



N. Chalise & Associates

Chartered Accountants

📍 Anamnagar-29, Kathmandu

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INDEPENDENT AUDITOR'S REPORT

SAHAVAGI

Dhikuwa-09, Chitwan

For the year ended on Ashad 32, 2079 (July 16, 2022)

1) Audit Opinion

We have audited the accompanying statement of financial position of SAHAVAGI as of Ashad 32, 2079, 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 32, 2079, 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) 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 for the financial year ended on 32 Ashad 2079 (16 July 2022). 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.



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4) 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.

5) 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.

6) 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: 2079/06/06

UDIN: 220923CA01092BhGGf

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Key Audit Matters	How our audit addressed the key audit matters
<p>As the organization has received grants in foreign currencies, we have identified accounting treatment of foreign exchange gain/loss arising from foreign currency translation as a key audit matter.</p>	<p>Our audit procedures: We have reviewed recognition and accuracy of exchange gain/loss, and verified the supporting documents/information of exchange gain or loss booked by the organization considering NAS 21.</p> <p>Our results No material exceptions were noted</p>
<p>Board members and top level management personnel are related parties in NGOs. Considering the possibility of existence of related party transactions (regardless of whether a price is charged) that are not carried out in arm's length, we have identified related party transaction as a key audit matter</p>	<p>Our audit procedures: We have reviewed the involvement of board members and top level personnel in organizational activities through inquiry and written representation from those charged with governance. We have verified on sample basis the probable transactions (Remuneration, uses of office vehicle, supply of goods & services etc.) with board members and top level management and did not observe any related party transaction that are not carried out at arm's length.</p> <p>Our results No material exceptions were noted</p>
<p>Designing, Implementing and timely monitoring the internal control system is mandatory in an organization thus, we have identified review and existence of internal control system as a key audit matter.</p>	<p>Our audit procedures: We have reviewed organization's financial, administrative, procurement, HR and other policies and performed analytical procedure to identify whether those policies were implemented properly or not. We have also reviewed and verified supporting documents relating to expenditure made on procurement & human resource through ledger scrutiny.</p> <p>Our results No material exceptions were noted</p>

SAHAVAGI
DHIKUWA-09, CHITWAN
FUNDS FLOW STATEMENT

FOR THE PERIOD 2078/04/01 TO 2079/03/31 (16 JULY 2021 TO 16 JULY 2022)

S.N.	Particulars	Core Fund	Restricted Fund				Grand Total
			LSP-Humla Project	SAHAVAGI-EPIC	FASECC	Total Restricted Fund	
A	Opening Balance of Fund						
	Restricted Fund	7,359,420.20	685,629.86	1,342,533.00	-	2,028,162.86	9,387,583.06
	Unrestricted Fund	6,650,367.12	-	-	-	-	6,650,367.12
	Adjustment in opening Fund	(646.48)	-	-	-	-	(646.48)
B	Sources of Fund						
1	Grant & Other Income	2,502,853.01	3,001,399.99	13,169,055.65	1,594,271.80	17,764,727.44	20,267,580.45
2	Depreciation amount charged from Capital Reserve	-	-	-	-	-	-
C	Application of Fund						
1	Expenditure	3,422,899.46	3,530,911.97	12,201,260.11	-	15,732,172.08	19,155,071.54
D	Fund Transfer						
	Balance of Fund (A+B-C)	13,089,094.39	156,117.88	2,310,328.54	1,594,271.80	4,060,718.22	17,149,812.61
	Represented by						
1	Fixed Assets	10,008,586.90	-	-	-	-	10,008,586.90
2	Investment	5,000.00	-	-	-	-	5,000.00
3	Advances & Receivables	1,308,783.52	-	81,952.63	278,350.00	360,302.63	1,669,086.15
4	Bank Balance	2,378,707.19	156,117.88	2,547,669.31	1,315,921.80	4,019,708.99	6,398,416.18
5	Cash	8,800.58	-	20,000.00	-	20,000.00	28,800.58
6	Payables	(620,783.80)	-	(339,293.40)	-	(339,293.40)	(960,077.20)
	Total	13,089,094.39	156,117.88	2,310,328.54	1,594,271.80	4,060,718.22	17,149,812.61

As per our attached report on even date.



