



INDEPENDENT AUDITOR'S REPORT

SAHAVAGI

Dhikuwa-09, Chitwan

For the year ended on Ashad 31, 2080 (July 16, 2023)

1) Audit Opinion

We have audited the accompanying statement of financial position of SAHAVAGI as of Ashad 31, 2080, 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.

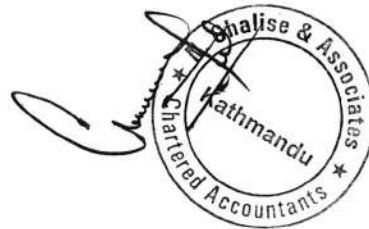
In our opinion and to the best of our information and according to explanations given to us, the financial statements give a true and fair view of the financial position of the organization as of Ashad 31, 2080, and of the results of its operations for the year then ended in accordance with Nepal Accounting 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 31 Ashad 2080 (16 July 2023). 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.



Key Audit Matters	How our audit addressed the key audit matters
<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>

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.





N. Chalise & Associates

CHARTERED ACCOUNTANTS

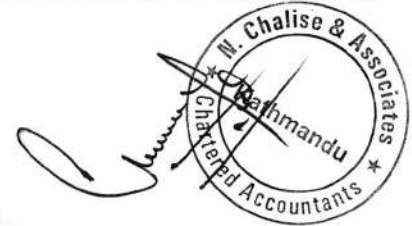
5) Auditor's Responsibility for the Audit of Financial Statements

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: 2080/05/18

UDIN: 230917CA01092Bxy9f

PAN: 300334430

CA. Netra Nath Chalise
N. Chalise & Associates.
Chartered Accountants



Anamnagar-29, Kathmandu



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SAHAVAGI
Dhikuwa-09, Ratnagar, Chitwan
STATEMENT OF FINANCIAL POSITION
As At Ashad 31, 2080 (July 16, 2023)




FIGURES IN 'NPR


Particulars	Notes	Current Year	Previous Year
ASSETS			
Non-Current Assets			
Property, Plant & Equipment	4.1	10,044,068.55	10,008,586.90
Intangible Asset	4.2	-	-
Other-Non Current Assets		5,000.00	5,000.00
A. Total Non-Current Assets		10,049,068.55	10,013,586.90
Current Assets			
Inventories	4.3	-	-
Accounts Receivable	4.4	269,714.21	1,669,086.15
Cash and Cash Equivalents	4.5	4,748,755.59	6,427,216.76
B. Total Current Assets		5,018,469.80	8,096,302.91
Total Assets (A+B)		15,067,538.35	18,109,889.81
LIABILITIES & RESERVES			
Accumulated Reserves			
Unrestricted Funds/accumulated surplus	4.6	5,378,133.91	5,729,674.19
Research Fund	4.7	304,420.20	404,420.20
Restricted Funds	4.8	1,723,482.80	4,060,718.22
Endowment Fund	4.9	6,905,000.00	6,905,000.00
Prize Fund	4.10	50,000.00	50,000.00
Other Capital Reserves	4.11	165,600.00	-
C. Total Accumulated Reserves		14,526,636.91	17,149,812.61
Non-Current Liabilities			
Employee benefit liabilities		-	-
Other Non-Current Liabilities		-	-
D. Total Non-Current Liabilities		-	-
Current Liabilities			
Accounts Payable	4.12	540,901.44	960,077.20
Loans and borrowings		-	-
Provisions	4.13	-	-
Bank Overdrafts	4.14	-	-
D. Total Current Liabilities		540,901.44	960,077.20
Total Liabilities (D+E)		540,901.44	960,077.20
Total Liabilities (C+D+E)		15,067,538.35	18,109,889.81

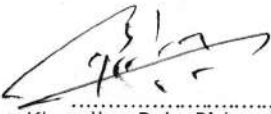
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As Per Our Attached Report Of Even Date.


The Notes on accounts forms an integral part of the financial statements.


