

COMMUNITY SELF RELIANCE CENTRE (CSRC)
SINDHUPALCHOK, NEPAL

Auditor's Report

&

Annual Accounts

2079/2080

1st Shrawan 2079 to 31st Ashadh 2080

Submitted By

JB Rajbhandary & DiBins

Chartered Accountants

Asoj 2080

J . B . Rajbhandary & DiBins

CHARTERED ACCOUNTANTS

2nd Floor (North Wing), Sherpa Mall, Durbar Marg
Kathmandu, Nepal, P.O.Box: 23725
Tel: (01) 4247177, (01) 4244971
E-mail : info@jbrdibins.com.np
web : www.jbrdibins.com.np

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMMUNITY SELF RELIANCE CENTRE

Report on the Audit of Financial Statements

Opinion

We have audited the financial statements of **COMMUNITY SELF RELIANCE CENTRE** (herein after referred to as "**CSRC**") which comprise of Statement of Financial Position as at 31st Ashad 2080 (16th July 2023), Statement of Grant Receipt and Expenditure, Statement of Cash Flows, Statement of Changes in Reserves for the year then ended and Notes to Financial Statements.

In our opinion, the accompanying Financial Statements present fairly, in all material respects, the financial position of **CSRC** as at 31st Ashad 2080 (16th July 2023), its financial performance and its cash flows and status of reserve for the year then ended on that date in accordance with Nepal Accounting Standards (NAS).

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.

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

Management is responsible for preparation and fair presentation of these Financial Statements in accordance with NAS and for such internal control as management determines is necessary to enable 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 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 aggregate, they could reasonably be expected to influence 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 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 override of the internal control.
- ii. Obtain an understanding of internal control relevant to audit in order to design audit procedures that are appropriate in the circumstances, but not for purpose of expressing an opinion on the effectiveness of CSRC's internal control.
- iii. Evaluate the appropriateness of accounting policies used and reasonableness of accounting estimates and related disclosures made by management.
- iv. Conclude on appropriateness of management's use of 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.
- v. Evaluate overall presentation, structure and content of the Financial Statements, including disclosures, and whether the Financial Statements represent underlying transactions and events in a manner that achieves fair presentation.
- vi. Obtain sufficient appropriate audit evidence regarding financial information of the entities or business activities within CSRC to express an opinion on the Financial Statements. We are responsible for direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We have communicated with those charged with governance regarding, among other matters, 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

We have obtained all information and explanations, which to best of our knowledge and belief were necessary for purpose of our audit. In our opinion, proper books of account as required by the have been maintained by CSRC, in so far as appears from our examination of those accounts and Statement of Financial Position, Statement of Grants Receipt and Expenditure, Statement of Cash Flows and Statement of Changes in Equity dealt with by this report are in agreement with the books of account.

To the best of our information and according to explanations given to us and from our examination of books of accounts of CSRC necessary for purpose of audit, we have not come across any case where Executive Committee members or any employee of CSRC have acted contrary to the provisions of law relating to accounts, or committed any misappropriation or caused loss or damage to CSRC relating to the accounts in CSRC.

CA Kiran Dongol
Partner



Date: 7th Ashoj 2080 (24th September 2023)
UDIN: 230925CA002496452g

Community Self Reliance Centre (CSRC)

Statement of Financial Position

As at 31st Ashadh 2080

(corresponding to 16th July 2023)

S.No	Assets	Sch	Current Year	Previous Year
1	Non Current Assets	1	21,396,054	22,486,652
	Property, Plant and Equipments			
2	Current Assets		35,120,619	19,798,676
2.1	Accounts Receivables	2	2,016,584	11,713,410
2.2	Cash and Cash Equivalents	3	33,104,035	8,085,266
	Total Assets		56,516,673	42,285,328
	Liabilities & Reserves			
1	Accumulated Reserves		48,589,909	41,837,680
	Designated Funds	4	33,932,627	34,743,016
	Restricted Funds	4	9,248,848	659,691
	Capital Reserves	5	5,408,434	6,434,973
2	Non Current Liabilities		-	-
2.1	Long Term Liabilities		-	-
3	Current Liabilities		7,926,765	447,648
	Accounts payable	6	7,926,765	447,648
	Total Liabilities		56,516,673	42,285,328

Notes to Financial Statements

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Schedules 1-9 form integral part of Financial Statement

As per our report of even date

Saraswati Katawal

Saraswati Katawal
Treasurer

Gopal Thapa Magar

Gopal Thapa Magar
Chairperson

Kiran Dongol

CA Kiran Dongol
Partner
For and on behalf of:
J. B. Rajbhandary and DiBins
Chartered Accountants

24.09.2023

Hari Prasad Pudasaini

Hari Prasad Pudasaini
General Secretary

Uma Aryal

Uma Aryal
Vice Chairperson

Jagat Deuja

Jagat Deuja
Executive Director

Geeta Pandit

Geeta Pandit
Operation Coordinator



Executive Committee Members:

Sai

[Signature]

Date: 24.09.2023
Place: Kathmandu, Nepal

Community Self Reliance Centre (CSRC)

Statement of Grant Receipt and Expenditure
For the period from 1st Shrawan 2079 to 31st Ashadh 2080
(Corresponding to 17th July 2022 to 16th July 2023)

		Amount in Rs.	
	Sch	Current Year	Previous Year
Income			
Incoming Resources		92,707,469	56,534,715
Total Income (A)		92,707,469	56,534,715
Expenditure			
Office General Expenses	7	2,908,412	3,741,213
Project/Program Expenditure:			
Restricted Program Activities	8	89,799,057	52,793,501
Total Expenditure (B)		92,707,469	56,534,715
Surplus/(Deficit) for the year		-	-
Appropriation of Surplus for the year			
Appropriation to			
Allocation to Capital Reserve		-	-
Allocation to Restricted Fund		-	-
Allocation to Designated Fund		-	-
Surplus balance transferred to Balance Sheet		-	-

Notes to Financial Statements

9

Schedules 1-9 form integral part of Financial Statements

As per our report of even date


Saraswati Katawal
Treasurer


Gopal Thapa Magar
Chairperson


24.09.2023
CA Kiran Dongol
Partner

For and on behalf of:
J. B. Rajbhandary and DiBins
Chartered Accountants


Hari Prasad Pudasaini
General Secretary


Uma Aryal
Vice Chairperson


Jagat Deuja
Executive Director


Geeta Pandit
Operation Coordinator



Executive Committee Members:

Date: 24.09.2023
Place: Kathmandu, Nepal

Community Self Reliance Centre (CSRC)

Statement of Cash Flows

For the period from 1st Shrawan 2079 to 31st Ashadh 2080
(Corresponding to 17th July 2022 to 16th July 2023)


Amount in Rs.

