

Community Self Reliance Centre (CSRC)
Sindhupalchowk, Nepal

**Auditor`s Report
&
Annual Accounts
2077/078**

**Submitted
By
Nava Raj Thapaliya & Associates
Chartered Accountants**

Bhadra 2078

Independent Auditor's Report to the General Members of Community Self Reliance Centre (CSRC)

Report on the Audit of Financial Statements:

Opinion

We have audited the accompanying financial statements of CSRC which comprise the Statement of Financial Position as at 31st Ashad 2078 (15th July 2021), Statement of Grant Receipt and Expenditure, Statement of Cash Flows and Statement of Changes in Reserves for the year then ended and schedules 1 to 11 which form an integral part of these financial statements.

In our opinion the financial statements give, in all material respects, a true and fair view of the financial position of CSRC as at 31st Ashad 2078 (15th July 2021) and of the operational results, its cash flows & status of reserves for the financial year then ended in accordance with generally accepted accounting principles.

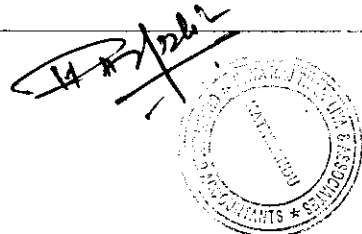
Basis for Opinion

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 audit report. We are independent of CSRC in accordance with ICAN's Handbook of Code of Ethics for Professional Accountants, and we have fulfilled our other ethical responsibilities in accordance with ICAN's Handbook of Code of Ethics for Professional Accountants. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matter

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current year. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key Audit Matter	How are audit addressed the key audit matter
Project Activities and Expenditure The project expenditure (excluding Office general expenses) amounts to Rs. 75.18 Million (being 98.33 % of total expenses). Project activities and expenditure forms the backbone of CSRC in relation to its operation, hence considered as key audit matter.	For project expenditure, our key audit procedures included the following: <ul style="list-style-type: none">• We verified the supporting documents of expenditure to ensure sufficiency and appropriateness of supporting documents,• We conducted totaling check and casting check on the invoices,• We verified whether applicable taxes have been withheld,• We checked the appropriateness of the amounts including the correct booking under specified budget heads as provided in funding agreement, and• Other procedures as required to obtain assurance over the amounts accounted and reported.



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

Management is responsible for the preparation and fair presentation of these Financial Statements in accordance with generally accepted accounting principles and for such internal control as management determines is necessary to enable the preparation of the Financial Statements that are free from material misstatements, whether due to fraud or error.

In preparing the Financial Statements, management is responsible for assessing CSRC'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 CSRC or to cease operations, or has no realistic alternative but to do so.

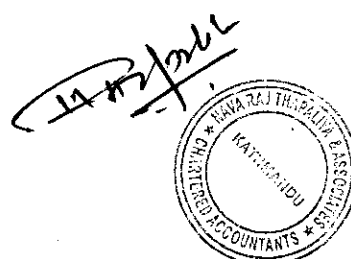
Those charged with governance are responsible for overseeing CSRC's financial reporting process.

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 misstatements, 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 it 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 judgement and maintain professional skepticism throughout the audit. We also:

- i. 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 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 the internal control.
- ii. 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 CSRC's internal control.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- iv. 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 CSRC's ability to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our 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 auditors' report. However, future events or conditions may cause CSRC to cease to continue as a going concern.

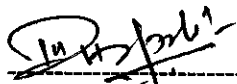


We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements:

To the best of our knowledge & belief and accordingly to the explanation given and based on our audit, we are of view that the activities carried out are found to be within the objective of CSRC and has complied generally with the provisions of Income-tax Act relating to withholding tax and other applicable legal and regulatory requirements.





CA Nava Raj Thapaliya
Place : Kathmandu, Nepal
Date : 14 September 2021 (29 Bhadra 2078)
UDIN : 210920CA00267RVEIg

Community Self Reliance Centre (CSRC)

Statement of Financial Position


As at 31 Ashad 2078
(corresponding to 15 July 2021)

S.No	Assets	Sch	Current Period	Previous Period
1	Non Current Assets			
	Property, Plant and Equipments	1	23,678,913.23	23,743,539.23
2	Gratuity Plan	2	-	4,979,349.40
3	Current Assets		25,981,752.13	44,466,006.45
3.1	Accounts Receivables	3	844,997.09	2,610,696.50
3.2	Cash and Cash Equivalents	4	25,136,755.04	41,855,309.95
	Total Assets		49,660,665.36	73,188,895.08
	Liabilities & Reserves			
1	Accumulated Reserves	5	47,161,163.86	62,437,179.00
	Designated Funds	5.1	35,918,453.42	29,869,764.85
	Restricted Funds	5.2	3,681,009.21	25,008,128.92
	Capital Reserves	5.3	7,561,701.23	7,559,285.23
2	Non Current Liabilities		-	7,466,924.75
2.1	Gratuity Fund	6	-	7,466,924.75
3	Current Liabilities		2,499,501.50	3,284,791.33
	Accounts payable	7	2,499,501.50	3,284,791.33
	Total Liabilities		49,660,665.36	73,188,895.08

