

ARJUN SHRESTHA AND ASSOCIATES

Ward no, 7 Banepa
Pan no 300903973
Tele no 011663846

Membership No 357
class B 398
Firm Reg No 3504

TO,
Chairperson
Samunnat Nepal
Anamnagar, Kathmandu

Date: 19th Sept. 2018

Independent Auditor's Report

Opinion

We have audited the financial statements of Samunnat Nepal Anamnagar, Kathmandu, which comprise the statement of financial position as at 32nd Ashad, 2075 and the statement of comprehensive income, statement of change in equity and statement of cash flows for the year then ended, and notes to the financial statements including a summary of significant accounting policies. Accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at 32nd Ashad, 2075, and its financial performance and its cash flows for the year then ended in accordance with Nepal financial Reporting Standards (NFRS)

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Nepal Financial Reporting Standards. For such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, where due to fraud or error. In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern basis of accounting unless management either intends to liquidate the company or the to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISA'S will always detect a material Misstatement when it exist. 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 user taken on the basis of these financial statements.

Report on other Legal and Regulatory Requirements

- i. As required by the Income tax Act 2058 and rules, Organization Registration Act -2034, Value added tax Act, 2052 and Rules 2053.
- ii. We have obtained information and explanations, which, to the best of our knowledge and belief where necessary for the purpose of our audit
- iii. In our opinion, proper books of accounts as required by relating law, rules have been prepared by the organization so far as appear from, and appears from our examination of such books;
- iv. The Balance Sheet and Income statement are prepared as per NAS, General Accepting Accounting Principle.

A. D. Shrestha
2075-05-29
Arjun Das Shrestha
Arjun Shrestha and Associates
Registered Auditor





SAMUNNAT NEPAL
Ekata Marg, Anamnagar, Kathmandu

Fighting poverty through quality learning

Balance Sheet as on Ashad 32,2075 (July 16,2018)

Amount in NRs.

Particular	Sch. No	As on Ashad 32 2075	As on Ashad 32, 2074
Reserve & Surplus			
Membership Fee	17	64,400.00	59,400.00
Transferred from Income Statement		1,800,092.51	1,471,677.75
Total		1,864,492.51	1,531,077.75
Assets			
Fixed Assets	1	314,768.49	314,768.49
Less depreciation		(78,692.12)	
Total Fixed Assets		236,076.37	314,768.49
Current Assets Loan & Advances			
Deposit	2	16,310.00	16,310.00
Advance & Other Receivables, Prepaid Expenses	3	571,321.43	36,027.90
Cash and Bank	4	2,919,047.58	4,373,416.21
Total Current Assets Loan & Advances		3,506,679.01	4,425,754.11
Current Liabilities & Provision			
Payables and Expenses Payable	5	1,862,280.00	3,206,094.76
T D S Payable	6	15,982.87	3,350.09
Total Current Liabilities & Provision		1,878,262.87	3,209,444.85
Net Working Capital		1,628,416.14	1,216,309.26
Total		1,864,492.51	1,531,077.75

Notes to Account

Notes-Schedule No 1-17 is Initial Part of the Financial Statement

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Surendra Baracharya
Admin & Finance Officer

Paban K Adhakari
Treasurer

Yubaraj Laudari
Act. Director

Chabi Chaulagain
Secretary

Bhola K.C
ChairPerson

Arjun Das Shrestha
Registered Auditor
Arjun Shrestha & Associates





SAMUNNAT NEPAL
Ekata Marg, Anamnagar, Kathmandu
Statement of Income and Expenditure

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For period from Shrawan 1, 2074 to Ashad 32, 2075 (July 16 2017 to July 16, 2018)

Particular	Sch	Current year	Previous Year
Income			
Fund & Grant Received	14	19,812,721.19	9,665,738.90
Local Donation	15	871,014.92	887,421.90
Other Income	16	258,691.84	188,408.99
Total Income :		20,942,427.95	10,741,569.79
Expenditure			
Adminstrative Expenses	7	599,176.33	967,002.45
Supporting the Government For Quality, Innovative & Inclusi	8	9,842,473.82	9,962,867.24
Intergartion of Comprehensive Sexuality Education & GVB	9	2,923,642.86	0.00
Enhance learning oppurtunity to OOSC & Adoloscents	10	3,879,699.40	0.00
Development of Integrated Flip Chart & ToT	11	861,300.00	0.00
Enabling Writers Workshop	12	1,087,202.00	0.00
SBDRR - Plan International	13	1,232,355.07	0.00
Depreciation		78,692.12	104,925.07
Total Expenditure		20,504,541.60	11,034,794.76
Surplus / (Deficit)before Tax Provisison		437,886.35	
Income Tax Provisison		109,471.59	
Curent Year Surplus		328,414.76	293,224.97
Surplus / (Deficit Up to Previous Year		1,471,677.75	1,178,452.78
Surplus / (Deficit)Transfer to B/S		1,800,092.51	1,471,677.75

Notes to Account

Notes-Schedule No 1-17 is Initial Part of the Financial Statement


Surendra Bajracharya
Admin & Finance Officer


Paban K Adhakari
Treasurer


Yubaraj Laudari
Act. Director


Chabi Chaulagai
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ChairPerson


Arjun Das hrestha
Registered Auditor
Arjun Shrestha & Associates






SAMUNNAT NEPAL

Ekata marg, Anamnagar, kathmandu

Details of Fixed Assets and Depreciation

As on Ashad 31, 2075 (July 16, 2018)

