



**N. Chalise & Associates**  
Chartered Accountants

📍 Anamnagar-29, Kathmandu  
☎ 01-4444251  
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**INDEPENDENT AUDITOR'S REPORT**

**SAHAVAGI**

**Dhikuwa-09, Chitwan**

**For the year ended on Ashad 31, 2077 (July 15, 2020)**

**1) Audit Opinion**

We have audited the accompanying Balance Sheet of SAHAVAGI as of Ashad 31, 2077, and the related statements of income and expenditure and cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to explanations given to us, the financial statements give a true and fair view of the financial position of the organization as of Ashad 31, 2077, and of the results of its operations for the year then ended in accordance with Nepal Accounting Standards so far as applicable in compliance with the prevailing laws.

**2) Basis of Opinion**

We conducted our audit in accordance with Nepal Standards on Auditing or relevant practices. Those Standards or relevant practices require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

**3) Responsibility of Management and Those charged with governance**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with NAS 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.

Those charged with governance are responsible for overseeing the Organization's Financial reporting process.







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#### 4) Auditor's Responsibility for the Audit of 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. 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.

#### 5) Report on Other Legal and Regulatory Requirements

We have audited attached financial statements accordingly and report that:

- 1) We have obtained prompt replies to our queries including satisfactory explanation during the course of the audit.
- 2) In our opinion, proper books of accounts have been maintained by the Organization.
- 3) The Financial Statements dealt with by this report are in agreement with the books of accounts maintained by the organization.
- 4) 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.



Place: Kathmandu

Date: 2077/09/12

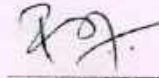
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CA Netra Nath Chalise  
N. Chalise & Associates  
Chartered Accountants

**SAHAVAGI**  
Dhikuwa-09, Chitwan

**Funds Flow Statement**  
For the Year Ended on Ashad 31, 2077 (July 15, 2020)

S.N.	Particulars	Core Fund	Restricted Fund			Grand Total
			LSP-Humra Project	Sahavagi, HIV Prevention, Care, Support and Treatment -LINKAGES	Total Restricted Fund	
<b>A</b>	<b>Opening Balance of Fund</b>					
	Restricted Fund	7,359,420.20	2,635,428.27	497,090.54	3,132,518.81	10,491,939.01
	Unrestricted Fund	7,311,407.90				7,311,407.90
	Adjustment in opening Fund					
<b>B</b>	<b>Sources of Fund</b>					
1	Grant & Other income	3,957,510.17	8,635,249.64	10,591,573.19	19,226,822.83	23,184,333.00
2	Depreciation amount charged from Capital Reserve					
<b>C</b>	<b>Application of Fund</b>					
1	Expenditure	3,916,435.48	6,149,999.20	10,399,554.73	16,549,553.93	20,465,989.41
	<b>Balance of Fund (A+B-C)</b>	<b>14,711,902.79</b>	<b>5,120,678.71</b>	<b>689,109.00</b>	<b>5,809,787.71</b>	<b>20,521,690.50</b>
	<b>Represented by</b>					
1	Fixed Assets	10,415,956.76	-	-	-	10,415,956.76
2	Investment	45,601.00	-	-	-	45,601.00
3	Advances & Receivables	1,974,877.18	5,041,966.93	25,714.03	5,067,680.96	7,044,558.14
4	Bank Balance	8,020,709.09	627,470.78	2,325,884.90	2,953,355.68	10,974,064.77
5	Cash	8,800.58	-	20,000.00	20,000.00	28,800.58
6	Payables	(5,756,041.82)	(548,759.00)	(1,682,489.93)	(2,231,248.93)	(7,987,290.75)
	<b>Total</b>	<b>14,711,902.79</b>	<b>5,120,678.71</b>	<b>689,109.00</b>	<b>5,809,787.71</b>	<b>20,521,690.50</b>

  
Pawan Shrestha  
Accountant

  
Prakash Ghimire  
Executive Head

As per our report on even date

  
CA Netra Nath Chalise  
Chartered Accountant  
N. Chalise & Associates

  
Khadka Bdr. Bishwakarma  
Treasurer

  
Shaligram Sharma  
Chairperson

Date: 2077/09/1





**SAHAVAGI**  
Dhikuwa-09, Chitwan

**Balance Sheet**  
As on Ashad 31, 2077 (July 15, 2020)

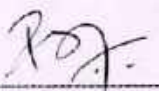
Amount in NPR

Particulars	Sch	FY 2076-77	FY 2075-76
<b>Fund Balance</b>			
Unrestricted Fund	1	7,352,482.59	7,311,407.90
Restricted Fund	3	13,169,207.91	10,491,939.01
<b>Current Liabilities</b>			
Payables	6	7,987,290.75	7,190,400.81
<b>Total Fund &amp; Liabilities</b>		<b>28,508,981.25</b>	<b>24,993,747.72</b>
<b>Assets</b>			
Fixed Assets (Net of Depreciation)	2	10,415,956.76	10,613,844.42
Investment in Aitharwa (Membership)		45,601.00	42,640.00
Investment in Fixed Deposit		-	2,400,000.00
	<b>A</b>	<b>10,461,557.76</b>	<b>13,056,484.42</b>
<b>Current Assets</b>			
Cash & Bank Balances	4	11,002,865.35	7,368,799.58
Deposits & other Receivables	5	7,044,558.14	4,568,463.72
	<b>B</b>	<b>18,047,423.49</b>	<b>11,937,263.30</b>
<b>Total Assets</b>		<b>28,508,981.25</b>	<b>24,993,747.72</b>