Notes to Financial Statements


11

Schedules 1-11 form integral part of Financial Statement



Saraswati Katawal
Treasurer

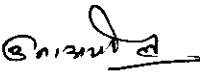

Gopal Thapa Magar
Chairperson

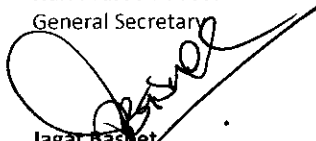
As per our report of even date


CA. Nava Raj Thapaliya
Nava Raj Thapaliya & Associates
Chartered Accountants





Hari Prasad Pudasani
General Secretary


Uma Aryal
Vice Chairperson


Jagat Baskhet
Executive Director


Geeta Pandit
Operation Coordinator

Executive Committee Members:






Community Self Reliance Centre (CSRC)

Statement of Grant Receipt and Expenditure For the period from 1 Shrawan 2077 to 31 Ashadh 2078 (Corresponding to 16 July 2020 to 15 July 2021)


Amount in Rs.			
Grant	Sch	Current Year	Previous Year
Sources of Grant	8	76,461,918.03	79,231,484.45
Total Grant (A)		76,461,918.03	79,231,484.45
Expenditure			
Office General Expenses	9	1,276,474.00	3,241,182.76
Project/Program Expenditure:			
Restricted Program Activities	10	75,185,444.03	75,990,301.69
Depreciation			
Total Expenditure (B)		76,461,918.03	79,231,484.45
Surplus/(Deficit) for the year		-	-
Appropriation of Surplus for the year			
Appropriation to			
Allocation to Capital Reserve			-
Allocation to Restricted Reserve			-
Allocation to Designated Reserve			-
Surplus balance transferred to Balance Sheet		-	-

Notes to Financial Statements


11

Schedules 1-11 form integral part of Financial Statements


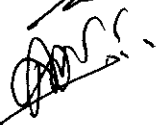
As per our report of even date


Saraswati Katawal
Treasurer


Hari Prasad Pudasani
General Secretary


Jagat Basnet
Executive Director

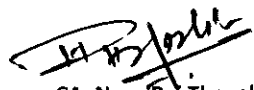
Executive Committee Members:


Gopal Thapa Magar
Chairperson


Uma Aryal
Vice Chairperson


Geeta Pandit
Operation Coordinator


CA. Nava Raj Thapaliya
Nava Raj Thapaliya & Associates
Chartered Accountants



Community Self Reliance Centre (CSRC)


Statement of Cash Flows

For the period from 1 Shrawan 2077 to 31 Ashadh 2078
(Corresponding to 16 July 2020 to 15 July 2021)

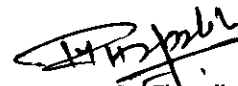
Amount in Rs.

SN	Particulars	Current Year	Previous Year
A	Cash flow from Operational Activities		
	1. Net Operational Surplus/(Deficit)	-	-
	<i>Adjustments</i>		
	Add: Depreciation for General Assets	67,042.00	68,585.00
	Add: Capital Project Expenditure expensed off	-	(2,295,443.09)
	Add: Fixed Assets Disposed/Written off	-	-
		67,042.00	(2,226,858.09)
	2. Cash flow Before Change in changeable capital		
	Gratuity Plan	4,979,349.40	(644,249.18)
	Accounts Receivable	1,765,699.41	1,083,577.20
	Account Payable	(785,289.83)	(2,889,901.86)
	Funds	(22,745,355.89)	20,879,342.67
	Net changes in working capital	(16,785,596.91)	18,428,768.83
	Net Cash Flow from Operating Activities	(16,718,554.91)	16,201,910.74
B	Cash flow from Investing Activities		
	Purchase of Property, Plant & Equipment	-	2,295,443.09
	Proceeds from sale of equipment	-	-
	Investment Return	-	-
	Net Cash flow from Investing Activities	-	2,295,443.09
C	Cash flow from Financing Activities		
	Project Fund Balance	-	-
	Increases/ (Decrease) in net Cash flow (A+B+C)	(16,718,554.91)	18,497,353.83
	Opening Cash and Bank Balance	41,855,309.95	23,357,956.13
	Closing Cash and Bank Balance	25,136,755.04	41,855,309.95

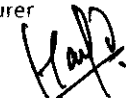
As per our report of even date


Saraswati Katawal
Treasurer

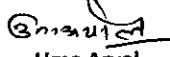

Gopal Thapa Magar
Chairperson



CA. Nava Raj Thapaliya
Nava Raj Thapaliya & Associates
Chartered Accountants




Hari Prasad Pudasani
General Secretary




Uma Aryal
Vice Chairperson


Jagat Baskin
Executive Director


Geeta Pandit
Operation Coordinator

Executive Committee Members:



Community Self Reliance Centre (CSRC)

Statement of Changes in Reserves
For the period from 1 Shrawan 2077 to 31 Ashadh 2078
(Corresponding to 16 July 2020 to 15 July 2021)

Amount in Rs.