.....
Juna Godar
Accountant


.....
Subharaj Sharma
Office Incharge


.....
Netra Nath Chalise
N. Chalise & Associate
Chartered Accountants


.....
Khadka Bdr. Bishwokarma
Treasurer


.....
Shaligram Sharma
Chairperson

Date: 2080/05/18



SAHAVAGI
Dhikuwa-09, Ratnagar, Chitwan
STATEMENT OF INCOME & EXPENDITURE
For The Period 2079/04/01 (2022/07/17) To 2080/03/31 (2023/07/16)

FIGURES IN 'NPR

Particulars	Notes	Current Year	Previous Year
INCOME			
Incoming Resources-Projects	4.14	18,897,191.53	17,764,727.44
Incoming Resources-Core	4.14(a)	3,218,759.92	2,502,853.01
Other Income	4.14(b)	41,400.00	-
Total Income		22,157,351.45	20,267,580.45
EXPENDITURE			
Staff Cost/ Expenses	4.15	2,364,890.00	2,216,031.70
Program Expenses	4.16	21,234,426.95	14,890,680.50
General & Administrative Expenditure	4.17	989,642.85	992,231.53
Depreciation	4.1	257,167.35	214,636.23
Loss on disposal of Non-Current Assets		-	-
Other Expenditure		-	-
Total Expenditure		24,846,127.15	18,313,579.96
Net Surplus/(deficit) before Taxation		(2,688,775.70)	1,954,000.49
Income tax Expenses	4.17	-	-
SURPLUS/(DEFICT) FOR THE YEAR		(2,688,775.70)	1,954,000.49
APPROPRIATION OF SURPLUS FOR THE YEAR			
Allocation to Reserves		-	-
Allocation to Endowment Fund		-	-

As Per Our Attached Report Of Even Date,
The Notes on accounts forms an integral part of the financial statements.


.....
Juna Godar
Accountant


.....
Subharaj Sharma
Office Incharge


.....
CA. Netra Nath Chalise
N. Chalise & Associate
Chartered Accountant


.....
Khaaka Bdr. Bishwokarma
Treasurer


.....
Shaligram Sharma
Chairperson

Date: 2080/05/18

SAHAVAGI
Dhikuwa-09, Ratnagar, Chitwan
STATEMENT OF CASH FLOW
For The Year Ended Ashad 31, 2080 (July 16, 2023)





FIGURES IN 'NPR

Particulars	Current Year	Previous Year
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus/ (deficit) for the Year(Before Tax)	(2,688,775.70)	1,954,000.49
Adjustments to reconcile surplus/(deficit) to net cash flows:		
Non-Cash items:		
Depreciation and impairment of Property, Plant and Equipment	257,167.35	214,636.23
Amortization and impairment of intangible assets	-	-
Movement in provisions, receivables and specific risks	-	-
Capital Reserve Written off	-	-
Gains/loss from disposal of fixed assets	-	-
Working Capital Adjustments:		
Accounts Receivable	1,399,371.94	1,459,795.59
Prepayments	-	-
Inventories	-	-
Other Financial Assets	-	-
Accounts Payable	(419,175.76)	(2,880,172.13)
Less:		
Income Tax Paid	-	-
Interest Paid	-	-
Net Cash Flow From/ (used in) Operating Activities	(1,451,412.17)	748,260.18
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property Plant and Equipment	(127,049.00)	18,140.96
Purchase of Intangible Assets	-	-
Increased Unrestricted Fund	-	-
Increased Restricted Fund	(100,000.00)	(842,138.06)
Interest received	-	-
Income from securities, net	-	-
Net Cash Flow From/ (used in) Investing Activities	(227,049.00)	(823,997.10)
CASH FLOWS FROM FINANCING ACTIVITIES		
Borrowing of government loans	-	-
Repayment of government loans	-	-
Net Cash Flow/(used in) From Financing Activities	-	-
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(1,678,461.17)	(75,736.92)
CASH AND CASH EQUIVALENTS AT 1 Shrawan 2078	6,427,216.76	6,502,953.68
CASH AND CASH EQUIVALENTS AT 31 Ashadh 2079	4,748,755.59	6,427,216.76

The Notes on accounts forms an integral part of the financial statements.

