

Community self Reliance Centre (CSRC)

Sindhupalchok, Nepal

Auditor's Report

&

Annual Accounts

2082/2083

1 Shrawan 2082 To 32 Ashadh 2083

(17 July 2025 to 16 July 2026)

Submitted By

Pradhan & Shakya

Associates

Asoj 2083

o/c.

INDEPENDENT AUDITOR'S REPORT
To the General 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**, which comprises the Statement of Financial Position as at Ashadh 32, 2083 (corresponding to July 16, 2026), and the Statement of Income & Expenditure, the Statement of Changes in Reserves and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements present fairly, in all material respect, the Statement of Financial Position as at Ashadh 32, 2083 (corresponding to July 16, 2026) and its financial performance and its cash flows for the year then ended in accordance with Nepal Accounting Standards for NPOs (NAS for NPOs).

Basis for Opinion

We have conducted our audit in accordance with Nepal Standards on Auditing (NSAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the entity in accordance with the *Institute of Chartered Accountant of Nepal's Handbook of Code of Ethics for Professional Accountants* together with the ethical requirements that are relevant to our audit of the financial statements in Nepal, and we have fulfilled our ethical responsibilities in accordance with these requirements and the ICAN's Handbook of The Code of Ethics for Professional Accountants. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for 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 period.

We have determined that there are no key audit matters to communicate in our audit of the financial statements as a whole, and in forming our opinion.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Nepal Accounting Standards for NPOs (NAS for NPOs), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

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




Auditor's Responsibility for 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 is not a guarantee that an audit conducted in accordance with Nepal Standards on Auditing 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 Nepal Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion of the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the 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 cause significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosure 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 report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirement

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 objectives of the entity and has complied generally with the provisions of the Income Tax Act relating to the withholding tax and other applicable legal and regulatory requirements.



FCA. Chhetra Gopal Pradhan

Managing Partner

UDIN: 260922CA00365vdHky

Date: 4th Ashwin, 2083

Place: Kathmandu, Nepal



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Fiscal Year: 2082/83

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Document Type: Audit	Audit Type: Statutory Audit
Office Type: NPOs	Office Name: Samudayak Atamnirbhar Sewa Kendra
Type of Audit Opinion: Unqualified Opinion	
Client PAN: 301596208	

Financial figures

S.N.	Heading	Value
1	Total Assets/Liabilities	NRs. 73,115,403.00
2	Gross Revenue / Turnover	NRs. 214,860,462.00
3	Gross Expenses	NRs. 213,673,132.00
4	Net Profit or Loss	NRs. 1,187,331.00

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Community Self Reliance Centre
Sindhupalchowk, Nepal

Statement of Financial Position

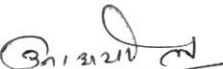
As at 32 Ashadh 2083 (July 16, 2026)

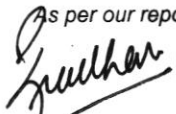
Amount in NPR

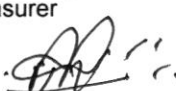
Particulars	Notes	Current Year	Previous Year
ASSETS			
Non - Current Assets			
Property, Plant and Equipment	4.1	19,742,767	20,109,345
Long term investments	4.2	15,000,000	15,000,000
Total Non - Current Assets		34,742,767	35,109,345
Current Assets			
Prepaid Expenditure	4.3	94,416	-
Accounts Receivable	4.4	100,000	892,707
Cash and Cash Equivalents	4.5	38,178,220	27,146,538
Total Current Assets		38,372,636	28,039,245
Total Assets		73,115,403	63,148,590
LIABILITIES & RESERVES			
Accumulated Reserves			
Unrestricted Funds/ accumulated surplus	4.6	35,753,296	34,687,166
Designated Funds	4.7	412,314	412,314
Restricted Funds	4.8	17,523,307	15,719,727
Endowment Fund		-	-
Other Capital reserves	4.9	3,938,806	4,245,552
Total Accumulated Reserves		57,627,723	55,064,759
Non - Current Liabilities			
Other Non current Liabilities	4.10	2,158,250	-
Total Non - Current Liabilities		2,158,250	-
Current Liabilities			
Accounts Payable	4.11	12,080,497	8,083,831
Provision	4.12	1,248,933	-
Total Current Liabilities		13,329,430	8,083,831
Total Liabilities		15,487,680	8,083,831
Total Liabilities and Reserves		73,115,403	63,148,590

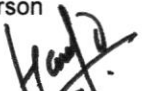
The notes on accounts form an integral part of the financial statement.