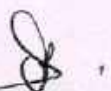
Significant Accounting Policies & Notes to Accounts 13

Schedule 1-13 forms an integral part of this statement

As per our report on even date

  
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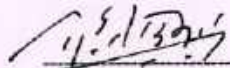
Pawan Shrestha  
Accountant

  
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Prakash Ghimire  
Executive Head

  
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CA Netra Nath Chalise  
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N. Chalise & Associates

  
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Khadka Bdr. Bishowkarma  
Treasurer

  
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Shaligram Sharma  
Chairperson

Date: 2077/09/



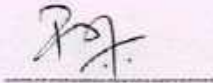
**SAHAVAGI**  
Dhikuwa-09, Chitwan

**Income and Expenditure Statement**  
For the Year Ended on Ashad 31, 2077 (July 15, 2020)

Amount in NPR

Particulars	Sch	FY 2076-77	FY 2075-76
<b>Income</b>			
Project Income	7	19,226,822.83	16,907,732.94
Central Office Income	8	3,953,075.06	3,282,349.15
Kathmandu Branch Income	9	4,435.11	317,225.21
<b>Total Income</b>		<b>23,184,333.00</b>	<b>20,507,307.30</b>
<b>Expenditure</b>			
Project Expenses	10	16,549,553.93	16,892,943.42
Central Office Expenses	11	3,662,922.30	3,082,390.99
Kathmandu Branch Expenses	12	253,513.18	569,689.53
<b>Total Expenditure</b>		<b>20,465,989.41</b>	<b>20,545,023.94</b>
<b>Surplus/ (Deficit) during the year</b>		<b>2,718,343.59</b>	<b>(37,716.64)</b>

As per our report on even date



Pawan Shrestha  
Accountant



Prakash Ghimire  
Executive Head



CA Netra Nath Chalise  
Chartered Accountant  
N. Chalise & Associates



Khadka Bdr, Bishowkarma  
Treasurer



Shaligram Sharma  
Chairperson

Date: 2077/09/





**SAHAVAGI**  
Dhikuwa-09, Chitwan

**Cash Flow Statement**

For the Year Ended on Ashad 31, 2077 (July 15, 2020)

Particulars	Amount in NPR	
	FY 2076-77	FY 2075-76
<b>A) CASH FLOW FROM OPERATING ACTIVITIES</b>		
Surplus/ (Deficit during the period)	2,718,343.59	(37,716.64)
<b>Adjustment for</b>		
Depreciation	243,387.66	258,514.27
Depreciation amount charged from capital reserve	-	-
<b>Operation of Cash Flow before changes in WC</b>	<b>2,961,731.25</b>	<b>220,797.63</b>
<b>Changes in Working Capital</b>		
Decrease/ (Increase) in Current Assets	(2,476,094.42)	(696,771.46)
Increase/ (Decrease) in Current Liabilities	796,889.94	2,821,608.09
<b>Subtotal</b>	<b>(1,679,204.48)</b>	<b>2,124,836.63</b>
<b>Net Cash Flow from Operating Activities</b>	<b>1,282,526.77</b>	<b>2,345,634.26</b>
<b>B) CASH FLOW FROM INVESTING ACTIVITIES</b>		
Sale/ (Purchase) of Fixed Assets	(45,500.00)	(27,666.00)
Decrease/ (Increase) in Investment	2,397,039.00	(313,961.00)
<b>Net Cash Flow from Investing Activities</b>	<b>2,351,539.00</b>	<b>(341,627.00)</b>
<b>C) CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase/(decrease) in fund balance	-	-
<b>Net Cash Flow from Financing Activities</b>	<b>-</b>	<b>-</b>
Net Increase/ (Decrease) in Cash (A+B+C)	3,634,065.77	2,004,007.26
Opening Balance of Cash & Cash Equivalent	7,368,799.58	5,364,792.32
<b>Closing Balance of Cash &amp; Cash Equivalent</b>	<b>11,002,865.35</b>	<b>7,368,799.58</b>