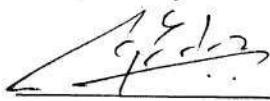
Juna Godar
Accountant



Subharaj Sharma
Office Incharge



CA Netra Nath Chalise
N. Chalise & Associates
Chartered Accountants



Khadka Bdr. Bishwokarma
Treasurer



Shaligram Sharma
Chairperson



Date: 2079/06/06
Kathmandu

SAHAVAGI
DHIKUWA-09, CHITWAN

STATEMENT OF FINANCIAL POSITION
AS ON ASHADH 32, 2079 (JULY 16, 2022)

Amount in 'NPR

Particulars	Sch	FY 2078-79	FY 2077-78
Fund Balance			
Unrestricted Fund	1	5,729,674.19	6,650,367.12
Restricted Fund	3	11,420,138.42	9,387,583.06
Current Liabilities			
Payables	6	960,077.20	3,840,249.33
Total Fund & Liabilities		18,109,889.81	19,878,199.51
Assets			
Fixed Assets (Net of Depreciation)	2	10,008,586.90	10,241,364.09
Investment in Atharwa(Membership)		5,000.00	5,000.00
Investment in Fixed Deposit		-	-
		A	10,013,586.90
Current Assets			
Cash & Bank Balances	4	6,427,216.76	6,502,953.68
Deposits & other Receivables	5	1,669,086.15	3,128,881.74
		B	8,096,302.91
Total Assets		18,109,889.81	19,878,199.51

Significant Accounting Policies & Notes to Accounts 11

Schedule 1-11 forms an integral part of this statement



Juna Godar
Accountant



Subharaj Sharma
Office Incharge

As per our attached report on even date,



CA Netra Nath Chalise
N. Chalise & Associates
Chartered Accountants



Khadka Bdr. Bishwokarma
Treasurer



Subhram Sharma
Chairperson



Date: 2079/06/06

Kathmandu

SAHAVAGI
DHIKUWA-09, CHITWAN

INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD 2078/04/01 TO 2079/03/31 (16 JULY 2021 TO 16 JULY 2022)

Amount in 'NPR

Particulars	Sch	FY 2078-79	FY 2077-78
<u>Income</u>			
Project Income	7	17,764,727.44	10,977,535.78
Central Office Income	8	2,502,853.01	2,706,581.76
Total Income		20,267,580.45	13,684,117.54
<u>Expenditure</u>			
Project Expenses	9	14,890,680.50	14,277,159.76
Central Office Expenses	10	3,422,899.46	3,240,927.27
Total Expenditure		18,313,579.96	17,518,087.03
Surplus/ (Deficit) during the year		1,954,000.49	(3,833,969.49)

As per our attached report on even date.

Significant Accounting Policies & Notes to Accounts

Schedule 1-11 forms an integral part of this statement



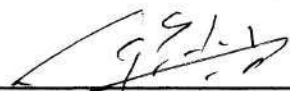
Juna Godar
Accountant



Subharaj Sharma
Office Incharge



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Khadka Bdr. Bishwokarma
Treasurer



Shaligram Sharma
Chairperson

Date: 2079/06/06

Kathmandu



SAHAVAGI
DHIKUWA-09, CHITWAN

STATEMENT OF CASH FLOWS


FOR THE PERIOD 2078/04/01 TO 2079/03/31 (16 JULY 2021 TO 16 JULY 2022)

Particulars	Amount in 'NPR	
	FY 2078-79	FY 2077-78
A) CASH FLOW FROM OPERATING ACTIVITIES		
Surplus/ (Deficit during the period).	1,954,000.49	(3,833,969.49)
Adjustment for		
Depreciation	214,636.23	237,102.67
Inter Project Fund Transfer from Linkage to Epic	-	(482,000.87)
Opening Fund Differences	-	(167,769.96)
Operation of Cash Flow before changes in WC	2,168,636.72	(4,246,637.65)
Changes in Working Capital		
Decrease/ (Increase) in Current Assets	1,459,795.59	3,915,676.40
Increase/ (Decrease) in Current Liabilities	(2,880,172.13)	(4,147,041.42)
Subtotal	(1,420,376.54)	(231,365.02)
Net Cash Flow from Operating Activities	748,260.18	(4,478,002.67)
B) CASH FLOW FROM INVESTING ACTIVITIES		
Sale/ (Purchase) of Fixed Assets	18,140.96	(62,510.00)
Decrease/ (Increase) in Investment	-	-
Net Cash Flow from Investing Activities	18,140.96	(62,510.00)
C) CASH FLOW FROM FINANCING ACTIVITIES		
Increase/(decrease) in fund balance	(842,138.06)	-
Net Cash Flow from Financing Activities	(842,138.06)	-
Net Increase/ (Decrease) in Cash (A+B+C)	(75,736.92)	(4,540,512.67)
Opening Balance of Cash & Cash Equivalent	6,502,953.68	11,043,466.35
Closing Balance of Cash & Cash Equivalent	6,427,216.76	6,502,953.68

