

31st August, 2026

SAHAVAGI
Ratnanagar-09, Chitwan



Audit Report
For FY 2025-026



N. Chalise & Associates
Chartered Accountants
Anamanagr-29, Kathmandu



N. Chalise & Associates

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT SAHAVAGI Dhikuwa-09, Chitwan For the year ended on Ashad 32, 2083 (July 16, 2026)

1) Audit Opinion

We have audited the accompanying statement of financial position of SAHAVAGI as of Ashad 32, 2083, and the related statements of income and Expenditure, statement of cash flows and changes in reserve & surplus 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, 2083, and of the results of its operations for the year then ended in accordance with Nepal Accounting Standards for Non-Profit Organization (NAS for NPOs).

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.

Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ICAN's Handbook of Code of Ethics for Professional Accountants together with the ethical requirements that are relevant to or audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAN's Handbook of Code of Ethics, 2023 for Professional Accountants.

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 2082 (16 July 2026). These matters were addressed in the context of our audit of the financial statements, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.



Anamnagar-29, Kathmandu



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Key Audit Matters	How our audit addressed the key audit matters
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 transactions as a key audit matter	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. Our results No material exceptions were noted
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.	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 on procurement & human resources through ledger scrutiny. Our results No material exceptions were noted

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 for NPOs and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. 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 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

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.

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 audit.
- 2) In our opinion, proper books of accounts have been maintained by the Organization.
- 3) The Financial Statements dealt with by this report agree 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: 2083/05/15
UDIN: 260831CA01092zCQ5r
PAN: 300334430



A. Netra Nath Chalise
Proprietor
N. Chalise & Associates
Chartered Accountants

SAHAVAGI
Dhikuwa-09, Ratnagar, Chitwan
STATEMENT OF FINANCIAL POSITION
As At Ashad 32, 2083 (July 16, 2026)

FIGURES IN 'NPR

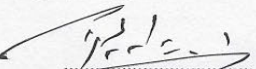
Particulars	Notes	Current Year	Previous Year
ASSETS			
Non-Current Assets			
Property, Plant & Equipment	4.1	10,057,168.24	9,752,061.93
Intangible Asset	4.2	-	-
Other-Non Current Assets		5,000.00	5,000.00
A. Total Non-Current Assets		10,062,168.24	9,757,061.93
Current Assets			
Inventories	4.3	-	-
Accounts Receivable	4.4	780,284.71	2,988,330.72
Cash and Cash Equivalents	4.5	6,444,415.43	8,195,994.61
B. Total Current Assets		7,224,700.14	11,184,325.33
Total Assets (A+B)		17,286,868.38	20,941,387.26
LIABILITIES & RESERVES			
Accumulated Reserves			
Unrestricted Funds/accumulated surplus	4.6	6,486,541.47	5,504,159.62
Research Fund	4.7	304,420.20	304,420.20
Restricted Funds	4.8	2,873,686.81	4,859,900.91
Endowment Fund	4.9	6,905,000.00	6,905,000.00
Prize Fund	4.10	17,975.00	17,975.00
Other Capital Reserves	4.11	84,787.20	105,984.00
C. Total Accumulated Reserves		16,672,410.68	17,697,439.73
Non-Current Liabilities			
Employee benefit liabilities		-	-
Other Non-Current Liabilities		-	-
D. Total Non-Current Liabilities		-	-
Current Liabilities			
Accounts Payable	4.12	614,457.70	3,243,947.53
Provisions	4.13	-	-
Bank Overdrafts	4.14	-	-
D. Total Current Liabilities		614,457.70	3,243,947.53
Total Liability(D+E)		614,457.70	3,243,947.53
Total Liabilities (C+D+E)		17,286,868.38	20,941,387.26

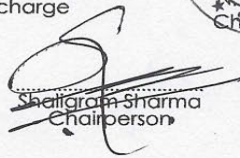
As Per Our Attached Report Of Even Date,

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


Vidhya Sharma
Accountant


Subharaj Sharma
Office Incharge


Khadka Bdr. Bishwokarma
Treasurer


Shailgram Sharma
Chairperson


N. Nath Chalise
& Associates
Chartered Accountants



Date: 2083/05/

SAHAVAGI
Dhikuwa-09, Ratnagar, Chitwan
STATEMENT OF INCOME & EXPENDITURE
For The Period 2082/04/01 (2025/07/17) To 2083/03/32 (2026/07/16)

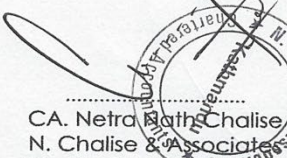
FIGURES IN 'NPR			
Particulars	Notes	Current Year	Previous Year
INCOME			
Incoming Resources-Projects	4.14	23,520,550.24	24,005,253.03
Incoming Resources-Core	4.14(a)	3,129,742.10	4,069,232.56
Other Income	4.14(b)	21,196.80	26,496.00
Total Income		26,671,489.14	28,100,981.59
EXPENDITURE			
Staff Cost/ Expenses	4.15	919,239.00	1,620,162.00
Program Expenses	4.16	23,520,550.24	24,005,253.03
General & Administrative Expenditure	4.17	1,016,866.36	593,564.49
Depreciation	4.1	232,451.69	214,025.96
Other Expenditure		-	-
Total Expenditure		25,689,107.29	26,433,005.48
Net Surplus/(deficit) before Taxation		982,381.85	1,667,976.11
Income tax Expenses	4.17	-	-
SURPLUS/(DEFICT) FOR THE YEAR		982,381.85	1,667,976.11
APPROPRIATION OF SURPLUS FOR THE YEAR			
Allocation to Reserves		-	-
Allocation to Endowment Fund		-	-

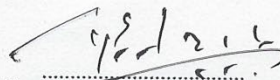
As Per Our Attached Report Of Even Date,

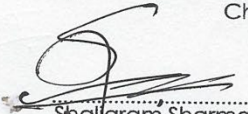
The Notes on accounts forms an integral part of the financial statements.


