Particulars                        | Amount (Rs.)      |
|------------------------------------|-------------------|
| Investment in Land                 | 30,000,000        |
| Fixed Deposit with Siddhartha Bank | 20,000,000        |
| <b>Total</b>                       | <b>50,000,000</b> |

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Notes to the Financial Statement

*Figures in NPR*

**Note: 4.7 Endowment Funds-Help Nepal Network Children Home**

| Particulars                           | FY 2082-83       | FY 2081-82       |
|---------------------------------------|------------------|------------------|
| Balance at beginning of the year      | 4,192,846        | 3,718,051        |
| Addition During the year              | 221,061          | 148,964          |
| Add: Interest Income of the fund      | 232,071          | 325,831          |
| Surplus/deficit for the year          | -                | -                |
| <b>Balance at the end of the year</b> | <b>4,645,977</b> | <b>4,192,846</b> |

In both FY 2081/82 and FY 2082/83, additional funds received for the Children Home have been adjusted to the Children Home Fund. The corresponding interest income earned on such funds has also been directly adjusted with the Fund balance.

Accordingly, the Children Home Fund balance as at year-end represents the accumulated contributions together with the related interest income.

**Note: 4.8 Administrative Fund**

| Particulars                                            | FY 2082-83        | FY 2081-82        |
|--------------------------------------------------------|-------------------|-------------------|
| Balance at beginning of the year                       | 25,000,000        | 25,000,000        |
| Correction of shortfall in Administrative Fund balance |                   |                   |
| Addition During the year                               |                   | -                 |
| Surplus/deficit for the year                           |                   | -                 |
| <b>Balance at the end of the year</b>                  | <b>25,000,000</b> | <b>25,000,000</b> |

As of the reporting date, the Fund is represented by the following investments:

| Particulars                        | Amount (Rs.)      |
|------------------------------------|-------------------|
| Fixed Deposit - Kumari Bank        | 12,500,000        |
| Fixed Deposit - Lumbini Bikas Bank | 12,500,000        |
| <b>Total</b>                       | <b>25,000,000</b> |

**Note: 4.9 Accounts Payable**

| Particulars                         | FY 2082-83     | FY 2081-82     |
|-------------------------------------|----------------|----------------|
| Bills payable                       | 12,750         | 127,514        |
| Expenses Payable                    | 13,091         | 6,634          |
| Salary Payable                      | -              | 176,418        |
| Audit Fee Payable                   | 111,500        | 110,000        |
| Insurance Claim Payable             | 116,575        | 312,575        |
| TDS of Staff                        | -              | 1,804          |
| TDS on Audit Fee                    | 1,500          | 1,500          |
| Bills Payable (HeNN Childrens Home) | 42,372         | 19,576         |
| <b>Total</b>                        | <b>297,788</b> | <b>756,021</b> |



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**Note: 4.10 Incoming Resources**

| Particulars                   | FY 2082-83       | FY 2081-82       |
|-------------------------------|------------------|------------------|
| Grants - Restricted Funding   | 4,115,580        | 6,576,181        |
| Grants - Unrestricted Funding | 124,180          | 37,600           |
| <b>Total</b>                  | <b>4,239,760</b> | <b>6,613,781</b> |

**Note: 4.11 Other Income**

| Particulars     | FY 2082-83       | FY 2081-82       |
|-----------------|------------------|------------------|
| Interest income | 2,340,457        | 2,904,957        |
| Other Income    | -                | -                |
| <b>Total</b>    | <b>2,340,457</b> | <b>2,904,957</b> |

Interest income also includes earnings from the bank deposits maintained for the Help Nepal Network Children Home.