As per our attached report on even date,

Significant Accounting Policies & Notes to Accounts

Schedule 1-11 forms an integral part of this statement



Juna Godar
Accountant



Subharaj Sharma
Office Incharge



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Khadka Bdr. Bishwokarma
Treasurer





Shaligram Sharma
Chairperson

Date: 2079/06/06

Kathmandu


**SAHAVAGI
DHIKUWA-09, CHITWAN**


**SCHEDULES FORMING PART OF STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD 2078/04/01 TO 2079/03/31 (16 JULY 2021 TO 16 JULY 2022)**

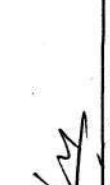
Fixed Assets		Schedule 2					
Particulars	Opening Balance	Additions During the year	Disposal During the year	Total	Rate	Depreciation	Closing Balance
Central Office							
Land	6,460,089.95	-	-	6,460,089.95	0%	-	6,460,089.95
Building & Construction	3,584,666.41	-	-	3,584,666.41	5%	179,233.32	3,405,433.09
Furniture	5,808.87	-	-	5,808.87	15%	871.33	4,937.54
Office Assets	52,979.24	21,575.00	-	74,554.24	20%	14,910.85	59,643.39
Machinery	82,503.99	-	-	82,503.99	20%	16,500.80	66,003.19
Kathmandu Office							
Furniture	3,927.58	-	3,927.58	-	15%	-	-
Office Assets	28,680.81	-	13,081.15	15,599.66	20%	3,119.93	12,479.73
Machinery	22,707.24	-	22,707.24	-	20%	-	-
Total	10,241,364.09	21,575.00	39,715.96	10,223,223.13		214,636.23	10,008,586.90

As per our attached report on even date.



Jung Godar
Accountant


Subharaj Sharma
Office Incharge


CA Neeta Nath Chalise
N. Chalise & Associates
Chartered Accountants


Khadka Bdr. Bishwokarma
Treasurer




Shaligram Sharma
Chairperson

Date: 2079/06/06
Kathmandu

SAHAVAGI
DHIKUWA-09, CHITWAN



SCHEDULES FORMING PART OF STATEMENT OF FINANCIAL POSITION
AS ON ASHADH 32, 2079 (JULY 16, 2022)

Unrestricted Fund

Schedule 1

S.N	Particulars	FY 2078-79	FY 2077-78
1	Surplus Upto Previous Year	6,650,367.12	7,189,147.74
2	Opening Reserve Adjustment	(646.48)	-
3	Surplus During Current Year (As per I/S)	(920,046.45)	(538,780.62)
	Total	5,729,674.19	6,650,367.12

Restricted Fund

Schedule 3

S.N	Particulars	FY 2078-79	FY 2077-78
1	LSP-Humla Project	156,117.88	685,629.86
2	FASECC	1,594,271.80	-
3	SAHAVAGI-EpiC	2,310,328.54	1,342,533.00
4	Research Fund	404,420.20	404,420.20
5	Endowment Fund	6,905,000.00	6,905,000.00
6	Prize and Reward Fund	50,000.00	50,000.00
	Total	11,420,138.42	9,387,583.06