SN	Income	Current Year	Previous Year
A	Cash flow from Operational Activities		
	1. Net Operational Surplus/(Deficit)		
	Adjustments		
	Add: Depreciation for General Assets	64,059	65,533
	Add: Capital Project Expenditure expensed off		-
	Add: Fixed Assets Disposed/Written off		-
		64,059	65,533
	2. Cash flow Before Change in changeable capital		
	Gratuity Plan	9,696,826	(10,868,413)
	(Increase)/ Decrease in Current Assets	7,479,117	(2,051,854)
	Increase/ (Decrease) in Current Liabilities	7,778,768	(4,196,755)
	Net Cash Flow from Funds	24,954,710	(17,117,022)
	Net changes in working capital		
	Net Cash Flow from Operating Activities	25,018,769	(17,051,489)
B	Cash flow from Investing Activities		
	Purchase of Property, Plant & Equipment	-	-
	Proceeds from sale of equipment	-	-
	Investment Return	-	-
	Net Cash flow from Investing Activities	-	-
C	Cash flow from Financing Activities		
	Government Loans	-	-
		25,018,769	(17,051,489)
	Increases/ (Decrease) in net Cash flow (A+B+C)	8,085,266	25,136,755
	Opening Cash and Bank Balance	33,104,035	8,085,266
	Closing Cash and Bank Balance		

As per our report of even date


Saraswati Katawal
Treasurer


Gopal Thapa Magar
Chairperson


24.09.2023
CA Kiran Dongol
Partner
For and on behalf of:
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Hari Prasad Pudasaini
General Secretary


Uma Aryal
Vice Chairperson


Jagat Deuja
Executive Director


Geeta Pandit
Operation Coordinator



Executive Committee Members:

Date: 24.09.2023
Place: Kathmandu, Nepal

Community Self Reliance Centre (CSRC)

Statement of Changes in Reserves
For the period from 1st Shrawan 2079 to 31st Ashadh 2080
(Corresponding to 17th July 2022 to 16th July 2023)

Amount in Rs.

Particulars	Designated Fund	Restricted Fund	Capital Reserve	Total
Balance as at Shrawan 1, 2078	35,918,453	3,681,009	7,561,701	47,161,163
Results for the year				
Changes to Designated Fund	(1,175,437)			(1,175,437)
Changes to Restricted Fund	-	(3,021,318)	-	(3,021,318)
Adjustment to Capital Reserve	-	-	(1,126,728)	(1,126,728)
Balance as at Ashadh 32, 2079	34,743,016	659,691	6,434,973	41,837,680
Balance as at Shrawan 1, 2079	34,743,016	659,691	6,434,973	41,837,680
Results for the year				
Changes to Designated Fund	(810,390)			(810,390)
Changes to Restricted Fund	-	8,589,157	-	8,589,157
Adjustment to Capital Reserve	-	-	(1,026,539)	(1,026,539)
Balance as at Ashadh 31, 2080	33,932,627	9,248,848	5,408,434	48,589,909

As per our report of even date

Saraswati Katawal
Treasurer

Gopal Thapa Magar
Chairperson

24.09.2023
CA Kiran Dongol
Partner
For and on behalf of:
J. B. Rajbhandary and DiBins
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Hari Prasad Pudasaini
General Secretary

Uma Aryal
Vice Chairperson



Jagat Deuja
Executive Director

Geeta Pandit
Operation Coordinator



Executive Committee Members:

Community Self Reliance Center (CSRC)

Fund Accountability Statements

For the period from 1st Shrawan 2079 to 31st Ashadh 2080

Particulars	ANGOC	ILC-LGWG Transitional Phase	Pratibaddha Phase II	Land Use Plan (MFA)	Oxfam NOVIB	FFPLA-22	FFPLA-23	MCM	CRI-bhajhang	CRI-1
Opening Balance as of Shrawan 1, 2079	49,826	-	(53,129)	-	-	167,759	-	194,983	-	358,081
Adjustments										
Restated Opening Balance as of Shrawan 1, 2079	49,826	-	(53,129)	-	-	167,759	-	194,983	-	358,081
Fund Received	78,269	3,238,500	27,795,558	20,674,458	2,640,055	2,953,254	915,600	-	2,623,473	2,829,198
CSRC Contribution						191,639	171,261	-	-	-
Fund Received from Municipality										
Foreign Exchange Gain/ (Loss)										
Interest Income	20			39,361					5,392	4,340
Other Income (CARE Nepal)										
Fund Transfers	(266)									
Total Fund Available	127,849	3,238,500	27,742,429	20,713,819	2,640,055	3,312,652	1,086,861	196,610	2,628,865	3,191,619
Application of Fund										
Expenditures (Schedule 8.1 to Schedule 8.13)	127,849	3,238,500	30,366,955	20,678,040	3,085,569	3,305,671	1,377,695	9,820	2,397,487	3,191,619
Fund Transfers										
Total Application of Fund	127,849	3,238,500	30,366,955	20,678,040	3,085,569	3,305,671	1,377,695	9,820	2,397,487	3,191,619
Balance of Fund	0	-	(2,624,526)	35,779	(445,514)	6,981	(290,834)	186,790	231,378	(0)
Represented By:										
Property, Plant & Equipments										
Cash & Cash Equivalents			2,891,695	649,958	3,640	6,981	34,591	186,790	231,378	-
Advances			147,540	-	-	-	-	-	-	-
Receivable			-	-	-	-	-	-	-	-
Deposits			-	-	-	-	-	-	-	-
Inter Project Receivables/(Payables)			(135,996)	-	(358,308)	-	(325,425)	-	-	-
Payables			(5,527,765)	(614,179)	(90,846)	-	-	-	-	-
Total	-	-	(2,624,526)	35,779	(445,514)	6,981	(290,834)	186,790	231,378	-

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Community Self Reliance Center (CSRC)

Fund Accountability Statements
For the period from 1st Shrawan 2079 to 31st Ashadh 2080

Particulars	Durable Solution III	AAN/SIGELR	HFH	PLA-Oxfam	FFM	SEI	NHSRP	CRI-II	Restricted Fund	Designated Fund
Opening Balance as of Shrawan 1, 2079	(43,955)	-	-	(13,875)	-	-	-	-	659,691	34,743,016
Adjustments										
Restated Opening Balance as of Shrawan 1, 2079	(43,955)	-	-	(13,875)	-	-	-	-	659,691	34,743,016
Fund Received	9,614,047	2,096,058	877,306	2,974,076	2,769,160	4,561,729	375,654	10,714,716	97,731,111	-
CSRC Contribution	15	-	-	-	-	-	-	-	362,915	-
Fund Received from Municipality	-	-	-	-	-	-	-	-	-	-
Foreign Exchange Gain/ (Loss)	-	-	-	-	-	-	-	3,986	4,340	-
Interest Income	-	419	-	-	-	17,511	-	-	68,315	496,528
Other Income (CARE Nepal)	-	-	-	-	-	221,800	-	-	221,800	1,601,494
Fund Transfers	-	-	-	-	-	-	-	-	(266)	-
Total Fund Available	9,570,107	2,096,477	877,306	2,960,201	2,769,160	4,801,040	375,654	10,718,701	99,047,905	36,841,038
Application of Fund										
Expenditures (Schedule 8.1 to Schedule 8.13)	9,570,107	1,128,868	119,744	2,960,201	1,581,042	5,005,862	342,577	1,311,451	89,799,057	2,908,412
Fund Transfers	-	-	-	-	-	-	-	-	-	-
Total Application of Fund	9,570,107	1,128,868	119,744	2,960,201	1,581,042	5,005,862	342,577	1,311,451	89,799,057	2,908,412
Balance of Fund										
Balance of Fund	-	967,609	757,562	0	1,188,118	(204,822)	33,077	9,407,250	9,248,848	33,932,627
Represented By:										
Property, Plant & Equipments	-	-	-	-	-	7,602	-	-	-	15,987,620
Cash & Cash Equivalents	-	967,609	757,562	-	1,306,547	-	39,440	9,394,464	16,478,257	16,625,778
Advances	-	-	-	-	-	-	-	44,600	192,140	517,200
Receivable	-	-	-	-	3,278	-	5,965	-	9,243	100,000
Deposits	-	-	-	-	-	-	-	-	-	-
Inter Project Receivables/(Payables)	-	-	-	-	(121,707)	(212,424)	(12,328)	(31,814)	(1,198,002)	1,198,002
Payables	-	-	-	-	-	-	-	-	(6,232,790)	(495,973)
Total		967,609	757,562		1,188,118	(204,822)	33,077	9,407,250	9,248,848	33,932,627

