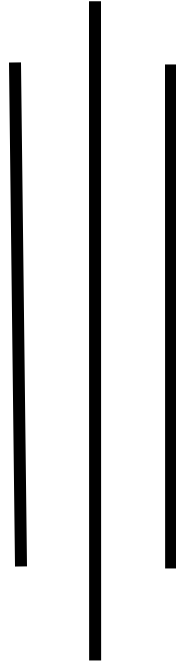


बाल बिकास नेपाल

बरहथवा-१८, श्रीपुर (सर्लाही)

CHILD DEVELOPMENT NEPAL

Barahathawa-18, Shreepur (Sarlahi)



बाह्य लेखापरिक्षण प्रतिवेदन- २०८१-०८२

External Audit Report-2081/2082



N. Chalise & Associates

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To,
The Members,
Child Development Nepal,
Barahathawa-18, Sarlahi

Report on the Audit of the Financial Statements as at 32nd Ashad, 2082 (16th July, 2025)

Disclaimer of Opinion

We were engaged to audit the financial statements of **Child Development Nepal**, which comprise the Statement of Financial Position (Balance Sheet) as at Ashadh 32, 2082 (corresponding to July 16th, 2025), and the Statement of Income, Statement of Changes and Statement of Cash Flows for the year from Shrawan 1, 2081 to Ashadh 32, 2082 and notes to the financial statements, including a summary of significant accounting policies.

We do not express an opinion on the accompanying financial statements of **Child Development Nepal**, because of the significance of the matters described in the basis for opinion section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

Basis for Disclaimer of Opinion

As per the Financial Reporting Framework prescribed in Nepal, Non-Governmental Organizations (NGOs) are required to prepare their financial statements in accordance with Nepal Accounting Standards for Non-Governmental Organizations (NAS for NPOs).

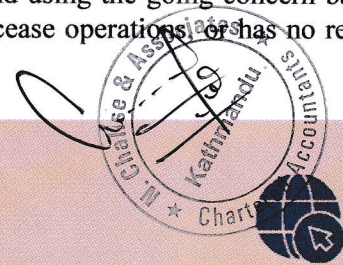
However, an organization has not prepared its financial statements in accordance with NAS for NPOs. As a result, the cumulative effects of not restating, presenting, and disclosing financial information under the provisions of NAS for NPOs are **uncertain, material, and pervasive** to the financial statements.

We conducted our audit in accordance with Nepal Standards on Auditing (NSAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the organization in accordance with the ICAN's Handbook of Code of Ethics for Professional Accountants, and we have fulfilled our other ethical responsibilities in accordingly. However, due to the matters described above, we are unable to obtain sufficient appropriate audit evidence to provide a basis for an audit 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 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 misstatement, whether due to fraud or error.

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





N. Chalise & Associates

CHARTERED ACCOUNTANTS

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error. However, because of the matter described in the **Basis for Disclaimer of Opinion**, we were unable to obtain sufficient appropriate audit evidence to form a basis for an audit opinion.

As part of an audit in accordance with NSAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement, whether due to fraud or error.
- Obtain an understanding of internal control relevant to the audit.
- Evaluate the appropriateness of accounting policies and reasonableness of accounting estimates.
- Conclude on the appropriateness of management's use of the going concern basis of accounting.
- Evaluate the overall presentation and disclosures in the financial statements.


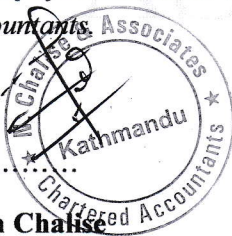
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit observations, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

Based on our audit, we report that:

- a) The information and explanations have been made available as were required for the completion of audit;
- b) The books of account as required by applicable Act have been properly maintained by the NGO in a manner to reflect the real affairs of its operations;
- c) The Statement of Financial Position, Statement of Profit and Loss and Statement of Cash Flow have been prepared in compliance with the existing accounting standards not as per NAS for NPOs and such statements are in agreement with the books of account maintained by the organization;
- d) The member's or any representative or any employee has acted contrary to law or misappropriated any property of the NGO or caused any loss or damage to the NGO or not;
- e) The organization has withheld advance tax as per Chapter 17 of Income Tax Act 2058 wherever applicable and the organization has conducted all its activities as per its objective.

For and on behalf of N. CHALISE & ASSOCIATES,
Chartered Accountants

CA Netra Nath Chalise

Proprietor

Kathmandu, Nepal

Date: 14th September, 2025

UDIN : 250914CA01092rHVm3




Child Development Nepal
Barahathawa-18, Shreepur, Sarlahi
Statement of Financial Position
As at 32nd Ashad, 2082 (At 16th July, 2025)

Amount in NPR.