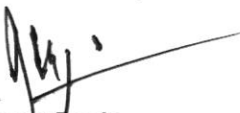

Cheli Gurung
Treasurer

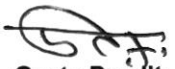

Uma Aryal
Chairperson

As per our report of even date

FCA Chhetra Gopal Pradhan
Managing Partner
Pradhan & Shakya Associates,
Chartered Accountants


Man Bahadur Chhetri
General Secretary


Hari Prasad Pudasaini
Vice Chairperson


Jagat Deuja
Executive Director


Geeta Pandit
Admin & Finance Coordinator

Executive Committee Members:

Date: 4th Ashwin, 2083
Place: Kathmandu, Nepal



Community Self Reliance Centre
Sindhupalchowk, Nepal

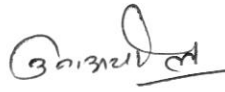
Statement of Income & Expenditure

For the year ended on 32 Ashadh 2083 (July 16, 2026)

Particulars	Notes	Amount in NPR	
		Current Year	Previous Year
INCOME			
Incoming Resources	4.13	214,397,285	143,852,067
Financial Income	4.14	463,178	735,795
Other Income		-	-
Total Income		214,860,462	144,587,862
EXPENDITURE			
Staff Cost	4.15	13,672,788	11,097,922
Programme Expenses	4.16	190,369,681	125,426,643
General Administrative Expenditure	4.17	9,570,832	8,909,273
Depreciation	4.18	59,831	61,209
Other Expenditure		-	-
Total expenditure		213,673,132	145,495,047
Net surplus/(deficit) before Taxation		1,187,331	(907,185)
Income Tax Expenses		-	-
SURPLUS/(DEFICIT) FOR THE YEAR		1,187,331	(907,185)
APPROPRIATION OF SURPLUS/(DEFICIT) FOR THE YE/			
Allocation to Unrestricted Funds/ accumulated surplus		1,187,331	(907,185)
Allocation to Designated Fund		-	-

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


Cheli Gurung
Treasurer


Uma Aryal
Chairperson

As per our report of even date

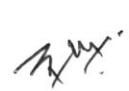
FCA Chhetra Gopal Pradhan
Managing Partner
Pradhan & Shakya,
Chartered Accountants


Man Bahadur Chhetri
General Secretary


Hari Prasad Pudasaini
Vice Chairperson


Jagat Deuja
Executive Director


Geeta Pandit
Admin & Finance Coordinator



Community Self Reliance Centre
Sindhupalchowk, Nepal

Statement of Cash Flows

For the year ended on 32 Ashadh 2083 (July 16, 2026)

Particulars	Amount in NPR	
	Current Year	Previous Year
CASH FLOWS FROM OPERATING ACTIVITIES		
Surplus/ (deficit) for the year (Before Tax)	1,187,331	(907,185)
Adjustments to reconcile surplus/(deficit) to net cash flows:		
Non-cash items:		
Depreciation and impairment of property, plant and equipment	59,831	61,209
Working capital adjustments:		
Accounts receivable	792,707	3,475,761
Prepaid Expenditure	(94,416)	-
Accounts Payable	3,996,666	(4,759,118)
Restricted Funds	1,682,380	6,712,752
Provision	1,248,933	-
Other Non current liabilities	2,158,250	-
Net cash from/(used in) operating activities	11,031,682	4,583,419
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property Plant and Equipment		
Purchase of intangible assets		
Proceeds from sale of equipment		
Purchase of investment property		
Long term investment		
Interest received		
Net cash from/(used in) investing activities	-	-
CASH FLOWS FROM FINANCING ACTIVITIES		
Borrowing of government loans		
Repayments of government loans		
Net cash from/(used in) financing activities	-	-
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	11,031,682	4,583,419
CASH AND CASH EQUIVALENTS AT 1 Shrawan 2082	27,146,538	22,563,120
CASH AND CASH EQUIVALENTS AT 32 Ashadh 2083	38,178,220	27,146,538

Cheli Gurung
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Treasurer

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Chairperson

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Community Self Reliance Centre
Sindhupalchowk, Nepal

Statement of Changes in Reserves
For the year ended on 32 Ashadh 2083 (July 16, 2026)

Amount in NPR

Description	Restricted Reserves	Designated Fund	Unrestricted Reserves	Capital Reserves	Result for the Year	Total
Balance as at 31 Ashadh 2081	9,190,738	-	35,822,903	4,768,454	1,192,184	49,782,095
Result for the Year					-	
Opening Adjustment: Categorization of "Women Cooperative Project" in Restricted Fund from Unrestricted Fund	29,808		(29,808)		-	
Prior Period expenses categorization adjustment	(213,570)		213,570		-	
Allocation of results to Restricted Reserves	6,712,751				6,712,751	6,712,751
Allocation of results to Designated Fund		412,314	(412,314)		-	-
Allocation of results to Unrestricted Fund			(907,185)		(907,185)	(907,185)
Allocation of results to Endowment Fund					-	-
Allocation of results to Capital Fund				(522,902)	(522,902)	(522,902)
Foreign exchange Gain/ Loss					-	-
Balance as at 32 Ashadh 2082	15,719,727	412,314	34,687,166	4,245,552	6,474,848	55,064,759
Result for the Year					-	
Opening Adjustments	-				-	
Prior Period reclassifications	121,201		(121,201)		-	
Allocation of results to Restricted Reserves	1,682,380				1,682,380	1,682,380
Allocation of results to Designated Fund		-	-		-	-
Allocation of results to Unrestricted Fund			1,187,331		1,187,331	1,187,331
Allocation of results to Endowment Fund					-	-
Allocation of results to Capital Fund				(306,747)	(306,747)	(306,747)
Foreign exchange Gain/ Loss					-	-
Balance as at 32 Ashadh 2083	17,523,307	412,314	35,753,296	3,938,806	9,037,812	57,627,723