As Per Our Attached Report Of Even Date


 Juna Godar
 Accountant


 Subharaj Sharma
 Office Incharge


 CA. Netra Nath Chalise
 N. Chalise & Associate
 Chartered Accountant


 Khadka Bdr. Bishwokarma
 Treasurer


 Shaligram Sharma
 Chairperson

Date: 2080/05/18

SAHAVAGI
STATEMENT OF CHANGES IN RESERVE
 Dhikuwa-09, Ratnagar, Chitwan
 For The Period 2079/04/01 (2022/07/17) To 2080/03/31 (2023/07/16)

FIGURES IN 'NPR

Description	Restricted Reserves	Research Fund	Prize and Reward Fund	Unrestricted Reserves	Endowment Funds	Capital Reserves	Results for the Year	Total
Balance as at 01 Shrawan 2078	2,028,162.86	404,420.20	50,000.00	6,649,720.64	6,905,000.00	-	-	16,037,303.70
Results for the Year	-	-	-	-	-	-	(920,046.45)	(920,046.45)
Allocation of results to Restricted Reserves	2,032,555	-	-	-	-	-	-	2,032,555
Allocation of results to Designated Fund	-	-	-	-	-	-	-	-
Allocation of results to Unrestricted Fund	-	-	-	(920,046.45)	-	-	920,046	-
Allocation of results to Endowment Fund	-	-	-	-	-	-	-	-
Allocation of results to Capital Fund	-	-	-	-	-	-	-	-
Balance as at 31st Ashad 2079	4,060,718.22	404,420.20	50,000.00	5,729,674.19	6,905,000.00	-	-	17,149,812.61
Results for the Year	-	-	-	-	-	-	(351,540.28)	(351,540.28)
Allocation of results to Restricted Reserves	-	(100,000.00)	-	-	-	-	-	(100,000.00)
Allocation of results to Designated Fund	-	-	-	-	-	-	-	-
Allocation of results to Unrestricted Fund	(2,337,235.42)	-	-	(351,540.28)	-	165,600.00	351,540.28	(2,171,635.42)
Allocation of results to Endowment Fund	-	-	-	-	-	-	-	-
Allocation of results to Capital Fund	-	-	-	-	-	-	-	-
Balance as at 31, Ashadh 2080	1,723,482.80	304,420.20	50,000.00	5,378,133.91	6,905,000.00	165,600.00	-	14,526,636.91

The Notes on accounts forms an integral part of the financial statements.

As Per Our Attached Report Of Even Date.



 Subhraj Sharma
 Office Incharge


 N. Chalise & Associate
 Chartered Accountant




 Juna Godar
 Accountant



 Khadka Bdr. Bishwokarma
 Treasurer



 Shaligram Sharma
 Chairperson

Date: 2080/05/18

SAHAVAGI
 Dhikuwa-09, Ratnagar, Chitwan
 Consolidated Funds Flow Statement
 Financial Year: 2079-80

S.N	Particulars	Capital Reserve	Unrestricted Fund/Core Account	Restricted Fund			Grand Total
				LSP-Humla Project	SAHAVAGI-EPIC	FASECC	
A	Opening Balance of Fund						
	Restricted Fund	-	7,359,420.20	156,117.88	2,310,328.54	1,594,271.80	11,420,138.42
	Unrestricted Fund	-	5,729,674.19	-	-	-	5,729,674.19
B	Sources of Fund						
1	Fund Received During the Period	207,000.00	3,260,159.92	1,246.52	13,970,030.41	4,925,914.60	22,364,351.45
2	Fund Transfer						
3	Depreciation amount charged from Capital Reserve	(41,400.00)					(41,400.00)
C	Application of Fund						
1	Expenses from Research Fund		(3,611,700.20)	(131,180.00)	(15,087,584.95)	(6,015,662.00)	(24,846,127.15)
D	Inter Fund Transfer						
1	Core Contribution to Project						
2	Fund Transfer						
3	Transferred to Core From Project(Fund of Elapsed project)		486,566.39			(486,566.39)	
	Balance of Fund (A+B-D-C)	165,600.00	13,124,120.50	26,184.40	1,192,774.00	17,958.01	14,526,636.91
	Represented by						
1	Fixed Assets	165,600.00	9,878,468.55	-	-	-	10,044,068.55
2	Investment	-	5,000.00	-	-	-	5,000.00
3	Advances & Receivables	-	200,324.92	-	69,389.29	-	269,714.21
4	Bank Balance	-	3,109,705.03	26,184.40	1,564,908.15	17,958.01	4,718,755.59
5	Cash	-	10,000.00	-	20,000.00	-	30,000.00
6	Grant liabilities	-	(79,378.00)	-	(461,523.44)	-	(540,901.44)
7	Payables	-					
	Total	165,600.00	13,124,120.50	26,184.40	1,192,774.00	17,958.01	14,526,636.91