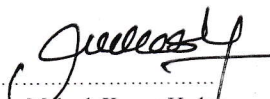
Particulars	Note No.	As at Ashad 32, 2082	As at Ashad 31, 2081
ASSETS			
<u>Non-Current Assets</u>			
Property, Plant and Equipment	4	114,725.99	140,923.50
Intangible Assets		-	-
Total Non-Current Assets		114,725.99	140,923.50
<u>Current Assets</u>			
Trade & Other Receivables	5	-	-
Cash and Cash Equivalents	6	67,192.84	19,644.00
Prepayments & Other Advances	7	25,000.00	25,000.00
Total Current Assets		92,192.84	44,644.00
Total Assets		206,918.83	185,567.50
EQUITY AND LIABILITIES			
<u>Fund</u>			
Capital and Reserve Fund	8	55,332.24	66,548.50
Fund Balance	9	(186,192.91)	(430,820.00)
Total Equity		(130,860.67)	(364,271.50)
<u>Liabilities</u>			
Non-Current Liabilities:			
		-	-
Total Non-current Liabilities			
<u>Current Liabilities</u>			
Account Payable	10	337,779.50	549,839.00
Total Current Liabilities		337,779.50	549,839.00
Total Liabilities		337,779.50	549,839.00
Total Equity and Liabilities		206,918.83	185,567.50

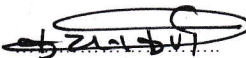
The accompanying notes form an integral part of the financial statements.


As per our report of even date


Dinesh Kumar Yadav
Treasurer


Birendra Ray
Executive Director


Mukesh Kumar Yadav
Account Officer


Kanchan Kumari Karna
Chairperson


CA. Netranath Chalise
N. Chalise and Associates
Chartered Accountants



Child Development Nepal
Barahathawa - 18, Shreepur, Sarlahi
Statement of Income & Expenditure
For the Year Ended on Ashad End, 2082

(Corresponding to the Period from 16th July, 2024 - 16th July, 2025)

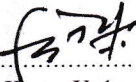
Amount in NPR.

Particulars	2081-82	2080-81
Income		
Core Fund	432,398.76	667,044.52
ELDLP	2,200,330.41	4,520,532.85
Bharathwa Municipality	-	996,934.00
Madhesh Province	-	27,274.00
Total-A	2,632,729.17	6,909,085.37
Expenditure		
Core Fund Expenses	421,182.50	653,365.00
ELDLP	2,200,330.41	4,520,532.85
Bharathwa Municipality	-	996,934.00
Madhesh Province	-	27,274.00
Depreciation	11,216.26	13,679.52
Total-B	2,632,729.17	6,909,085.37
Surplus/ Deficit	-	-

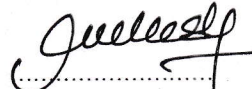
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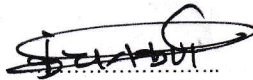
As per our report of even date


For Child Development Nepal


.....
Dinesh Kumar Yadav
Treasurer


.....
Birendra Ray
Executive Director


.....
Mukesh Kumar Yadav
Account Officer


.....
Kanchan Kumari Karna
Chairperson


.....
CA. Netranath Chalise
N. Chalise and Associates
Chartered Accountants



Child Development Nepal

Barahathawa-18, Shreepur, Sarlahi

Statement of Cash Flow

For the Year Ended on Ashad End, 2082

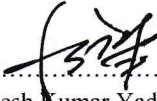
(Corresponding to the Period from 16th July, 2024 - 16th July, 2025)

Amount in NPR.

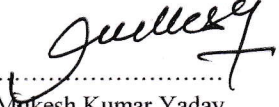
Particulars	2081-82	2080-81
Cash Flows from Operating Activities		
Profit for the Year Before Tax	-	-
Adjustment for: Non-Cash Items & Non-Operating items		
Depreciation/amortisation on PPE & Intangible Assets	26,197.51	32,804.52
Adjustment for Working Capital Changes except Cash & Cash Equivalent		
Increase / Decrease in Trade & Other Receivables	-	-
Increase / Decrease in Prepayments & Other Advances	-	-
Increase/Decrease in Account Payables	(212,059.50)	(412,565.00)
Cash generated from Operations.	(185,861.99)	(379,760.48)
Prior Period Adjustment	-	-
Income Tax Paid	-	-
Net Cash Flows from Operating Activities (A)	(185,861.99)	(379,760.48)
Cash Flow from Investing Activities		
Acquisition of Property, Plant and Equipment & Intangible Assets	-	-
Proceeds from sale of Property, Plant and Equipment & Intangible Assets	-	-
Net Cash flows from Investing Activities (B)	-	-
Cash Flow from Financing Activities		
Capital Reserve Increase / (Decrease)	(11,216.26)	(13,679.52)
Proceed / (Expenditure) in/(from) Project Fund	244,627.09	(1,408,126.00)
Net Cash Flows from Financing Activities (C)	233,410.83	(1,421,805.52)
Net Increase/(Decrease) in Cash and Cash Equivalent (A+B+C)	47,548.84	(1,801,566.00)
Cash and Cash Equivalents at the Beginning	19,644.00	1,821,210.00
Cash and Cash Equivalents at the End	67,192.84	19,644.00


The accompanying notes form an integral part of the financial statements.