As per our report of even date

Cheli Gurung
Cheli Gurung
Treasurer

Uma Aryal
Uma Aryal
Chairperson

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Admin & Finance Coordinator



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4.8.1 Movement in Restricted Funds

Funding Organization	Project Name	Project Code	Opening Fund Balance	Prior period Reclassification	Revised Opening Fund Balance	Additional Fund Received During the period	Contribution from CSRC	Interest Income	Fund Refund	Total Fund Balance	Transfer to SIE	Closing Fund Balance
World Jewish Relief (WJR)	Climate Resilience Initiative for Landless and Smallholder Communities Across Nepal	CRI	2,099,624	-	2,099,624	19,994,799	-	26,544	-	22,120,968	17,292,837	4,828,130
Good Neighbors International (GNI)	Climate Smart Agriculture (CSA)	CSA	980,732	-	980,732	13,625,253	558,131	-	-	15,164,116	16,235,830	(1,071,714)
	Fastenaktion		-	-	-	2,560,554	-	1,246	-	2,561,799	1,935,630	626,169
Foundation de France (FDF)	Strategy for the Land and agrarian movement	FDF	3,675,451	-	3,675,451	-	-	13,392	-	3,688,843	3,144,634	544,209
FORUM-ASIA	Fact Finding Mission (FFM)	Enabling HC	1,706,440	-	1,706,440	-	-	-	-	1,706,440	1,538,637	167,803
United Nations Human Settlements Programme	L4ACT	L4_ACT	(219,953)	-	(219,953)	13,383,923	-	-	-	13,163,969	10,165,100	2,998,870
Landesa	Land Allocation Initiative	Landesa	(153,134)	-	(153,134)	1,951,600	-	5,796	-	1,804,262	1,793,181	11,081
Foundation Microcredit for Mothers (MCM)	Support to Women Group	MCM	2,773,681	-	2,773,681	-	-	13,396	-	2,787,077	50,000	2,737,077
National Land Coalitions (NLC)	Land Right Campaign	NLC	1,400,565	-	1,400,565	4,189,707	-	-	-	5,590,272	3,410,861	2,179,410
Oxfam Novib	FPIC Implementation in the Upper Trishuli 1 Hydroelectric Project (IV)	OXFAM Novib	93,735	-	93,735	5,012,058	-	-	-	5,105,793	5,105,793	(0)
People in Need (PIN)	Wholes of Society Approach for Increased Risk Ownership, Multi- Hazard Preparedness and Early Action in Hills areas of Western Nepal	Pratibaddha III	(614,538)	-	(614,538)	74,577,293	-	-	-	73,962,755	74,765,406	(802,651)
People in Need (PIN)	Community-Led Holistic Action for Transformative Impact in Resilience, Adaptation and Inclusion in Nepal	RAIN	962,043	-	962,043	77,290,135	-	-	-	78,252,178	74,536,558	3,715,620
World Jewish Relief (WJR)	Organization Development Strategy Formulation	WJR - Sustainability Fund	861,602	-	861,602	-	-	-	-	861,602	715,150	146,452
Asian NGO Coalition for Agrarian Reform and Rural Development (ANGOC)	Study on Land Tenure and Climate Change Nexus	ANGOC	547,289	-	547,289	501,975	-	10,638	-	1,059,903	339,766	720,137
		UNDEF	-	-	-	-	-	-	-	-	140,000	(140,000)
FORUM-ASIA	Community Context Mapping and Land Rights Initiatives	Grow	132,486	-	132,486	-	419	-	(132,904)	-	-	-
Global Agriculture and Food Security Program (GAFSP)	AFA General Assembly and Farmer Workshop	GAFSP	407,606	-	407,606	-	-	-	-	407,606	-	-
		CARE	-	121,201	121,201	795,000	-	-	-	916,201	408,557	507,644
		LWF	-	-	-	700,000	-	-	-	700,000	792,948	(92,948)
Association Mille Amis	Support to Women Group	Women Cooperative	1,066,099	-	1,066,099	-	-	-	-	1,066,099	618,080	448,019
		Total	15,719,726	121,201	15,840,927	214,582,297	558,550	71,012	(132,904)	230,919,882	212,988,969	17,523,307

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Community Self Reliance Centre
Sindhupalchowk, Nepal

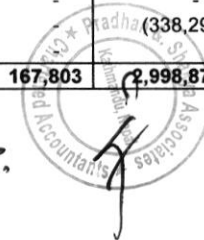
**Project wise Fund Accountability
Statements**

For the year ended on 32 Ashadh
2083 (July 16, 2026)