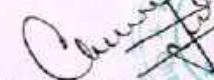
As per our report on even date



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Accountant



Prakash Ghimire  
Executive Head



CA Neira Nath Chalise  
Chartered Accountant  
N. Chalise & Associates



Khadka Bdr. Bishowkarma  
Treasurer

Date: 2077/09/1



Binjaligam Shantha  
Chairperson



**SAHAVAGI**  
Dhikuwa-09, Chitwan

**Schedule Forming Part of Balance Sheet**  
For the Year Ended on Ashad 31, 2077 (July 15, 2020)

**Fixed Assets Schedule 2**

Particulars	Opening Balance	Additions During the year	Disposal During the year	Total	Rate	Depreciation	Closing Balance
<b>Central Office</b>							
Land	6,440,089.95	20,000.00	-	6,460,089.95	0%	-	6,460,089.95
Building & Construction	3,971,929.54	-	-	3,971,929.54	5%	198,596.48	3,773,333.06
Furniture	8,039.97	-	-	8,039.97	15%	1,206.00	6,833.97
Office Assets	4,642.56	-	-	4,642.56	20%	928.51	3,714.05
Machinery	103,412.49	25,500.00	-	128,912.49	20%	25,782.50	103,129.99
<b>Total</b>	<b>10,528,114.51</b>	<b>45,500.00</b>	<b>-</b>	<b>10,573,614.51</b>		<b>226,513.48</b>	<b>10,347,101.02</b>
<b>Kathmandu Branch</b>							
Furniture	5,436.09	-	-	5,436.09	15%	815.41	4,620.68
Office Assets	44,813.76	-	-	44,813.76	20%	8,962.75	35,851.01
Machinery	35,480.07	-	-	35,480.07	20%	7,096.01	28,384.05
<b>Total</b>	<b>85,729.92</b>	<b>-</b>	<b>-</b>	<b>85,729.92</b>		<b>16,874.16</b>	<b>68,855.74</b>
<b>Total</b>	<b>10,613,844.42</b>	<b>45,500.00</b>	<b>-</b>	<b>10,659,344.42</b>		<b>243,387.66</b>	<b>10,415,956.76</b>

  
Pawan Shrestha  
Accountant

  
Khadka Bdr. Bishowkarma  
Treasurer

  
Prakash Ghimire  
Executive Head

  
Shyam Sharma  
Chairperson

  
CA Netra Nath Chalise  
Chartered Accountant  
N. Chalise & Associates



Date: 2077/09/



# SAHAVAGI

Dhikuwa-09, Chitwan

## Schedules Forming Part of Balance Sheet

As on Ashad 31, 2077 (July 15, 2020)



### Unrestricted Fund

### Schedule 1

S.N	Particulars	FY 2076-77	FY 2075-76
1	Surplus Upto Previous Year	7,311,407.90	7,363,914.06
2	Surplus During Current Year (As per I/S)	41,074.69	(52,506.16)
	<b>Total</b>	<b>7,352,482.59</b>	<b>7,311,407.90</b>

### Restricted Fund

### Schedule 3

S.N	Particulars	FY 2076-77	FY 2075-76
1	LSP-Humla Project	5,120,678.71	2,635,428.27
2	Sahavagi . HIV Prevention, Care, Support and Treatment - LINKAGES	689,109.00	497,090.54
3	Research Fund	404,420.20	404,420.20
4	Endowment Fund	6,905,000.00	6,905,000.00
5	Prize and Reward Fund	50,000.00	50,000.00
	<b>Total</b>	<b>13,169,207.91</b>	<b>10,491,939.01</b>

### Cash & Bank Balance

### Schedule 4

S.N	Particulars	FY 2076-77	FY 2075-76
<b>A</b>	<b>Central Office</b>		
1	Prime Bank Ltd. (00300204CA)	625,136.34	625,014.74
2	Prime Bank Ltd. (00300185CA)	3,855,269.71	3,745,977.78
3	RBB-Bharatpur (5196CA)	287,313.55	287,313.55
4	Sunrise Bank Ltd.	17,301.27	17,457.43
5	Prabhu Bank	25,437.04	691,180.91
6	Kumari Bank Ltd.	3,081,325.39	71,026.81
7	Cash Balance	8,800.58	8,800.58
	<b>Sub total</b>	<b>7,900,583.88</b>	<b>5,446,771.80</b>
<b>B</b>	<b>Kathmandu Branch</b>		
1	Prime Bank(00600697CA)	123,700.16	119,265.05
2	Prime Bank(00600826CA)	5,225.23	5,225.23
3	Nepal Investment Bank	0.40	0.40
4	Cash Balance	-	-
	<b>Sub total</b>	<b>128,925.79</b>	<b>124,490.68</b>
<b>C</b>	<b>LSP-Humla</b>		
1	Garima Bikas Bank Ltd.	83,331.28	41,816.82
2	RBB/Humla ( 2065CA)	40,366.70	40,366.70
3	Citizens Bank International LTD. 440 CA	20,815.00	20,815.00
4	Janata Bank Ltd.	482,957.80	214,035.00
	<b>Sub total</b>	<b>627,470.78</b>	<b>317,033.52</b>
<b>D</b>	<b>LINKAGES</b>		
1	Nepal Investment Bank	2,325,884.90	1,460,503.58
2	Cash in Hand	20,000.00	20,000.00
	<b>Sub total</b>	<b>2,345,884.90</b>	<b>1,480,503.58</b>
	<b>Total</b>	<b>11,002,865.35</b>	<b>7,368,799.58</b>