 Subharaj Sharma
 Office Incharge


 Shaligram Sharma
 Chartered Accountant


 Khadka Bdr. Bishwokarma
 Treasurer


 Juna Godar
 Accountant

Date: 2080/05/18

4. Notes to the Financial Statement

4.1 Property, Plant and Equipment

Items	Balance as at 1 Shrawn, 2079	Additions During the Year	Disposals during the year	Balance as at 31 Ashadh, 2080
Land	6,460,089.95	-	-	6,460,089.95
Buildings	3,584,666.41	-	-	3,584,666.41
Office/Computer Equipment	90,153.90	264,649.00	-	354,802.90
Furniture and Fittings	5,808.87	-	-	5,808.87
Machinery	82,503.99	-	-	82,503.99
CCTV Camera	-	28,000.00	-	28,000.00
Total	10,223,223.12	292,649.00	-	10,515,872.12

Depreciation

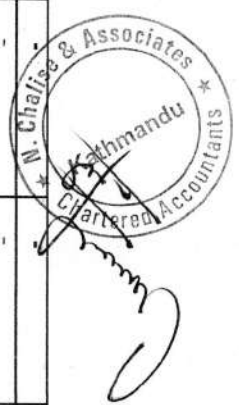
Items	Balance as at 1 Shrawn, 2079	Charge for the Year	Disposals during the year	Balance as at 31 Ashadh, 2080
Land	-	-	-	-
Buildings	179,233.32	170,271.69	-	349,504.97
Office/Computer Equipment	18,030.78	67,354.43	-	85,385.21
Furniture and Fittings	871.33	740.63	-	1,611.96
Machinery	16,500.79	13,200.64	-	29,701.43
CCTV Camera	-	5,600.00	-	5,600.00
Total	214,636.22	257,167.35	-	471,803.57

4.2 Intangible Assets

Items	Balance as at 1 Shrawn, 2079	Additions During the Year	Disposals during the year	Balance as at 31 Ashadh, 2080
Software	-	-	-	-
Emblem	-	-	-	-
Other Intangible Assets	-	-	-	-
Total	-	-	-	-







Amortization			
Item	Balance as at 1 Shrawan, 2079	Charge for the Year	Balance as at 31 Ashadh, 2080
Software	-	-	-
Emblem	-	-	-
Other Intangible Assets	-	-	-
Total			

4.3 Inventories

All inventories item purchased by the NGO was charged on Project expenses at the time of purchase thus, there is no value of inventories.

4.4 Accounts Receivable

Particulars	Current Year	Previous Year
Central Office		
Telephone Deposit	3,140.00	3,140.00
Deposit for Mobile	3,000.00	3,000.00
Avash Television Film Making	-	160,000.00
Receivable from Various Municipality	158,946.38	956,677.98
TDS on Interest	35,238.54	35,238.54
E.H. Prakash Ghimire.	-	25,727.00
Pradip Chepang (SE)	-	125,000.00
Sub total	200,324.92	1,308,783.52
LSP-Humla		
Central Office	-	-
Sub total	-	-
FASECC		
Saroj Raj Poudel (PO)	-	177,543.00
Agriculture Expert(Ramkrishna Ghimire)	-	70,807.00
Juna Godar	-	30,000.00
Sub total	-	278,350.00
SAHAVAGI-Epic		
VAT Receivable Epic Nepal	69,389.29	60,852.63
Advance to Staff	-	21,100.00
Sub total	69,389.29	81,952.63
Total	269,714.21	1,669,086.15

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 N. Chalise & Associates
 Chartered Accountants
 Kathmandu

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4.5 Cash and cash Equivalents

Particulars	Current Year	Previous Year
Central Office		
Prime Bank Ltd. (00300204CA)	55,286.91	55,021.62
Prime Bank Ltd. (00300185CA)	-	5,129.44
RBB-Bharatpur (5196CA)	3,080.25	71,010.14
Sunrise Bank Ltd.	17,301.27	17,301.27
Prabhu Bank	211,660.68	36,185.47
Atharwa Saving & Credit Co-operative Ltd.	2,796,648.92	2,063,965.92
Petty Cash	10,000.00	8,800.58
Cash Balance	25,727.00	-
Prime Bank (00600697CA)	-	124,989.70
Prime Bank (00600826CA)	-	5,103.63
Sub Total	3,119,705.03	2,387,507.77
LSP-Humla		
Garima Bikas Bank Ltd.	26,184.40	156,117.88
Sub Total	26,184.40	156,117.88
SAHAVAGI-Epic		
Nepal Investment Bank	1,564,908.15	2,547,669.31
Cash in Hand	20,000.00	20,000.00
Sub Total	1,584,908.15	2,567,669.31
FASECC		
Prime Bank Ltd. (00300185CA)	17,958.01	1,315,921.80
Sub Total	17,958.01	1,315,921.80
Total	4,748,755.59	6,427,216.76

The cash and bank represents the amount of Rs 4,748,755.59 .