Sources of Fund	CRI	CSA	Fastenaktion	FDF	Enabling HC	L4_ACT	Landesa	MCM	NLC	OXFAM Novib
Opening Fund Balance	2,099,624	980,732	-	3,675,451	1,706,440	(219,953)	(153,134)	2,773,681	1,400,565	93,735
Opening Adjustment										
Adjusted Opening Fund Balance	2,099,624	980,732	-	3,675,451	1,706,440	(219,953)	(153,134)	2,773,681	1,400,565	93,735
Fund Received during the Period	19,994,799	13,625,253	2,560,554	-	-	13,383,923	1,951,600	-	4,189,707	5,012,058
Contribution From CSRC	-	558,131	-	-	-	-	-	-	-	-
Interest Income	26,544	-	1,246	13,392	-	-	5,796	13,396	-	-
Donation	-	-	-	-	-	-	-	-	-	-
Membership Fee	-	-	-	-	-	-	-	-	-	-
Income from news paper & magazine	-	-	-	-	-	-	-	-	-	-
Income from resource center	-	-	-	-	-	-	-	-	-	-
Overhead Income	-	-	-	-	-	-	-	-	-	-
less: Surplus transferred from project	-	-	-	-	-	-	-	-	-	-
Less: Unused fund refund	-	-	-	-	-	-	-	-	-	-
Total Fund Available (A)	22,120,968	15,164,116	2,561,799	3,688,843	1,706,440	13,163,969	1,804,262	2,787,077	5,590,272	5,105,793
Expenses										
Staff Costs	8,310,273	2,896,052	348,761	-	-	6,520,993	905,527	-	1,494,397	2,379,169
Program Expenses	7,927,431	13,139,033	1,446,506	3,095,180	1,538,637	2,878,905	602,780	-	1,770,966	2,307,278
General Administrative Expenditure	1,055,133	200,745	140,363	49,454	-	765,202	284,874	50,000	145,499	419,346
Depreciations	-	-	-	-	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-	-	-	-	-
Total Expenditure (B)	17,292,837	16,235,830	1,935,630	3,144,634	1,538,637	10,165,100	1,793,181	50,000	3,410,861	5,105,793
Fund Balance (A-B)	4,828,130	(1,071,714)	626,169	544,209	167,803	2,998,870	11,081	2,737,077	2,179,410	(0)
Fund Balance Represented by:										
Particulars										
Property, Plant and Equipments	-	-	-	-	-	-	-	-	-	-
Long Term Investments	-	-	-	-	-	-	-	-	-	-
Cash and Cash Equivalents	4,840,956	331,193	626,169	544,209	167,803	3,337,168	11,081	2,737,077	2,179,410	-
Accounts Receivable	-	17,802	-	-	-	-	-	-	-	-
Accounts Payable	(12,826)	(1,420,709)	-	-	-	(338,293)	-	-	-	-
Inter Project Receivables/(Payables)	-	-	-	-	-	(5)	-	-	-	-
Total	4,828,130	(1,071,714)	626,169	544,209	167,803	2,998,870	11,081	2,737,077	2,179,410	-








Community Self Reliance Centre
Sindhupalchowk, Nepal

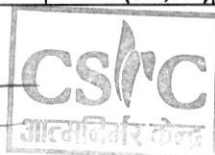
**Project wise Fund Accountability
Statements**

For the year ended on 32 Ashadh
2083 (July 16, 2026)

Sources of Fund	Pratibaddha III	RAIN	WJR - Sustainability Fund	ANGOC	UNDEF	Grow	GAFSP	CARE	LWF	Women Cooperative	Restricted Fund
Opening Fund Balance	(614,538)	962,043	861,602	547,289	-	132,486	407,606			1,066,099	15,719,726
Opening Adjustment								121,201		-	121,201
Adjusted Opening Fund Balance	(614,538)	962,043	861,602	547,289	-	132,486	407,606	121,201	-	1,066,099	15,840,927
Fund Received during the Period	74,577,293	77,290,135	-	501,975	-	-	-	795,000	700,000	-	214,582,297
Contribution From CSRC	-	-	-	-	-	419	-	-	-	-	558,550
Interest Income	-	-	-	10,638	-	-	-	-	-	-	71,012
Donation	-	-	-	-	-	-	-	-	-	-	-
Membership Fee	-	-	-	-	-	-	-	-	-	-	-
Income from news paper & magazine	-	-	-	-	-	-	-	-	-	-	-
Income from resource center	-	-	-	-	-	-	-	-	-	-	-
Overhead Income	-	-	-	-	-	-	-	-	-	-	-
less: Surplus transferred from project	-	-	-	-	-	-	(407,606)	-	-	-	(407,606)
Less: Unused fund refund	-	-	-	-	-	(132,904)	-	-	-	-	(132,904)
Total Fund Available (A)	73,962,755	78,252,178	861,602	1,059,903	-	-	-	916,201	700,000	1,066,099	230,512,276
Expenses											
Staff Costs	17,802,116	11,471,414	-	-	-	-	-	-	-	-	52,128,702
Program Expenses	51,895,440	60,094,927	649,150	337,503	-	-	-	408,557	792,948	618,080	149,503,320
General Administrative Expenditure	5,067,851	2,970,217	66,000	2,263	140,000	-	-	-	-	-	11,356,947
Depreciations	-	-	-	-	-	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure (B)	74,765,406	74,536,558	715,150	339,766	140,000	-	-	408,557	792,948	618,080	212,988,969
Fund Balance (A-B)	(802,651)	3,715,620	146,452	720,137	(140,000)	-	-	507,644	(92,948)	448,019	17,523,307
Fund Balance Represented by:											
Particulars											
Property, Plant and Equipments	-	-	-	-	-	-	-	-	-	-	-
Long Term Investments	-	-	-	-	-	-	-	-	-	-	-
Cash and Cash Equivalents	7,668,056	4,551,709	146,452	720,137	-	-	-	507,644	-	448,019	28,817,083
Accounts Receivable	-	94,416	-	-	-	-	-	-	-	-	112,218
Accounts Payable	(8,468,348)	(930,505)	-	-	-	-	-	-	-	-	(11,170,681)
Inter Project Receivables/(Payables)	(2,359)	-	-	-	(140,000)	-	-	-	(92,948)	-	(235,312)
Total	(802,651)	3,715,620	146,452	720,137	(140,000)	-	-	507,644	(92,948)	448,019	17,523,307