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Community Self Reliance Centre (CSRC)
Financial Year 2079/80

Property, Plant & Equipment

Schedule forming part of the Financial Statement

Schedule-1

General Assets

Descriptions	Land	Building	Vehicles	Equipment	Furniture	Total
Opening balance	13,204,625	2,847,054	-	-	-	16,051,679
Additions	-	-	-	-	-	-
Disposal	-	-	-	-	-	-
As on 31/03/2080	-	2,25%	9.00%	20.00%	9.50%	64,059
Dep. Rate	-	64,059	-	-	-	-
Depreciation	-	-	-	-	-	-
Write Off	-	-	-	-	-	-
Net Value on 31/03/2080	13,204,625	2,782,995	-	-	-	15,987,620

Project Funded Assets

Opening balance	476,306	3,166,987	2,078,148	713,531	6,434,972
Additions	-	-	12,650	-	12,650
Disposal	-	-	-	-	-
As on 31/03/2080	2.25%	9.00%	20.00%	9.50%	762,829
Dep. Rate	10,717	285,029	399,680	67,403	276,360
Depreciation	-	-	272,335	4,025	-
Write Off	-	-	-	-	-
Net Value on 31/03/2080	465,589	2,881,958	1,418,783	642,103	5,408,433

Total Assets

Opening balance	13,204,625	3,323,360	3,166,987	2,078,148	713,531	22,486,652
Additions	-	-	-	12,650	-	12,650
As on 31/03/2080	2.25%	9.00%	9.00%	20.00%	9.50%	826,887
Dep. Rate	74,776	285,029	399,680	67,403	4,025	276,360
Depreciation	-	-	-	-	-	-
Write Off	-	-	-	-	-	-
Net Value on 31/03/2080	13,204,625	3,248,584	2,881,958	1,418,783	642,103	21,396,054



CSRC
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(Handwritten signatures)
 Ramesh
 Sanjay
 Prakash
 Manoj
 Prakash
 Sanjay
 Prakash

Community Self Reliance Center (CSRC)

Schedules forming part of the Financial Statement

As at 31st Ashadh 2080

Schedule-2

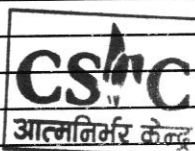
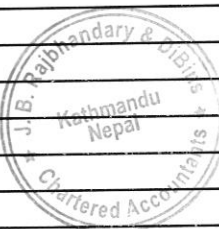
Account Receivables

S.N.	Particulars	Current Year	Previous Year
A	Restricted Fund related Advances and Receivables		
1	Pratibaddha Phase -II	147,540	16,307
2	CRI-II	44,600	-
3	Pratibaddha Phase 2	-	10,425
4	Durable Solution III	-	7,317
5	FFM	3,278	-
6	NHSRP	5,965	-
	Sub-Total (A)	201,382	34,049
B	Designated Fund Advances		
1	Mahalaxmi Fuel Center- Fuel Security	100,000	100,000
2	Tax Deposit for tax office Dhulikhel	-	11,385,977
3	Other Advance (NLRf)	517,200	-
	Sub-Total (B)	617,200	11,485,977
C	Receivable of Designated Funds from Restricted Funds		
1	Pratibaddha Phase 2	135,996	79,847
2	Oxfam NOVIB	358,308	-
3	UN Habitat-FFPLA-22	-	26,693
4	UN Habitat-FFPLA-23	325,425	-
5	CRI-I	-	21,697
6	Durable Solution III	-	51,272
7	PLA - Oxfam	-	13,875
8	FFM	121,707	-
9	SEI	212,424	-
10	NHRSP	12,328	-
11	CRI-II	31,814	-
	Sub-Total (C)	1,198,002	193,384
	Total (A+B+C)	2,016,584	11,713,410

Schedule-3

Cash & Cash Equivalents

A	Restricted Fund Bank Balances	Current Year	Previous Year
1	ANGOC	-	49,826
2	Pratibaddha Phase 2	2,891,695	-
3	Land Use Plan	649,958	-
4	Oxfam NOVIB	3,640	-
5	UN Habitat-FFPLA-22	6,981	194,452
6	UN Habitat-FFPLA-23	34,591	-
7	MCM	186,790	-
8	CRI-Bajhang	231,378	379,778
9	CRI-I	(0)	-
10	AAN/SLGELR	967,609	-
11	HFH	757,562	-
12	FFM	1,306,547	-
13	SEI	7,602	-
14	NHRSP	39,440	-
15	CRI-II	9,394,464	-
19	WILDE GANZEN	-	194,983
	Sub-Total (A)	16,478,257	819,040



Community Self Reliance Center (CSRC)

Schedules forming part of the Financial Statement
As at 31st Ashadh 2080

B	Bank Balances related to Designated Funds		
1	Nepal Investment Ltd	1,230,279	1,166,131
2	Nepal Investment Bank	731,788	784,778
3	Siddhartha Bank	449,110	1,985,999
4	Nepal Investment Bank -2	749,842	3,258,918
5	Nepal Bank Limited	50,624	50,624
6	Nepal Investment Bank -5	5,000	5,000
7	Nepal Investment Bank Ltd	-	94
8	Nepal Investment Bank Ltd -6	-	5,000
9	Siddhartha Bank Ltd.(Fixed Deposit)	13,400,000	-
10	NIMB Bank-LWF	384	-
	Sub-Total (B)	16,617,028	7,256,544
C	Cash balance		
1	Cash in hand (Designated)	8,750	9,682
	Sub-Total (C)	8,750	9,682
	Total (A+B+C)	33,104,035	8,085,266