 Vidhya Sharma
 Accountant


 Subharaj Sharma
 Office Incharge


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


 Khadka Bdr. Bishwokarma
 Treasurer


 Shaligram Sharma
 Chairperson



Date: 2083/05/

SAHAVAGI
STATEMENT OF CHANGES IN RESERVE
Dhikuwa-09, Ratnagar, Chitwan
For The Period 2082/04/01 (2025/07/17) To 2083/03/32 (2026/07/16)

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 2081	4,913,543.77	304,420.20	48,400.00	3,349,617.12	6,905,000.00	132,480.00	-	15,653,461.09
Results for the Year	-	-	-	-	-	-	1,667,976.11	1,667,976.11
Allocation of results to Restricted Reserves	(53,643)	-	-	-	-	-	-	(53,643)
Allocation of results to Designated Fund	-	-	(30,425)	-	-	-	-	(30,425)
Allocation of results to Unrestricted Fund	-	-	-	2,154,542.50	-	(26,496.00)	(1,667,976)	460,070
Allocation of results to Endowment Fund	-	-	-	-	-	-	-	-
Allocation of results to Capital Fund	-	-	-	-	-	-	-	-
Balance as at 32nd Ashad 2082	4,859,900.91	304,420.20	17,975.00	5,504,159.62	6,905,000.00	105,984.00	-	17,697,439.73
Results for the Year	-	-	-	-	-	-	982,381.85	982,381.85
Allocation of results to Restricted Reserves	-	-	-	-	-	-	-	-
Allocation of results to Designated Fund	-	-	-	-	-	-	-	-
Allocation of results to Unrestricted Fund	(1,986,214.10)	-	-	982,381.85	-	(21,196.80)	(982,381.85)	(2,007,410.90)
Allocation of results to Endowment Fund	-	-	-	-	-	-	-	-
Allocation of results to Capital Fund	-	-	-	-	-	-	-	-
Balance as at 32, Ashadh 2083	2,873,686.81	304,420.20	17,975.00	6,486,541.47	6,905,000.00	84,787.20	-	16,672,410.68

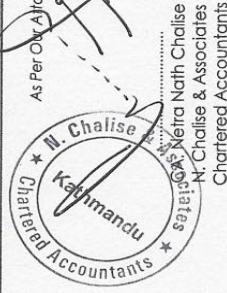
The Notes on accounts forms an integral part of the financial statements.

As Per Our Attached Report Of Even Date,


Subharaj Sharma
Office Incharge


Vidhya Sharma
Accountant


Khadka Bar. Bishwokarma
Treasurer




Shailgram Sharma
Chairperson

Date: 2083/05/

SAHAVAGI
Dhikuwa-09, Ratnagar, Chitwan
Statement of Accounting Policies and Notes to Financial Statements
For The Year Ended Ashad 32, 2083 (July 16, 2026)

1. GENERAL INFORMATION

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. Basis of Preparation

2.1 Statement of Compliance

The Statement of Financial Position, Statement of Income & Expenditure, Statement of Changes in Reserves, Statement of Cash flows together with the accounting Policies and Notes to the financial statements as at Ashad End 2083 and for the year then ended comply with the Nepal Accounting Standards for NPOs (NAS for NPOs) issued by Accounting Standard Board of Nepal (ASBN).

As per the Carve outs/alternative treatment issued by ASBN on section 6: Financial Statements, organization has prepared consolidated Funds Accountability Statement in addition to above mentioned set of Financial Statements.

2.2 Basis of Measurement

The Financial Statements have been prepared on an accrual basis except for cash flow information.

2.3 Functional and Presentation Currency

The financial statements have been expressed in term of NRs. which is the functional currency of the organization. All the financial information presented in Nepalese Rupees has been rounded to the nearest rupee except otherwise indicated.

2.4 Changes in Accounting Policies and Disclosures

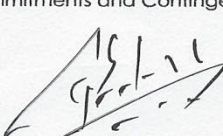
The Accounting policies have been consistently applied, unless otherwise stated, and are consistent with those used in previous years.

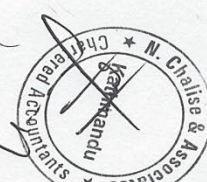
2.5 Significant Accounting Judgements, Estimates and Assumptions

The preparation of the financial statements requires the use of certain critical accounting estimates and judgements. It also requires management to exercise judgement in the process of applying the accounting policies. The management makes certain estimates and assumptions regarding the future events. Estimates and judgements are continuously evaluated based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. In the future, actual result may differ from these estimates and assumptions.

Following are the some of assumptions and estimates made by the organization.

1. Economic Useful life of Assets
2. Fair Value of Financial Assets
3. Impairment on Financial & Non Financial Assets
4. Provision for liabilities, commitments and Contingencies

SAHAVAGI
Dhikuwa-09, Ratnagar, Chitwan
STATEMENT OF CASH FLOW
For The Year Ended Ashad 32, 2083 (July 16, 2026)

FIGURES IN 'NPR		
Particulars	Current Year	Previous Year
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus/ (deficit) for the Year(Before Tax)	982,381.85	1,667,976.11
Adjustments to reconcile surplus/(deficit) to net cash flows:		
Non-Cash items:		
Depreciation and impairment of Property, Plant and Equipment	232,451.69	214,025.96
Amortization and impairment of intangible assets	-	-
Movement in provisions, recievables and specific risks	-	-
Capital Reserve Written off	(21,196.80)	(26,496.00)
Gains/loss from disposal of fixed assets	-	-
Working Capital Adjustments:		
Accounts Receivable	2,208,046.01	(2,648,115.55)
Prepayments	-	-
Inventories	-	-
Other Financial Assets	-	-
Accounts Payable	(2,629,490.10)	2,666,140.82
Less:		
Income Tax Paid	-	-
Interest Paid	-	-
Net Cash Flow From/ (used in) Operating Activities	772,192.65	1,873,531.34
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property Plant and Equipment	(537,557.73)	(153,330.73)
Purchase of Intangible Assets	-	-
Increased Unrestricted Fund	(0.00)	486,566.39
Increased Restricted Fund	(1,986,214.10)	(84,067.86)
Interest received	-	-
Income from securities, net	-	-
Net Cash Flow From/ (used in) Investing Activities	(2,523,771.83)	249,167.80
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	(1,751,579.18)	2,122,699.14
CASH AND CASH EQUIVALENTS AT 1 Shrawan 2082	8,195,994.61	6,073,295.47