Particulars	Designated Fund	Restricted Fund	Capital Reserve	Total
Balance as at Shrawan 1, 2076	28,737,191.19	8,393,184.44	6,811,967.04	43,942,342.67
Results for the year				
Allocation of results to Designated Fund	1,132,573.66			1,132,573.66
Allocation of results to Restricted Reserves	-	16,614,944.48	-	16,614,944.48
Allocation of results to Capital Reserve	-	-	747,318.19	747,318.19
Balance as at Ashadh 31, 2077	29,869,764.85	25,008,128.92	7,559,285.23	62,437,179.00
Balance as at Shrawan 1, 2077	29,869,764.85	25,008,128.92	7,559,285.23	62,437,179.00
Results for the year				
Allocation of results to Designated Fund	6,048,688.56			6,048,688.56
Allocation of results to Restricted Reserves	-	(21,327,120.09)	-	(21,327,120.09)
Allocation of results to Capital Reserve	-	-	2,416.00	2,416.00
Balance as at Ashadh 31, 2078	35,918,453.41	3,681,008.83	7,561,701.23	47,161,163.47

As per our report of even date

Saraswati Katawal
Treasurer

Gopal Thapa Magar
Chairperson

CA. Nava Raj Thapaliya
Nava Raj Thapaliya & Associates
Chartered Accountants



Hari Prasad Pudasani
General Secretary

Uma Aryal
Vice Chairperson

Jagat Basnet
Executive Director

Geeta Pandit
Operation Coordinator

Executive Committee Members:



Community Self Reliance Centre (CSRC)

Fiscal Year : 2077/78 (2020/21)

Property, Plant & Equipment
Schedule forming part of the Financial Statement

Schedule-1

Descriptions	Land	Building	Vehicles	Equipments	Furniture	Total
Core Assets						
Opening balance	13,204,625.00	2,979,629.00	-	-	-	16,184,254.00
Additions	-	-	-	-	-	-
Disposal						
As on 31/03/2077						
Dep. Rate	-	2.25%	9.00%	20.00%	9.50%	
Depreciation		67,042.00				67,042.00
Write Off	-	-	-	-	-	-
Net Value on 31/03/2078	13,204,625.00	2,912,587.00	-	-	-	16,117,212.00
Project Funded Assets						
Opening balance	-	498,486.00	3,673,450.75	2,493,739.79	893,608.40	7,559,284.95
Additions	-	-	-	1,019,599.00		1,019,599.00
Disposal						
As on 31/03/2077						
Dep. Rate	-	2.25%	9.00%	20.00%	9.50%	
Depreciation	-	11,216.00	330,610.00	590,465.00	84,892.00	1,017,183.00
Write Off	-	-	-	-	-	-
Net Value on 31/03/2078	-	487,270.00	3,342,840.75	2,922,873.79	808,716.40	7,561,700.95
Total Assets						
Opening balance	13,204,625.00	3,478,115.00	3,673,451.03	2,493,739.79	893,608.40	23,743,539.23
Additions	-			1,019,599.00		1,019,599.00
Disposal						
As on 31/03/2077						
Dep. Rate	-	2.25%	9.00%	20.00%	9.50%	
Depreciation	-	78,258.00	330,610.00	590,465.00	84,892.00	1,084,225.00
Write Off	-	-	-	-	-	-
Net Value on 31/03/2078	13,204,625.00	3,399,857.00	3,342,841.03	2,922,873.79	808,716.40	23,678,913.23

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Community Self Reliance Center (CSRC)
Schedules forming part of the Financial Statement
As at 31 Ashadh 2078 (15 July 2021)

Gratuity Plan

Schedule-2

S.N.	Particulars	Current Year	Previous Year
1	Gratuity Plan		4,979,349.40
Total		-	4,979,349.40

Account Receivables

Schedule-3

S.N.	Particulars	Current Year	Previous Year
A	Project Advances	98,464.00	1,961,116.76
1	PIN- Durable Solution	-	784,885.76
2	ILC /LGWG	-	1,026,231.00
3	EPIC	32,464.00	150,000.00
4	Land Use Plan	-	
5	Pratibaddha	66,000.00	
B	General Advances/ Deposit	100,000.00	200,000.00
1	Mahalaxmi Fuel Center- Fuel Security	100,000.00	100,000.00
2	NLRF/Bhumi Adhyan Ghar	-	100,000.00
C	Citizen Investment Trust (Gratuity Fund)		
D	Receivable from Various Projects (CORE)	626,433.50	-
E	Receivable from Various Projects (Common Cost)	20,099.59	449,579.74
Total		844,997.09	2,610,696.50