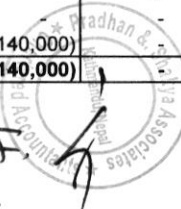
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Community Self Reliance Centre
Sindhupalchowk, Nepal

Consolidated Project Fund Accountability Statements
For the year ended on 32 Ashadh 2083 (July 16, 2026)

Sources of Fund	Restricted Fund	
	FY 2082-83	FY 2081-82
Opening Fund Balance	15,719,726	8,977,168
Prior period adjustment	121,201	29,808
Revised Opening Fund Balance	15,840,927	9,006,976
Fund Received during the Period	214,582,297	145,372,230
Contribution From CSRC	558,550	-
Interest Income	71,012	235,875
Donation	-	-
Membership Fee	-	-
Income from news paper & magazine	-	-
Overhead Income	-	-
less: Surplus transferred from project	(407,606)	(422,315)
Less: Unused fund refund	(132,904)	-
Total Fund Available (A)	230,512,276	154,192,766
Expenses		
Staff Costs	52,128,702	38,413,592
Program Expenses	149,503,320	92,197,326
General Administrative Expenditure	11,356,947	7,862,121
Depreciations	-	-
Other Expenditures	-	-
Total Expenditure (B)	212,988,969	138,473,039
Fund Balance (A-B)	17,523,307	15,719,727
Fund Balance Represented by:		
Particulars		
Property, Plant and Equipments	-	-
Long Term Investments	-	-
Cash and Cash Equivalents	28,817,083	23,130,435
Accounts Receivable	112,218	792,704
Accounts Payable	(11,170,681)	(7,149,507)
Inter Project Receivables/(Payables)	(235,312)	(1,053,905)
Total	17,523,307	15,719,727



Community Self Reliance Centre

Sindhupalchowk, Nepal

Statement of Accounting Policies and Notes to Financial Statements

For the year ended 32nd Ashad 2083 (Corresponding to 16th July 2026)

1. General 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 Dhapasi, Kathmandu Nepal. CSRC has campaigned for 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 issues.

CSRC is registered in IRD on 2061/01/18 with PAN 301596208.

2. Basis of Preparation

2.1 Statement of Compliance

The Statement of Financial Position, Statement of Income & Expenditure, Statement of Changes in Reserves, Statement of Cash Flows together with the Accounting Policies and Notes to the financial statements as at 32nd Ashadh 2083 and for the year then ended comply with the Generally Accepted Accounting Principles to the extent applicable and the Nepal Accounting Standards for NPOs (NAS for NPOs) issued by Accounting Standard Board of Nepal.

The financial statements were authorized for issue as per decision of the Executive Committee dated Ashwin 4, 2083.

2.2 Basis of measurement

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

2.3 Functional and presentation currency

The financial statements are presented in Nepali Rupees (NRs.), which is the organization's functional and presentation currency. All financial information presented in Rupees has been rounded to the nearest rupees/thousands/million, 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 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 results may differ from these estimates and assumptions.

The bottom of the page features several handwritten signatures and two official stamps. On the left, there is a rectangular stamp for 'CSRC' (Community Self-Reliance Centre) with the Nepali text 'आत्मनिर्भर केन्द्र' below it. To its right is a circular stamp for 'Pradhan & Shakyas Associates' (Chartered Accountants) located in Kathmandu, Nepal. Several handwritten signatures are scattered around these stamps, including one that appears to be 'A. K. K.' and another that looks like 'A. K. K.'.

3. Summary of significant accounting policies

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 a cost less any subsequent depreciation. Subsequent expenditure is capitalized only when it increases the future economic benefits embodied in the item of property and equipment. All other expenditure is recognized in the Statement of Income & Expenditure as an expense as incurred.