SAHAVAGI
Dhikuwa-09, Ratnagar, Chitwan
STATEMENT OF CASH FLOW
For The Year Ended Ashad 32, 2083 (July 16, 2026)

Particulars	FIGURES IN 'NPR	
	Current Year	Previous Year
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus/ (deficit) for the Year(Before Tax)	982,381.85	1,667,976.11
Adjustments to reconcile surplus/(deficit) to net cash flows:		
Non-Cash items:		
Depreciation and impariment of Property, Plant and Equipment	232,451.69	214,025.96
Amortization and impairment of intangible assets	-	-
Movement in provisions, recievables and specific risks	-	-
Capital Reserve Written off	(21,196.80)	(26,496.00)
Gains/loss from disposal of fixed assets	-	-
Working Capital Adjustments:		
Accounts Receivable	2,208,046.01	(2,648,115.55)
Prepayments	-	-
Inventories	-	-
Other Financial Assets	-	-
Accounts Payable	(2,629,490.10)	2,666,140.82
Less:		
Income Tax Paid	-	-
Interest Paid	-	-
Net Cash Flow From/ (used in) Operating Activities	772,192.65	1,873,531.34
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property Plant and Equipment	(537,557.73)	(153,330.73)
Purchase of Intangible Assets	-	-
Increased Unrestricted Fund	(0.00)	486,566.39
Increased Restricted Fund	(1,986,214.10)	(84,067.86)
Interest received	-	-
Income from securities, net	-	-
Net Cash Flow From/ (used in) Investing Activities	(2,523,771.83)	249,167.80
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	(1,751,579.18)	2,122,699.14
CASH AND CASH EQUIVALENTS AT 1 Shrawan 2082	8,195,994.61	6,073,295.47

3.3 Foreign-currency transactions

Transactions in currencies other than Nepal Rupees are converted into Nepal Rupees at rates which approximate the actual rates at the transaction date. At the reporting date, monetary assets (including securities) and liabilities denominated in foreign currency are converted into Nepal Rupees at the rate of exchange at that date. Realized and unrealized exchange differences are reported in the Statement of Income & Expenditure.

3.4 Cash and Cash equivalents

SAHAVAGI considers and classifies cash in hand, amounts due from banks and short-term deposits with an original maturity of three months or less under the category of "Cash and cash equivalents". Bank Borrowings that are repayable on demand and form an integral part of the SAHAVAGI's cash management are included as a component of cash and cash equivalents for the purpose of the Statement of Cash flows.

3.5 Inventories

Inventories are valued at the lower of cost and net realizable value. Net realizable is the price at which inventories can be reasonably expected to be sold in the market place, less any estimated cost necessary to make the sale.

The cost is determined on first-in first-out (FIFO) method and includes expenditure incurred in acquiring the inventories and bringing them to their present location and condition.

Items donated for distribution or resale are not included in the financial statements until such time they are distributed or resold.

3.6 Provisions

A provision is recognized in the statement of financial position when SAHAVAGI has a legal or constructive obligation as a result of a past event, it is probable that an outflow of assets will be required to settle the obligation, and the obligation can be measured reliably.

3.7 Employee Benefits Liabilities

The organization's obligation in respect of the defined future benefit plans is calculated separately for each benefit plans by estimating the amount of future benefit that employees have earned in the current and prior periods. The calculation of the defined benefit obligations is performed annually.

Gratuity, medical facilities & accumulated leave provision has not been provided to all staffs at the reporting date.

3.8 Loans and Borrowings and Account Payables

Loans and Borrowings and Accounts payables are stated at their cost.

The block contains a handwritten signature and a circular professional stamp. The stamp is for N. Chalise, Chartered Accountant, Kathmandu. To the right of the signature is a circular corporate stamp for SAHAVAGI, featuring a handshake icon and the text 'सहावगी' and 'SAHAVAGI'.

3.9 Accounting for the receipt and utilization of Funds/Reserves

Reserves

Reserves are classified as either restricted or unrestricted reserves.

a Unrestricted Reserves/Funds/accumulated surplus

Unrestricted funds are those that are available for use by SAHAVAGI at the discretion of the Board, in furtherance of the general objectives of SAHAVAGI and which are not designated for any specific purpose.

Surplus funds are transferred from restricted funds to unrestricted funds in terms of the relevant Donor Agreements or with the prior approval of the Donor.

Contributions received from the general public are recognized in the Statement of Income & Expenditure on a cash basis.

b Designated Reserves/Funds

Unrestricted funds designated by the Board to a specific purpose are identified as designated funds. The activities for which these funds may be used are identified in the financial statements.

Where grants are received for use in an identified project or activity, such funds are held in a restricted fund account and transferred to the Statement of Income & Expenditure to match with expenses incurred in respect of that identified project.

Unutilized funds are held in their respective Fund accounts and included under accumulated fund in the Statement of Financial Position until such time as they are required.

Funds collected through a fund raising activity for any specific or defined purpose are also included under this category.