As per our report of even date


Dinesh Kumar Yadav
Treasurer


Birendra Ray
Executive Director


Mukesh Kumar Yadav
Account Officer


Kanchan Kumari Karna
Chairperson


CA. Netranath Chalise
N. Chalise and Associates
Chartered Accountants



Child Development Nepal

Barahathwa-18, Shreepur, Sarlahi

Change in Fund Balance

For the Year Ended on Ashad End, 2082

(Corresponding to the Period from 16th July, 2024 - 16th July, 2025)

Core Fund

Amount in NPR.

Particulars	Current Year	Previous Year
Balance as of Shrawan 1, 2081	(114,027.00)	(107,710.00)
Changes in Accounting Policies		
Correction of Prior Period Errors & Tax Adjustment	-	-
Restated Balance as of Shrawan 1, 2081	(114,027.00)	(107,710.00)
<i>Changes in Fund for the Year</i>		
Received	611,140.00	647,048.00
Expenses	(421,182.50)	(653,365.00)
Balance as of Ashad 32, 2082	75,930.50	(114,027.00)

Restricted Fund

ELDLP

Amount in NPR.

Particulars	Current Year	Previous Year
Balance as of Shrawan 1, 2081	(320,674.00)	54,614.00
Changes in Accounting Policies		
Correction of Prior Period Errors	-	-
Restated Balance as of Shrawan 1, 2081	(320,674.00)	54,614.00
<i>Changes in Fund for the Year</i>		
Received	2,255,000.00	4,145,244.85
Expenses	(2,200,330.41)	(4,520,532.85)
Balance as of Ashad 32, 2082	(266,004.41)	(320,674.00)

Barahathawa Municipality Funded

Amount in NPR.

Particulars	Current Year	Previous Year
Balance as of Shrawan 1, 2081	-	1,001,174.00
Changes in Accounting Policies		
Correction of Prior Period Errors	-	-
Restated Balance as of Shrawan 1, 2081	-	1,001,174.00
<i>Changes in Fund for the Year</i>		
Received	-	(4,240.00)
Expenses	-	(996,934.00)
Balance as of Ashad 32, 2082	-	-



Madesh Province Funded Project*Amount in NPR.*

Particulars	Current Year	Previous Year
Balance as of Shrawan 1, 2081	-	(336,556.00)
Changes in Accounting Policies		
Correction of Prior Period Errors	-	-
Restated Balance as of Shrawan 1, 2081	-	(336,556.00)
<i>Changes in Fund for the Year</i>		
Received	-	363,830.00
Expenses	-	(27,274.00)
Balance as of Ashad 32, 2082	-	-

NFE-Chandranagar Municipality*Amount in NPR.*

Particulars	Current Year	Previous Year
Balance as of Shrawan 1, 2081	-	(335,397.00)
Changes in Accounting Policies		
Correction of Prior Period Errors	-	-
Restated Balance as of Shrawan 1, 2081	-	(335,397.00)
<i>Changes in Fund for the Year</i>		
Received	-	335,397.00
Expenses	-	-
Balance as of Ashad 32, 2082	-	-

Haripur Municipality*Amount in NPR.*

Particulars	Current Year	Previous Year
Balance as of Shrawan 1, 2081	(177.00)	(177.00)
Changes in Accounting Policies		
Correction of Prior Period Errors	-	-
Restated Balance as of Shrawan 1, 2081	(177.00)	(177.00)
<i>Changes in Fund for the Year</i>		
Received	-	-
Expenses	-	-
Balance as of Ashad 32, 2082	(177.00)	(177.00)

NFE-Chakraghatta Rural Municipality*Amount in NPR.*

Particulars	Current Year	Previous Year
Balance as of Shrawan 1, 2081	4,058.00	4,058.00
Changes in Accounting Policies		
Correction of Prior Period Errors	-	-
Restated Balance as of Shrawan 1, 2081	4,058.00	4,058.00
<i>Changes in Fund for the Year</i>		
Received	-	-
Expenses	-	-
Balance as of Ashad 32, 2082	4,058.00	4,058.00



Kaudena Municipality Funded Project

Amount in NPR.