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

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

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

c. Project Assets

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

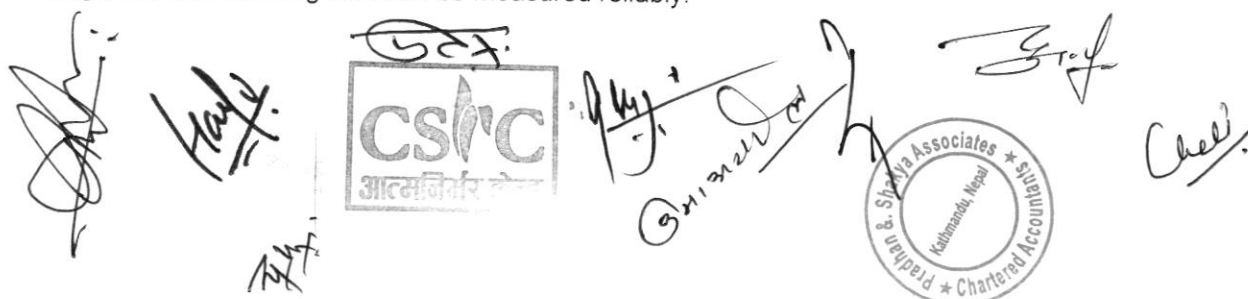
CSRC considers and considers cash in hand, amounts due from banks and short-term deposits with an original maturity of one year or less under the category of "Cash and cash equivalents".

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, the value of inventory which is unutilized is not significant.

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.

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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 a 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 staff 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 or unrestricted reserves.

a. Unrestricted Reserves/Funds/accumulated surplus

Unrestricted funds are those that are available for use by CSRC at the discretion of the Board, in furtherance of the general objectives of CSRC and which are not designated for any specific purpose. Surplus funds are transferred from restricted funds to unrestricted funds in terms of the relevant Donor Agreements or with the prior approval of the Donor.

Contributions received from the general public are recognized in the Statement of Income & Expenditure on a cash basis.

b. Designated Reserves/Funds

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

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.

c. Restricted Fund

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

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.

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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.

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

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

3.9 Non - Current Liabilities

Deferred Grants under Non-Current Liabilities of NPR 2,158,250 represents funds received in advance for CSRC's overhead support where the corresponding operational conditions will be satisfied beyond 12 months from the reporting date.

3.10 Income recognition

a. Contributions/ Incoming Sources

Income realized from restricted funds is recognized in the Statement of Income & Expenditure only when there is certainty that all of the conditions for receipt of the funds have been complied with and the relevant expenditure that it is expected to compensate has been incurred and charged to the Statement of Income & Expenditure. Unutilized funds are carried forward as such in the Statement of Financial Position.

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.

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

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

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

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

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3.11 Expenditure recognition

Expenses in carrying out the projects and other activities of CSRC are recognized in the Statement of Income & Expenditure during the period in which they are incurred. Other expenses incurred in administering and running CSR Cand in restoring and maintaining the property plant and equipment to perform at expected levels are accounted for on an accrual basis and charged in the Statement of Income & Expenditure.

3.12 Taxation

CSRC has obtained and renewed the tax exemption certificate from the Inland Revenue Office and accordingly no provision for income taxes has been made. CSRC has considered all its grants and income within 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 had 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.

3.13 Contingent liabilities

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.

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4 Notes to the Financial Statement

4.1 Property, Plant and Equipments

Gross Value

Item	Balance as at 01.04.2082	Additions during the year	Disposals during the year	Balance as at 32.03.2083
Land	13,204,625	-	-	13,204,625
Buildings	3,104,043	-	-	3,104,043
Motor Vehicles	2,386,551	-	-	2,386,551
Office Equipment	891,210	161,968	-	1,053,178
Furniture and Fittings	522,916	18,532	-	541,448
Sub-Total	20,109,345	180,500	-	20,289,845
Capital Work in Progress				
Total	20,690,159	180,500	-	20,289,845

Depreciation

Item	Balance as at 01.04.2082	Charge for the year	Disposals during the year	Balance as at 32.03.2083
Land	-	-	-	-
Buildings	-	69,841	-	69,841
Motor Vehicles	-	214,790	-	214,790
Office Equipment	-	211,374	-	211,374
Furniture and Fittings	-	51,073	-	51,073
Sub-Total	580,814	547,078	-	547,078
Capital Work in Progress				
Total	580,814	547,078	-	547,078

Carrying Amount

Item	Land	Buildings	Motor Vehicles	Office Equipment	Furniture and Fittings	Total
As at 01.04.2082	13,204,625	3,104,043	2,386,551	891,210	522,916	20,109,345
As at 32.03.2083	13,204,625	3,034,202	2,171,761	841,804	490,375	19,742,767

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31/3/2083



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4.2 Long term investments

Particulars	Current Year	Previous Year
Fixed Deposit - Siddhartha Bank Ltd.	15,000,000	15,000,000
Total	15,000,000	15,000,000

4.3 Prepaid Expenditure

Particulars	Current Year	Previous Year
Vehicle renewal	12,503	-
FAMAS renewal cost	14,126	-
Insurance	67,787	-
Total	94,416	-

4.4 Accounts Receivable

Particulars	Current Year	Previous Year
Deposits and Advances	100,000	892,707
Advance Taxes	-	-
Interproject Receivables in Common Cost Fund	142,364	1,053,905
Less: Common Cost Payables in Projects	(142,364)	(1,053,905)
Total	100,000	892,707