**Note: 4.12 Staff Cost**

| Particulars                   | FY 2082-83       | FY 2081-82       |
|-------------------------------|------------------|------------------|
| Salaries & Allowance          | 1,285,340        | 1,267,720        |
| Post-employment benefit costs | 183,120          | 166,560          |
| <b>Total</b>                  | <b>1,468,460</b> | <b>1,434,280</b> |

**Note: 4.13 Program Expenses**

| Particulars                         | FY 2082-83       | FY 2081-82       |
|-------------------------------------|------------------|------------------|
| Help Nepal Health Post Expenses     | 1,059,350        | 1,173,322        |
| Help Nepal Network Children Home    | 2,779,002        | 3,661,635        |
| Support to Educational Institutions | 1,233,475        | 934,452          |
| Natural Disaster Relief Projects    | 675,129          | 1,448,862        |
| Health Related Projects             | -                | 500,000          |
| <b>Total</b>                        | <b>5,746,956</b> | <b>7,718,270</b> |



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**Note: 4.14 General Administrative Expenses**

| Particulars                   | FY 2082-83       | FY 2081-82       |
|-------------------------------|------------------|------------------|
| Audit Fee                     | 113,000          | 113,000          |
| Bank Commission               | 1,165            | 2,410            |
| Communication                 | 3,500            | 3,000            |
| Digital Task Management       | 186,450          | -                |
| Electricity                   | 39,000           | 34,000           |
| Fuel Expenses                 | 36,000           | 36,191           |
| General Expenses              | 5,468            | 9,253            |
| Insurance                     | 102,688          | 75,487           |
| Internet Expenses             | 36,556           | 35,665           |
| Meeting Expenses              | 15,266           | 8,505            |
| Office Rent                   | 564,750          | 537,840          |
| Printing & Stationery         | 7,091            | 9,280            |
| Refreshment                   | 10,565           | 18,841           |
| Renew & Registration          | 4,800            | 4,800            |
| Repair & Maintenance          | 15,705           | 14,934           |
| Software Expenses             | 14,916           | 13,560           |
| Transportation                | 7,495            | 14,050           |
| Water                         | 6,192            | 6,464            |
| Website Hosting               | 37,290           | 36,064           |
| Henn Documentary Exp.         | -                | 141,250          |
| 25th yr celebration programme | 90,400           | 621,188          |
| <b>Total</b>                  | <b>1,298,297</b> | <b>1,735,781</b> |

**Note: 4.15 Income Tax Expense**

Help Nepal Network has got tax exemption status and accordingly no provision for tax has been made for other surplus fund. However, income tax deducted at sources of income has been charged to such revenue and reflected net of such withholding tax amounts to. NRs. 395,176.93

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**Sub Schedule 4.12 (a) Help Nepal Health Post Expenses**

|                                 | Amount (NRs.)<br>FY 2082/83 | Amount (NRs.)<br>FY 2081/82 |
|---------------------------------|-----------------------------|-----------------------------|
| Salary                          | 1,016,100                   | 968,000                     |
| Printing & Stationery           | -                           | -                           |
| Monitoring & Reporting Expenses | 12,750                      | 98,632                      |
| Outreach Clinic                 | 30,500                      | 47,520                      |
| General Expenses                | -                           | 6,000                       |
| Medicines                       | -                           | 53,170                      |
|                                 | <b>1,059,350</b>            | <b>1,173,322</b>            |