Cash & Cash Equivalents

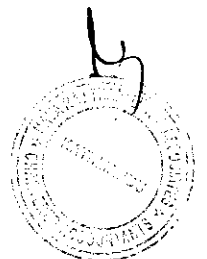
Schedule-4

A	Project Related Balances	Current Year	Previous Year
1	Care: SAMRTHYA I	2,571.34	1,866.51
2	UN Habitat-FFPLA	199,758.75	21,757.38
3	PIN- Durable Solution	-	4,020,650.16
4	Freedom Fund-ATAP	-	19,444.27
5	ILC CBI	306,517.05	560,838.60
6	ILC CLPI	-	573,547.75
7	ILC /LGWG	46,340.00	12,389,729.00
8	WILDE GANZEN	7,434.20	198,434.20
9	FDF	-	2,857,222.04
10	MCM	802,592.86	831,911.86
11	EPIC	1,291,354.45	4,376,618.10
12	Land Use Plan	3,133,271.26	
13	Pratibaddha	21,232.21	
		5,811,072.12	25,852,019.87

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Community Self Reliance Center (CSRC)

Schedules forming part of the Financial Statement

As at 31 Ashadh 2078 (15 July 2021)

B	General Balances (Core Fund)		
1	Nepal Investment Ltd.(250979)	1,163,649.66	923,264.85
2	Nepal Investment Bank (CORE)	724,089.60	489,590.52
3	Kumari Bank Ltd. 4028	-	1,000.00
4	Nepal Investment Bank (CFI)	810.42	
5	Siddhartha Bank (Saving account)	2,053,010.28	1,260,872.65
6	Kumari Bank Ltd. 4047	1,042.68	
7	Nepal Investment Bank -2 (0250962)-Common Cost	4,324,456.27	2,266,188.05
8	Nepal Bank Limited (136458000001)	50,624.01	50,624.01
9	Siddhartha Bank Ltd. (FD)	11,000,000.00	11,000,000.00
		19,317,682.92	15,991,540.08
C	Cash balance		
1	Cash in hand (CORE)	8,000.00	11,750.00
	Total	25,136,755.04	41,855,309.95

Fund Balance

Schedule-5

S.N.	Particulars	Current Year	Previous Year
5.1	Designated Fund		
1	Balance as per last year	29,869,764.85	28,737,191.19
2	Addition / (Deductions)	6,048,688.57	1,132,573.66
	Total Designated Fund this year	35,918,453.42	29,869,764.85
5.2	Restricted Fund		
1	Care: SAMRTHYA I	(8,343.66)	(52,364.49)
2	FFPLA- UN Habitat	174,416.75	(220,778.62)
3	PIN- Durable Solution	-	2,520,967.20
4	Freedom Fund-ATAP	-	19,444.27
5	ILC CBI	181,014.55	560,838.60
6	ILC CLPI	-	569,695.75
7	ILC /LGWG	(1,093,131.00)	13,296,169.00
8	WILDE GANZEN	(41,245.80)	198,434.20
9	FDF	-	2,857,222.04
10	MCM	802,592.86	831,911.87
11	EPIC	973,871.45	4,426,589.10
12	Land Use Plan	3,128,068.26	-
13	Pratibaddha	(436,234.20)	-
	Total Restricted Fund this year	3,681,009.21	25,008,128.92
5.3	Capital Reserves		
1	Opening balance	7,559,285.23	6,811,967.04
2	Adjustments	-	(240,067.50)
3	Additions in current year	1,019,599.00	2,295,443.09
4	Depreciation	(1,017,183.00)	(1,111,565.00)
5	Write Offs	-	(196,492.40)
	Total Capital Reserves this year	7,561,701.23	7,559,285.23
	Total Funds	47,161,163.86	62,437,179.00

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Community Self Reliance Center (CSRC)

Schedules forming part of the Financial Statement

As at 31 Ashadh 2078 (15 July 2021)

Gratuity Fund

Schedule-6

S.N.	Particulars	Current Year	Previous Year
1	Gratuity Fund		7,466,924.75
	Total		7,466,924.75

Accounts Payable

Schedule-7

S.N.	Particulars	Current Year	Previous Year
1	Care: SAMRTHYA I	10,915.00	54,231.00
2	FFPLA- UN Habitat	25,342.00	242,536.00
3	PIN- Durable Solution		2,284,568.72
4	ILC CBI	125,502.50	-
5	ILC CLPI		3,852.00
6	ILC /LGWG	1,139,471.00	119,791.00
7	WILDE GANZEN	48,680.00	-
8	EPIC	349,947.00	100,029.00
9	Pratibaddha	543,566.00	-
10	Land Use Plan	5,203.00	-
11	Pradhan and Shakya Associates	83,625.00	83,625.00
12	TDS on Consultancy		3,462.61
13	Famas.com.Pvt.Ltd.		55,750.00
14	Nava Raj Thapaliya and Associates	167,250.00	167,250.00
15	Staff Gratuity Payable		148,696.00
16	Staff Payables		21,000.00
	Total	2,499,501.50	3,284,791.33