4.4.1 Account Receivables

Particulars	Current Year	Previous Year
Aavash Devkota	-	25,000
Anita Rawal	-	55,500
Bhola Basnet	-	199,810
DLRF Bardiya	-	91,291
DLRF Saptari	-	40,000
Field Office Dang	-	225,762
Homendra Thapa	-	8,760
Mahalaxmi Fuel Center, Samakoshi	100,000	100,000
Manoj Bikram Singh	-	7,056
Sushila Bista	-	79,170
Tej Bohara	-	60,355
Total	100,000	892,704

4.4.2 Interproject Receivables-Payables

Particulars	Current Year	Previous Year
Interproject Receivables in Common Cost Fund	142,364	1,053,905
L4Act/Un-Habitat	5	544,863
Landesa	-	119,411
Pratibaddha III	2,359	155,306
CSA program	-	-
UNDEF	140,000	-
RAIN	-	234,325
Common Cost Payables in Projects	(142,364)	(1,053,905)
UNDEF	(140,000)	-
Landesa	-	119,411
RAIN	-	234,325
L4 ACT	(5)	544,863
PRATIBADDHAIII	(2,359)	155,306
Total	-	-

4.5 Cash and cash equivalents

Particulars	Current Year	Previous Year
Cash in Hand	8,250	8,250
Cash at Bank (Notes 4.5.1)	38,169,970	27,138,288
Total	38,178,220	27,146,538

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4.5.1 Bank Balance

Particulars	Current Year	Previous Year
Nepal Investment Mega Bank Ltd. 00101010319492	12,219,765	6,954,564
Nepal Investment Mega Bank (00101010319515)	181,193	1,409,143
Nabil Bank- Landesa	-	36,610
Nepal Investment Bank (CORE)	834,813	819,691
NIMB (00105010041102)	626,169	1,066,099
Nepal Investment Ltd.(250979)	1,860,384	1,116,316
NIMB (0250634)	4,916,467	547,269
NIB Bank 250955	-	2,764,921
Cash at Bank (319485)	3,337,168	127,253
NIB Bank 250634	720,137	1,360,565
NIMB (00102050250948)	544,209	3,584,160
NIMB Bank (2050250641)	4,987,408	2,964,566
NIMB Bank -2 (0250962)	6,142,775	1,458,374
Nabil Bank (0110015067401)	11,081	-
Siddhardtha Bank (Saving account)	1,470,578	1,021,078
Siddhartha Bank (01621184360)	167,803	1,813,926
Siddhartha Bank (500074073)	-	93,735
Siddhartha Bank (55511592177)	150,000	-
Total	38,169,970	27,138,288

4.6 Unrestricted Funds/ Accumulated surplus

Particulars	Current Year	Previous Year
Balance as at beginning of year	34,687,166	35,822,903
Opening Adjustments	-	(29,808)
Prior Period reclassifications	(121,201)	213,570
Surplus / (Deficit) during the year	1,187,331	(907,185)
Allocation of Unrestricted fund to Emergency Fund	-	(412,314)
Balance at end of the year	35,753,296	34,687,166

4.7 Designated Funds

Particulars	Current Year	Previous Year
Balance as at beginning of year	412,314	-
Income during the year	-	412,314
Transferred to Statement of Income & Expenditure	-	-
Balance as at year end	412,314	412,314

Designated for

Particulars	Current Year	Previous Year
Fund Transfer to Emergency Fund contributed by Sustainability Fund- WJR Project	412,314	412,314
Total	412,314	412,314

4.8 Restricted Funds

Particulars	Current Year	Previous Year
Balance as at beginning of year	15,719,727	9,190,738
Prior Period reclassifications	121,201	(213,570)
Opening Adjustment	-	29,808
Additional Funds received during the year	214,804,253	145,185,790
Transferred to Statement of Income & Expenditure	(212,988,969)	(138,473,039)
Unused Fund Refund	(132,904)	-
Total	17,523,307	15,719,727

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4.9 Other Capital Reserves

Particulars	Current Year	Previous Year
Balance at beginning of the year	4,245,552	4,768,454
Additions during the year	180,500	-
Depreciation/Amortization for the year	(487,247)	(519,605)
Disposal during the year	-	(3,297)
Balance at end of the year	3,938,806	4,245,552

4.10 Other Non Current Liabilities

Particulars	Current Year	Previous Year
Deferred Grants	2,158,250	-
Total	2,158,250	-

4.11 Accounts Payable

Particulars	Current Year	Previous Year
Employee Benefit Liabilities	1,164,577	2,083,213
Vendor/Consultant Payables (Note 4.11.1)	9,807,433	5,496,144
Staff Program Payables (Note 4.11.2)	13,096	88,161
Audit Fee Payables (Note 4.11.3)	312,200	312,200
Withholding Taxes Payable	-	24,916
Field office Dang Payable	65,208	-
Field Office Janakpur	114,741	-
Rent Payable	15,140	79,200
Staff Salary Payable	588,105	-
Total	12,080,497	8,083,831