Where approved grant expenditure exceeds the income received and there is certainty that the balance will be received such amount is recognized through Debtors in the Statement of Financial Position.

c Restricted Fund

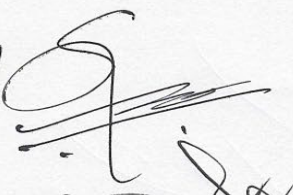
The activities for which these restricted funds may and are being used are identified in the notes to the financial statements Restricted Reserves/Funds. Such restricted fund may include conditions for refund should there be balance of fund at the end of the project.

d Endowment Reserves/Funds

Where assets are received as an endowment, which are not exhausted, only the income earned from such assets may be recognized and used as income.

Investment Income and other gains realized from funds available under each of the above categories are allocated to the appropriate funds, unless the relevant agreement or minute provides otherwise. Where such income can be used for general purpose, same shall be treated as income in the Statement of Income & Expenditure.







3.10 Grants and Subsidies

Grants and subsidies are recognized in the financial statements at their fair value. When the grant or subsidy relates to an expense it is recognized as deferred income necessary to match it with the costs over the accounting years, which is intended to compensate on a systematic basis.

Grants and subsidies in the form of PPE(fixed assets) are generally shown as deferred income in the Statement of Financial Position and credited to the Statement of Income & Expenditure over the useful life of the asset by the amount of depreciation with corresponding debit to deferred income over more than one accounting period.

In the case of grants received to fund an entire project or activity, which includes the purchase of an asset, and the cost of such asset is charged with the project costs to the Statement of Financial performance, the grant value is recognized as income in the same period as the cost of the asset is charged to the Statement of Income & Expenditure. At the end of the project, when there is certain fair value remains of such assets charged to Statement of Income & Expenditure, same will be recognized as capital reserve at fair value with corresponding value of PPE. Each year and over its useful life, the depreciation will be charged to capital reserve with corresponding credit to related PPE.

3.11 Income Recognition

a Contribution/Incoming Sources

Income realized from restricted funds is recognized in the Statement of Income & Expenditure only when there is certainty that all of the conditions for receipt of the funds have been complied with and the relevant expenditure that it is expected to compensate has been incurred and charged to the Statement of Income & Expenditure. Unutilized funds are carried forward as such in the Statement of Financial Position.

b Financial Income

Interest earned is recognized on an accrual basis when there is certainty of receipt.

Dividend received is recognized when the right to receive dividend is established.

Revenues earned on services rendered are recognized in the accounting period in which the services were rendered and accepted by the clients.

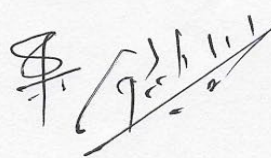
Net gains and losses on the disposal of property, plant and equipment and other non-current assets, including investments, are recognized in the Statement of Income & Expenditure after deducting from the proceeds on disposal, the carrying value of the item disposed of and any related selling expenses.

c Other Income

Other income is recognized on an accrual basis except otherwise categorically explained to be on cash basis.

3.12 Expenditure Recognition

Expenses in carrying out the projects and other activities of the entity are recognized in the Statement of Income & Expenditure during the period in which they are incurred. Other expenses incurred in administering and running the entity and in restoring and maintaining the property, plant and equipment to perform at expected levels are accounted for on an accrual basis and charged to the Statement of Income & Expenditure.

3.12.1 Rent Expenses

Organization has its own building for its administrative purposes and rent paid by the specific projects are charged under the expenses head of respective projects and considered as short term lease.

3.13 Taxation

a Current Taxes

Income tax is provided in accordance with the provisions of the Income Tax Act on the profits earned by the entity subject to exemptions referred to in Note 4.19 to the Financial Statements.

b Deferred Taxes

SAHAVAGI is a tax exempt entity thus deferred tax has not been calculated.

3.14 Borrowing Costs

Borrowing costs that are attributable to the acquisition, construction or production of a qualifying asset, are charged off to Statement of Income & Expenditure as expense. Other borrowing costs are treated as an expense in the period in which it is incurred.

3.15 Contingent Liabilities

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only on the occurrence or non-occurrence of one or more uncertain future events that are not wholly within the control of the entity. It may also be a present obligation that arises from past events but in respect of which an outflow of economic benefit is not probable or which cannot be measured with sufficient reliability. Such contingent liabilities are recorded under Note 4.20. For certain operational claims reported as contingent liabilities, it is not practical to disclose detailed information on their corresponding nature and uncertainties.



SAHAVAGI
Dhikuwa-09, Rathnagar, Chitwan
Consolidated Funds Flow Statement
Financial Year: 2081-82 (2024-25)

S.N	Particulars	Capital Reserve	Unrestricted Fund/Core Account	SAHAVAGI-EPIC	SHIP	FASECC	Grand Total
A	Opening Balance of Fund						
	1 Restricted Fund	105,984.00	12,731,554.82	1,477,377.89	3,382,523.02	-	17,697,439.73
	2 Adjustment in opening Fund	-	-	-	-	-	-
B	Sources of Fund						
	1 Fund Received During the Period		3,150,938.90	14,861,820.41	6,672,515.73	-	24,685,275.04
	2 Fund Transfer						
	3 Depreciation amount charged from Capital Reserve	(21,196.80)	-	-	-	-	(21,196.80)
C	Application of Fund						
	1 Expenditure						
	2 Expenses from Prize Fund	-	(2,168,557.05)	(14,882,208.81)	(8,638,341.43)	-	(25,689,107.29)
D	Inter Fund Transfer						
	1 Core Contribution to Project						
	2 Fund Transfer						
	3 Transferred to Core From Project(Fund of Elapsed project)	-	-	-	-	-	-
	Balance of Fund (A+B+D-C)	84,787.20	13,713,936.67	1,456,989.49	1,416,697.32	-	16,672,410.68
	Represented by						
	1 Fixed Assets	84,787.20	9,972,381.04	-	-	-	10,057,168.24
	2 Investment	-	5,000.00	-	-	-	5,000.00
	3 Advances & Receivables	-	649,738.56	130,546.15	-	-	780,284.71
	4 Bank Balance	-	3,206,723.80	1,776,388.23	1,431,303.40	-	6,414,415.43
	5 Cash	-	10,000.00	20,000.00	-	-	30,000.00
	6 Grant liabilities	-	-	-	-	-	-
	7 Payables	-	(129,906.73)	(469,944.89)	(14,606.08)	-	(614,457.70)
	Total	84,787.20	13,713,936.67	1,456,989.49	1,416,697.32	-	16,672,410.68
			0.00				