Fund Balance Schedule-4

S.N.	Particulars	Current Year	Previous Year
A	Designated Fund		
1	Balance as per last year	34,743,016	35,918,453
2	Addition / (Deductions)	(810,390)	(1,175,437)
	Total Designated Fund this year (A)	33,932,627	34,743,016
B	Restricted Fund		
1	ANGOC	0	49,826
2	ILC /LGWG-Phase 2	-	-
3	Pratibaddha Phase 2	(2,624,526)	(53,129)
4	Land Use Plan	35,779	-
5	Oxfam NOVIB	(445,514)	-
6	UN Habitat-FFPLA-22	6,981	167,759
7	UN Habitat-FFPLA-23	(290,834)	-
8	MCM	186,790	194,983
9	CRI-Bajhang	231,378	358,081
10	CRI-I	(0)	-
11	Durable Solution III	-	(43,955)
12	AAN/SLGELR	967,609	-
13	HFH	757,562	-
14	PLA - Oxfam	0	(13,875)
15	FFM	1,188,118	-
16	SEI	(204,822)	-
17	NHRSP	33,077	-
18	CRI-II	9,407,250	-
	Total Restricted Fund this year (B)	9,248,848	659,691



Community Self Reliance Center (CSRC)

Schedules forming part of the Financial Statement
As at 31st Ashadh 2080

Schedule -5

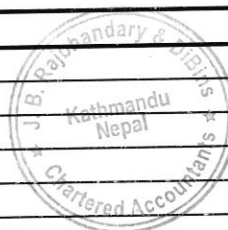
Capital Reserve		Current Year	Previous Year
S.N	Capital Reserves		
1	Opening Balance	6,434,973	7,561,701
2	Additions in current year	12,650	390,487
3	Disposals	-	-
4	Depreciation	(762,829)	(995,479)
5	Write Offs	(276,360)	(521,736)
	Total Capital Reserves this year	5,408,434	6,434,973

Schedule-6

Accounts Payable		Current Year	Previous Year
S.N.	Particulars		
A Payables by Restricted Fund to Designated Funds			
1	Pratibaddha Phase 2	135,996	79,847
2	Oxfam NOVIB	358,308	
3	UN Habitat-FFPLA-22	-	26,693
4	UN Habitat-FFPLA-23	325,425	-
5	CRI-Bajhang	-	21,697
6	Durable Solution III	-	51,272
7	PLA - Oxfam	-	13,875
8	FFM	121,707	-
9	SEI	212,424	-
10	NHRSP	12,328	-
11	CRI-II	31,814	
	Sub-Total (A)	1,198,002	193,384
B Other Payable by Restricted Funds			
1	Pratibaddha Phase 2	5,527,765	14
2	Land Use Plan	614,179	-
3	Oxfam NOVIB	90,846	-
	Sub-Total (B)	6,232,790	14
C Payable of Designated Fund			
1	Pradhan and Shakya Associates	83,625	83,625
2	J.B. Rajbhandary & DiBins	167,250	167,250
3	Provision for Festival Allowance	245,098	-
4	TDS on Consultancy	-	3,375
	Sub-Total (C)	495,973	254,250
	Total (A+B+C)	7,926,765	447,648

Schedule-7

Office General Expenses		Current Year	Previous Year
S.N.	Particulars		
1	Bank Charge	-	1,092
2	Organization Renewal Expenses	6,850	2,600
3	Miscellaneous Expenses	-	818
4	Depreciation Cost (Core Fund)	64,059	65,533
5	Institutional Development Expenses	400,000	
6	Networking and Membership Fee	116,278	24,882
7	CSRC Contribution Wilde Ganzen	-	41,245
8	Staff Salary	956,592	2,524,562
9	Consultant fee	-	161,500
10	Annual General Assembly	98,367	38,675
11	External Audit	169,500	169,500
12	Internal Audit	84,750	84,750
13	International visit expenses	-	87,277



Community Self Reliance Center (CSRC)

Schedules forming part of the Financial Statement

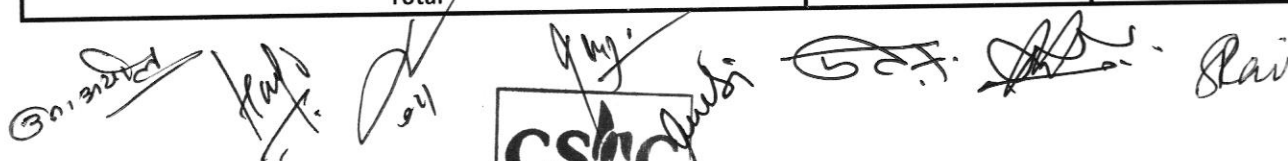
As at 31st Ashadh 2080

14	Office & Other Management cost		365,673
15	Social Audit	228,647	-
16	Repair and Maintenance	-	18,245
17	Social Welfare Council Monitoring and visit Expenses	70,000	140,000
18	Transportation DSA and field visit management cost	-	14,481
19	Support to DLRF Campaign	240,400	-
20	ToT and frontline leader learning sharing workshop	472,969	-
21	Vehicle Repair and maintenance cost	-	380
Total		2,908,412	3,741,213

Restricted Program Activities

Schedule -8

S.N.	Particulars	Current Year	Previous Year
1	ANGOC	127,849	-
2	ILC /LGWG-Phase 2	3,238,500	5,831,980
3	Pratibaddha Phase 2	30,366,955	53,129
4	Land Use Plan	20,678,040	3,433,244
5	Oxfam NOVIB	3,085,569	-
6	UN Habitat-FFPLA-22	3,305,671	4,438,014
7	UN Habitat-FFPLA-23	1,377,695	-
8	MCM	9,820	607,610
9	CRI-Bajhang	2,397,487	2,056,222
10	CRI-I	3,191,619	-
11	Durable Solution III	9,570,107	43,955
12	AAN/SLGELR	1,128,868	-
13	HFH	119,744	-
14	PLA - Oxfam	2,960,201	13,875
15	FFM	1,581,042	-
16	SEI	5,005,862	-
17	NHRSP	342,577	-
18	CRI-II	1,311,451	-
19	Care:SAMRTHYA	-	3,823,949
20	ILC-CBI	-	827,555
21	Pratibaddha	-	25,666,484
22	RSLUPI	-	570,000
21	IIED/EPIC	-	5,427,485
Total		89,799,057	52,793,501





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Community Self Reliance Center (CSRC)

Statement of Account of Donor Related Activities
Financial Year 2079/80

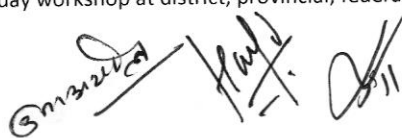
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Sub-schedules forming part of Schedule 8

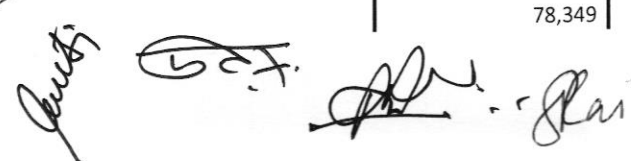
Schedule 8.1	
ANGOC	Amount
Particulars	
Study on the Legal and Political environment of Development CSOs in Nepal	127,849
Total	127,849