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## Deposits &amp; other Receivables

Schedule 5

S.N	Particulars	FY 2076-77	FY 2075-76
<b>A</b>	<b>Central Office</b>		
1	Telephone Deposit	3,140.00	3,140.00
2	Deposit for Mobile	3,000.00	3,000.00
3	Khem Nath Rijal	325.00	325.00
4	Shubharaj Sharma	-	3,508.00
5	Birbhadra Acharya	7,300.00	7,300.00
6	Kathmandu Branch	225,168.13	-
7	Avash Television Film Making	100,000.00	-
8	Receivable from Various Municipality	1,252,917.87	-
9	TDS on Interest	35,238.54	35,238.54
	<b>Sub total</b>	<b>1,627,089.54</b>	<b>52,511.54</b>
<b>B</b>	<b>Kathmandu Branch</b>		
1	Telephone Deposit NTC (CDMA)	6,000.00	6,000.00
2	Deposit for Mobile	3,000.00	3,000.00
3	LSP-Humla Project	315,285.00	315,285.00
4	Central office	-	9,901.87
5	Januka Pandey	-	1,607.39
6	TDS on Interest From Call Ac	7,711.25	7,711.25
7	Providend fund	5,000.00	5,000.00
8	Bhawani Sapkota	12,791.39	11,184.00
	<b>Sub total</b>	<b>349,787.64</b>	<b>359,689.51</b>
<b>C</b>	<b>LSP-Humla Project</b>		
1	Central Office	4,725,383.55	3,907,129.80
2	Technician Raj B. Bogati	-	1,200.00
3	Paraligal Committee-Kaika VDC	103,141.30	103,141.30
4	Dalit Empowerment Society	41,233.28	41,233.28
5	Shreejansil Krishi Sahakari Sastha Ltd.	-	25,876.00
6	Madana Krishi Sahakari Sastha-Madana	58,700.48	-
7	Shreemasta	-	7,344.00
8	Puspatal Jaisi	21,876.32	7,430.00
9	Tuley Aidi	-	8,185.00
10	Shreejana Sira	-	8,280.00
11	Himali Krishi Sahakari Sastha	8,185.00	1,383.00
12	Birkha Budhathoki.	10,000.00	-
13	Ram Krishna Ghimire (AE)	47,949.40	3,500.00
14	Sr.P.O Prakash Ghimire	-	7,550.00
15	Gorakh Bdr. Shahi	13,574.00	-
16	Receivable from LRP for TDS	6,120.00	-
17	Shubharaj Sharma (FC)	5,803.60	-
	<b>Sub total</b>	<b>5,041,966.93</b>	<b>4,122,252.38</b>
<b>D</b>	<b>LINKAGES</b>		
1	VAT Receivable	10,097.30	13,200.19
2	Receivable from staff	7,696.00	-
3	VAT Receivable SSP	7,920.73	20,810.10
	<b>Sub total</b>	<b>25,714.03</b>	<b>34,010.29</b>
	<b>Total</b>	<b>7,044,558.14</b>	<b>4,568,463.72</b>

Raj. S.