(As per income tax act 2058)

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S.No	Particular	D B V as on 32/03/2074	Additional During year	D B V as on 32/03/2075	Dep Rate	Depreciation last year	Depreciation for the year	Total Depreciation	Balance	Unabsorbed Rep & Maint.	Written Down Value 32/03/2075	Written Down Value 32/03/2074
Pool B												
1	Office Equipments	120,151.22	-	120,151.22	25%	47,647.56	30,037.81	77,685.37	90,113.42	-	90,113.42	120,151.22
2	Office Furniture	122,376.74	-	122,376.74	25%	27,031.56	30,594.19	57,625.75	91,782.56	-	91,782.56	122,376.74
3	Flooring & Furnishing	12,042.51	-	12,042.51	25%	8,377.40	3,010.63	11,388.03	9,031.88	-	9,031.88	12,042.51
4	Kitchen Goods	28,480.33	-	28,480.33	25%	13,449.14	7,120.08	20,569.22	21,360.25	-	21,360.25	28,480.33
5	Software installation	31,717.69	-	31,717.69	25%	14,092.42	7,929.42	22,021.84	23,788.27	-	23,788.27	31,717.69
	Sub Total Pool B	314,768.49	-	314,768.49		110,598.08	78,692.12	189,290.20	236,076.37	-	236,076.37	314,768.49
Pool C												
1	Vehicle	-	-	-	20%	-	-	-	-	-	-	-
	Sub Total Pool C	-	-	-		-	-	-	-	-	-	-
		314,768.49	-	314,768.49		110,598.08	78,692.12	189,290.20	236,076.37	-	236,076.37	314,768.49

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Surendra Bajracharya
Admin & Finance Officer

[Signature]

Paban K Adhakari
Treasurer

[Signature]

Yubraj Laudari
Act. Director

[Signature]

Chabi Chaulagai
Secretary

[Signature]

Brota K C
ChairPerson

[Signature]

Arjun Das Shrestha
Registered Auditor
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SAMUNNAT Nepal
Ekata Marg, Anamnagar, Kathmandu

Fighting poverty through quality learning

**Schedule forming part of Balance Sheet and Income and Expenditure Statement for the year ended on Ashad 31,2075
(July 16 , 2018)**

Sch. No.	Particular	This Year	Previous Year
2	Deposit		
	Nepal Telecom	16,310.00	16,310.00
		16,310.00	16,310.00
3	Advance/ prepaid expenses & Other Receivables		
	<u>Prepaid Expenses/ Advance</u>		
	Advance Internet Exp	-	7,891.88
	Nepa International	-	1,040.00
	Sunniva Tours and Travel	50.00	-
	Shree Ram	5,000.00	-
	<u>Receivables</u>		
	World Education - V Receivable	100,975.80	-
	Staff Advance	3,153.00	-
	Field Advance	299.50	-
	Yubaraj Laudari	200.00	-
	<u>Funding Agencies</u>		
	Unesco Nepal - Receivables	383,728.84	-
	World Education	12,936.00	-
	<u>Local Partners</u>		
	Samudayik Sewa Kendra	15,781.00	18,245.02
	Banke Unesco Club	43,892.29	4,331.00
	Hanuman CLC	1,550.00	4,520.00
	Swoyambhu CLC	3,755.00	-
		571,321.43	36,027.90
4	Cash & Bank		
	Cash in Hand	115.00	115.00
	Petty Cash	3,986.00	1,775.00
	Cash at Bank:		
	Citizen International Bank Ltd.	5,704.00	5,704.00
	International Development Bank Ltd.	784.17	784.17
	NDEP Bank	77,197.56	74,104.43
	NDEP Bank - LD	52,423.28	50,322.80
	Laxmi Bank Ltd	2,029,730.20	2,813,969.14
	Laxmi Bank Ltd - F	-	600,000.00
	NMB Bank Ltd	746,228.77	344,194.18
	NMB Bank Ltd - P1	2,878.60	482,447.49
	Total Cash at Bank	2,914,946.58	4,371,526.21
	Total Cash & Bank	2,919,047.58	4,373,416.21
5	Expenses Payable/ Advance received		
	Audit Fee Payable	17,000.00	17,000.00
	Salary Payable	-	495.00
	Dhulikhel Village Resort	-	670.50
	Unesco Nepal	325,000.00	500,000.00
	UNICEF Nepal	1,421,637.77	2,666,598.10
	Shree Krishna Wenju	1,600.00	-
	Mohan Gopal Nyachhayon	48,960.00	-
	Ozone International	2,118.75	16,605.35
	Banke Unesco Club	-	4,725.51
	Routa Printing Support	-	0.30
	House Owner	1,900.00	-
	Income Tax Payable	44,063.48	-
		1,862,280.00	3,206,094.76
6	TDS Payable		
	TDS on Audit Fee	3,000.00	3,000.00
	Salary TDS	670.59	350.81
	Service Charge TDS	4,769.68	(0.40)





SAMUNNAT Nepal
Ekata Marg, Anamnagar, