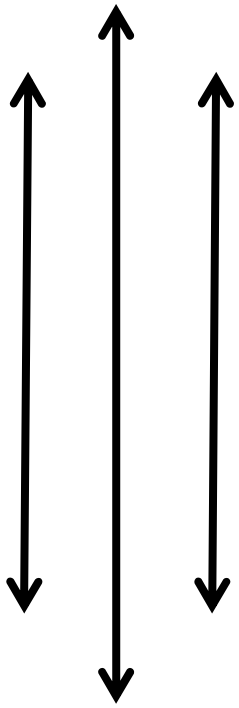
बाल बिकास नेपाल

बरहथवा-१८, सर्लाही

Child Development Nepal

Barahathawa-18, Sarlahi



बाह्य लेखापरिक्षण प्रतिबेदन - २०८२-०८३

External Audit Repot-2082/2083

VAT NO: 623775473 | Firm no.1477 |
A. & K.C. ASSOCIATES
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To
The Member
Child Development Nepal

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **Child Development Nepal**, which comprise the statement of financial position as at **32nd of Ashadh, 2083** and the statement of Income and Expenditure, statement of changes in Reserve 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 entity financial statements present fairly, in all material respects, the financial position of the Entity as at **32nd of Ashadh, 2083**, and its financial performance and its cash flows for the year then ended in accordance with NAS for NPOs.

Basis for Opinion

We conducted our audit in accordance with Nepal Standards on Auditing (NSAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Entity in accordance with the 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 other ethical responsibilities in accordance with these requirements and 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 Matters

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. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Responsibilities of Executive Committee for the Financial Statements

Executive Committee is responsible for the preparation and fair presentation of the financial statements in accordance with Nepal Accounting Standard, and for such internal control as Executive Committee 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, Executive Committee 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 Executive Committee 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.

K.M.C.-2, Kathmandu, Nepal
akcassociates3@gmail.com
9851353144/9851026293

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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with NSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the 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 on 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 Executive Committee.
- Conclude on the appropriateness of Executive Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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Report on Other Legal and Regulatory Requirements

On the basis of our examination, we would like to further report that :-

a) We have obtained all the information and explanation asked for, which, to the best of our knowledge and belief, were necessary for the purpose of our audit;
b) In our opinion, proper books of account as required by law have been kept by the entity in so for as it appears from our examination of those books of account of the Entity.
c) In our opinion the Financial Position as at **32nd of Ashadh, 2083**, Income and Expenditure Statement, Cash Flow Statement, Statement of Changes in Fund/equity for the year then ended and significant accounting policies and Notes to the Account have been prepared in accordance with the requirements of Act, and are in agreement with the books of accounts maintained by the Entity.
d) To the best of our knowledge and according to the explanation given to us and from the examination of the books of accounts of the Entity, we have not come across any case where the board of directors or any employee of the Entity have acted contrary to legal provisions relating to accounts, or committed any misappropriation or caused any loss or damage to the Entity or its property.
e) To the best of our knowledge and based on the examination of accounts and records of the Entity we did not come across any observed cases of accounting fraud committed to or by the Entity.

For, A. & K.C. Associates
Chartered Accountants

.....
CA. Santosh Acharya
Partner

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CHILD DEVELOPMENT NEPAL
BARAHATHAWA -18, SHREEPUR, SARLAHI, NEPAL
STATEMENT OF FINANCIAL POSITION
As at Ashad 32, 2083 (July 16, 2026)

Amount in NPR

Particulars	Note	As at Ashad 32, 2083	As at Ashad 32, 2082
ASSETS			
Non-Current Assets			
Property, Plant and Equipment	4	245,523	114,726
Intangible Assets		-	-
Total Non-Current Assets		**245,523**	**114,726**
Current Assets			
Trade & Other Receivables	5	-	-
Cash and Cash Equivalents	6	14,423	67,193
Prepayments & Other Advances	7	25,000	25,000
Total Current Assets		**39,423**	**92,193**
Total Assets		**284,946**	**206,919**
EQUITY AND LIABILITIES			
Fund			
Capital and Reserve Fund	8	46,107	55,332
Fund Balance	9	(126,415)	(186,193)
Total Equity		**(80,308)**	**(130,861)**
Liabilities			
Non-Current Liabilities			
Total Non-current Liabilities		-	-
Current Liabilities			
Account Payable	10	365,254	337,780
Total Current Liabilities		**365,254**	**337,780**
Total Liabilities		**365,254**	**337,780**
Total Equity and Liabilities		**284,946**	**206,919**

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

CA. Santosh Acharya
Partner
A. & K.C. Associates
Chartered Accountants

Kanchan Kumari Karna
Chairperson
Date: November 4, 2026
Place: Sarlahi, Nepal

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CHILD DEVELOPMENT NEPAL
BARAHATHAWA -18, SHREEPUR, SARLAHI, NEPAL
STATEMENT OF INCOME OR EXPENDITURE
For the period ended on Ashad 32, 2083 (July 16, 2026)

Amount in NPR

Particulars	Note	For the period ended Ashad 32, 2083	For the period ended Ashad 32, 2082
Income			
Core Fund		828,619	432,399
ELDLP		4,906	2,200,330
UNDP: Civic Engagement Program		1,136,000	-
Total Income		**1,969,525**	**2,632,729**
Expenditure			
Core Fund Expenses		819,394	421,183
ELDLP		4,906	2,200,330
UNDP: Civic Engagement Program		1,136,000	-
Depreciation		9,225	11,216
Total Expenditures		**1,969,525**	**2,632,729**
Surplus/(Deficit)		-	-

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

Kanchan Kumari Karna
Chairperson

CHILD DEVELOPMENT NEPAL
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CA. Santosh Acharya
Partner
A. & K.C. Associates
Chartered Accountants

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CHILD DEVELOPMENT NEPAL
BARAHATHAWA -18, SHREEPUR, SARLAHI, NEPAL
STATEMENT OF CASH FLOWS
For the period ended on Ashad 32, 2083 (July 16, 2026)

Amount in NPR

Particulars	For the period ended Ashad 32, 2083	For the period ended Ashad 32, 2082
Cash Flows from Operating Activities		
Profit for the Year Before Tax	-	-
Adjustment for Non-Cash Items:		
Depreciation on Property, Plant & Equipment	60,203	26,198
Finance costs		
Finance income		
Profit/(Loss) on Sale of PPE		
Investment income		
Cash Flow Before Working Capital Changes		
Changes in Working Capital		
Increase / Decrease in Trade & Other Receivables	-	-
Increase / Decrease in Prepayments & Other Advances	-	-
Increase/Decrease in Account Payables	27,475	(212,060)
Cash generated from Operations	**87,678**	**(185,862)**
Prior Period Adjustment	(7,137)	-
Income Tax Paid	-	-
Net Cash Flows from Operating Activities (A)	**80,541**	**(185,862)**
Cash Flow from Investing Activities		
Acquisition of Property, Plant and Equipment & Intangible Assets	(191,000)	-
Proceeds from sale of Property, Plant and Equipment & Intangible Assets	-	-
Net Cash flows from Investing Activities (B)	**(191,000)**	**-**
Cash Flow from Financing Activities		
Capital Reserve Increase / (Decrease)	(9,225)	(11,216)
Proceed / (Expenditure) in/(from) Project Fund	66,915	244,627
Net Cash Flows from Financing Activities (C)	**57,690**	**233,411**
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	**(52,770)**	**47,549**
Cash and Cash Equivalents at the Beginning	67,193	19,644
Cash and Cash Equivalents at the End	**14,423**	**67,193**

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

Kanchan Kumari Karna
Chairperson

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CA. Santosh Acharya
Partner
A. & K.C. Associates
Chartered Accountants

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CHILD DEVELOPMENT NEPAL
BARAHATHAWA -18, SHREEPUR, SARLAHI, NEPAL
Change in Fund Balance
For the period ended on Ashad 32, 2083 (July 16, 2026)

Amount in NPR

Core Fund	For the period ended Ashad 32, 2083	For the period ended Ashad 32, 2082
Balance as of Shrawan 1, 2082	75,930.50	(114,027.00)
Changes in accounting policies	-	-
Correction of prior period errors	(7,137.00)	-
Restated balance as of Shrawan 1, 2082	**68,793.50**	**(114,027.00)**
Received	900,000.00	611,140.00
Expenses	(819,393.88)	(421,182.50)
Balance as of Ashad 32, 2083	**149,399.62**	**75,930.50**

Restricted Fund: ELDLP	For the period ended Ashad 32, 2083	For the period ended Ashad 32, 2082
Balance as of Shrawan 1, 2082	(266,004.41)	(320,674.00)
Changes in accounting policies	-	-
Correction of prior period errors	-	-
Restated balance as of Shrawan 1, 2082	**(266,004.41)**	**(320,674.00)**
Received	297,014.72	2,255,000.00
Expenses	(4,905.94)	(2,200,330.41)
Balance as of Ashad 32, 2083	**26,104.37**	**(266,004.41)**

UNDP: Civic Engagement Program	For the period ended Ashad 32, 2083	For the period ended Ashad 32, 2082
Balance as of Shrawan 1, 2082	-	-
Changes in accounting policies	-	-
Correction of prior period errors	-	-
Restated balance as of Shrawan 1, 2082	-	-
Received	830,200.00	-
Expenses	(1,136,000.00)	-
Balance as of Ashad 32, 2083	**(305,800.00)**	-

Haripur Municipality	For the period ended Ashad 32, 2083	For the period ended Ashad 32, 2082
Balance as of Shrawan 1, 2082	(177.00)	(177.00)
Changes in accounting policies	-	-
Correction of prior period errors	-	-
Restated balance as of Shrawan 1, 2082	**(177.00)**	**(177.00)**
Received	-	-
Expenses	-	-
Balance as of Ashad 32, 2083	**(177.00)**	**(177.00)**

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NFE-Chakraghatta Rural Municipality	For the period ended Ashad 32, 2083	For the period ended Ashad 32, 2082
Balance as of Shrawan 1, 2082	4,058.00	4,058.00
Changes in accounting policies	-	-
Correction of prior period errors	-	-
Restated balance as of Shrawan 1, 2082	**4,058.00**	**4,058.00**
Received	-	-
Expenses	-	-
Balance as of Ashad 32, 2083	**4,058.00**	**4,058.00**

Summary of all funds	For the period ended Ashad 32, 2083	For the period ended Ashad 32, 2082
Opening balance of funds	(186,192.91)	(430,820.00)
Prior period corrections	(7,137.00)	-
Funds received	2,027,214.72	2,866,140.00
Expenses from funds	**(1,960,299.82)**	**(2,621,512.91)**
Closing balance of funds	**(126,415.01)**	**(186,192.91)**

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CHILD DEVELOPMENT NEPAL
BARAHATHAWA -18, SHREEPUR, SARLAHI, NEPAL
Significant Accounting Policies & Notes to Financial Statements For the Year Ended Ashadh 32, 2083
Note 4: Property, Plant and Equipment

Particulars	Opening WDV	Addition during the year	Depreciation base	Depreciation	WDV as at Ashad End, 2083	Rate applied
Capital Reserve						
Furniture	2,402.71	-	2,402.71	600.68	1,802.03	25%
Laptop	6,852.17	-	6,852.17	1,713.04	5,139.13	25%
Pool D						
Machinery	6,659.49	-	6,659.49	998.92	5,660.57	15%
Tailoring Machine	39,417.87	-	39,417.87	5,912.68	33,505.19	15%
Total (Capital Reserve and Pool D)	**55,332.24**	-	**55,332.24**	**9,225.32**	**46,106.92**	
Core Fund						
Projector (Pool B)	28,687.50	-	28,687.50	7,171.88	21,515.62	25%
Furniture (Pool B)	-	95,500.00	95,500.00	23,875.00	71,625.00	25%
Printer & Photocopy Machine (Pool B)	-	10,000.00	10,000.00	2,500.00	7,500.00	25%
Inverter and Battery (Pool D)	-	85,500.00	85,500.00	12,825.00	72,675.00	15%
Total (Core Fund)	**28,687.50**	**191,000.00**	**219,687.50**	**46,371.88**	**173,315.62**	
ELDLP						
Electrical Assets (Pool D)	30,706.25	-	30,706.25	4,605.94	26,100.31	15%
Total Property, Plant and Equipment	**114,725.99**	**191,000.00**	**305,725.99**	**60,203.14**	**245,522.85**	

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WE STRIVE FOR CHANGE

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CHILD DEVELOPMENT NEPAL
BARAHATHAWA -18, SHREEPUR, SARLAHI, NEPAL
Significant Accounting Policies & Notes to Financial Statements For the Year Ended Ashadh 32, 2083

Note 5: Account Receivable

Particulars	As at Ashad 32, 2083	As at Ashad 32, 2082
Account Receivables	-	-
TOTAL	-	-

Note 6: Cash & Cash Equivalents

Particulars	As at Ashad 32, 2083	As at Ashad 32, 2082
Cash Balance (Bishnu Rural Municipality Funded Project)	4,058.00	4,058.00
Cash Balance (Core)	923.00	47,242.00
Bank Balance		
Kumari Bank Ltd. (Core Fund)	2,916.00	7,916.00
Nepal Bank Ltd., Barahathawa Branch (ELDLP)	4.06	1,805.84
Rastriya Banijya Bank Ltd. (Core Fund)	2,892.00	3,171.00
Nepal Bank Ltd., Malangawa Branch (NFE - CRM)	3,000.00	3,000.00
Rastriya Banijya Bank Ltd. (UNDP: Civic Engagement Program)	630.00	-
TOTAL	**14,423.06**	**67,192.84**

Note 7: Prepayments & Other Advances

Particulars	As at Ashad 32, 2083	As at Ashad 32, 2082
Guarantee Deposit	25,000.00	25,000.00
TOTAL	**25,000.00**	**25,000.00**

NOTE 8: Capital & Reserve Fund

Particulars	As at Ashad 32, 2083	As at Ashad 32, 2082
Fixed Assets Fund	46,106.92	55,332.24
TOTAL	**46,106.92**	**55,332.24**

Note 9: Fund Balance

Particulars	As at Ashad 32, 2083	As at Ashad 32, 2082
Core Fund	149,399.62	75,930.50
ELDLP	26,104.37	(266,004.41)
UNDP: Civic Engagement Program	(305,800.00)	-
Haripur Municipality Fund	(177.00)	(177.00)
NFE-Chakraghatta Rural Municipality	4,058.00	4,058.00
TOTAL	**(126,415.01)**	**(186,192.91)**

Note 10: Account Payables

Particulars	As at Ashad 32, 2083	As at Ashad 32, 2082
Core	58,647.00	39,086.00
ELDLP	-	298,517.00
UNDP: Civic Engagement Program	306,430.00	-
Haripur Municipality Funded Project	177.00	177.00
Rounding off	-	(0.50)
TOTAL	**365,254.00**	**337,779.50**

CHILD DEVELOPMENT NEPAL

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Note 11: Fund Received

Particulars	As at Ashad 32, 2083	As at Ashad 32, 2082
Core Fund	900,000.00	611,140.00
ELDLP	297,014.72	2,255,000.00
UNDP: Civic Engagement Program	830,200.00	-
TOTAL	**2,027,214.72**	**2,866,140.00**

CHILD DEVELOPMENT NEPAL
WE STRIVE FOR CHANGE

ASSOCIATES
Chartered Accountants

CHILD DEVELOPMENT NEPAL
BARAHATHAWA -18, SHREEPUR, SARLAHI, NEPAL
Fund Accountability Statement (FAS)
For the period ended on Ashad 32, 2083 (July 16, 2026)