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Liabilities		Schedule 4	
S.N	Particulars	FY 2076-77	FY 2075-76
<b>A</b>	<b>Central Office</b>		
2	Providend Fund	497,128.50	272,768.50
3	Payable to LSP Humla	4,783,284.19	3,878,179.48
4	TDS	17,152.43	1,350.00
5	Audit Fee Payable	98,672.57	78,050.00
6	Durga Sunar	2,005.00	2,005.00
7	E. H Prakash Ghimire	-	1,338.00
8	Kathmandu Branch	-	9,901.87
9	Shubharaj Sharma(Salary)	535.00	-
10	Pawan Shrestha	5,000.00	-
11	Payable to NHSSP	98,972.00	98,972.00
	<b>Sub total</b>	<b>5,502,749.69</b>	<b>4,342,564.85</b>
<b>B</b>	<b>Kathmandu Branch</b>		
1	Central Office	225,168.13	-
2	Bhabani Sapkota (PO)	24,872.00	24,872.00
4	TDS	1,569.00	-
5	TDS on rent	1,683.00	1,683.00
	<b>Sub total</b>	<b>253,292.13</b>	<b>26,555.00</b>
<b>C</b>	<b>LSP-Humla Project</b>		
1	Karmayagi Saving and Credit Co-Operative LTD	10,256.00	68,991.00
2	Kathmandu Branch	286,510.00	286,510.00
3	TDS payable	22,578.00	14,644.00
4	Providend Fund	87,348.00	120,148.00
5	Malika Krishi Sahakari Sasstha Ltd.	-	8,070.00
6	Chhatrapal Bachat Rin Sahakari Sasstha-Maila	-	23,685.72
7	Shreejana Sira	-	-
8	Shubharaj Sharma (FC)	-	17,250.70
9	Kali Bar. Rawal	-	780.00
10	Madana Krishi Sahakari Sasstha-Madana	-	41,659.52
11	Himali Krishi Sahakari Sasstha.	31,787.00	-
12	Shreejansil Krishi Sahakari Sasstha Ltd.	62,424.00	-
13	Shreemasta	47,856.00	-
14	Robindra Nepali (SM)	-	-
15	Samudayik Janasewa Sahakari Sasstha-Maila	-	180,722.72
16	Birka Budhathoki.	-	5,221.00
17	Salary Payable	-	44,118.32
18	Grant liability	-	992,056.65
	<b>Sub total</b>	<b>548,759.00</b>	<b>1,803,857.63</b>
<b>D</b>	<b>Linkages</b>		
1	Bank Interest Payable to FHI 360	20,445.93	12,889.37
2	PF Payable to Staff	534,978.00	93,108.00
3	Gratuity Payable to Staff	788,157.00	468,517.00
4	Festival Allowance Payable to Staff	321,089.00	87,814.00
5	Payble to Staff	17,820.00	-
6	Grant liability	-	355,094.96
	<b>Sub total</b>	<b>1,682,489.93</b>	<b>1,017,423.33</b>
	<b>Total</b>	<b>7,987,290.75</b>	<b>7,190,400.81</b>

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# SAHAVAGI

Dhikuwa-09, Chitwan

## Schedules Forming Part of Income and Expenditure Statement For the Year Ended on Ashad 31, 2077 (July 15, 2020)

Project Wise Income			Schedule 7	
S.N	Particulars	FY 2076-77	FY 2075-76	
<b>A</b>	<b>LSP-HUMLA</b>			
	Interest From Call	26,055.46	14,789.52	
	Budget From Fastnoper	8,609,194.18	8,158,773.66	
<b>B</b>	<b>Integrated FP, HIV Prevention, Care and Treatment Services</b>	-	-	
<b>C</b>	<b>SAHAVAGI, HIV Prevention, Care, Support and Treatment</b>	10,591,573.19	8,734,169.76	
	<b>Total</b>	<b>19,226,822.83</b>	<b>16,907,732.94</b>	

Central Office Income			Schedule 8	
S.N	Particulars	FY 2076-77	FY 2075-76	
1	Income from Core Fund	67,864.00	202,801.00	
2	Adjustment in opening fund	-	-	
3	Income from DDC (Bridge)	1,252,917.87	814,396.00	
4	Income from Overhead	54,963.00	35,745.00	
5	Income from NHSSP (Hospital)	1,887,865.70	1,780,125.00	
6	Interest from Call A/C	244,668.70	165,581.04	
7	Income from Membership Fee	3,000.00	10,000.00	
8	Income from Other (Photocopy and Conference Pad )	-	17,891.00	
9	Income from Firewood	-	4,000.00	
11	Income from LSP-Humla	173,873.44	17,740.00	
14	Interest from Fixed Deposits	267,922.35	234,070.11	
15	Consultation Fee(SSU)	-	-	
	<b>Total</b>	<b>3,953,075.06</b>	<b>3,282,349.15</b>	

Kathmandu Branch Income			Schedule 9	
S. N	Particulars	FY 2076-77	FY 2075-76	
1	Interest From Call A/C	4,435.11	4,482.21	
2	Income of Core fund	-	312,743.00	
	<b>Total</b>	<b>4,435.11</b>	<b>317,225.21</b>	

Project Expenses			Schedule 10	
S.N	Particulars	FY 2076-77	FY 2075-76	
<b>A</b>	<b>LSP-Humla Project</b>	6,149,999.20	8,158,773.66	
<b>B</b>	<b>Sahavagi , HIV Prevention, Care, Support and Treatment -LINKAGES</b>	10,399,554.73	8,734,169.76	
	<b>Total</b>	<b>16,549,553.93</b>	<b>16,892,943.42</b>	