4.6 Unrestricted Funds

Particulars	Current Year	Previous Year
Balance as at beginning of year	5,729,674.19	6,649,720.64
Unrestricted surplus/ deficit in operating activities	(351,540.28)	(920,046.45)
Total	5,378,133.91	5,729,674.19

4.7 Research Fund

Particulars	Current Year	Previous Year
Balance as at beginning of year	404,420.20	404,420.20
Additional Funds received during the year	(100,000.00)	
Balance as at year end	304,420.20	404,420.20



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4.8 Restricted Funds

Particulars	Current Year	Previous Year
Balance as at beginning of year	4,060,718.22	2,028,162.86
Additional Funds received during the year	18,897,191.53	17,764,727.44
Transfer to Unrestricted Fund	(21,234,426.95)	(15,732,172.08)
Balance as at year end	1,723,482.80	4,060,718.22

Project wise allocation and movement in Restricted Funds

Name of Donor Organization	Project Name/ Description	Balance Brought Forward	Received/ restricted surplus during the year	Transferred to Statement of Income & Expenditure	Interest Income on Restricted Funds	Balance Carried Forward shown in restricted fund balance
	LSP-Humla	156,117.88	-	131,180.00	1,246.52	26,184.40
	FASECC	1,594,271.80	4,925,914.60	6,015,662.00	-	504,524.40
	SAHAVAGI-EpiC	2,310,328.54	13,970,030.41	15,087,584.95	-	1,192,774.00
Total		4,060,718.22	18,895,945.01	21,234,426.95	1,246.52	1,723,482.80

4.9 Endowment Funds

Particulars	Current Year	Previous Year
Balance as at beginning of year	6,905,000.00	6,905,000.00
Surplus/ deficit for the year	-	-
Balance at end of the year	6,905,000.00	6,905,000.00

4.10 Prize and Reward Fund

Particulars	Current Year	Previous Year
Balance as at beginning of year	50,000.00	50,000.00
Surplus/ deficit for the year	-	-
Balance at end of the year	50,000.00	50,000.00

4.11 Other Capital Reserves

Particulars	Current Year	Previous Year
Balance as at beginning of year	-	-
Surplus/ deficit for the year	165,600.00	-
Balance at end of the year	165,600.00	-

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4.12 Accounts Payable

Particulars	Current Year	Previous Year
Central Office		
Provident Fund	14,770.00	559,283.80
TDS Payable	3,258.00	750.00
LSP-Humla	-	-
Audit Fee Payable	60,750.00	60,750.00
FASEEC		
Co PI (Saroj Raj Poudel)	600.00	-
Sub total	79,378.00	620,783.80
SAHAVAGI-EPIC		
Bank Interest Payable to FHI 360	14,039.44	10,376.40
Festival Allowance Payable to Staff	447,484.00	328,917.00
Sub total	461,523.44	339,293.40
Total	540,901.44	960,077.20

4.13 Provisions

Particulars	Current Year	Previous Year
Balance as at the beginning of the period	-	-
Allocations during the year	-	-
Use of provisions during the year	-	-
Release of provisions during the year	-	-
Total	-	-

4.14 Bank Overdrafts

There are no any bank overdraft during the reporting period.