Cash & Bank Balance

Schedule 4

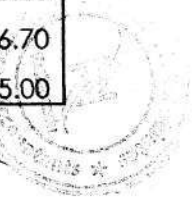
S.N	Particulars	FY 2078-79	FY 2077-78
A	Central Office		
1	Prime Bank Ltd. (00300204CA)	55,021.62	49,878.28
2	Prime Bank Ltd. (00300185CA)	5,129.44	46,962.30
3	RBB-Bharatpur (5196CA)	71,010.14	7,313.55
4	Sunrise Bank Ltd.	17,301.27	17,301.27
5	Prabhu Bank	36,185.47	141,716.18
6	Atharwa Saving & Credit Co-operative Ltd.	2,063,965.92	3,082,056.00
7	Cash Balance	8,800.58	8,800.58
8	Prime Bank(00600697CA)	124,989.70	124,519.24
9	Prime Bank(00600826CA)	5,103.63	5,225.23
	Sub total	2,387,507.77	3,483,772.63
B	LSP-Humla		
1	Garima Bikas Bank Ltd.	156,117.88	150,073.20
2	RBB/Humla (2065CA)	-	40,366.70
3	Citizens Bank International LTD. 440 CA	-	20,815.00

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S.N	Particulars	FY 2078-79	FY 2077-78
4	Global IME BANK LTD.	-	12,783.00
	Sub total	156,117.88	224,037.90
C	SAHAVAGI-Epic		
1	Nepal Investment Bank	2,547,669.31	2,775,143.15
2	Cash in Hand	20,000.00	20,000.00
	Sub total	2,567,669.31	2,795,143.15
D	FASECC		
	Prime Bank Ltd. (00300185CA)	1,315,921.80	-
	Sub total	1,315,921.80	-
	Total	6,427,216.76	6,502,953.68

Deposits & other Receivables

Schedule 5

S.N	Particulars	FY 2078-79	FY 2077-78
A	Central Office		
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
5	Kathmandu Branch	-	-
6	Avash Television Film Making	160,000.00	100,000.00
7	Receivable from Various Municipality	956,677.98	1,138,762.87
8	TDS on Interest	35,238.54	35,238.54
9	Telephone Deposit NTC (CDMA)	-	6,000.00
10	Deposit for Mobile	-	3,000.00
11	LSP-Humla Project	-	315,285.00
12	Januka Pandey	-	38.39
13	TDS on Interest From Call Ac	-	7,711.25
14	Providend fund	-	5,000.00
15	Receivable from Epic	-	-
16	E.H. Prakash Ghimire.	25,727.00	68,612.00
17	Pawan Shrestha (Salary)	-	35,000.00
18	Pradip Chepang (SE)	125,000.00	125,000.00
	Sub total	1,308,783.52	1,846,113.05
B	LSP-Humla Project		
1	Central Office	-	1,022,808.85
2	Devaki Aidi (SM)	-	2,160.00
3	Paraligal Committee-Kalika VDC	-	103,141.30
4	Dalit Empowerment Society	-	41,233.28
6	Madana Krishi Sahakari Sastha-Madana	-	58,700.48
9	Birsha Budhathoki (Vol)	-	10,600.00



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S.N	Particulars	FY 2078-79	FY 2077-78
10	Lal Bahadur Budha (Vol)	-	600.00
14	Sabita Chattyal (Vol)	-	600.00
15	Gorakh Bdr. Shahi	-	32,138.00
	Sub total	-	1,271,981.91
C	FASECC		
1	Saroj Raj Poudel (PO)	177,543.00	-
2	Agriculture Expert(Ramkrishna Ghimire)	70,807.00	-
3	Juna Godar	30,000.00	-
	Sub total	278,350.00	-
D	SAHAVAGI-EpiC		
1	VAT Receivable EpiC Nepal	60,852.63	2,866.66
2	VAT Receivable SSP	-	7,920.12
3	Advance to Staff	21,100.00	-
	Sub total	81,952.63	10,786.78
	Total (A+B+C+D)	1,669,086.15	3,128,881.74