Schedule 8.2	
ILC /LGWG Transitional Phase	Amount
Particulars	
Administration Cost	612,724
Admin and Finance Officer (Part time 65%)	309,477
Approval from SWC (Monitoring & Evaluation)	60,000
Overhead cost	243,247
	2,625,776
Programme Cost	194,920
Coordination meeting with Government agencies and communities	177,006
Draft Strategy sharing workshop	197,086
Draft Validation and finalization workdhop	35,000
Hold Regular Muti-Stakeholder Consultation	300,000
Partnership with Local government	1,033,477
Platform coordination/ NES Facilitator	100,000
Publication and dissemination of Strategy	588,287
Strategy Development	3,238,500
Total	3,238,500

Schedule 8.3	
Pratibaddha - Phase II	Amount
Particulars	
Equipment Cost	3,439,532
Contracted transport (Cars, Truck, Plane, etc)	2,245,459
Contracted Transport (Cars, truck, plane, etc)	549,671
Contracted Transport (Cars, Truck, Plane, etc)CSRC	1,695,788
Other equipment - to be specified by partner	1,194,073
Laptop Purchase	1,194,073
Field office Cost	409,150
Field Office Setup	409,150
Goods & Services delivered to the beneficiaries	8,464,470
Assisting municipalities in strengthening understanding on how to best use SSA in case of crisis	188,880
Assisting municipalities in strengthening understanding on how to best use SSA in case of crisis	188,880
Awareness raising on CAT II mitigation measures and basic emergency preparedness trainings	2,184,184
Emergency Preparedness and first aid search and search and rescue training	2,155,999
Mitigation work by/with CAT II and CAT III household	28,185
Capacity building of 4 municipalities in forecast based Action (FbA)	102,547
Training events	102,547
Development of FBA protocols with EOCs in 4 municipalities for the communities at risk of landslide and flood	749,754
EAP development	499,960
EAP Workshops	249,794
Development of flood and landslide risk maps	766,208
Community Level VCA	343,200
Geohazard Assessments for Uttargay and Naukunda (cost -sharing for geologist, geotechnical engineer, hydrological engineer, social expert 60%	110,696
LDMCs and WDMCs Participation	63,640
VCA (cosst -sharing for enumerators and IMO 60%, technical oversight)	248,672
Facilitate implementation of Rural Road Construction Guideline (RRCG) and climate smart approaches for road construction in at risk communities	529,210
Exposure visit in Municipaliity	376,460
Orientaion and refresher sessions on municipality level	152,750
Follow-up mapping and gaps analysis	388,550
Half-day workshop at district, provincial, federal levels	78,349









Half-day workshop at municipality level	310,201
Identification and signalling of evacuation sites	139,812
Identification and mapping of safe sites with geotag (map development)	139,812
Kick-off meetings with governmental stakeholders	383,780
Conferences at Municipality level	95,505
Events at district, provincial and federal levels	207,100
GIS overlaying - geomatic engineer	81,175
Planning workshops in 4 municipalities and revision of DPRP	666,133
2 day workshop for revision of DPRP plans at municipality level	142,305
2-day workshops at municipality level	458,561
Regular quarterly review meetings	65,267
Relocation of CAT III HHs	901,559
Geotechnical Engineer (Cost- sharing 60% with municipality)	196,920
IMO (cost- Sharing with 2 districts responsible for CAT III caseloads and EOCs)	675,039
Orientation sessions (on CAT III, Geohazard guidelines)	1,440
Technical Training (KOBO)	28,160
SRSP capacity building and orientations on the potential of SRSP for local authorities in 4 municipalities	269,838
2- day orientation cum capacity building activity to government authorities on SRSP	203,710
Workshop on design tweaks of SSA PMEP programmes	66,128
Sub- categorisation of CAT II HHs to strengthen governmental understanding of mitigation measures	1,182,335
Demonstration of mitigation activities events	1,182,335
Support minimal functionality of EOCs at 4 municipality and 2 district levels for the communities at risk of landslides and floods	11,680
EOC workshops for development of EOC SOPs	11,680
Program Staff Cost	14,658,156
Local Program Staff	13,475,503
Accountability Governance Coordinator	214,275
District Coordinator (2)	1,212,619
Executive Director	350,458
Field Coordinator (4)	2,055,289
Project Coordinator	670,634
Project Officer (Management and Logistics)	1,689,677
Quality Assurance Advisor	997,500
Research Policy Analyst	1,016,905
Senior Training Expert (Curriculum, Simulation Exercise)	887,500
Team Leader/ Project Manager (Senior Profession)	4,380,645
Program Staff Travel and Subsistence Costs	1,182,653
Programme staff Travel and Subsistence costs	474,540
Support staff Travel and Subsistence Cost	708,113
Running cost	1,251,672
IT/ office/ communication equipment - maintenance & running cost	14,800
IT/ Office/ Communication equipment - maintenance & running costs	14,800
Office/ Warehouse/ Building expenses (Rent, utilities, furniture, consumable, insurance and supplies)	1,236,872
Kathmandu & field office cost (rental, communication, hospitality, occupancy, suppliers, repair)	1,019,656
Office/ warehouse/ Building expenses (Rent, utilities, furniture, consumable, insurance and supplies)	50,244
Project Meeting	166,972
Support Staff Cost	2,099,153
Local Support Staff	2,099,153
Driver- 1 (For Central Office)	505,866
Finance Officer	499,976
Logistic Officer	262,014
Office Associate - 1 (For Central Office)	468,317
Operation Coordinator	312,483
Staff Insurance (Medicine)	50,497
Support staff travel and subsistence cost (International)	44,822
Support staff Travel and Subsistence cost	44,822
Total	30,366,955

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Schedule 8.4

MFA	Particulars	Amount
	Equipment	294,892
	Laptop Cost	294,892
	Indirect cost 7%	1,224,666
	Indirect cost 7%	1,224,666
	Other Cost	274,687
	Kathmandu & field office cost (Rental, Communication, Hospitality etc)	274,687
	Personal Cost	3,277,063
	AGC	105,124
	Asst. Sub Engineer	200,334
	Civil Engineer	600,218
	District Project Coordinator	252,290
	Engineering Geologist	429,321
	Executive Director	171,936
	Field Coordinator	457,485
	Finance Officer	245,290
	Logistic Officer	128,545
	Project Coordinator	331,159
	Research and Policy Analyst	355,361
	Supplies and Activities Costs	14,797,710
	Construction of Emergency Shelters	12,667,072
	Coordination and field visit with NDRRMA	28,850
	Evacuation Street Signs	303,947
	Identification and Mapping of Safe site with geotag (Map development)	36,160
	LEOC & DEOC Communication Strengthening	1,620,001
	SWC, PA, CPAC, LPAC, Monitoring (Joint- Project and government)	130,000
	Training to DRR focal person on operation on LEOC	11,680
	Transportation	744,887
	Field vehicle rent (with fuel)	572,829
	Program staff travel and subsistence cost	172,058
	Visibility and Communication	64,135
	Visibility and Communication	64,135
	Total	20,678,040