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4.15 Incoming Resources (Projects)

Particulars	Current Year	Previous Year
LSP Humla	1,246.52	3,001,399.99
Interest From Call	1,146.52	6,399.99
Budget From Fastinopfer	-	2,970,000.00
Other Income	100.00	25,000.00
SAHAVAGI-Epic	13,970,030.41	13,169,055.65
FASECC	4,925,914.60	1,594,271.80
Total	18,897,191.53	17,764,727.44

(a) Incoming Resources (Core Fund)

Particulars	Current Year	Previous Year
Income from Overhead	550,000.00	173,090.00
Income from DDC (Bridge)	578,289.97	1,019,367.76
Interest from Call A/C	-	8,369.64
Income from Membership Fee	-	4,500.00
Income from Other (Photocopy and Conference Pad)	60,551.59	22,597.00
Contribution from Staff/Others	1,151,440.00	-
Contribution from Project	628,380.00	44,643.32
Interest from Fixed Deposits	224,398.94	192,054.00
Interest From Call A/C- KTM	-	470.46
Income From Land	10,000.00	10,000.00
Misc Income	15,699.42	1,027,760.83
Total	3,218,759.92	2,502,853.01

(b) Other Income

Particulars	Current Year	Previous Year
Depreciation charged from Capital Reserve	41,400.00	-
Total	41,400.00	-

4.16 Staff Cost

Particulars	Current Year	Previous Year
Salaries-Core	629,682.00	664,257.00
Salaries-BBLL	1,735,208.00	1,551,774.70
Total	2,364,890.00	2,216,031.70



4.17 General & Administrative Expenditure

Particulars	Current Year	Previous Year
Books & Newspaper	31,640.00	11,800.00
Communication, email & internet	48,140.00	28,021.00
Stationery/Print/Photocopy	44,725.00	1,320.00
Fuel/Transportation	64,315.00	27,410.00
Public Relation	-	5,000.00
Repair and Renewal	35,095.00	38,817.00
Insurance Premium	30,950.00	25,460.00
TADA	7,100.00	2,000.00
Bank Charge	1,229.85	4,016.41
Documentray Expenses	228,000.00	-
Audit fee	56,500.00	56,500.00
Board Meeting Expenses	20,495.00	8,710.00
HRDC Meeting	4,392.00	-
Office Expenses	17,934.00	27,145.00
Organization Renewal	26,614.00	4,600.00
Website Hosting/Design	17,515.00	19,944.00
Tally Renewal Cost	-	-
Expenses of General Assembly Meeting	-	26,325.00
Miscellaneous	35,629.00	9,371.00
Strategic Planning Meeting Expenses	14,800.00	6,172.00
Advertisement/Vacancy Announcement/Broadcasting	5,000.00	5,000.00
SAHAVAGI day celebration	14,028.00	-
Written Off Expenses	-	231,945.13
Other Expenses (Tax Returns)	5,000.00	5,000.00
Expenses of NHSSP	-	-
Meeting	4,310.00	-
FSIL Meeting Expenses	62,892.00	-
Expenses of BBLL		
-TADA	213,339.00	252,250.00
-Stationery/Print/Photocopy	-	30,344.00
-Communication	-	13,266.00
-Miscellaneous	-	8,840.00
Kathmandu Branch Expenses		
Written Off Expenses	-	132,686.48
Miscellaneous	-	10,288.51
Total	989,642.85	992,231.53



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4.18 Program Expenses

Particulars	Current Year	Previous Year
LSP-Humla Project	131,180.00	3,530,911.97
SAHAVAGI-Epic	15,087,584.95	11,359,768.53
FASECC	6,015,662.00	-
Total	21,234,426.95	14,890,680.50

a)

Detailed of Program Expenses

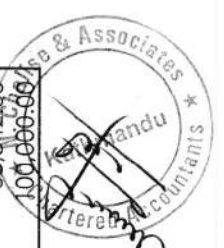
Particulars	Current Year	Previous Year
LSP-Humla Project		
CBOs Support Programme		
- Unnafi Mahila Sashta-Jaira	-	301,520.00
- Madana Agriculture Co-Operative Ltd.-Madana	-	46,395.00
- Karmayogi Bachat Tatha Rin Sahakari Sashta	-	54,000.00
- Himali Krishi Sahakari Sashta Chankheli	-	54,000.00
Material/seed Support for Multipurpose Nursery	-	125,180.00
Transportation Stationaries of Publication Etc	-	16,624.00
2N11 SWC Monitoring	-	20,085.00
2N2 Brochure/Booklet Development and Distribution	-	15,920.00
2N3 CBOs Capacity Assessment	-	63,458.00
2N5 LRP Refresher Training	-	47,727.00
2N8 Training on Vegetable and Fruit Farming to Lead	-	37,000.00
Covid-19 Gosthi	-	47,885.00
New Areas		
Veg. Seed Production Training for LRP/Group Mem	-	21,950.00
Paraligal Committee-Shreenager	-	407,965.00
Paraligal Committee-Kalika	-	156,010.00
Unnafi Mahila Sashta-Jaira	-	36,900.00
Chhatrapal Bachat Rin Sahakari Sashta-Maila	-	50,775.00
COVID-19 Information Forecast Through Shreenagar FM	-	22,950.00
Endline Survey /study(Analysis&Report Writing)	-	183,000.00
Exposure Visit of LRP/CBOs	-	203,795.00
Fruit & Vegetable Processing Training to Leader Far	-	44,490.00
Handover Program	-	40,930.00
Policy Development of CBOs	-	88,002.00
Printing Support for the Prepared Training Tips LSP	-	40,000.00
Training to LRP/Model Farmers on Vegetable Seed Pro	-	55,342.00
Monitoring and Evaluation	-	100,000.00