Liabilities		Schedule 6	
S.N	Particulars	FY 2078-79	FY 2077-78
A	Central Office		
1	Providend Fund	559,283.80	366,438.50
2	Payable to LSP Humla	-	1,022,807.95
3	TDS Payable	750.00	2,835.00
4	Audit Fee Payable	60,750.00	55,750.00
5	Durga Sunar	-	2,005.00
6	Shubharaj Sharma(Salary)	-	535.00
7	Pawan Shrestha	-	5,000.00
8	Payable to NHSSP	-	98,972.00
9	Central Office	-	-
10	Bhabani Sapkota (PO)	-	12,119.00
	Sub total	620,783.80	1,566,462.45
B	LSP-Humla Project		
1	Karmayogi Saving and Credit Co-Operative LTD	-	41,996.00
2	Kathmandu Branch	-	286,510.00
3	TDS payable	-	4,953.03
4	Providend Fund	-	171,077.00
5	Malika Krishi Sahakari Sastha Ltd.	-	87,457.00
6	Puspallal Jaisi	-	7,016.32
7	Shubharaj Sharma SMC	-	14,429.60
8	Dhanshova Pariyar (SM)	-	6,840.00
9	Himali Krishi Sahakari Sastha.	-	13,792.00



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SAHAVAGI
DHIKUWA-09, CHITWAN



SCHEDULES FORMING PART OF INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD 2078/04/01 TO 2079/03/31 (16 JULY 2021 TO 16 JULY 2022)

Project Wise Income

Schedule 7

S.N	Particulars	FY 2078-79	FY 2077-78
A	LSP-HUMLA		
	Interest From Call	6,399.99	6,416.97
	Budget From Fastnopfer	2,970,000.00	-
	Other Income	25,000.00	-
B	SAHAVAGI,HIV Prevention, Care, Support and Treatm	-	2,505,512.66
C	SAHAVAGI-EpiC	13,169,055.65	8,465,606.15
D	FASECC	1,594,271.80	-
	Total	17,764,727.44	10,977,535.78

Central Office Income

Schedule 8

S.N	Particulars	FY 2078-79	FY 2077-78
1	Income from Core Fund	173,090.00	20,000.00
2	Income form DDC (Bridge)	1,019,367.76	1,071,506.00
3	Income from Overhead	-	174,129.92
4	Income from NHSSP (Hospital)	-	1,204,919.00
5	Interest from Call A/C	8,369.64	44,853.19
6	Income from Membership Fee	4,500.00	1,000.00
7	Income from Other (Photocopy and Conference Pad)	22,597.00	380.00
8	Income from Firewood	-	6,000.00
9	Contribution from Project	44,643.32	51,823.00
10	Interest from Fixed Deposits	192,054.00	123,464.46
11	Interest From Call A/C- KTM	470.46	5,254.19
12	Income From Land	10,000.00	-
13	Misc Income	1,027,760.83	3,252.00
	Total	2,502,853.01	2,706,581.76

Project Expenses

Schedule 9

S.N	Particulars	FY 2078-79	FY 2077-78
A	LSP-Humla Project	3,530,911.97	4,441,465.82
B	Sahavagi , HIV Prevention, Care, Support and Treatment -LINKAGES	-	2,712,620.79
C	SAHAYAGI-EPIC	11,359,768.53	7,123,073.15
	Total	14,890,680.50	14,277,159.76

Central Office Expenses

Schedule 10

S.N	Particulars	FY 2078-79	FY 2077-78
A	Personnel and Office Expenses		
1	Salaries	664,257.00	140,019.00
2	Books & Newspaper	11,800.00	16,971.00
3	Communication, email & internet	28,021.00	54,017.00
4	Stationery/Print/Photocopy	1,320.00	18,494.00
5	Fuel/Transportation	27,410.00	34,807.00
6	Public Relation	5,000.00	-
7	Repair and Renewal	38,817.00	51,659.00

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S.N	Particulars	FY 2078-79	FY 2077-78
10	Shreejansil Krishi Sahakari Sastha Ltd.	-	169,383.00
11	Shreemasta	-	6,936.00
	Sub total	-	810,389.95
C	SAHAVAGI-EPIC		
1	PF Payable to Staff	-	209,482.00
2	Bank Interest Payable to FHI 360	10,376.40	38,818.93
3	Gratuity Payable to Staff	-	938,207.00
4	Festival Allowance Payable to Staff	328,917.00	276,889.00
	Sub total	339,293.40	1,463,396.93
	Total (A+B+C)	960,077.20	3,840,249.33