Schedule 8.5

Oxfam Novib	Particulars	Amount
	Administraton cost	552,778
	Approval from SWC (Monitoring and Evaluation)	60,000
	Finance officer	66,510
	Operation Coordinator	171,342
	Operation cost	86,315
	Travel/ Daily Subsistence Allowance / Accomodation /	168,611
	Programme activities as mentioned above	2,532,791
	Awarness sessions with 10 FPIC communities	273,240
	Community and Policy level meeting cost	290
	Community Facilitator 6 Moths	283,114
	Engage with media for news / Story / impact local and national Media	124,720
	FPIC Information/IPP board information booklet publication	70,000
	Meeting with IPP Board/Council/Local and national stakeholder	81,027
	Production of IEC Materials/Report and IC Materials Publication	351,826
	Program/ Campaign Officer, 6 Months	372,361
	Report Lunching of Rasuwa	85,880
	Report Translation (Nepali and Local) Tamang Language	80,000
	Research and Policy Analyst	522,672
	Review ,Reflection,& Planning meeting (CSRC, Community people and IPP)	87,755
	Training on FPIC for IPP Board	168,924
	Traning for Community Group/ Member about FPIC	30,982
	Total	3,085,569

CSRC

 आत्मनिर्भर केन्द्र

 J. B. Rajbhandary & DiBans

 Kathmandu

 Nepal

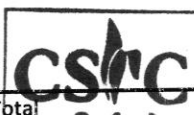
 Chartered Accountants

FFPLA-22

Particulars	Amount
Funded by CSRC	
(CSRC)General operating and other direct costs	22,118
Office Utilities and other management cost	22,118
Staff and other personnel costs(CSRC)	170,452
Admin and Finance Coordinator (20%)	91,783
Logistic Officer (30%) (1 person for 10.5 months)	78,669
Funded by UNH	
(UNH)General operating and other direct costs	72,134
Office Utilities	14,824
Repair and Maintenance and management cost	57,310
Contractual Services	904,575
Engaged Dialogue on Land Issue especially on policy (meeting workshop, food -snacks and breakfast)	364,950
Strengthening VLRf (meeting/workshop, food snacks and breakfast)	159,630
Support to scale up of FFPLA tools implementation (meeting workshop food, snacks and breakfast	215,389
Vehicle Hriing cost for field Visit	164,606
Staff and other personnel costs(UNH)	1,623,120
Field Co-ordinator at locat level (100%)	535,976
Consultant (1 person 15 days)	110,000
Driver (40%)	97,061
Executive Director	236,134
Finance Officer	154,196
Office Assistant (40%)	103,857
Program Campaign officer (100%)	385,896
Supplies, Commodities , Materials	106,385
Engaged Dialogue on Land issues especially on policy, Acts and FFPLA	37,306
Study on land use and climate change issues	10,113
Support to scale up of FFPLA tools implementation and land information System (stationery and resource materials	58,966
)	
Travel (UNH)	406,888
Accomodation	85,567
Daily subsistence allowance/Accmodation	99,635
Local fare/Fuel/ Flight costs	221,686
Total	3,305,671

FFPLA-23

Particulars	Amount
Funded by CSRC	
(CSRC)General operating and other direct costs	42,613
Office Utilities and other management cost	42,613
Staff and other personnel costs(CSRC)	128,648
AGC	49,104
GIS Officer	42,832
Office Associate	36,712
Funded by UNH	
(UNH)General operating and other direct costs	58,250
Office Utilities	58,250
Staff and other personnel costs(UNH)	704,210
Field Co-ordinator at locat level (100%)	157,391
Campaign Coordinator	49,390
Executive Director	161,197
Finance Officer	107,080
Program Campaign officer (100%)	229,152
Supplies, Commodities , Materials	375,570
Data Entry and application files verification support to local governments	50,766
Learning workshop among local government (14 Local gov)	300,024
Support to LRFs for Conference, Gathering	14,780
SWC Approval cost for program implementation	10,000
Travel (UNH)	68,404
Daily subsistence allowance/Accmodation	26,450
Local fare/Fuel/ Flight costs	41,954
Total	1,377,695



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CRI-Bajhang		Schedule 8.8
Particulars	Amount	
EarthquakeAffected Landless Haliya Rehabilitation Initiative - Bajhang	2,397,487	
Cash for work for temporary Shelter construction	345,000	
CGI Sheet	1,006,475	
Clothes	177,772	
Food lteam	110,245	
Management cost (7 %) of the prgame cost	156,845	
Program Coordinator	175,069	
Transportation ,Vehicle hire	426,081	
Total	2,397,487	

CRI- I		Schedule 8.9
Particulars	Amount	
Accountability and Governance Coordinator (20%)	112,617	
Administrative Salaries	423,387	
Assistant (50 %)	126,584	
Finance Officer (50%)	184,186	
Operation Coordinator (20%)	112,617	
Community Facilitator (2 Person 9 month)	403,578	
Community knowledge and pratice on cimate change and adaption are documented through valuation	114,111	
Orientation to Facilitator and community leaders	12,750	
Report documentation and print	101,361	
Context Mapping Analysis	-	
New context mapping analysis	-	
Gesi Training	184,193	
Executive Director (20%)	441,811	
Program Officer (1 person 10 month)	808,349	
Landless and smallholders farmers provided with agriculture inputs	101,017	
Other Overhead Expenses 7%	77,863	
Regular review , reflection and meeting cost(food,refreshment, stationer and other management	44,810	
Support to local government for risk sensitive land use planing , local adaption plan	44,810	
Orientation meeting with Local Government	268,228	
Sustainability Fund	81,080	
Intern DSA,Travel cost etc	187,148	
Intern Salary	64,675	
Training workshops to promote agriculture techniques that are resilient	72,270	
Travel,Food, and accomodation during programme monitoring	74,710	
Workshop with ward and municipal representatives on the formulation of local government level development plan	61,550	
Food cost	13,160	
Stationery and other management	-	
Total	3,191,619	

Durable Solution -III		Schedule 8.10
Particulars	Amount	
Direct Cost (A)	5,159,584	
Advocacy across three tiers of the government	719,002	
Joint Visit	128,090	
Media Engagement	18,485	
Provincial level dialogue	182,260	
Publications (data collections guidelines only)	100,000	
Publications (land laws, land use laws, Land rules, guidelines, data collections, land distribution)	290,167	
Facilitating integration of DRR and Land Agendas	201,042	
Organize orientation on Land Use Act and Rules (food)	201,042	
Practical inclusion of landless into AA, SRSP and CC adaptation	831,878	
Flood Resilient Housing Design Solution	605,145	
Project Induction Meeting	116,803	
Review and Reflection Meeting	109,930	
Supporting access of landless communities to services	1,829,777	
Case writeup-coordination, legal support for most vulnerable	15,000	
Facilitator/Social Mobiliser (2 person in each palika)	476,911	
Fulltime worker (1 per district)	225,000	