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Personnel Cost			
Salaries	-		562,371.00
Per Diem	21,000.00		168,500.00
Travel	15,180.00		179,585.00
Insurance	-		11,220.00
Office Setup and Operations			
Rent	-		12,000.00
Bank Charge	-		1,344.20
Written off Expenses	95,000.00		313,988.77
Sub-total (A)	131,180.00		3,530,911.97
SAHAVAGI-EPIC			
Salaries	6,681,292.00		5,114,281.00
Provident Fund Contribution	668,138.00		511,430.00
Festival Allowances	556,596.00		426,012.00
Gratuity	556,596.00		426,012.00
Group Accidental Coverages	124,513.00		39,940.00
Local Transportation for Management Team	167,365.00		91,330.00
Per diem for Management Team	209,445.00		91,650.00
Office Rental (Bharatpur, Chitwan)	576,114.00		523,740.00
Office Rental (Bardaghat NP)	276,720.00		251,562.00
Office Utilities	90,126.00		81,357.00
Office Supplies	166,881.00		185,374.50
Communication	130,483.00		134,660.00
Repair and Maintenance	56,830.00		40,344.00
Motorbike Operation Cost	51,270.00		31,760.00
Staff Recruitment Cost	4,000.00		14,305.00
Audit Fee	25,000.00		25,000.00
Furniture Setup Cost	-		63,518.00
Printer	-		22,566.37
Batteries for Inverter	-		70,796.46
Double Door Refrigerator	59,725.66		-
Water Filter RO	29,280.00		-
Carpet	50,780.00		-
Cooler	22,123.89		-
Water Boiler	8,849.55		-
Paper Shredder	20,088.50		-
Assets Insurance Premium	22,304.35		-
Cushion Cover	4,650.00		-
Cover and Glass for Tablet	21,000.00		-



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Lab and Medical Supplies	275,750.00	195,845.83
City Clinic Worker	22,100.00	29,000.00
Transportation Cost for Peer Navigators	367,200.00	227,125.00
Communication Cost for Peer Navigators	77,500.00	53,000.00
Transportation Cost for HA	29,800.00	21,180.00
Transportation Cost for HA ART	22,350.00	19,800.00
Support Cost for PLHIV Case Documentation	9,500.00	6,000.00
Support Cost for ART Initiation for PLHIV	293,374.00	253,168.00
Per Diem for HIV and VL Testing / ART Ini	243,190.00	147,110.00
Service Procurement for Hepatitis B	3,212.00	4,597.00
Referral Cost for HIV Testing	23,250.00	33,520.00
PrEP Roll Out Cost	256,200.00	224,120.00
Monthly Viral Load Camp	152,840.00	157,488.00
Transportation Cost for ART Counselor	13,600.00	8,000.00
Consultation for ART and PrEP Initiation	106,900.00	241,200.00
Consultant ART Counselor Weekly Case Mgmt	14,400.00	13,600.00
Support Group/Adherence Club Meeting	170,240.00	92,490.00
Transportation Cost for Lab Staff	25,785.00	34,600.00
Technical and Logistic Support ART Center	33,223.00	65,878.37
Transportation Cost CBS	340,305.00	272,085.00
Communication Cost for CBS	71,000.00	65,250.00
EPOA Cost	32,250.00	43,350.00
Creative Event for KP and PLHIV	199,605.00	73,610.00
S&D Reduction Training	145,345.00	116,500.00
Promotion Mero Sathi and Other Promotion	2,000.00	-
Backup Staff for HA ART	27,886.00	30,000.00
Wall Paper for DIC	6,600.00	-
Monthly Meeting with ART Center	67,990.00	70,760.00
Monitoring Visit From HO/LB/ART Counselor	73,560.00	26,280.00
Commemorate National and International Day	34,125.00	19,870.00
Weekly Review /Monthly Staff Meeting	203,080.00	195,810.00
Monthly Review Meeting with PO	72,140.00	46,270.00
Coordination Meeting with Stakeholder	56,400.00	5,000.00
Participate in Training Org by FHI 360	399,415.00	421,623.00
Sub-total (B)	14,452,285.95	11,359,768.53
Home Base Care for Covid 19 Case Management		
Salaries	208,659.00	239,549.00
Provident Fund	20,865.00	23,954.00
Festival Allowances	17,382.00	19,955.00
Gratuity	17,382.00	19,955.00