Amount in NPR

Particulars	Core Fund	ELDLP	UNDP: Civic Engagement Program	Haripur Municipality	NFE-Chakraghatta Rural Municipality	Total
Opening Fund Balance	75,931	(266,004)	-	(177)	4,058	(186,193)
Add/Less: Prior Period Adjustment	(7,137)	-	-	-	-	(7,137)
Add: Fund Received During the period	900,000	297,015	830,200	-	-	2,027,215
Less: Expenses During the Period	(819,394)	(4,906)	(1,136,000)	-	-	(1,960,300)
Less: Settlement from Core	-	-	-	-	-	-
Balance of Fund	**149,400**	**26,104**	**(305,800)**	**(177)**	**4,058**	**(126,415)**
Balance of Fund Represented By						
Assets Total	**208,047**	**26,104**	**630**	**-**	**4,058**	**238,839**
Cash & Bank	9,731	4	630	-	4,058	14,423
Fixed Assets	173,316	26,100	-	-	-	199,416
Guarantee deposit and advances	25,000	-	-	-	-	25,000
Liabilities Total	**(58,647)**	**-**	**(306,430)**	**(177)**	**-**	**(365,254)**
Payable	(58,647)	-	(306,430)	(177)	-	(365,254)
Total Balance (Net)	**149,400**	**26,104**	**(305,800)**	**(177)**	**4,058**	**(126,415)**

CHILD DEVELOPMENT NEPAL
WE STRIVE FOR CHANGE

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CHILD DEVELOPMENT NEPAL
BARAHATHAWA -18, SHREEPUR, SARLAHI, NEPAL
Fund Accountability Statement: Core Fund
For the period ended on Ashad 32, 2083 (July 16, 2026)

Particulars	Current Year	Previous Year
Opening Balance	**75,930.50**	**(114,027.00)**
Add: Prior Period Adjustment	(7,137.00)	-
Add: Received During the Year		
Donation	900,000.00	433,000.00
Membership Fee	-	19,500.00
Other Income	-	158,640.00
Total Fund	**968,793.50**	**497,113.00**
Expenses		
Annual General Meeting	15,500.00	49,750.00
Audit Fee	45,200.00	22,600.00
Board Meeting Expenses	12,000.00	-
Accounting Software Annual Maintenance Charge	13,447.00	-
Meeting with Stakeholders	-	15,600.00
Office Rent	60,000.00	126,000.00
Hospitality	15,000.00	10,000.00
Insurance	16,620.00	-
Monitoring and Visit from D.A.O.	-	10,000.00
Printing and Stationery	47,755.00	10,000.00
Registration & Renew	25,000.00	14,500.00
Repair and Maintenance	-	5,000.00
Salary (Account Officer, Executive Director, Office Assistant)	402,000.00	120,000.00
Social Audit	25,000.00	-
Utility	24,000.00	8,170.00
National Children's Day	25,000.00	10,000.00
Communication	12,000.00	5,000.00
Transport & Travel	12,000.00	5,000.00
Website Development	22,500.00	-
Depreciation	46,371.88	9,562.50
Total Expenses	**819,393.88**	**421,182.50**
Remaining Fund Balance	**149,399.62**	**75,930.50**

CHILD DEVELOPMENT NEPAL
WE STRIVE FOR CHANGE

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Fund Balance Represented by:		
Cash and Bank Balance		
Kumari Bank Ltd.	2,916.00	7,916.00
Nepal Bank Ltd. Malangawa	3,000.00	3,000.00
Rastriya Banijya Bank Ltd.	2,892.00	3,171.00
Cash Balance	923.00	47,242.00
Advance & Receivable		
Guarantee Deposit	25,000.00	25,000.00
Payable		
Audit Fee Payable	(45,200.00)	(22,300.00)
FAMAS.COM Pvt Ltd	(13,447.00)	-
TDS Payable	-	(16,786.00)
Fixed Assets		
Projector	21,515.62	28,687.50
Furniture	71,625.00	-
Printer & Photocopy Machine	7,500.00	-
Inverter and Battery	72,675.00	-
Total	**149,399.62**	**75,930.50**

CHILD DEVELOPMENT NEPAL
WE STRIVE FOR CHANGE

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CHILD DEVELOPMENT NEPAL
BARAHATHAWA -18, SHREEPUR, SARLAHI, NEPAL
Fund Accountability Statement: ELDLP
For the period ended on Ashad 32, 2083 (July 16, 2026)