Subharaj Sharma
 Office Incharge

 Khadka Bdr. Bishwakarma
 Treasurer

 Vahya Sharma
 Accountant



4. Notes to the Financial Statement

4.1 Property, Plant and Equipment

Items	Balance as at 1 Shrawn, 2082	Additions During the Year	Disposals during the year	Balance as at 32 Ashadh, 2083
Land	6,460,089.95	-	-	6,460,089.95
Buildings	3,584,666.41	-	-	3,584,666.41
Kitchen Room	135,406.00	-	-	135,406.00
Office/Computer Equipment	372,727.90	-	-	372,727.90
Furniture and Fittings	5,808.87	-	-	5,808.87
Machinery	82,503.99	-	-	82,503.99
CCTV Camera	28,000.00	-	-	28,000.00
Office Equipments-AC	-	220,658.00	-	220,658.00
Motor Bike	-	316,900.00	-	316,900.00
Total	10,669,203.12	537,558.00	-	11,206,761.12

Depreciation

Items	Balance as at 1 Shrawn, 2082	Charge for the Year	Disposals during the year	Balance as at 32 Ashadh, 2083
Land	-	-	-	-
Buildings	664,933.21	145,986.66	-	810,919.87
Kitchen Room	3,208.94	6,609.85	-	9,818.79
Office/Computer Equipment	183,848.09	37,775.96	-	221,624.05
Furniture and Fittings	2,776.61	454.84	-	3,231.45
Machinery	48,710.35	6,758.73	-	55,469.08
CCTV Camera	13,664.00	2,867.20	-	16,531.20
Office Equipments (A.C)	-	8,947.23	-	8,947.23
Motor Bike to Field Office	-	23,051.22	-	23,051.22
Total	917,141.19	232,451.69	-	1,149,592.88

Net Value

Items	Balance as at 32 Ashadh, 2083	Balance as at 1 Shrawn, 2082
Land	6,460,089.95	6,460,090
Buildings	2,773,746.54	2,919,733
Office/Computer Equipment	151,103.85	188,880
Furniture and Fittings	2,577.42	3,032
Machinery	27,034.91	33,794
Kitchen Room	125,587.21	132,197
CCTV Camera	11,468.80	14,336
Office Equipments (A.C)	211,710.77	-
Motor Bike to Field Office	293,848.78	-
Total	10,057,168.24	9,752,061.93

4.2 Intangible Assets

Items	Balance as at 1 Shrawn, 2082	Additions During the Year	Disposals during the year	Balance as at 32 Ashadh, 2083
Software	-	-	-	-
Emblem	-	-	-	-
Other Intangible Assets	-	-	-	-
Total	-	-	-	-

Amortization

Item	Balance as at 1 Shrawn, 2082	Charge for the Year	Balance as at 32 Ashadh, 2083
Software	-	-	-
Emblem	-	-	-
Other Intangible Assets	-	-	-
Total	-	-	-

Sahavagi has no any intangible assets as on reporting date.

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[Circular stamp: Chartered Accountants, Kathmandu]

[Circular stamp: Sahavagi]

4.3 Inventories

All inventories item purchased by the NGO was charged as expenses on respective projects and core account at the time of purchase and 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
Receivable from Various Municipality	-	117,227.47
TDS on Interest	35,238.54	35,238.54
SHIP Project	2,286.00	74,235.00
Saraj Raj Poudel (PO)	-	11,803.00
Krishna Bahadur Tamang	400,000.00	-
Maa Devi Engineering Consultancy Pvt.Ltd.	15,000.00	-
Subharaj Sharma	2,686.02	-
Receivable From Jestha Nagarik Aanandabhawan	188,388.00	-
Sub total	649,738.56	244,644.01
SAHAVAGI-EpiC		
VAT Receivable EpiC Nepal	130,546.15	123,199.95
Sub total	130,546.15	123,199.95
SHIP Project		
Receivable from Core	-	2,620,486.76
Sub total	-	2,620,486.76
Total	780,284.71	2,988,330.72

4.5 Cash and cash Equivalents

Particulars	Current Year	Previous Year
Central Office		
Prime Bank Ltd. (00300204CA)	5,525.05	5,525.05
RBB-Bharatpur (5196CA)	18,180.25	18,180.25
Sunrise Bank Ltd.	304,458.50	322,690.18
Prabhu Bank Ltd.	132,609.17	341,368.44
Garima Bikas Bank Ltd.	5,000.92	5,000.92
Atharwa Saving & Credit Co-operative Ltd.	2,722,308.02	2,323,568.00
Petty Cash	10,000.00	10,000.00
Prime Bank Ltd. (00300185CA)	23,641.89	2,641,742.07
Sub Total	3,221,723.80	5,668,074.91
SHIP		
Garima Bikas Bank Ltd.	1,431,303.40	767,094.46
Sub Total	1,431,303.40	767,094.46
SAHAVAGI-EpiC		
Nepal Investment Megha Bank Ltd.	1,776,388.23	1,740,825.24
Cash in Hand	20,000.00	20,000.00
Sub Total	1,796,388.23	1,760,825.24
Total	6,449,415.43	8,195,994.61

The cash and bank represents the amount of Rs 6,449,415.43 this year.