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## Central Office Expenses

Schedule 11

S.N	Particulars	FY 2076-77	FY 2075-76
<b>A</b>	<b>Personnel and Office Expenses</b>		
1	Salaries	243,413.00	273,854.00
2	Books & Newspaper	15,050.00	37,574.30
3	Communication, email & internet	67,106.00	56,697.00
4	Stationery/Print/Photocopy	3,954.00	31,966.00
5	Fuel/Transportation	13,228.00	12,328.00
6	Public Relation	5,000.00	-
7	Repair and Renewal	22,225.00	5,950.00
8	Insurance Premium	15,604.00	9,593.19
9	TADA	17,755.00	56,101.00
10	Bank Charge	200.00	1,130.00
11	Audit fee -project	-	22,600.00
12	Audit fee	80,224.50	61,600.00
13	Depreciation	226,513.48	237,481.50
16	Board Meeting Expenses	6,963.00	49,567.00
17	Office Expenses	25,453.00	36,100.00
19	Organization Renewal	-	1,245.00
20	Vehicle and Road Tax	120.00	-
21	Website Hosting/Design	-	18,000.00
22	Prize and Reward to Staffs/LRPs/CBOs	-	6,010.00
23	Expenses of General Assembly Meeting	16,528.00	-
24	Miscellaneous	31,380.32	3,585.00
25	Publication	-	1,695.00
26	Exposer Visit of Board Members for Fund Genera	275,371.00	-
27	Support for COVID-19	37,506.00	-
28	Insurance for COVID-19	6,620.00	-
29	SAHAVAGI day celebration	-	2,950.00
	<b>Expenses of BBLL</b>		
30	-Salaries	562,798.00	276,303.00
31	-TADA	111,401.00	89,205.00
32	-Stationery/Print/Photocopy	6,260.00	4,156.00
33	-Communication	-	500.00
34	-Miscellaneous	21,225.00	6,075.00
	<b>Expenses of NHSSP</b>		
35	-Salary of Facilitators	1,845,874.00	1,777,625.00
36	-Miscellaneous	5,150.00	-
37	- Promotion (Pamphlets,Community Radio)	-	2,500.00
	<b>Total</b>	<b>3,662,922.30</b>	<b>3,082,390.99</b>

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## Kathmandu Branch Expenses

## Schedule 12

S.N	Particulars	FY 2076-77	FY 2075-76
<b>A</b>	<b>Personnel and Office Expenses</b>		
1	Salaries	170,625.00	179,349.00
2	Office Rent	59,844.00	59,844.00
4	Public Relation	-	400.00
5	Communication	-	6,939.00
6	Expenses of FES	-	240,948.80
7	Stationery/Print/Photocopy	-	20,248.00
8	Insurance Premium	2,102.00	2,352.96
9	Books and Newspaper	-	3,200.00
10	Electricity and Water	3,768.00	3,480.00
12	Office Expenses	-	4,250.00
13	TADA	-	19,050.00
14	Miscellaneous	300.00	4,195.00
16	Depreciation	16,874.18	21,032.77
17	Registration Fee	-	4,400.00
	<b>Total</b>	<b>253,513.18</b>	<b>569,689.53</b>

## Project Expenses(Detail)

## Subschedule 10

S.N	Particulars	FY 2076-77	FY 2075-76
<b>A</b>	<b>LSP-Humla</b>		
<b>I</b>	<b>Old Area</b>		
1	Social Capital Formation, Review and Evaluation	5,850.00	22,940.00
	<u>CBOs Support Programme</u>		
2	- Unnati Mahila Sastha-Jaira	44,990.00	62,311.00
3	- Madana Agriculture Co-Operative Ltd.-Madana	58,036.00	231,444.00
4	- Samudayik Jana-Sewa Sahakari Co-Operative Ltd.	134,730.00	348,356.00
5	- Shreemastha	262,189.10	298,759.00
6	- Karmayogi Bachat Tatha Rin Sahakari Sastha	249,459.10	381,186.00
7	- Malika Krishi Sahakari Sastha Chankheli	398,828.00	490,260.00
8	- Himali Krishi Sahakari Sastha Chankheli	282,240.50	393,882.00
9	- Shreejansil Krishi Bachat Tatha Rin Sahakari	461,434.50	448,539.00
10	1 Obj 2 Promote General Awareness on Food Sovereignty	211,760.00	-
11	1 Obj 3 Promote Local Governance with Specific Thru	26,415.00	-
12	1 CBOs Contingency	50,000.00	-
14	Co-Operative Management Training to CBOs	-	20,000.00
15	Experience Sharing Workshop for LRP	-	19,250.00
16	Exchange of Expertise Among FO Partners	-	5,450.00
17	Teacher/ Parents Can Do Different.	-	13,120.00
18	Co-Ordination Meeting with RM Including S	-	18,970.00
19	Awareness Raising (Orientation/ Workshop)	-	45,905.00