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S.N	Particulars	FY 2078-79	FY 2077-78
8	Insurance Premium	25,460.00	19,020.00
9	TADA	2,000.00	6,500.00
10	Bank Charge	4,016.41	1,223.20
11	Water & Electricity	-	638.00
12	Audit fee	56,500.00	56,500.00
13	Depreciation	214,636.23	223,562.56
14	Board Meeting Expenses	8,710.00	23,048.00
15	Office Expenses	27,145.00	40,825.00
16	Organization Renewal	4,600.00	13,000.00
17	Website Hosting/Design	19,944.00	19,944.00
18	Tally Renewal Cost	-	11,300.00
19	Expenses of General Assembly Meeting	26,325.00	-
20	Misscellaneous	9,371.00	4,675.00
21	Strategic Planning Meeting Expenses	6,172.00	-
22	Advertisement/Vacancy Announcement/Broadcast	5,000.00	-
23	SAHAVAGI day celebration	-	5,430.00
24	Written Off Expenses	231,945.13	-
25	Other Expenses (Tax Returns)	5,000.00	-
	Expenses of BBLL		
25	-Salaries	1,551,774.70	1,057,487.00
26	-TADA	252,250.00	224,911.00
27	-Stationery/Print/Photocopy	30,344.00	8,928.00
28	-Communication	13,266.00	600.00
29	-Miscellaneous	8,840.00	27,305.00
	Expenses of NHSSP		
30	-Salary of Facilitators	-	1,158,576.00
31	- Stationery	-	1,170.00
	Kathmandu Branch		
32	Salaries	-	6,777.00
33	Written Off Expenses	132,686.48	-
34	Miscellaneous	10,288.51	0.40
35	Depreciation	-	13,540.11
	Total	3,422,899.46	3,240,927.27

Project Expenses(Detail)		Subschedule 10	
S.N	Particulars	FY 2078-79	FY 2077-78
A	LSP-Humla		
I	Old Area		
1	Social Capital Formation, Review and Evaluation CBOs Support Programme	-	30,000.00
2	- Unnati Mahila Sastha-Jaira	301,520.00	435,985.00
3	- Madana Agriculture Co-Operative Ltd.-Madana	46,395.00	21,035.00
5	- Shreemaṣṭha	-	195,835.00
6	- Karmayogi Bachat Tatha Rin Sahakari Sastha	54,000.00	459,349.00
7	- Malika Krishi Sahakari Sastha Chankheli	-	256,822.00
8	- Himali Krishi Sahakari Sastha Chankheli	54,000.00	159,610.00
9	- Shreejansil Krishi Bachat Tatha Rin Sahakari	-	290,342.00
10	Material/seed Support for Multipurpose Nursery	125,180.00	-
11	1 Obj 3 Promote Local Governance with Specific Thr	-	19,270.00
12	Transportation Stationaries of Publication Etc	16,624.00	-
13	2N11 SWC Monitoring	20,085.00	-
14	2N2 Brochure/Booklet Development and Distribution	15,920.00	-
15	2N3 CBOs Capacity Assesment	63,458.00	-