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[Circular stamp: Chartered Accountants, Kalyanmandu]

4.6 Unrestricted Funds

Particulars	Current Year	Previous Year
Balance as at beginning of year	5,504,159.62	3,349,617.12
Transferred from restricted fund	-	486,566.39
Unrestricted surplus/ deficit in operating activities	982,381.85	1,667,976.11
Total	6,486,541.47	5,504,159.62

4.7 Research Fund

Particulars	Current Year	Previous Year
Balance as at beginning of year	304,420.20	304,420.20
Additional Funds received/(paid) during the year	-	-
Balance as at year end	304,420.20	304,420.20

4.8 Restricted Funds

Particulars	Current Year	Previous Year
Balance as at beginning of year	4,859,900.91	4,913,543.77
Transferred to unrestricted fund	-	(486,566.39)
Additional Funds received during the year	21,534,336.14	24,438,176.56
Expenditure made from restricted fund	(23,520,550.24)	(24,005,253.03)
Balance as at year end	2,873,686.81	4,859,900.91

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
	Sustainable Home Garden Initiative Project (SHIP), Pyuthan	3,382,523.02	6,672,515.73	8,638,341.43	-	1,416,697.32
	SAHAVAGI-EpiC	1,477,377.89	14,861,820.41	14,882,208.81	-	1,456,989.49
Total		4,859,900.91	21,534,336.14	23,520,550.24	-	2,873,686.81

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	17,975.00	48,400.00
Surplus/ deficit for the year	-	(30,425.00)
Balance at end of the year	17,975.00	17,975.00

4.11 Other Capital Reserves

Particulars	Current Year	Previous Year
Balance as at beginning of year	105,984.00	132,480.00
Surplus/ deficit for the year	(21,196.80)	(26,496.00)
Balance at end of the year	84,787.20	105,984.00

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[Circular stamp: Chartered Accountant, N. Chalise & Associates, Surajmunda]

[Circular stamp: SAHAVAGI]

4.12 Accounts Payable

Particulars	Current Year	Previous Year
Central Office		
Provident Fund	-	7,935.00
Audit Fee Payable	98,672.57	98,672.57
Audit fee tax payable	1,327.44	1,327.43
Other Payable	11,064.00	-
Remuneration tax payable	15,897.06	-
SSF Payable	2,945.00	2,945.00
Other Payable	-	11,064.27
SHIP Project	0.67	2,710,297.76
Sub total	129,906.73	2,832,242.03
SAHAVAGI-EPIC		
Bank Interest Payable to FHI 360	19,863.89	11,582.30
Festival Allowance Payable to Staff	450,081.00	395,065.00
Individual Or Proprietorship Tax	-	-
Social Security Tax	-	-
Social Security Fund Payable	-	-
Sub total	469,944.89	406,647.30
SHIP		
Bank Interest Payable to Core	14,606.08	5,058.20
Sub total	14,606.08	5,058.20
Total	614,457.70	3,243,947.53

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	-	-

Sahavagi has no any provisions during the reporting periods.

4.14 Bank Overdrafts

There are no any bank overdraft during the reporting period.

4.15 Incoming Resources (Projects)

Particulars	Current Year	Previous Year
SAHAVAGI-Epic	14,882,208.81	15,493,241.49
SHIP	8,638,341.43	7,487,210.83
FASECC	-	1,024,800.71
Total	23,520,550.24	24,005,253.03

(a) Incoming Resources (Core Fund)

Particulars	Current Year	Previous Year
Income from Overhead(EPIC)	1,249,993.88	938,632.10
Income from Municipality	7,832.53	772,690.93
Income from Membership Fee	8,500.00	8,200.00
Surplus fund FASECC	-	1,024,800.71
Contribution from Staff/Others	-	30,842.00
Interest from Fixed Deposits	93,940.02	131,562.00
Income From Land	15,000.00	15,000.00
Income from NHSSP	-	110,320.20
Interest from Call account	6,859.41	14,455.19
Individual Contribution	163,090.00	631,650.44
Income from Overhead(SHIP)	294,327.00	373,231.99
Other Income	1,200.00	17,847.00
Income From Exchange Rate Surplus	744,123.26	-
Income From IDF	538,776.00	-
Income From Surplus	6,100.00	-
Total	3,129,742.10	4,069,232.56

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(b) Other Income

Particulars	Current Year	Previous Year
Depreciation charged from Capital Reserve	21,196.80	26,496.00
	-	-
Total	21,196.80	26,496.00

4.16 Staff Cost

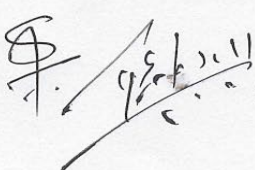
Particulars	Current Year	Previous Year
Salaries-Core	919,239.00	1,297,130.00
Salaries-NHSSP	-	-
Salaries-BBLL	-	323,032.00
Total	919,239.00	1,620,162.00

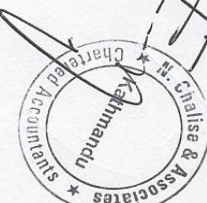
4.17 General & Administrative Expenditure

Particulars	Current Year	Previous Year
Books & Newspaper	17,595.00	9,600.00
Communication, email & internet	47,480.00	45,150.00
Stationery/Print/Photocopy	11,335.00	9,685.00
Fuel/Transportation	57,139.00	44,150.00
Repair and Renewal	69,491.00	20,745.00
Insurance Premium	20,040.00	16,020.00
Travel and perdiem	59,993.00	26,670.00
Bank Charge	778.00	935.49
Audit fee	100,000.00	100,000.00
Board Meeting Expenses	18,135.00	40,000.00
HRDC Meeting	9,000.00	13,000.00
Office Expenses	56,022.00	54,039.00
Public relation	3,740.00	23,757.00
Website Hosting/Design	19,210.00	19,210.00
Miscellaneous	23,017.36	44,114.00
SAHAVAGI day celebration	3,715.00	4,460.00
General Assembly Meeting	39,541.00	29,268.00
Public Hearing	-	20,130.00
Water and Electricity	36,080.00	23,441.00
Year Planner Publication	18,450.00	15,900.00
Program Monitoring from BOD	80,995.00	12,690.00
SWC Monitoring	-	20,600.00
Monthly Staff Meeting (CO/FO)	35,445.00	-
Out District Visit of Lead Farmers	75,210.00	-
Provide Field Gear Support to Project Staffs	24,475.00	-
Technical Support to Field Activities	42,000.00	-
Registration and Renewal	3,500.00	-
Capacity Enhancement/Exposer Visit to Staffs	95,125.00	-
Workshop on Organizational Policies Rewrite	43,350.00	-
Membership Fee	6,005.00	-
Total	1,016,866.36	593,564.49