Particulars	Current Year	Previous Year
Opening Balance	(266,004)	(320,674)
Add: Prior Period Adjustment	-	-
Add: Received During the Year		
Aide et Action	296,705	2,255,000
Other Income	310	-
Total Fund	**31,010**	**1,934,326**
Expenses		
General Admin. Cost	300	193,703
Staffs Salary and benefits	-	234,000
Child Led Activities	-	100,200
Continous Assessment system/CCP updating	-	275,865
Meeting and Orientation	-	429,180
Meetings	-	88,000
Monitoring and Evaluation	-	60,775
Monitoring and Evaluation (training center level, cluster level, NGOP level)	-	40,800
Project Exit Workshop	-	129,469
Reporting & Publication	-	77,600
Salaries & benefits for project staff	-	30,000
Salaries & benefits for project staff	-	339,228
Training to local government on local level budgetory process.	-	139,093
Travel cost for iLead Purpose	-	36,000
Travel cost for Project Staff	-	21,000
Depreciation	4,606	5,419
Total Expenses	**4,906**	**2,200,330**
Remaining Fund Balance	**26,104.37**	**(266,004.41)**
Fund Balance Represented by:		
Bank Balance (Nepal Bank Ltd., Barahathawa)	4	1,806
Fixed Assets (Electrical Assets)	26,100	30,706
Payable		
Other Payable	-	(1,000)
CTEVET	-	(115,000)
Mukesh Kumar Yadav	-	(8,436)
Birendra Ray	-	(16,790)
Dinesh Kumar Yadav	-	(10,115)
Nigrani Today Newspaper	-	(14,775)
Nigrani Media Pvt. Ltd.	-	(39,400)
N. Chalise & Associates	-	(1)
Travel Expenses of Staffs	-	(93,000)
Total	**26,104**	**(266,004)**

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BARAHATHAWA -18, SHREEPUR, SARLAHI, NEPAL
Fund Accountability Statements: Other Projects
For the period ended on Ashad 32, 2083 (July 16, 2026)

Particulars	Current Year	Previous Year
Civic Engagement Program in the Post Gen-Z Context of Madhesh (UNDP)		
Opening Balance	-	-
Add: Prior Period Adjustment	-	-
Add: Received During the Year		
UNDP	830,200	-
Total Fund	**830,200**	**-**
Expenses		
Capacity Building Youth Leaders	124,000	-
Community Engagement: Banners	5,000	-
Community Engagement: Civic Dialogues Meeting	261,200	-
Community Engagement: School Campus Orientation	68,800	-
Knowledge Products: Civic Education Toolkit (content design)	25,000	-
Knowledge Products: Radio Zingal	72,000	-
Knowledge Products: Toolkit Printing	100,000	-
Staff Salary: Civic Engagement Specialist	270,000	-
Staff Salary: GESI Expert	90,000	-
Staff Salary: Project Lead	120,000	-
Total Expenses	**1,136,000**	**-**
Remaining Fund Balance	**(305,800)**	**-**
Fund Balance Represented by:		
Bank Balance: Rastriya Banijya Bank Ltd.	630	-
Payable		
Birendra Ray	(39,600)	-
Novel Flex Print	(1,320)	-
Ram Pravesh Paswan	(214,360)	-
Sushila Sharma	(44,550)	-
TDS Payable	(6,600)	-
Staff advances	-	-
Total	**(305,800)**	**-**

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Particulars	Current Year	Previous Year
Haripur Funded Project (HFP)		
Opening Balance	(177)	(177)
Add: Prior Period Adjustment	-	-
Add: Received During the Year		
Haripur Municipality	-	-
Total Fund	**(177)**	**(177)**
Expenses		
Total Expenses	-	-
Remaining Fund Balance	**(177)**	**(177)**
Fund Balance Represented by:		
Bank Balance	-	-
Payable		
Other Payable	(177)	(177)
Total	**(177)**	**(177)**
Particulars	**Current Year**	**Previous Year**
Chakraghatta Rural Municipality		
Opening Balance	4,058	4,058
Add: Prior Period Adjustment	-	-
Add: Received During the Year		
Chakraghatta Rural Municipality	-	-
Total Fund	**4,058**	**4,058**
Expenses		
Total Expenses	-	-
Remaining Fund Balance	**4,058**	**4,058**
Fund Balance Represented by:		
Cash Balance	4,058	4,058
Total	**4,058**	**4,058**

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Kathmandu
Chartered Accountants

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