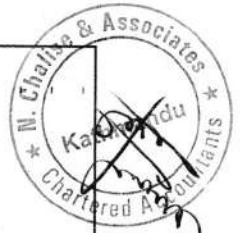


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Group Accident/Medical Insurance Coverage	-	4,040.00
Consultant for Vaccination/CICT & POE Support	169,500.00	-
Local Transportation	20,620.00	17,970.00
Perdiem for Management Team	29,875.00	56,230.00
Office Utilities	9,615.00	2,100.00
Office Supplies	116.00	12,230.00
Communication Allowance for Staff	6,000.00	12,107.00
Laptops	-	168,141.58
Office Table	30,000.00	-
Chair	20,000.00	-
Fortnightly Meeting District Health Office	27,830.00	24,105.00
Fortnightly Meeting Municipality/Localbody	20,855.00	40,130.00
Monthly Meeting Provincial Health Office	11,115.00	-
Support to Vaccination Sites	25,485.00	113,455.00
Support to Organize Vaccination Camps	-	4,750.00
Support to Strengthen CICT Logistics	-	30,480.00
Conduct Training/Orientation Locally	-	22,700.00
Participate in Training Org FHI 360/Other	-	29,640.00
Sub-total (C)	635,299.00	841,491.58
FASECC		
Salaries	668,341.00	-
Overhead	550,000.00	-
Consumer HH Survey		
-Local Transportation (HH)	624,000.00	-
-Lodging (HH)	117,600.00	-
-Other (Driver Food & Lodging)	62,400.00	-
-Per Diem (HH)	525,600.00	-
Materials and Supplies		
-Camera	104,000.00	-
-Communication	6,000.00	-
-Fresh Produce	69,042.00	-
-Laptop	103,000.00	-
-Sanitizer and Face Mask	2,600.00	-
-Stationaries Supplies	39,512.00	-
Other Direct Costs		
-Enumerators Field Survey Allowance	1,728,000.00	-
-Enumerators Insurance & Travel Allowance for Train	5,340.00	-
-Field Guide Wage	40,070.00	-
-Incentive for Key Informants	18,000.00	-
-Incentive for Participating Consumer Household	584,972.00	-



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-Refreshment for Enumerators Recruitment	18,030.00	-
-SWC Programme Approval	80,000.00	-
-SWC Programme Approval Exercise Allowance	33,600.00	-
Preliminary Visit		
-Local Transportation	208,355.00	-
-Lodging	79,200.00	-
-Others(Driver Fooding & Lodging) HH	192,000.00	-
-Per Diem	156,000.00	-
Sub-total (D)	6,015,662.00	-
Total (A+B+C+D)	21,234,426.95	15,732,172.08

4.19 Income Tax Expense

SAHAVAGI has obtained the tax-exempt status under section 2(Dha) of Income Tax Act 2058, of Nepal As such, the organization is exempt from income tax for its income and earned in pursuit of the entity's function as per its objectives.

4.20 Capital Commitments

SAHAVAGI has not made any capital commitment with respect to any works.

4.21 Contingent Liabilities

SAHAVAGI has no legal cases against it nor does it have any claims against it. Hence, there is no contingent liability endorsed by SAHAVAGI at the end of Ashad, 2080.

4.22 Related Party Transactions

SAHAVAGI has not carried out any related party transaction during the financial year 2079-80.

4.23 Previous Year Figures

Previous year figures have been re-arranged/re-grouped wherever necessary to make the current year figures comparable.

4.24 Subsequent Event

No event has occurred subsequent to audit period that require adjustment to or disclosure in the financial statements.



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