4.18 Program Expenses

Particulars	Current Year	Previous Year
SAHAVAGI-EpiC	14,882,208.81	15,493,241.49
SHIP	8,638,341.43	7,487,210.83
FASECC	-	1,024,800.71
Total	23,520,550.24	24,005,253.03

a) Detailed of Program Expenses

Particulars	Current Year	Previous Year
SAHAVAGI-Epic		
Salaries	7,121,853.00	7,431,152.00
Provident Fund Contribution	712,207.00	743,175.00
Festival Allowances	593,258.00	618,986.00
Gratuity	593,258.00	618,985.00
SSF	113,728.00	121,058.00
Local Transportation for Management Team	209,202.00	162,357.00
Perdiem for Management Team	177,970.00	135,250.00
Office Rental (Bharatpur, Chitwan)	706,413.00	672,774.00
Office Rental (Bardaghat NP)	359,544.00	334,830.00
Office Utilities	49,560.00	70,881.00
Office Supplies	261,756.00	196,861.32
Communication	89,176.00	81,475.00
Repair and Maintenance	26,490.00	24,163.00
Motorbike Operation Cost	900.00	29,950.00
Staff Recruitment Cost	-	1,060.00
Audit Fee	-	40,000.00
DIC Operation Cost	-	17,160.00
Revolving Chair	-	13,230.00
Office shifting cost	-	46,991.00
Batteries for inverter	-	47,517.70
Carpet	-	13,600.00
Desktop Computer	-	85,265.49
UPS For Desktop	-	4,424.77
Assets Insurance Premium	17,100.83	10,309.10
Office Daraz	-	36,770.00
Lab and Medical Supplies	90,825.00	170,494.00
City Clinic Worker	23,000.00	40,500.00
Transportation Cost for Peer Navigators	446,565.00	329,255.00
Communication Cost for Peer Navigators	84,000.00	64,666.00
Transportation Cost for HA	14,855.00	20,320.00
Transportation Cost for HA ART	16,050.00	800.00
Support Cost for PLHIV Case Documentation	3,500.00	8,500.00
Support Cost for ART Initiation for PLHIV	290,173.00	114,007.00
Per Diem for HIV and VL Testing , ART Ini	242,780.00	83,600.00
Service Procurement for Hepatitis B	8,810.00	3,200.00
Referral Cost for HIV Testing	-	8,890.00
PrEP Roll Out Cost	154,600.00	231,185.00
Monthly Viral Load Camp	98,800.00	221,539.00
Transportation Cost for ART Counselor	-	13,200.00
Consultation for ART and PrEP Initiation	127,200.00	85,600.00
Consultant ART Counselor Weekly Case Mgmt	-	14,400.00
Support Group/Adherence Club Meeting	126,460.00	90,295.00
Transportation Cost for Lab Staff	30,235.00	21,825.00
Technical and Logistic Support ART Center	47,208.00	33,275.00
Transportation Cost CBS	290,570.00	276,770.00
Communication Cost for CBS	60,000.00	53,061.00
EPOA Cost	59,000.00	28,800.00
Creative Event for KP and PLHIV	-	79,802.00
S&D Reduction Training	-	59,940.00
Promotion Mero Sathi and Other Promotion	-	7,000.00
Clinical Helper Backup	96,000.00	61,157.00
Continued medical Education	-	24,850.00
Monthly performance review meeting	-	19,675.00
Monthly Meeting with ART Center	12,550.00	58,315.00
Monitoring Visit From HO/LB/ART Counselor	-	49,580.00
Commemorate National and International Day	-	21,810.00
Weekly Review /Monthly Staff Meeting	-	58,105.00
Monthly Review Meeting with PO	-	43,890.00
Coordination Meeting with Stakeholder	-	31,700.00
Indirect/overhead Costs	1,252,151.98	938,632.11
Participate in Training Org by FHI 360	274,460.00	566,378.00
Sub-total (B)	14,882,208.81	15,493,241.49