4.11.1 Vendor/Consultant Payables

Particulars	Current Year	Previous Year
K Two Supply House	102,735	-
Pashupati Agro Traders	400,000	-
Star-HPN J. V	454,836	-
Swargadwari Agro Center	363,367	-
Airzone Courier Pvt. Ltd	51,319	-
Anmol Agritech Pvt.Ltd	-	373,289
SWN	8,416,949	5,122,855
Plus Enterprise Nepal	18,227	-
Total	9,807,433	5,496,144

4.11.2 Staff Program Payables

Particulars	Current Year	Previous Year
Chhiring Dorje Tamang	3,768	-
Kushal Adhikari	7,758	-
Mangale Syangbo Tamang	1,300	-
Manoj Bikram Singh	80	-
Minu Pun	150	-
Narayani Pun	40	-
Sudhir Kumar Regmi	-	13,764
Gopal Giri	-	29,160
Ram Sundar Singh	-	29,260
Akkal Bahadur Bohara	-	6,194
Dinesh KC	-	3,613
Ganesh Man Singh	-	2,581
Nirmala Malla	-	2,890
Rajendra Bohara	-	699
Total	13,096	88,161

Handwritten signatures and stamps are present at the bottom of the page. A circular stamp reads "Pradhan & Shrestha Associates * Chartered Accountants * Kathmandu, Nepal". A rectangular stamp reads "CS/C आत्मनिर्भर कोष".

4.11.3 Audit Fee Payables

Particulars	Current Year	Previous Year
J.B. Rajbhandary & DiBins	89,200	-
Pradhan and Shakya Associates	223,000	89,200
S.Basnet and CO.	-	223,000
Total	312,200	312,200

4.12 Provision

Particulars	Current Year	Previous Year
Provision for Festival Allowance	1,248,933	-
Total	1,248,933	-

4.13 Incoming Resources

Particulars	Current Year	Previous Year
Grants - Restricted Funding	212,988,969	138,473,039
Grants - Unrestricted Funding	722,956	1,317,879
Membership Fee	8,250	8,250
Income from news paper & magazine	3,000	-
Grants for Technical Assistance	11,250	20,000
Grants for Vehicle Mobilization	541,800	759,740
Grants for Overhead	121,060	3,273,159
Total Incoming Resources	214,397,285	143,852,067

4.14 Financial Income

Particulars	Current Year	Previous Year
Interest Income	463,178	735,795
Total	463,178	735,795

4.15 Staff Cost

Particulars	Current Year	Previous Year
Administrative Staff Salary Costs	13,427,552	10,960,640
Staff Insurance Expenses	245,236	137,282
Total	13,672,788	11,097,922

4.16 Program Expenses

Particulars	Current Year	Previous Year
Land Tenure Security (Land Access and Ownership + Securing Women Landrights)	18,991,925	16,804,696
Agro Ecology Promotion	20,061,330	24,927,587
Building Resilient Communities	109,130,721	47,079,282
Organization Development	1,319,344	4,330,759
Program Staff Salary Costs	40,866,361	32,284,319
Total	190,369,681	125,426,643

Handwritten signatures and stamps are present below the tables. A circular stamp of Pradhan & Shakya Associates, Chartered Accountants, Kathmandu, Nepal, is visible. Other stamps include 'CST/C' and 'अनुमतिपत्र' (License).

4.17 General Administrative Expenditure

Particulars	Current Year	Previous Year
Insurance expenses (assets)	9,453	-
Communication and Internet Expenses	106,088	-
Electricity and Water Expenses	150,696	92,848
Internal Audit Expenses	180,800	90,400
Statutory Audit fee	226,000	226,000
Kitchen Expenses	84,908	-
Office rent	1,565,695	1,099,274
Office Supplies and Consumable	1,803,615	1,172,832
Registration and Renewal Expenses	30,647	8,100
Repair and Maintenance	276,037	343,359
Water Expenses	26,395	-
SWC Approval and Monitoring Expenses	420,000	190,000
Bank Charges	12,444	3,993
Fuel Expenses	228,124	53,444
Vehicle Repair and Maintenance	913,733	445,560
Vehicle Insurance and Renewal Expenses	33,002	-
Local travel and DSA	416,271	2,750,807
Office Management Costs	3,086,924	2,179,227
Monitoring & Evaluation	-	253,430
Total	9,570,832	8,909,273

4.18 Depreciation & Amortization

Particulars	Current Year	Previous Year
Depreciation	59,831	61,209
Total	59,831	61,209

4.19 Income Tax Expense

CSRC has received renewed tax exemption status for FY 2082/83 on 2082.06.05 and accordingly no provision for tax has been made.

4.20 Contingent Liabilities

The organization holds no contingent liabilities as of the reporting period.

4.21 Related Party Transactions

No related party transaction were carried out during the reporting period.

Handwritten signatures and stamps are present at the bottom of the page. A central stamp reads "CSRC आत्मनिर्भर केन्द्र". To the right, a circular stamp reads "Pradhan & Shakyas Associates Kathmandu, Nepal Chartered Accountants".