Orientation 5 places of each wards	297,075
Policy review and advocacy - Comprehensive Study	150,000
Support to vulnerable families to collect documents (Travel and other expenses)	33,200
Supporting most vulnerable HHs to accessing electricity, water and other services	334,996
Training and orientation to DLRF members and VLRF members	89,335
Travel, Communication and Food for frontline leaders	208,260
Technical Support to Municipality	1,577,885
Coordinator for Sewa Kendra	220,985
Data entry cost	206,961
Enumerators	598,000
LG level facilitation committee meeting	18,760
Organize orientation to LG representatives (Food, Hall, Stationery, Facilitation)	62,895
Organize orientation to ward level authorities (refreshment only)	212,309
Training to Data Entry Personnel	29,280
Training to Enumerators (Food, Stationery, Field Practice)	68,095
Travel and communication cost, stationery for coordinators and enumerator	160,600
Human Resource Cost (B)	3,183,865
Partner Direct Staff	1,898,324
Field Coordinator (1 person) PIN	336,954
Field Officers (2 persons)	500,574
Project coordinator (60% field including province level work)	409,349
Research and Policy Analyst 35 %	651,447
Partner Support Staff	1,285,541
Accountability & Governance Coordinator (also responsible for M&E) 35%	238,259
Driver 50%	110,430
Executive Director 25 %	287,507
Finance Officer (50%)	192,906
Logistic officer (40%)	128,547
Office Assistant (1 person) Kathmandu	196,486
Operation Coordinator 25 %	131,406
Travel and operational cost(C)	1,226,658
Operational cost (Office running, utilities, rent, supplies etc.)	375,522
Kathmandu and Field Office Cost	375,522
Travel & Subsistence	851,136
Per diems / Accomodation	264,307
Transportation (including local transport)	586,829
Total	9,570,107

AAN/SLGELR		Schedule 8.11
Particulars		Current Year
Mobilization land poor people at the community and national level focusing identification verification and recording of land less and for clear positioning		258,957
Campaign Activities		76,725
Orientation		175,000
Other Mgmt (Communion, preparation, reporting)		7,232
Organize Land discussion series- based on researchfindings		298,071
Fees for presenter and facilitation		25,000
Hi-tea		115,774
Travel		37,985
Travel and accommodation out of valley participants		119,312
Study on all type of tenure		571,830
Assistant team Leader		180,000
Meeting Cost		8,770
Team Leader		300,000
Travel, Accomodation and DSA		83,060
Land Discussion Series-based Events onPosition Paper and field Level Evidence		10
Facilitation and Coordination cost of set initiatives		10
Total		1,128,868

HFH		Schedule 8.12
Particulars		Amount
Expertise for Content and Facilitation at Workshops and Trainings and for Policy Advocacy Efforts including Documentation and at Meetings		60,000
Field Travel to East and West		54,075

Logistics for Coordination and Meetings for Preparation of Policy Documents and Advocacy with Relevant Stakeholders	5,669
Total	119,744

OXFAM PLA		Schedule 8.13
Particulars		Amount
Personal and support cost		1,940,055
Office Operational and Support Cost		147,984
Office Management (office utilities, drinking water, Communication, repair and Others)		147,984
Salary and benefit (included PF, gratuity, festivable allowance)		1,488,253
Accountability and Governance Coordinator		118,265
Campaign Coordinator		788,440
GIS Officer		372,517
GIS Officer Selection Cost		10,000
Operation Coordinator		197,109
Staff Accidental and Medical Insurance		1,922
		303,818
Travel and perdiem		110,329
DSA and Accommodation		193,489
Vehicle Hire/air fare		
		1,020,146
Programme cost		133,615
Develop land use Cover map		33,800
Consultation		99,815
Site Visit		
		82,300
Develop Risk Sensitive Land Use Plan		33,000
Develop land use map and plan of Khalla mussiti watershed		49,300
Land use map and plan sharing among local actors		
		370,223
Participatory context mapping on land issues		100,000
FGD at community level and Data collection as per tools		45,725
Meeting with local government and key stakeholders		82,370
Orientation to local government and DLRFs		37,228
Refining the tools through meeting and mini workshop		104,900
Visioning exercise		
		434,008
Support to local Government for data cillection of land less and informal settlers		150,000
Consultation for the tools compilation		75,678
Data Collection, entry, and analysis		181,510
DLRF Mobilisation		26,820
Orientation to community Members and LGS		
		2,960,201
Total		2,960,201

FFM		Schedule 8.14
Particulars		Amount
Management Cost		92,083
Institutional Support for CSRC		92,083
Programme Cost		1,488,959
Accommodation, Meals, Incidentals for Associate Researcher		54,584
Accommodation, Meals, Incidentals for Lead Researcher		54,450
Accommodation, Meals, Incidentals for Photographer		69,249
Accommodation, Meals, Incidentals for Research Coordinator/ Team Leader		41,606
Associate Consultant for Lumbini Province		78,000
Associate Consultant for Madhesh Province		78,000
Flight/ Travel for Lead Researcher for FFM & Launch		20,100
Flight/ Travel for Research Coordinator for FFM & Launch		38,564
Flight/Travel for Associate Researcher for FFM & Launch		11,500
Lead Consultant for Lumbini Province		136,500
Lead Consultant for Madhesh Province		136,500
Local Transportation within Province		213,798
Meals, Incidentals for Enumerators		64,605
Photographer/Videographer		59,280
Research Coordinator/ Team Leader		156,000
Refreshments for FGD Participants		189,672
Stationery for FGD Participants		16,551
SWC Approval Fees		70,000
		1,581,042
Total		1,581,042

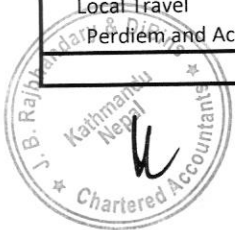


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		Schedule 8.15
SEI	Particulars	Amount
	CSRC Contribution	93,000
	Consultation Fee for Critical Refelction and Session Facilitation	93,000
	Food and Accommodation	1,775,021
	Participant food and Accomodation (Hotel Cost)	1,775,021
	Materials and Supplies	475,015
	Bag With Sticker	265,000
	Conference Tool Kits Design and Print cost	97,485
	Stationery & Toner	112,530
	Media, Documentation and Interpretation	374,760
	Interpreter Cost	284,760
	Media Mobilization	30,000
	Videography/ Photography	60,000
	Meeting	72,464
	Meeting Cost	72,464
	Miscellaneous	596,916
	Repair and Maintenance	19,549
	SWC Monitoring	70,000
	Personal	507,367
	Personal	458,000
	Resource Person Fee	170,000
	Consultant Fee	170,000
	Panelist Fee	288,000
	Travel and DSA	1,160,686
	Air Fare of International Participant	744,259
	Participant Local Travel, DSA & Other cost	416,427
	Total	5,005,862

		Schedule 8.16
NHSRP	Particulars	Amount
	National Technical Advisor _DS (100%)	269,620
	Operational Expenses	72,957
	Advertisement (National Technical Adviser-DS)	6,498
	Insurance	3,150
	Operational Cost	42,419
	Travel / Perdiem/ Accmodation	20,890
	Total	342,577