Sources of Grant

Schedule 8

S.N.	Particulars	Current Year	Previous Year
A	Grants - Restricted Funding	75,185,444.03	75,990,301.69
1	Care: SAMRTHYA	3,753,794.00	3,710,850.00
2	UN Habitat-FFPLA	3,434,863.32	1,562,448.50
3	PIN- Durable Solution	10,146,431.40	36,424,370.18
4	Freedom Fund-ATAP	19,444.27	1,516,353.00
5	ILC-CBI	2,828,618.50	601.50
6	ILC CLPI	947,570.75	1,802,429.25
7	ILC /LGWG	14,389,285.00	3,811,331.00
8	WILDE GANZEN	239,680.00	1,230,717.75
9	FDF	3,675,013.00	2,308,961.25
10	MCM	29,319.00	28,843.00
11	IIED/ EPIC	10,111,267.95	8,848,727.00
12	Land Use Plan	22,871,624.00	
13	Pratibaddha	2,738,532.84	
14	Risankhumane		1,090,913.61
15	PRAYAAS-II		5,842,748.00
16	ILC NES Transition Phase		194,258.25
17	Helvetas (REAP II)		1.40
18	Pool Fund (WASH)		7,616,748.00
B	Designated Grants Fundings & Other fund raising activity	1,276,474.00	3,241,182.76
	Total	76,461,918.03	79,231,484.45

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Community Self Reliance Center (CSRC)

Schedules forming part of the Financial Statement

As at 31 Ashadh 2078 (15 July 2021)

Office General Expenses

Schedule-9


S.N.	Particulars	Current Year	Previous Year
1	Bank Charge	860.00	12,645.75
2	Organization Renewal Expenses	3,300.00	4,700.00
3	Miscellaneous	1,000.00	
4	Depreciation Cost (Core Fund)	67,042.00	68,585.00
5	Provision for Gratuity	-	3,131,824.53
6	Networking and Membership Fee	-	21,827.48
7	Institutional Development Expenses	-	1,600.00
8	Haruwa Charuwa Field Research	1,104,272.00	
9	Support to NLRF	100,000.00	
Total		1,276,474.00	3,241,182.76


Restricted Program Activities

Schedule -10

S.N.	Particulars	Current Year	Previous Year
1	Care: SAMRTHYA	3,753,794.00	3,710,850.00
2	UN Habitat-FFPLA	3,434,863.32	1,562,448.50
3	PIN- Durable Solution	10,146,431.40	36,424,370.18
4	Freedom Fund-ATAP	19,444.27	1,516,353.00
5	ILC CBI	2,828,618.50	601.50
6	ILC CLPI	947,570.75	1,802,429.25
7	ILC /LGWG	14,389,285.00	3,811,331.00
8	WILDE GANZEN	239,680.00	1,230,717.75
9	FDF	3,675,013.00	2,308,961.25
10	MCM	29,319.00	28,843.00
11	IIED/ EPIC	10,111,267.95	8,848,727.00
12	Land Use Plan	22,871,624.00	
13	Pratibadhata	2,738,532.84	
14	Risankhumane		1,090,913.61
15	PRAYAAS-II		5,842,748.00
16	ILC NES Transition Phase		194,258.25
17	Helvetas (REAP II)		1.40
18	Pool Fund (WASH)		7,616,748.00
Total		75,185,444.03	75,990,301.69

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Community Self Reliance Center (CSRC)




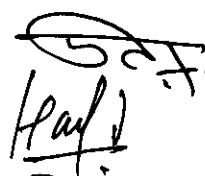
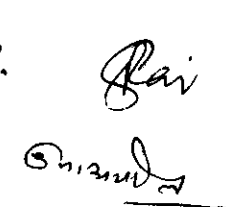
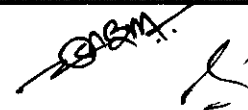
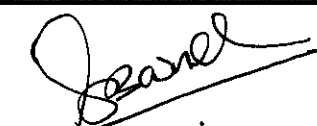

Fund Accountability Statements

For the period from 1 Shrawan 2077 to 31 Ashadh 2078

(Corresponding to 16 July 2020 to 15 July 2021)