Particulars	Current Year	Previous Year
Balance as of Shrawan 1, 2081	-	-
Changes in Accounting Policies	-	-
Correction of Prior Period Errors	-	-
Restated Balance as of Shrawan 1, 2081	-	-
<i>Changes in Fund for the Year</i>		
Received	-	-
Expenses	-	-
Balance as of Ashad 32, 2082	-	-

Amount in NPR.

Particulars	Current Year	Previous Year
Balance as of Shrawan 1, 2081	-	697,300.00
Changes in Accounting Policies	-	-
Correction of Prior Period Errors	-	-
Restated Balance as of Shrawan 1, 2081	-	697,300.00
<i>Changes in Fund for the Year</i>		
Received	-	-
Expenses	-	(697,300.00)
Balance as of Ashad 32, 2082	-	-

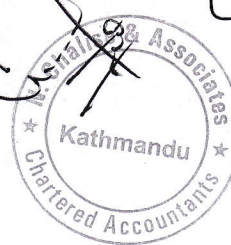
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CHILD DEVELOPMENT NEPAL

Barahathawa-18, Shreepur, Sarlahi

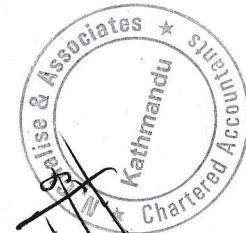
Fixed Assets

FY 2081/82 (2024/25)

Note - 4

Particulars	Opening WDV	Addition during the year	Depreciation Base	Depreciation	WDV as on Ashad End 2081
Capital Reserve		-			-
Furniture	3,203.61	-	3,203.61	800.90	2,402.71
Laptop	9,136.23	-	9,136.23	2,284.06	6,852.17
Pool D					
Machinery	7,834.70	-	7,834.70	1,175.20	6,659.49
Tailoring Machine	46,373.96	-	46,373.96	6,956.09	39,417.87
Total	66,548.50	-	66,548.50	11,216.26	55,332.24
Core Fund					
Projector(Pool B)	38,250.00		38,250.00	9,562.50	28,687.50
ELDLP					
Electrical Assets(Pool D)	36,125.00		36,125.00	5,418.75	30,706.25

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NOTE 5: Account Receivable

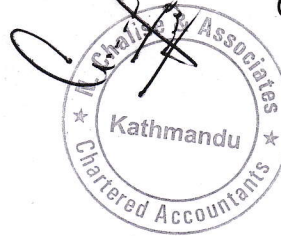
Particulars	As at Ashad 32, 2082	As at Ashad 31, 2081
Account Receivables	-	-
TOTAL	-	-

**NOTE 6: Cash & Cash Equivalents
(As certified by the management)**

Particulars	As at Ashad 32, 2082	As at Ashad 31, 2081
Cash Balance (Bishnu Rural Municipality Funded Project)	4,058.00	4,058.00
Cash Balance (Core)	47,242.00	-
Bank Balance		
Kumari Bank Ltd.(Core Fund)	7,916.00	7,916.00
Nepal Bank Ltd., Barahathawa Branch(ELDLP)	1,805.84	1,499.00
Rastriya Banijya Bank Ltd.	3,171.00	3,171.00
Nepal Bank Ltd., Malangawa Branch(NFE - CRM)	3,000.00	3,000.00
TOTAL	67,192.84	19,644.00

NOTE 7: Prepayments & Other Advances

Particulars	As at Ashad 32, 2082	As at Ashad 31, 2081
Guarantee Deposit	25,000.00	25,000.00
TOTAL	25,000.00	25,000.00



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NOTE 8: Capital & Reserve Fund

Particulars	As at Ashad 32, 2082	As at Ashad 31, 2081
Fixed Assets Fund	55,332.24	66,548.50
TOTAL	55,332.24	66,548.50

Note 9: Fund Balance

Particulars	As at Ashad 32, 2082	As at Ashad 31, 2081
Core Fund	75,930.50	(114,027.00)
ELDLP	(266,004.41)	(320,674.00)
Haripur Municipality Fund	(177.00)	(177.00)
NFE-Chakraghatta Rural Municipality	4,058.00	4,058.00
TOTAL	(186,192.91)	(430,820.00)

NOTE 10: Account Payables

Particulars	As at Ashad 32, 2082	As at Ashad 31, 2081
Core	39,086	191,364
ELDLP	298,517	358,298
Haripur Municipality Funded Project	177.00	177.00
	-	-
TOTAL	337,779.50	549,839.00

NOTE 11: Fund Received

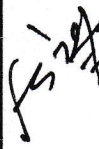



Particulars	As at Ashad 32, 2082	As at Ashad 31, 2081
Core Fund	611,140.00	647,048.00
ELDLP	2,255,000.00	4,145,244.85
Barahathwa Municipality	-	(4,240.00)
Madhesh Province	-	363,830.00
Chandranagar Municipality	-	335,397.00
TOTAL	2,866,140.00	694,987.00

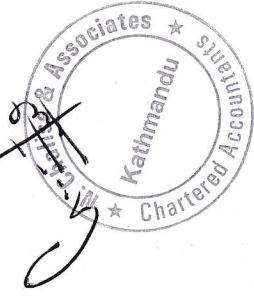
Child Development Nepal
Barahathwa, Sarlahi
Fund Accountability Statement (FAS)

For the Fiscal Year Ending on 32nd Ashad 2082 (Corresponding to 16 July 2025)

Amount in NPR.

Particulars	Core Fund	ELDLP	Barahathwa Municipality	Madhesh Province	Chandranagar Municipality	Haripur Municipality	NFE- Chakraghatta Rural Municipality	Total
Opening Fund Balance	(114,027.00)	(320,674.00)	-	-	-	(177.00)	4,058.00	(430,820.00)
Add/ Less: Prior Period Adjustment	-	-	-	-	-	-	-	-
Add: Fund Received During the period	611,140.00	2,255,000.00	-	-	-	-	-	2,866,140.00
Less: Expenses During the Period	(421,182.50)	(2,200,330.41)	-	-	-	-	-	(2,621,512.91)
Less: Settlement from Core	-	-	-	-	-	-	-	-
Balance of Fund	75,930.50	(266,004.41)	-	-	-	(177.00)	4,058.00	(186,192.91)
Balance of Fund Represented By								
Assets Total	115,016.50	32,512.09	-	-	-	-	4,058.00	151,586.59
Cash & Bank	61,329.00	1,805.84	-	-	-	-	4,058.00	67,192.84
Fixed Assets	28,687.50	30,706.25	-	-	-	-	-	59,393.75
Guarantee deposit	25,000.00	-	-	-	-	-	-	25,000.00
Payable Total	(39,086.00)	(298,516.50)	-	-	-	(177.00)	-	(337,779.50)
Payable	(39,086.00)	(298,516.50)	-	-	-	(177.00)	-	(337,779.50)
Total	75,930.50	(266,004.41)	-	-	-	(177.00)	4,058.00	(186,192.91)

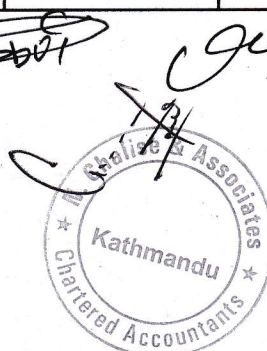
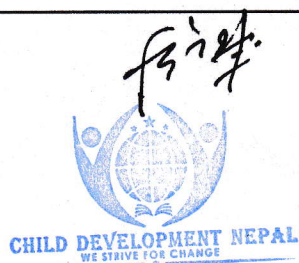







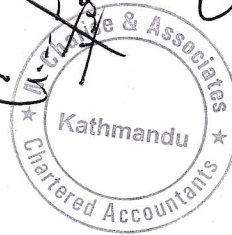
Child Development Nepal
Barahathwa-18, Shreepur, Sarlahi
Fund Accountability Statement
Core Fund

Amount in NPR.

Particulars	Current Year	Previous Year
Opening Balance	(114,027.00)	(107,710.00)
Add: Prior Period Adjustment	-	-
Donation	433,000.00	601,350.00
Membership Fee	19,500.00	17,250.00
Other Income	158,640.00	28,448.00
Total Fund	497,113.00	539,338.00
Expenses		
Application Fee	-	-
Annual General Meeting	49,750.00	-
Audit Fee	22,600.00	40,115.00
Bank Charges	-	100.00
Meeting with Stakeholders	15,600.00	
CTEVT Affiliation Fee	-	-
General Assembly Expenses	-	65,700.00
Office Rent	126,000.00	108,000.00
Hospitality	10,000.00	12,000.00
Monitoring and Visit from D.A.O.	10,000.00	-
Printing and Stationery	10,000.00	26,000.00
PSC Quiz Context	-	25,000.00
Recommendation Fee	-	-
Registration & Renew	14,500.00	5,500.00
Repair and Maintenance	5,000.00	10,000.00
Salary	120,000.00	130,000.00
Utility	8,170.00	25,149.00
National Children's Day	10,000.00	10,500.00
Communication	5,000.00	2,825.00
Transport & Travel	5,000.00	27,444.00
Advertisement on Literacy movement	-	51,497.00
Literacy Volunteer Mobilization	-	50,000.00
Participants Miscellaneous purchase	-	24,364.00
Participants class management	-	25,000.00
Program Report	-	1,421.00
Depreciation	9,562.50	12,750.00
Total Expenses	421,182.50	653,365.00



Remaining Fund Balance	75,930.50	(114,027.00)
Fund Balance Represented by:		
Cash and Bank Balance		
Kumari Bank Ltd.	7,916.00	7,916.00
Nepal Bank Ltd. Malangawa	3,000.00	3,000.00
Rastriya Banijya Bank Ltd.	3,171.00	3,171.00
Cash Balance	47,242.00	-
Advance & Receivable		
Guarantee Deposit	25,000.00	25,000.00
Payable		
Audit Fee Payable	(22,300.00)	(39,582.00)
TDS Payable	(16,786.00)	-
Ram Pravesh Paswan	-	(99,500.00)
Ram Swarth Baitha	-	(50,785.00)
Surendra Ray	-	-
Mukesh Kumar Yadav	-	(1,497.00)
Fixed Assets		
Projector	28,687.50	38,250.00
Total	75,930.50	(114,027.00)



Child Development Nepal
Barahathwa-18, Shreepur, Sarlahi
Fund Accountability Statement
ELDLP

Amount in NPR.

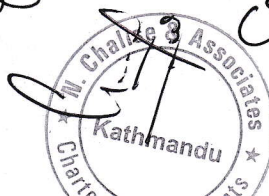
Particulars	Current Year	Previous Year
Opening Balance	(320,674.00)	54,614.00
Add: Received During the Year		
Aide et Action	2,255,000.00	4,145,244.85
Other Income	-	-
Total Fund	1,934,326.00	4,199,858.85
Expenses		
Center Management Cost	-	91,335.00
General Admin. Cost	193,702.56	298,848.00
Staff selection	-	-
Staffs Salary and benefits	234,000.00	548,961.85
Local Conveyance	-	-
Child Led Activities	100,200.00	222,320.00
communication & coordination within the networks	-	-
Community mobilization Drive	-	-
Continous Assessment system/CCP updating	275,865.00	106,250.00
Placement support and monitoring	-	15,000.00
Lifeskills and personality development &GCE	-	-
Meeting and Orientation	429,180.00	692,450.00
Meeting and Visits	-	179,990.00
Meetings	88,000.00	114,630.00
Social Audit Fee	-	-
Monitoring and Evaluation	60,775.00	328,790.00
Monitoring and Evaluation (training center level, cluster level, NGOP level)	40,800.00	30,600.00
Project Exit Workshop	129,468.60	-
Reporting & Publication	77,600.00	-
Salaries & benefits for project staff	30,000.00	949,988.00
Salaries & benefits for project staff	339,228.00	250,000.00
Training to local government on local level budgetory process.	139,092.50	-
Skills testing of ilead graduates	-	160,000.00
Trade 1	-	89,060.00
Travel cost for iLead Purpose	36,000.00	84,000.00
Travel cost for Project Staff	21,000.00	57,000.00
Food & Hygiene Materials-Emergency Response	-	294,935.00
Depreciation	5,418.75	6,375.00
Total Expenses	2,200,330.41	4,520,532.85
Remaining Fund Balance	(266,004.41)	(320,674.00)



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Fund Balance Represented by:		
Bank Balance	1,805.84	1,499.00
Fixed Assets(Electrical Assets)	30,706.25	36,125.00
Payable		
Other Payable	(1,000.00)	(1,000.00)
CTEVET	(115,000.00)	(115,000.00)
Aarati Chaudhary	-	(10,800.00)
Ajay Kumar Yadav	-	(6,500.00)
Mukesh Kumar Yadav	(8,436.00)	(1,000.00)
Birendra Ray	(16,790.00)	-
Dinesh Kumar Yadav	(10,115.00)	-
Nigrani Today Newspaper	(14,775.00)	-
Nigrani Media Pvt. Ltd.	(39,400.00)	-
N. Chalise & Associates	(0.50)	-
Perfect IT Solutions	-	(4,875.00)
Punam Kumari	-	(1,980.00)
R.B. Hotel	-	(5,368.00)
Salaries Of Staffs	-	(123,824.00)
Shree Ganapati Acqua Filter Water Industry.	-	(951.00)
Travel Expenses of Staffs	(93,000.00)	(87,000.00)
Total	(266,004.41)	(320,674.00)

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Child Development Nepal
 Barahathwa-18, Shreepur, Sarlahi
Fund Accountability Statement
 Barahathwa Municipality Funded Projects

Amount in NPR.