II	New Areas		
1	FA 1.1A Vegetable Seed Support. ( 494 Farmers Annua	25,000.00	-
2	FA 1.1B Vegetable Seed Production Training. (3 Days	34,310.00	-
3	OT1.1C LRP Development (12 Days Training to 17 LRP's	42,230.00	-
	OT1.1E Knowledge Management (Media,Publication of	110,066.00	-
4	OT1.1G IEC Materials Printing and Publication(Poste	56,952.00	-
5	OT1.1J Transportation of Training Materials,Equipme	68,000.00	-
	OT1.1N Strategic Planning of CBOs in Cooperative Ma	21,100.00	-
	OT 1.1 P CBOs Contingency	75,000.00	-
	WE1.1A Gender Equality and Inclusion Awareness(Work	22,790.00	-
	WE1.1C Awareness Raising(Orientation/workshop) on	26,670.00	-
6	Green House, Gummoose and Garden Pipe Support	-	25,000.00
7	Equipments/material Support to Nursery Perso	-	19,815.00
8	Equipments/material Support to Preserve Fru	-	61,850.00
9	Training on IPM Management in HG.	-	64,740.00
10	2N10 Nursery Establishment/ Development	27,850.00	-
11	Transportation of Training Materials,Equipment	10,912.00	59,615.00
12	Gender Equality and Inclusion Awareness	-	92,595.00
13	2.N.1 Workshop on Role of Local Government.	54,418.00	-
14	Teacher Welcome and Farewell	-	164,726.00
15	2N3 CBOs Capacity Assesment	33,500.00	-
16	2.N.7 Seed Support to HG	36,500.00	-
20	Awareness Promotion on Agro-Ecological Region	-	42,220.00
25	LRP Development (12 Days Training to 17 LRP's	-	79,780.00
26	Annual Programme Monitoring and Evaluation	-	22,200.00
27	Knowledge Management (Media,Publication of	-	40,000.00
29	Annual Programme Review and Reporting at DDC	-	23,790.00
30	IEC Materials Printing and Publication(Poste	-	19,500.00
32	Field Staff Exposure Within LSP District	-	35,800.00
35	Social Transformation Training to Staff	-	16,300.00
36	LRP Capacity Building.	-	32,120.00
37	LSP Team Capacity Building.	-	64,595.00
39	Brochure Development and Distribution on Soc	31,900.00	30,000.00
40	Furniture and Educational Material (Need Bas	-	100,000.00
41	Transportation of Training Materials, Equipme	-	7,600.00
49	Contingency	-	25,000.00
51	Vegetable Seed Support	-	44,720.00
52	Vegetable Seed Production Training	-	2,620.00

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<b>IV</b>	<b>Personnel Cost</b>		
1	Salaries	2,317,088.00	2,858,550.00
2	Remote Allowance	401,062.00	1,035,546.00
3	Per Diem	283,750.00	167,850.00
4	Travel	139,790.00	91,350.00
5	Insurance	24,216.00	23,529.66
<b>V</b>	<b>Office Setup and Operations</b>		
1	Rent	52,875.00	50,400.00
2	Communication	-	6,300.00
3	Laptop (50% SAHAVAGI Contribution)	-	1,200.00
5	Repair and Maintenance	8,500.00	4,500.00
6	Field Level Communication	4,600.00	8,000.00
7	Bank Charge	25.00	845.00
8	Office Overhead	54,963.00	35,745.00
	<b>Sub total(A)</b>	<b>6,149,999.20</b>	<b>8,158,773.66</b>
<b>B</b>	<b>Sahavagi , HIV Prevention, Care, Support and Treatment -LINKAGES</b>		
<b>I</b>	<b>Preparatory Activities Cost</b>		
1	Salaries	5,140,970.00	4,058,421.00
2	Provident Fund Contribution	513,227.00	391,682.00
3	Festival Allowance	559,355.00	367,205.00
4	Gratuity	428,296.00	686,529.00
5	Group Accident Insurance Coverages	64,480.00	33,620.00
6	Perdiem for Management Team	39,820.00	80,800.00
7	Local Transportation for Management Team	69,470.00	80,535.00
8	Office Rental EHS Chitwan	433,617.00	394,200.00
9	Rental EHS Bardaghat	207,900.00	189,000.00
10	Office Utilities	48,172.00	74,347.00
11	Office Supplies	129,942.50	115,271.00
12	Communication	145,444.00	127,831.00
13	Repair & Maintenance	24,585.00	34,355.00
14	Vehicle Operation Cost for Fuel and Maint	500.00	186,971.00
15	Staff Recruitment Cost	9,881.60	14,865.00
16	Audit Fees on Shared Cost Basis	19,775.00	17,500.00
18	Lab and Medical Supplies	179,401.00	180,295.50
19	Mobile Clinic Operation Cost	-	169,130.00
20	Static and Mobile Clinic Worker	28,160.00	77,950.00
21	Service Procurement of Hepatitis B	-	6,650.00
22	Referral Cost for ART, PMTCT, TB , CD4 Cou	95,015.00	32,075.00
24	Manual Needle Cutter	-	6,500.00
25	Perdiem for Clinical Team for Mobile Clin	-	156,800.00
26	Rotator	-	18,500.00
27	Monthly Viral Load Camp (Transportation)	71,325.00	-