Schedule Forming Part of the Financial Statements

Particulars	Head Office									
	Care: SAMRTHYA	UN Habitat- FFPLA	PIN- Durable Solution	Freedom Fund- ATAP	ILC-CBI	ILC-CLPI	ILC /LGWG	WILDE GANZEN	FDI	MCM
Opening Balance as of Shrawan 1, 2077	(52,364.49)	(220,778.62)	2,520,967.20	19,444.27	560,898.60	569,695.75	13,296,169.00	198,434.20	2,857,222.04	831,911.86
Opening Adjustment										
Fund Received	3,793,270.09	3,355,894.55	7,625,464.20		1,976,770.00	550,000.00			630,495.00	
Fund Transfer					466,800.00					
CSRC Contribution		455,690.07			-				286,938.20	
Fund Received from Municipality		38,997.00			-					
Foreign Exchange Gain/ (Loss)		(20,522.93)			4,485.00	(172,125.00)	(15.00)		(89,730.00)	
Interest	4,544.74				739.45				(9,912.24)	
(A) Total Fund Available	3,745,450.34	3,609,280.07	10,146,431.40	19,444.27	3,009,633.05	947,570.75	13,296,154.00	198,434.20	3,675,013.00	831,911.86
Application of Fund										
Expenditures	3,753,794.00	3,434,863.32	10,146,431.40		2,828,618.50	947,570.75	14,389,285.00	239,680.00	3,675,013.00	29,319.00
Fund Balance/ Interest Transfer to Core Fund				19,444.27	-					
(B) TOTAL (Sub-schedule 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15)	3,753,794.00	3,434,863.32	10,146,431.40	19,444.27	2,828,618.50	947,570.75	14,389,285.00	239,680.00	3,675,013.00	29,319.00
Balance of Fund (A-B-C)	(8,343.66)	174,416.75	-	-	181,014.55	-	(1,093,131.00)	(41,245.80)	-	802,592.86
Represented By:										
Property, Plant & Equipments					-					
Cash & Bank Balances	2,571.34	199,758.75			306,517.05		46,340.00	7,434.20		802,592.86
Advances					-					
Receivable					-					
Deposits					-					
Payable to Common Cost / Core					-					
Receivable from Projects					-					
Payables	(10,915.00)	(25,342.00)			(125,502.50)		(1,139,471.00)	(48,680.00)		
Total	(8,343.66)	174,416.75	-	-	181,014.55	-	(1,093,131.00)	(41,245.80)	-	802,592.86

Community Self Reliance Center (CSRC)

Fund Accountability Statements

For the period from 1 Shrawan 2077 to 31 Ashadh 2078

(Corresponding to 16 July 2020 to 15 July 2021)

Schedule Forming Part of the Financial Statements

Schedule-10

Particulars	CSRC, Talarang		CSRC, Pachpokhari					Total
	IIED/ EPIC	Land Use Plan	Pratibaddha	Restricted Fund	core	common cost	Designated Fund	
Opening Balance as of Shrawan 1, 2077	4,426,589.10	-	-	25,008,128.91	24,583,156.67	5,286,607.80	29,869,764.86	54,877,893.77
Opening Adjustment								
Fund Received	6,658,550.30	25,980,496.17	2,302,298.64	52,873,238.95	267,022.85	5,987,250.41	6,254,273.26	59,127,512.21
Fund Transfer				466,800.00			-	466,800.00
CSRC Contribution				742,628.27			-	742,628.27
Fund Received from Municipality				38,997.00			-	38,997.00
Foreign Exchange Gain/ (Loss)				(277,907.93)	89,730.00	64,924.30	154,654.30	(123,253.63)
Interest		19,196.09		14,568.04	912,531.77	3,703.62	916,235.00	930,803.04
(A) Total Fund Available	11,085,139.40	25,999,692.26	2,302,298.64	78,866,453.24	25,852,441.29	11,342,486.13	37,194,927.42	116,061,380.66
Application of Fund								
Expenditures	10,111,267.95	22,871,624.00	2,738,532.84	75,165,999.76	172,202.00	1,104,272.00	1,276,474.00	76,442,473.76
Fund Balance/ Interest Transfer to Core Fund				19,444.27				19,444.27
(B) TOTAL (sub-schedule (A) - (B))	10,111,267.95	22,871,624.00	2,738,532.84	75,185,444.03	172,202.00	1,104,272.00	1,276,474.00	76,461,918.03
Balance of Fund (A-B-C)	973,871.45	3,128,068.26	(436,234.20)	3,681,009.21	25,680,239.29	10,238,214.13	85,918,453.42	39,599,462.63
Represented By:								
Property, Plant & Equipments				-	16,117,212.00	-	16,117,212.00	16,117,212.00
Cash & Bank Balances	1,291,354.45	3,133,271.26	21,232.21	5,811,072.12	11,950,602.64	7,375,080.28	19,325,682.92	25,136,755.04
Advances	32,464.00		66,000.00	98,464.00	-	-	-	98,464.00
Receivable			20,099.59	20,099.59	-	-	-	20,099.59
Deposits				-	100,000.00	-	100,000.00	100,000.00
Payable to Common Cost / Core				-	(2,487,575.35)	2,487,575.35	-	-
Receivable from Projects				-	-	626,433.50	626,433.50	626,433.50
Payables	(349,947.00)	(5,203.00)	(543,566.00)	(2,248,626.50)	-	(250,875.00)	(250,875.00)	(2,499,501.50)
Total	973,871.45	3,128,068.26	(436,234.20)	3,681,009.21	25,680,239.29	10,238,214.13	85,918,453.42	39,599,462.63