Particulars	Current Year	Previous Year
Opening Balance	-	1,001,174.00
Add: Received During the Year		
Barahathwa Municipality	-	(4,240.00)
Total Fund	-	996,934.00
Expenses		
COVID-19 Response Program	-	-
Surveyor	-	59,760.00
Project plan and development	-	21,035.00
Advertisement on Literacy movement	-	50,000.00
Orientation for Local Stakeholders	-	41,500.00
Literacy Volunteer Mobilization	-	150,000.00
Books	-	90,000.00
Participants Miscellaneous purchase	-	200,636.00
Participants Transport	-	30,000.00
Participants class management	-	81,000.00
Operation	-	50,000.00
Literacy Facilitator	-	100,000.00
Monitoring and Reports	-	17,600.00
Certification of learning	-	30,000.00
Participants Certificate	-	60,000.00
Program Report	-	14,229.00
Overhead Expenses	-	1,174.00
Total Expenses	-	996,934.00
Remaining Fund Balance	-	-
Fund Balance Represented by:		
Bank Balance	-	-
Rastriya Banjiya Bank Ltd.	-	-
Total	-	-



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Child Development Nepal
 Barahathwa-18, Shreepur, Sarlahi
Fund Accountability Statement
 Madhesh Province Funded Project (HFP)

Amount in NPR.

Particulars	Current Year	Previous Year
Opening Balance	-	(336,556.00)
Add: Received During the Year		
Madhesh Province	-	363,830.00
Total Fund	-	27,274.00
Expenses		
Facilitator fooding and lodging allowance	-	-
Facilitator Salary	-	-
Field Travel Cost	-	-
Miscellaneous	-	-
Monitoring Expenses	-	-
Photocopy Expenses	-	-
Printing and Designing	-	-
Program Co-Ordinator	-	-
Overhead Expenses	-	27,274.00
Total Expenses	-	27,274.00
Remaining Fund Balance	-	-
Fund Balance Represented by:		
Bank Balance	-	-
Payable		
Anil Singh	-	-
Rajesh Kumar Pandit	-	-
Ram Kishor Ray	-	-
Ram Pravesh Paswan	-	-
Surendra Ray	-	-
Total	-	-



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Child Development Nepal
 Barahathwa-18, Shreepur, Sarlahi
Fund Accountability Statement
 Haripur Funded Project (HFP)

Amount in NPR.

Particulars	Current Year	Previous Year
Opening Balance	(177.00)	(177.00)
Add: Received During the Year		
Haripur Municipality	-	-
Total Fund	(177.00)	(177.00)
Expenses		
Lok Sewa Prepration Class	-	-
Total Expenses	-	-
Remaining Fund Balance	(177.00)	(177.00)
Fund Balance Represented by:		
Bank Balance	-	-
Payable		
Other Payable	(177.00)	(177.00)
Total	(177.00)	(177.00)



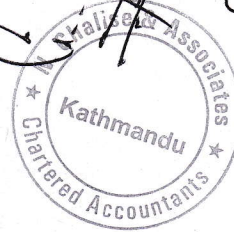
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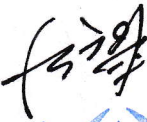
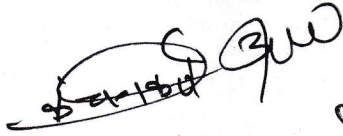




Child Development Nepal
 Barahathwa-18, Shreepur, Sarlahi
Fund Accountability Statement
 Chandranagar Rural Municipality

Amount in NPR.

Particulars	Current Year	Previous Year
Opening Balance	-	(335,397.00)
Add: Received During the Year		
Chandranagar Rural Municipality	-	335,397.00
Total Fund	-	-
Expenses		
Lok Sewa Preparation Class	-	-
Total Expenses	-	-
Remaining Fund Balance	-	-
Fund Balance Represented by:		
Bank Balance	-	-
Payable		
Vendors	-	-
Total	-	-



Child Development Nepal
Barahathwa-18, Shreepur, Sarlahi
Fund Accountability Statement
Kaudena Funded Project (HFP)

Amount in NPR.

Particulars	Current Year	Previous Year
Opening Balance	-	697,300.00
Add: Received During the Year		
Kaudena Municipality	-	-
Total Fund	-	697,300.00
Expenses		
Supervisor	-	15,000.00
Project plan and development	-	11,000.00
Advertisement on Literacy movement	-	20,250.00
Orientation for Local Stakeholders	-	16,000.00
Purchase and distribution of study materials to participants	-	90,000.00
Participants miscellaneous purchase	-	180,000.00
Participants miscellaneous transportation	-	18,000.00
Participants class management	-	31,050.00
Literacy Facilitator	-	150,000.00
Monitoring and Reports	-	25,000.00
Certification of learning	-	36,000.00
Participants Certificate	-	45,000.00
Declaration Program Ceremony	-	49,600.00
Program Report	-	10,400.00
Total Expenses	-	697,300.00
Remaining Fund Balance	-	-
Fund Balance Represented by:		
Bank Balance	-	-
Rastriya Banijya Bank Ltd.	-	-
Payable		
Other Payable	-	-
Tax Payable	-	-
Total	-	-



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Child Development Nepal
 Barahathwa-18, Shreepur, Sarlahi
Fund Accountability Statement
 Chakraghatta Rural Municipality

Amount in NPR.