		Schedule 8.17
CRI-II	Particulars	Amount
	Administrative Salaries	146,687
	Finance Officer	112,806
	Operation Coordinator	33,881
	Monitoring and Evaluation	204,175
	Review and Reflection	18,967
	Workshop on CVCA report	185,208
	Natural resource rights (land, water, forest)	227,034
	Policy dialogue at local to national level for land issue	227,034
	Overhead Cost (7%) of Programme Cost	113,991
	Gender equality	191,841
	Capacity building on GR - Climate resilience (2 Days 2 place)	191,841
	Programmatic Salaries	319,846
	Accountability and Governance Coordinator	42,352
	Executive Director	68,360
	M&E Officer	65,798
	Programme Coordinator	82,213
	Research and Policy Analyst	61,123
	Support Cost	107,877
	Fuel for Office	18,087
	Local Travel	66,940
	Perdiem and Accommodation	22,850
	Total	1,311,451



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Community Self Reliance Centre (CSRC)

Sindhupachowk, Kavre, Nepal

Significant Accounting Policies and Notes to Accounts

For the year ended 31st Ashad 2080 (Corresponding to 16th July 2023)

Schedule 9

1 Background Information

Community Self-Reliance Center (CSRC) is registered as a non-profit making Non-Government Organization (NGO). Its registered office is located in Sindhupalchowk District of Nepal and Liaison office is located at Dhapashi, Kathmandu Nepal. CSRC has campaigned more than a quarter of a century for comprehensive agrarian reform and the land rights of working farmers and tillers. Through this time, CSRC has worked to organize and raise consciousness amongst those deprived of land rights, build public opinion in favor of progressive land reform, and conduct action-research related to land and agrarian issue.

2 Basis of Preparation

2.1 Statement of Compliance

The Statement of Financial Position, Statement of Grant Receipt & Expenditure, Statement of Changes in Reserves, Statement of Cash Flows together with the Accounting Policies and Notes to the financial statements as at 31st Ashad 2080 and for the year then ended comply with the Generally Accepted Accounting Principles/NAS.

The Financial Statements were authorized for issue as per decision of Executive Committee dated 24th September 2023.

2.2 Basis of measurement

The financial statements have been prepared using the historical cost convention.

2.3 Functional and presentation currency

The financial statements are presented in Nepali Rupees (NPR), 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 Judgments, Estimates and Assumptions

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

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3 Summary of significant accounting policies and Notes to Account

3.1 Property Plant and Equipment

a. Cost and Valuation

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

Buildings owned are used for purposes of CSRC Nepal only and not for income generating purpose and therefore do not fall under the definition of Investment Property.

b. Depreciation

Depreciation is provided for on all Property Plant and Equipment on the diminishing value basis and is calculated on the cost of all property, plant and equipment other than land, in order to write off such amounts less any terminal value over the estimated useful lives of such assets.

The annual rates of depreciation currently being used by CSRC based on useful life less residual/terminal value are:

Category	Depreciation Rate
Land	0%
Building	2.25%
Vehicle	9%
Equipment's	20%
Furniture	9.5%

Project Assets

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

3.2 Cash and cash equivalents

CSRC considers and classifies cash in hand, amounts due from banks and short-term deposits with an original maturity of one year or less under the category of "Cash and cash equivalents".

3.3 Inventories

Recurring inventory of consumable stores like office supplies, stationeries, books etc and cost of publications are charged to revenue/project expenditures as and when purchased/paid for. The value is not carried forward for the stock lying unutilized. At the end of the year, value of inventory which are unutilized is not significant.

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3.4 Provisions

A provision is recognized in the statement of financial position when CSRC 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.

3.5 Employee Benefits Liabilities

3.5.1 Leave Liability

Liabilities relating to employees which may arise on account of accumulated annual and casual leave has not been made.

3.5.2 Gratuity

The organization has adopted defined contribution plan for Gratuity. 8.33% of the basic salary of employees has been deposited in gratuity fund account of individual employees maintained at Citizen Investment Trust (CIT) on monthly basis.

3.5.3 Provident Fund

Provident fund has been provided to staffs of CSRC. Employer contribution to PF along with employee contribution has been deposited at Employee Provident Fund (EPF).

3.6 Account Payables

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

3.7 Accounting for the receipt and utilization of Funds/Reserves

Reserves

Reserves are classified as either restricted, designated and capital reserves.

a. Designated Reserves/Funds

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

The governing body has the power, at a future date, to re-designate such funds to be used for a particular purpose.

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

b. Restricted Fund

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

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

3.8 Grants and Subsidies

Grants and subsidies are recognized in the financial statements at their fair value. When the grant or subsidy relates to an expense it is recognized as deferred income necessary to match it with the costs over the accounting years, which is intended to compensate for on a systematic basis.

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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 Grant Receipt & Expenditure over the useful life of the asset by the amount of depreciation with corresponding debit to deferred income over more than one accounting period.

In the case of grants received to fund an entire project or activity, which includes the purchase of an asset, and the cost of such asset is charged with the project costs to the Statement of Financial Position, the grant value is recognized as income in the same period as the cost of the asset is charged to the Statement of Grant Receipt & Expenditure. At the end of the project, when there is certain fair value remains of such assets charged to Statement of Grant Receipt & Expenditure, same will be recognized as capital reserve at fair value with corresponding value of PPE. Each year and over its useful life, the depreciation will be charged to capital reserve with corresponding credit to related PPE.

3.9 Income recognition

a. Contributions/ Incoming Sources

Income realized from restricted funds is recognized in the Statement of Grant Receipt & 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 Grant Receipt & Expenditure. Income from Restricted and Designated Funds has been recognized only to the extent of related program activities cost and admissible cost of project/fund. Unutilized funds are carried forward as such in the Statement of Financial Position.

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

All other income is recognized when CSRC is legally entitled to the use of such funds and the amount can be quantified. This would include income receivable through fund raising activities and donations.

b. Financial Income

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

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

Net gains and losses on the disposal of property, plant and equipment and other non-current assets, including investments, are recognized in the Statement of Grant Receipt & Expenditure after deducting from the proceeds on disposal, the carrying value of the item disposed of and any related selling expenses.

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

3.10 Expenditure recognition

Expenses in carrying out the projects and other activities of CSRC are recognized in the Statement of Grant Receipt & Expenditure during the period in which they are incurred. Other expenses incurred in administering and running CSRC 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 Grant Receipt & Expenditure.

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3.11 Taxation

CSRC has obtained and renewed the tax exemption certificate from Inland Revenue Office and accordingly no provision for income taxes has been made. CSRC has considered all its grant and income within the objectives as specified in its constitution.

Interest income net of advance tax withholding has been considered as income with final withholding and accordingly additional tax has not been considered.

The organization is in due compliance in relation to the withholding tax requirements as specified by Income Tax Act, 2058 and has been duly depositing such withheld tax within the time frame specified.

3.12 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 CSRC. 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. For certain operational claims reported as contingent liabilities, it is not practical to disclose detailed information on their corresponding nature and uncertainties.

3.13 Previous Years Figures

Previous year's figures have been regrouped and rearranged wherever necessary to facilitate comparisons.

4 Notes to Accounts

4.1 Related parties' transactions

CSRC has not undertaken any related parties' transaction be it with relative, friend etc. of employees or Executive Members.




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