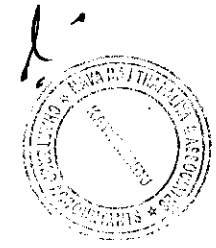
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Community Self Reliance Center (CSRC)
Statement of Account of Donor Related Activities
Fiscal Year : 2077/78 (2020/21)
Sub-schedules Forming Part of the Schedule-10

SAMRTHYA-CARE

Schedule 10.1

Particulars	Current Year
Evidence Based Advocacy/ Research	-
Detail context mapping and strategic planning of Belaka Municipality in the view of land and agriculture	245,000.00
Support to local government for land use planning 2 local government	305,495.00
Human Resources	-
Admin and Finance Officer (50%)	245,174.00
Driver (50%)	210,008.00
PME Coordinator (15%)	180,613.00
Program Officer (100%)	480,156.00
Model Pilot, Scaling, Social Mobilization and Net working	-
Details of context mapping and strategic planning of 4 Municipalities	575,940.00
Operation Cost	-
Audit Cost	8,475.00
DSA and Accomodation	77,611.00
Insurance	11,223.00
Maintenance	149,211.00
Tax and Renewal	16,893.00
Transpotation	97,850.00
Utilities and Communication	122,699.00
Social Audit	-
Capacity Building	56,074.00
Social Audit	62,725.00
Consultation with members of agriculture, cooperatives and natural resource committee	194,897.00
Details context mapping and strategic planning of 2 local governments in the view of land and agriculture	600,000.00
Orientation on context mapping and land use planning guidelines in collaboration with District coordination Committee members	113,750.00
Total	3,753,794.00

UN Habitat FFPLA

Schedule 10.2

Particulars	Current Year
Funded by CSRC	
(CSRC)General operating and other direct costs	-
Office Utilities and other management cost	14,799.07
Staff and other personnel costs(CSRC)	-
Admin and Finance Coordinator (30%)	100,798.00
Driver (30%) (1 person for 8 months)	145,207.00
Logistic Officer (30%) (1 person for 8 months)	194,901.00
Funded by UNH	-
(UNH)General operating and other direct costs	-
Office Utilities	17,849.00
Office Utilities and other management cost	62,285.00
Repair and Maintenance and management cist	125,189.25
Staff and other personnel costs(UNH)	-
Co-ordinator at local level (100%) 2 person	91,779.00
Executive Director (30%) (1 Person for 8 months)	244,386.00
Finance Officer (50%) (1 person for 8 months)	208,136.00
Program officer (100%)	219,805.00



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Community Self Reliance Center (CSRC)
Statement of Account of Donor Related Activities
Fiscal Year : 2077/78 (2020/21)
Sub-schedules Forming Part of the Schedule-10

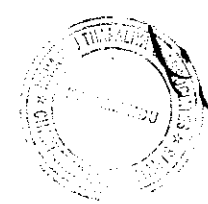
Social Mobilizer	837,776.00
Surveyor (100%)	143,616.00
Supplies, commodities, materials (UNH)	-
Engage Dialogue with 14 Municipality	10,625.00
Orientation session to local government about the guideline/tools/policies and laws (food, travel c	300,000.00
Printing cost (land context mapping guideline in Nepali including design and editing)	53,957.00
Reveiw and reflection meeting (food cost)	38,545.00
Study on tenancy rights and Unregistered tenancy of Land	19,800.00
Upgrading/Updating of LIS	526,975.00
Travel (UNH)	-
Accommodation (30 nights for 10 persons)	17,016.00
Daily subsistence allowance	18,704.00
Local fare/Fuel/ Flight costs	42,715.00
Total	3,434,863.32