**Sub Schedule 4.12 (b) Help Nepal Network Children Home**

|                                 | Amount (NRs.)<br>FY 2082/83 | Amount (NRs.)<br>FY 2081/82 |
|---------------------------------|-----------------------------|-----------------------------|
| Bank Charges                    | 30                          | 66                          |
| Bedding Expenses                | -                           | -                           |
| Cleaning Expenses               | -                           | 8,510                       |
| Clothing Expenses               | 97,450                      | 81,600                      |
| Coloring expenses               | -                           | -                           |
| Communication                   | 1,000                       | 1,120                       |
| Consumable Goods                | 23,700                      | 19,155                      |
| Documentary Expenses            | 18,000                      | -                           |
| Educational Expenses            | 141,684                     | 159,153                     |
| Educational Tour                | 14,750                      | 21,125                      |
| Electricity                     | 34,881                      | 40,529                      |
| Electronic Goods                | 1,000                       | -                           |
| eLibrary                        | -                           | -                           |
| Farewell Expenses               | 3,250                       | -                           |
| Farming Expenses                | 17,298                      | 25,300                      |
| Festival Expenses               | 33,831                      | 40,678                      |
| Flooring expenses               | -                           | -                           |
| Health & Medicine Expenses      | 17,004                      | 62,394                      |
| Insurance                       | 843,324                     | 1,252,931                   |
| Internet Expenses               | 18,357                      | 19,868                      |
| Kitchen Expenses                | 604,772                     | 668,883                     |
| Kitchen utensils                | 4,600                       | 2,625                       |
| Meeting expenses                | -                           | 6,022                       |
| Miscellaneous Expenses          | 16,305                      | 22,840                      |
| Office Equipments               | 15,000                      | 10,500                      |
| Office Furniture                | -                           | -                           |
| Picnic Expenses                 | 8,600                       | -                           |
| Plumbing Expenses               | -                           | -                           |
| Printing & Stationery           | 3,945                       | 4,940                       |
| Railing expenses                | -                           | -                           |
| Renew & Registration            | 500                         | 500                         |
| Repair & Maintenance            | 30,384                      | 79,147                      |
| Reporting & Monitoring expenses | 5,000                       | 50,434                      |
| Salary                          | 727,300                     | 862,850                     |
| Shelter Endowment Fund          | 40,000                      | -                           |
| Social Audit                    | 13,877                      | 10,255                      |
| Solar Expenses                  | -                           | -                           |
| Sports Expenses                 | -                           | 15,300                      |
| Training Expenses               | -                           | 1,000                       |
| Transportation                  | 8,140                       | 31,250                      |
| Water                           | 1,320                       | 27,965                      |
| Well Installation               | -                           | 96,134                      |
| Gate Construction               | 33,700                      | 38,560                      |
|                                 | <b>2,779,002</b>            | <b>3,661,635</b>            |



## Sub Schedule 4.12 (c)

## Support to Educational Institutions

Panchakanya Basic School, Kavre  
Rajkuleshwor Basic School, Dolakha  
Nepal Women Community Service Centre, Dang  
Sipatinghare Sanskrit Secondary School,

| Amount (NRs.)<br>FY 2082/83 | Amount (NRs.)<br>FY 2081/82 |
|-----------------------------|-----------------------------|
| 840,632                     | 825,306                     |
| 392,843                     | 82,630                      |
| -                           | -                           |
| -                           | 26,516                      |
| <b>1,233,475</b>            | <b>934,452</b>              |

## Sub Schedule 4.12 (d)

## Natural Disaster Relief Projects

Saptari Cold Victims  
Shree Khaparmasta Basic School, Kalikot  
Flood/Landslide Victims  
Dengue Victims

| Amount (NRs.)<br>FY 2082/83 | Amount (NRs.)<br>FY 2081/82 |
|-----------------------------|-----------------------------|
| 40,030                      |                             |
| 65,053                      |                             |
| 485,363                     | 1,448,862                   |
| 84,683                      |                             |
| <b>675,129</b>              | <b>1,448,862</b>            |

## Sub Schedule 4.12 (e)

## Health Related Projects

Barbardiya Nagar Hospital, Bardiya  
Sajha Sahayatri Nepal

| Amount (NRs.)<br>FY 2082/83 | Amount (NRs.)<br>FY 2081/82 |
|-----------------------------|-----------------------------|
|                             | 470,000                     |
|                             | 30,000                      |
| -                           | <b>500,000</b>              |

## Sub Schedule 4.2 (a)

## Deposit &amp; Advances

Advance of Others  
Advance to Help Nepal Health Post

| Amount (NRs.)<br>FY 2082/83 | Amount (NRs.)<br>FY 2081/82 |
|-----------------------------|-----------------------------|
| 2,500.00                    | 2,500.00                    |
| 965.00                      | -                           |
| <b>3,465.00</b>             | <b>2,500.00</b>             |

## Sub Schedule 4.8 (a)

## Salary Payable

Ranjana Regmi  
Sarita Dhonju Shrestha  
Amritmani Nepal  
Sunita Guid

| Amount (NRs.)<br>FY 2082/83 | Amount (NRs.)<br>FY 2081/82 |
|-----------------------------|-----------------------------|
| -                           | 49,005.00                   |
| -                           | 39,204.00                   |
| -                           | 49,005.00                   |
| -                           | 39,204.00                   |
| -                           | <b>176,418.00</b>           |

*[Handwritten signatures]*