 N. Chandra

 Chartered Accountant

 Kathmandu



SHIP Project		
Salaries and fringe benefits	2,385,038.00	2,271,446.00
Vidhya Devi Sharma(Part-Time)	-	2,020.00
Hari Prasad Acharya (Part -Time)	2,020.00	-
SM-Agriculture TBN	2,000.00	-
Office Helper TBN	2,000.00	-
Field Coordinator-Agriculturist TBN	-	2,000.00
Insurance	2,020.00	10,060.00
Travel Costs	234,980.00	226,613.00
SWC Program Approval Exercise in Kathmandu	-	19,365.00
Laptop	-	192,000.00
Printer	-	54,500.00
Projector	-	50,000.00
Furniture & Need Based Materials for Office	-	199,506.00
GPS	-	20,000.00
Weighing Machine	-	36,000.00
LRP Development Basic Training	-	63,405.00
LRP Development Topical Training	-	79,275.00
Program Orientation Training to SHIP Staffs	-	20,107.00
Nursery Management Training	-	31,500.00
Vehicle Fuel Support to Field Office	32,501.00	29,990.00
Need Based Materials Transport to Field	10,250.00	9,908.00
Stationary LRP Development Basic Training	-	7,510.00
Stationary LRP Development Topical Training	-	6,495.00
Seed Support for Home Garden	499,695.00	375,945.00
Home Garden Tools and Equipment Support	1,323,544.00	1,124,808.00
Fruit Sapling Distribution	299,930.00	276,265.00
Fodder Sapling Distribution	75,000.00	83,244.00
Communication	12,000.00	12,000.00
Stationary for Field Office	40,083.17	39,653.83
Nursery Establishment/management Supplies	-	52,160.00
Baseline Survey	-	149,205.00
Participatory Program M&E Cost	34,300.00	44,900.00
SWC Approval and Monitoring&Evaluation Cost	-	120,000.00
SAHAVAGI M&E Department Monitoring	159,231.00	109,950.00
Monthly Meeting	35,800.00	35,960.00
Program Approval From Local Government	-	5,000.00
Project Site Selection&Preliminary Data	-	50,000.00
Program Orientation to Rm Staff	-	21,845.00
LRP Mobilization Cost to Cover Fooding	1,658,000.00	1,130,145.00
Half Yearly Review Meeting with RM	13,900.00	14,000.00
Annual Review Meeting with RM	20,550.00	21,300.00
Field Office Rent	107,100.00	101,500.00
Field Office Utilities	15,975.00	14,805.00
Internet Expenses	16,000.00	16,000.00
Overseas NGO Support Cost (5%)	376,605.00	356,825.00
Office Assets Maintenance Cost	5,050.00	-
Staff Training	165,553.00	-
Nursery Management Refresher Training	20,200.00	-
Vegetable Seed Production/processing	51,300.00	-
Fruit &Vegetable Post Harvest Training	59,825.00	-
Semi Commercial Farming Training to Leader	109,980.00	-
Stationary LRP Refresher Training	7,020.00	-
Stationary Vegetable Seed Production	9,950.00	-
Stationary Fruit &Vegetable Post Harvest	12,485.00	-
Stationary Semi Commercial Farming	12,530.00	-
Development&Printing of IEC Materials	70,000.00	-
Expenses of Exchange Rate Surplus	755,926.26	-
Sub-total (C)	8,638,341.43	7,487,210.83
FASECC		
Surplus fund transferred to core	-	1,024,800.71
Salaries	-	-
Overhead	-	-
-SWC Programme Approval Exercise Allowance	-	13,635.00
Sub-total (D)	-	1,038,435.71
Total (A+B+C+D)	23,520,550.24	24,018,888.03

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SHIP Project		
Salaries and fringe benefits	2,385,038.00	2,271,446.00
Vidhya Devi Sharma(Part-Time)	-	2,020.00
Hari Prasad Acharya (Part -Time)	2,020.00	-
SM-Agriculture TBN	2,000.00	-
Office Helper TBN	2,000.00	-
Field Coordinator-Agriculturist TBN	-	2,000.00
Insurance	2,020.00	10,060.00
Travel Costs	234,980.00	226,613.00
SWC Program Approval Exercise in Kathmandu	-	19,365.00
Laptop	-	192,000.00
Printer	-	54,500.00
Projector	-	50,000.00
Furniture & Need Based Materials for Office	-	199,506.00
GPS	-	20,000.00
Weighing Machine	-	36,000.00
LRP Development Basic Training	-	63,405.00
LRP Development Topical Training	-	79,275.00
Program Orientation Training to SHIP Staffs	-	20,107.00
Nursery Management Training	-	31,500.00
Vehicle Fuel Support to Field Office	32,501.00	29,990.00
Need Based Materials Transport to Field	10,250.00	9,908.00
Stationary LRP Development Basic Training	-	7,510.00
Stationary LRP Development Topical Training	-	6,495.00
Seed Support for Home Garden	499,695.00	375,945.00
Home Garden Tools and Equipment Support	1,323,544.00	1,124,808.00
Fruit Sapling Distribution	299,930.00	276,265.00
Fodder Sapling Distribution	75,000.00	83,244.00
Communication	12,000.00	12,000.00
Stationary for Field Office	40,083.17	39,653.83
Nursery Establishment/management Supplies	-	52,160.00
Baseline Survey	-	149,205.00
Participatory Program M&E Cost	34,300.00	44,900.00
SWC Approval and Monitoring&Evaluation Cost	-	120,000.00
SAHAVAGI M&E Department Monitoring	159,231.00	109,950.00
Monthly Meeting	35,800.00	35,960.00
Program Approval From Local Government	-	5,000.00
Project Site Selection&Preliminary Data	-	50,000.00
Program Orientation to Rm Staff	-	21,845.00
LRP Mobilization Cost to Cover Fooding	1,658,000.00	1,130,145.00
Half Yearly Review Meeting with RM	13,900.00	14,000.00
Annual Review Meeting with RM	20,550.00	21,300.00
Field Office Rent	107,100.00	101,500.00
Field Office Utilities	15,975.00	14,805.00
Internet Expenses	16,000.00	16,000.00
Overseas NGO Support Cost (5%)	376,605.00	356,825.00
Office Assets Maintenance Cost	5,050.00	-
Staff Training	165,553.00	-
Nursery Management Refresher Training	20,200.00	-
Vegetable Seed Production/processing	51,300.00	-
Fruit &Vegetable Post Harvest Training	59,825.00	-
Semi Commercial Farming Training to Leader	109,980.00	-
Stationary LRP Refresher Training	7,020.00	-
Stationary Vegetable Seed Production	9,950.00	-
Stationary Fruit &Vegetable Post Harvest	12,485.00	-
Stationary Semi Commercial Farming	12,530.00	-
Development&Printing of IEC Materials	70,000.00	-
Expenses of Exchange Rate Surplus	755,926.26	-
Sub-total (C)	8,638,341.43	7,487,210.83
FASECC		
Surplus fund transferred to core	-	1,024,800.71
Salaries	-	-
Overhead	-	-
-SWC Programme Approval Exercise Allowance	-	13,635.00
Sub-total (D)	-	1,038,435.71
Total (A+B+C+D)	23,520,550.24	24,018,888.03

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