28	Support Cost for ART Initiation for PLHIV	126,815.00	-
29	Transportation Cost for ART Counselor	15,000.00	-
30	Support for ART Center	17,195.00	-
31	Autoclave	-	12,500.00
32	Incentive for Coupon Based Testing	6,000.00	-
33	Transportation Cost of HA ART Initiation	16,920.00	-
34	Transportation Cost for CBS	540,122.00	454,920.00
35	Support Group/adherence Club Meeting	-	21,455.00
36	Conduct PGD	32,855.00	36,569.00
37	Transportation Cost of HA (ART Center)	4,060.00	-
38	Support Group Meeting /Adherence Club Mee	50,505.00	-
41	Commemorate National & International Day	15,605.00	21,005.00
42	Qty Meeting with FHI 360 Program Officer	3,655.00	15,705.00
43	Conduct Monthly Staff Meeting	49,920.00	60,725.00
44	Participate in Training Org by FHI 360 CO	439,910.00	151,115.00
45	Weekly Performance Review Meeting with PO	101,325.00	-
46	Monthly Meeting with ART Center	42,078.63	-
47	Centifuse	-	12,800.00
48	LED TV	-	35,000.00
49	Bike Operation Cost	14,832.00	6,000.00
50	Computer	138,052.00	54,867.26
	Printer	46,016.00	-
51	Perdiemfor CLT Including CBS, LT and Clin	159,200.00	68,000.00
52	Transportation and Communi Cost for CLT	44,350.00	5,445.00
53	S&D Training	113,648.00	78,181.00
54	Transportation Cost for Peer Navigator	181,180.00	99,320.00
55	Umbrell and Water Bottle to Field Staff	-	7,800.00
56	Communication Cost for Best Staff	-	3,000.00
57	Coordination & Networking with Referral S	11,775.00	6,140.00
58	Monitoring Visit From DPHO	2,050.00	2,400.00
59	EPOA Approach	17,150.00	80,190.00
	<b>Sub Total(B)</b>	<b>10,399,554.73</b>	<b>8,734,169.76</b>
	<b>Total</b>	<b>16,549,553.93</b>	<b>16,892,943.42</b>

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# SAHAVAGI Dhikuwa-09, Chitwan

2076-77

Schedule 13

## Significant Accounting Policies & Notes to Accounts For the period 17-July-2019 to 15-July-2020

### 1. Introduction

SAHAVAGI is registered with the Chitwan District Administration Office. It was established in 1997 as a non-government organization under the Society Registration Act, 1977. It was initiated by a group of like-minded professionals for sharing their experiences in participatory and self-help oriented development.

### 2. Significant Accounting Policies

#### 2.1 Accounting Convention

Financial Statements together with the accounting policies and notes are prepared under the historical cost convention on an accrual basis and are in accordance with Nepal Accounting Standards and relevant practices in Nepal.

#### 2.2 Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles require management to make estimates and assumptions that affect the reported amount of assets and liabilities at the date of balance sheet.

#### 2.3 Fixed Assets

Fixed assets of the organization has been valued at cost of purchase plus the expenses incurred which are incidental to such purchase. Fixed Assets are shown in balance sheet with net off depreciation.

#### 2.4 Fund of the Organization

Net surplus or deficit of current years income over expenses is transferred to the Restricted & Unrestricted fund of the organization.

#### 2.5 Cash and Cash Equivalents

Cash and cash equivalents consists of cash and bank balance of the organization.

#### 2.6 Inventories

All inventories purchased during the period are expensed off in the period of purchase. Hence, the value of inventory in hand is not disclosed in the financial statements.

#### 2.7 Recognition of Income

Donation income derived by the organization is recognised on cash basis of accounting as and when cash is received. However, annual fee, renewal fee and income from various municipality for bridge building are booked on accrual basis.

#### 2.8 Expenses

Expenses have been accounted on accrual basis which has been classified under two functional categories of Administrative Expenses and Program Expenses.

#### 2.9. Bank Account

The organization has been conducting its activities through a bank account opened in the name of organization in various commercial & development banks. The organization has maintained separate accounts in its name in various banks for various projects the organization has undertaken.

#### 2.10 Project in operation

SAHAVAGI has carried out the following projects under its own initiation:

- a. LSP-Humla
- b. Sahavagi, HIV Prevention, Care, Support and Treatment -LINKAGES
- c. Bridge Building



### 3. Notes to Accounts

#### 3.1 Taxation

The organization is a tax exempt entity under Section 2 (Dha) of Income Tax Act 2058, of Nepal. As such, the organization is exempt from income tax for its income earned in pursuit of the entity's function as per its objectives.

#### 3.2 Advance, Receivable and Payable Balance


Advance, Receivable and Payable balances have been stated as per the books of accounts and are subject to confirmation from the respective person/ parties.

#### 3.3 Restricted Fund

Amount received by the organization for specific purpose are accounted as restricted fund and balance fund will be expensed in next fiscal year.

#### 3.3 Previous Year Figures

Previous year's figures have been regrouped and rearranged wherever necessary to make the current year figures comparable.

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