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S.N	Particulars	FY 2078-79	FY 2077-78
16	2N5 LRP Refresher Training	47,727.00	-
17	2N8 Training on Vegetable and Fruit Farming to Lead	37,000.00	-
18	Covid-19 Gosthi	47,885.00	-
II New Areas			
19	OT1.1J Transportation of Training Materials, Equipme	-	14,424.00
20	2N3 CBOs Capacity Assesment	-	42,875.00
21	Veg. Seed Production Training for LRP/Group Mem	21,950.00	-
22	Brochure Development and Distribution on Soc	-	-
23	Vegetable Seed Distribution for Old Area	-	110,610.00
24	COVID-19 Awareness Brochure Publication	-	2,500.00
25	LRP Refresher Training	-	31,390.00
26	Vegetable Seed Production Training	-	27,510.00
27	Training on Vegetable and Fruit Farming to Lead	-	35,030.00
28	Workshop on Reproductive Health, Women Rights A	-	47,900.00
29	Follow Up Kitchen Garden/ Veg Seeds Support	-	16,260.00
30	Paraligal Committee-Shreenager	407,965.00	-
31	Paraligal Committee-Kalika	156,010.00	-
32	Unnati Mahila Sastha-Jaira	36,900.00	-
33	Chhatrapal Bachat Rin Sahakari Sastha-Maila	50,775.00	-
34	COVID-19 Information Forcast Through Shreenagar F	22,950.00	-
35	Endline Survey /study(Analysis&Report Writing)	183,000.00	-
36	Exposure Visit of LRP/CBOs	203,795.00	-
37	Fruit & Vagetable Processing Training to Leader Far	44,490.00	-
38	Handover Program	40,930.00	-
39	Policy Development of CBOs	88,002.00	-
40	Printing Support for the Prepared Training Tips LSP	40,000.00	-
41	Training to LRP/Model Farmers on Vegetable Seed P	55,342.00	-
42	Monitoring and Evaluation	100,000.00	-
III Personnel Cost .			
43	Salaries	562,371.00	1,624,714.00
44	Remote Allowance	-	84,000.00
45	Per Diem	168,500.00	145,200.00
46	Travel	179,585.00	111,925.00
47	Insurance	11,220.00	7,620.00
IV Office Setup and Operations			
48	Rent	12,000.00	52,350.00
49	Accomandation Expenses	-	3,400.00
50	Stationeries	-	36,900.00
51	Other Expenses	-	3,273.80
52	Field Level Communication	-	400.00
53	Bank,Charge	1,344.20	807.00
54	Office Overhead	-	174,129.02
55	Written off Expenses	313,988.77	-
Sub total(A)		3,530,911.97	4,441,465.82
B Sahavagi , HIV Prevention, Care, Support and Treatment -LINKAGES			
1	Salaries	-	1,382,226.00
2	Provident Fund Contribution	-	138,225.00
3	Festival Allowance	-	115,155.00
4	Gratuity	-	115,155.00
5	Perdiem for Management Team	-	800.00
6	Local Transportation for Management Team	-	24,315.00
7	Office Rental EHS Chitwan	-	110,925.00
8	Rental EHS Bardaghat	-	54,450.00

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S.N	Particulars	FY 2078-79	FY 2077-78
9	Office Utilities	-	22,629.00
10	Office Supplies	-	59,492.00
11	Communication	-	35,635.00
12	Repair & Maintenance	-	21,250.00
13	Audit Fees on Shared Cost Basis	-	25,000.00
14	Lab and Medical Supplies	-	11,806.00
15	Office Shifting and Setup Cost	-	44,640.00
16	Static and Mobile Clinic Worker	-	14,300.00
17	Service Procurement of Hepatitis B	-	260.00
18	Referral Cost for ART, PMTCT, TB , CD4 Cou	-	2,100.00
19	Monthly Viral Load Camp (Transportation)	-	11,500.00
20	Support Cost for ART Initiation for PLHIV	-	72,530.00
21	Support for ART Center	-	56,415.00
22	Transportation Cost for CBS	-	137,245.00
23	Transportation Cost of HA (ART Center)	-	15,100.00
24	Support Group Meeting /Adherence Club Mee	-	8,800.00
25	Conduct Monthly Staff Meeting	-	2,650.00
26	Weekly Performance Review Meeting with PO	-	30,060.00
27	Monthly Meeting with ART Center	-	400.00
28	Batteries for Invertor	-	46,902.66
29	Tally Update AMC Cost	-	12,000.00
30	Computer	-	47,345.13
31	Perdiemfor CLT Including CBS, LT and Clin	-	9,600.00
32	Transportation and Communi Cost for CLT	-	13,050.00
33	Transportation Cost for Peer Navigator	-	57,210.00
34	EPOA Approach	-	13,450.00
	Sub Total(B)	-	2,712,620.79
C	SAHAVAGI-Epic		
1	Salaries	5,114,281.00	3,610,649.00
2	Provident Fund Contribution	511,430.00	361,063.00
3	Festival Allowances	426,012.00	300,784.00
4	Gratuity	426,012.00	300,784.00
5	Group Accidental Coverages	39,940.00	38,020.00
6	Local Transportation for Management Team	91,330.00	44,865.00
7	Perdiem for Management Team	91,650.00	24,800.00
8	Office Rental (Bharatpur, Chitwan)	523,740.00	365,400.00
9	Office Rental (Bardaghat NP)	251,562.00	174,240.00
10	Office Utilities	81,357.00	49,248.00
11	Office Supplies	185,374.50	107,916.00
12	Communication	134,660.00	106,203.00
13	Repair and Maintenance	40,344.00	32,976.00
14	Motorbike Operation Cost	31,760.00	27,130.00
15	Staff Recruitment Cost	14,305.00	-
16	Audit Fee	25,000.00	-
17	Furniture Setup Cost	63,518.00	-
18	Printer	22,566.37	-
19	Batteries for Invertor	70,796.46	-
20	Lab and Medical Supplies	195,845.83	93,245.15
21	City Clinic Worker	29,000.00	27,200.00
22	Transportation Cost for Peer Navigators	227,125.00	136,025.00
23	Communication Cost for Peer Navigators	53,000.00	40,000.00
24	Transportation Cost for HA	21,180.00	24,390.00
25	Transportation Cost for HA ART	19,800.00	10,000.00
26	Support Cost for PLHIV Case Documentation	6,000.00	3,500.00