PIN- Durable Solution

Schedule 10.3

Particulars	Current Year
Direct-NRA Secretariat	-
Field visits & meetings with NRA & Stakeholder	136,844.00
Legal, Research, Translation & Policy Analysis	132,481.00
Direct-Output 2	-
Orientation & Field Visits for DDRCs & Gau/Nagarपालिकास	368,318.00
Orientation Programs & Social Mobilization (For HHs)	239,385.00
Indirect (5%)	543,366.14
MEAL & Capacity Development	-
Staff Orientations and Trainings	512,376.00
Operational Costs	-
Kathmandu and Field Office Costs (Rental, Communication)	588,673.85
Project Staff	-
Advocacy & Policy Analyst (1 person)	1,363,290.00
Advocacy Officers (17 persons)	1,607,557.00
Community Volunteers	83,821.00
District/Regional Advocacy Coordinator-5 persons	1,082,749.00
Field Office Assistants (5 persons)	184,039.00
Planning, Evaluation & Monitoring Coordinator	240,267.00
Support Staff	-
Admin & Finance Coordinator	424,264.00
Admin/ Finance Officer	502,454.00
Driver	285,003.00
Executive Director (40%)	315,363.00
Finance Associate Districts	341,435.00
Logistics Officer (50%)	242,423.00
Secretary (50%)	108,023.00
Transportation & Travel	-
Daily Stipend Allowance	194,831.00
Jeep (Maintenance, fuel, rental) & Local Transportation	581,045.03
Staff Insurance	68,423.38
Total	10,146,431.40

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Community Self Reliance Center (CSRC)
Statement of Account of Donor Related Activities
Fiscal Year : 2077/78 (2020/21)
Sub-schedules Forming Part of the Schedule-10
Freedom Fund

Schedule 10.4

Particulars	Current Year
Fund transfer to Core Fund	19,444.27
Total	19,444.27

ILC- CBI


Schedule 10.5


Particulars	Current Year
GESI Audit Expenses	204,125.00
COVID Fund (CSRC emergency fund)	200,000.00
Hygien Kits	144,500.00
Overhead cost (communication, fuel for office vehicle food cost of staff mobilizer	150,000.00
Oxygen Cylinder 48 Ltr	255,500.00
Provide transport/ambulance cost to must Vulnerable families 20000@25	300,000.00
Support to food, materials,water,etc	600,000.00
Case Study for Climate Change -Land Rights-Land Governance	-
Writer (including data gathering)	109,144.00
CSO Report on SDG	-
Data Gathering with NSOs,CSOs	23,000.00
Focus group Discussion (FGD)	26,529.00
Writer	100,440.00
Overall Coordination	-
Overhead	57,500.00
BHR	-
In-country Dialogues	17,100.00
Land Conflict Monitoring	-
Coordination	56,898.50
Data Gathering, FGDs with CSOs	62,950.00
Validation Workshops	230,000.00
Writing	183,709.00
Land Grabbing	-
Writing	107,223.00
Total	2,828,618.50

WILDE GANZEN

Schedule 10.6

Particulars	Current Year
Costs for Coaching	-
Accmodation for coach	17,500.00
Coaching facilitator fee	11,500.00
Partners Overhead cost (7%)	15,680.00
Tackling Corona WG 2020	-
Food Package(414 families)	85,000.00
Vegetable seed support (250 Families@3000)	90,000.00
Training related Costs (Phase 2)	-
Accmodation for Participants/staff-7 days	20,000.00
Total	239,680.00





Community Self Reliance Center (CSRC)
Statement of Account of Donor Related Activities
Fiscal Year : 2077/78 (2020/21)
Sub-schedules Forming Part of the Schedule-10
Reconstruction Programme- FDF

Schedule 10.7

Particulars	Current Year
Honoriares Experts	40,000.00
Human Resources dedicated to the Project	592,802.00
Livelihood and land use planning	2,816,847.00
Other Cost	162,069.00
Per Diem Food and Accommodation	21,595.00
Travel Costs	41,700.00
Total	3,675,013.00

Micro Credit For Mothers

Schedule 10.8

Particulars	Current Year
Admin and Management cost	-
DSA and Accmmodation	21,709.00
Travel cost	7,610.00
Total	29,319.00

IIED EPIC

Schedule 10.9

Particulars	Current Year
Knowledge generation and documentation shred at all level	-
Action Research Expert	720,000.00
Participatory Review and Reflection Process (Workshop)	108,027.00
TRAVEL COST	-
Meals and Accommodation	107,945.00
Transportation	142,476.00
Equipment	-
Office equipment repair and maintainance	219,829.00
Overhead (5%)	484,658.95
REVIEW, MONITORING	-
Bhumiadhikar Patrika	160,964.00
Finance/Admin/Support Personnel	-
Finance Officer (100%)	668,813.00
Staff Capacity Building	187,300.00
Programme Personal	-
EPIC coordinator (100%) 1 Person	987,846.00
Executive Director (25%)	516,476.00
Field Officer (100%) 1 Person	663,873.00
Social Mobilizer (100%) 3 persons	749,073.00
Landless and small-scale producers through their organizations are empowered to conduct context analysis	-
Context Mapping (Community,actors and policy context)	-
Policy Maping	466,800.00
Printing ccost	95,546.00
Identify and Organize meetings with like minded groups and networks	-
Lunch/Snackas	40,696.00
Stationery/Printing	7,408.00
Transportation	5,000.00
Mapping the capacity needs and support to local landless and farmers organisation and priorities	-
Support as per plan for 2 years	371,217.00

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