Particulars	Current Year	Previous Year
Opening Balance	4,058.00	4,058.00
Add: Received During the Year		
Chakraghatta Rural Municipality	-	-
Total Fund	4,058.00	4,058.00
Expenses		
Micro-Enterprise Development for Proverty Alleviation	-	-
Total Expenses	-	-
Remaining Fund Balance	4,058.00	4,058.00
Fund Balance Represented by:		
Cash Balance	4,058.00	4,058.00
Total	4,058.00	4,058.00

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Child Development Nepal
Barahathawa 18, Shreepur Sarlahi
Significant Accounting Policies and Notes to Accounts
FY 2081.82

A. Organization Background:

Child Development Nepal (CDN) is registered as a not-for-profit organization at District Administrative Office, Sarlahi. CDN formally initiated its work from 2071 B.S. It is also registered in IRD with PAN 603137978. Organization has obtained tax exemption certificate from Inland Revenue Office Barathathawa and is working as non profit organization.

Significant Accounting Policies

i) Scope of Financial Statement

The attached financial statements incorporates the Balance sheet of Child Development Nepal's as on Ashad 32, 2082 (Corresponding to July 16, 2025), Income and Expenditure account and cash flow statement for the year then ended.

ii) Basis of Preparation

Financial Statement has been prepared in accordance with Generally Accepted Accounting Principles (GAAP) in Nepal. The significant accounting policy followed in relation to preparing the financial statements are summarized below.

iii) Historical Cost Convention:

Financial statement has been prepared in accordance with historical cost convention.

iv) Recognition of Income:

Amount of Grant is recognized as income at the time of receipt without considering the grant period. Grants received with specific condition/purpose are recognized in income statement up to the extent of expenditure incurred out of such fund.
Other income is recognized as income during receipt of income.

v) Expenses:

Expenses have been recognized on accrual basis of accounting except for expenses of We World Program, which has been recognized on cash basis of accounting. The amount received and not expended during the year represents the balance of grant fund to be expended in the subsequent period for the activities stated in the project agreement.

vi) Fixed Assets and Depreciation

Fixed assets are stated at cost less accumulated depreciation till the year. Fixed assets are capitalized at value inclusive of cost and all expenses till the assets are put in use. Fixed assets acquired for project are charged off to Income and Expenditure account at time of acquisition.

Fixed assets acquired for use of organization related to core fund are shown as fixed assets and depreciation charged on written down value of such fixed assets.



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Depreciation is provided at a rate of 25% on Furniture Fixtures and Office Equipment and at a rate of 15% on vehicles on written down value and current year purchases. Terminal depreciation has been charged during the fiscal year as per Income Tax Act 2058.

vii) Stock and Inventories:

All the stock purchase during the year from grant funds for the specific use for program has been charged as expenditure.

B. Notes to the Accounts

i. Restricted, Unrestricted Fund & Designated Fund:

Restricted fund represents funds received from funding agencies with specific condition and is directly credited to fund. Subsequently, amount equal to amount of expenditure incurred in accordance with condition of grant is recognized as income. Designated fund represents fund created within entity to be used for purpose on the approval board. Movement in fund during the year is tabulated below:

Particulars	FY 2081.82	FY 2080.81
Opening Balance of Fund	(430,820.00)	280,006.00
Receipt of Fund	2,866,140.00	5,487,279.85
Expenses made from Fund	(2,621,512.91)	(6,198,105.85)
Closing Balance of Fund	(186,192.91)	(430,820.00)

ii. Income Tax Provision:

Organization had been registered as a tax exempted entity at Inland Revenue Department under Income Tax Act 2058 and income tax regulation 2059. Hence, income tax provision has not been maintained in the book of account as per provision contained in section 10(Chha) of Income Tax Act 2058.

iii. Overhead Income

Overhead Income has been recognized as percentage of project expenses as per agreement with donor.

iv. Interest Income & corresponding adjustment

Interest income has been recognized on core fund of the organization. Interest income disallowed by the donor has been adjusted during the year. Interest income which has been advised by donor to make project expenses has been recognized as income of the project itself and shown in project fund balance.

Since the organization is tax exempt organization, TDS paid on Interest income will not be claimed and this interest income has been booked net of TDS.

v. Comparatives:

Other line items in financial statements are regrouped and rearranged wherever necessary to facilitate comparison.