S.N	Particulars	FY 2078-79	FY 2077-78
27	Support Cost for ART Initiation for PLHIV	253,168.00	154,165.00
28	Per Diem for HIV and VL Testing ; ART Ini	147,110.00	53,900.00
29	Service Procurement for Hepatitis B	4,597.00	6,700.00
30	Referral Cost for HIV Testing	33,520.00	67,543.00
31	PrEP Roll Out Cost	224,120.00	93,605.00
32	Monthly Viral Load Camp	157,488.00	84,787.00
33	Transportation Cost for ART Counselor	8,000.00	12,200.00
34	Consultation for ART and PrEP Initiation	241,200.00	72,000.00
35	Consultant ART Counselor Weekly Case Mgmt	13,600.00	600.00
36	Support Group/Adherence Club Meeting	92,490.00	37,500.00
37	Transportation Cost for Lab Staff	34,600.00	31,735.00
38	Technical and Logistic Support ART Center	65,878.37	23,105.00
39	Transportation Cost CBS	272,085.00	176,385.00
40	Communication Cost for CBS	65,250.00	60,000.00
41	EPOA Cost	43,350.00	37,500.00
42	Creative Event for KP and PLHIV	73,610.00	33,080.00
43	S&D Reduction Training	116,500.00	-
44	Backup Staff for HA ART	30,000.00	-
45	Qtr Community Monitoring Meeting	-	24,245.00
46	Qtr Monitoring and Sharing Meeting Health	-	22,640.00
47	Monthly Meeting with ART Center	70,760.00	16,045.00
48	Monitoring Visit From HO/LB/ART Counselor	26,280.00	6,160.00
49	Commemorate National and Internation Day	19,870.00	10,360.00
50	Weekly Review /Monthly Staff Meeting	195,810.00	97,345.00
51	Monthly Review Meeting with PO	46,270.00	18,335.00
52	Coordination Meeting with Stakeholder	5,000.00	-
53	Participate in Training Org by FHI 360	421,623.00	104,700.00
	Sub Total(C)	11,359,768.53	7,123,073.15
D	Home Base Care for Covid 19 Case Management		
1	Salaries	239,549.00	-
2	Provident Fund	23,954.00	-
3	Festival Allowances	19,955.00	-
4	Gratuity	19,955.00	-
5	Group Accident/Medical Insurance Coverage	4,040.00	-
6	Local Transportation	17,970.00	-
7	Perdiem for Management Team	56,230.00	-
8	Office Utilities	2,100.00	-
9	Office Supplies	12,230.00	-
10	Communication Allowance for Staff	12,107.00	-
11	Laptops	168,141.58	-
12	Fortnightly Meeting District Health Office	24,105.00	-
13	Fortnightly Meeting Municipality/Localbody	40,130.00	-
14	Support to Vaccination Sites	113,455.00	-
15	Support to Organize Vaccination Camps	4,750.00	-
16	Support to Strengthen CICT Logistics	30,480.00	-
17	Conduct Training/Orientation Locally	22,700.00	-
18	Participate in Training Org FHI 360/Other	29,640.00	-
	Sub Total(D)	841,491.58	-
	Total (A+B+C+D)	15,732,172.08	14,277,159.76



SAHAVAGI Dhikuwa-09, Chitwan



FY 2077-78

Schedule 11

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS For the period 16-July-2021 to 16-July-2022

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 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, EPIC
- c. FASECC

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.

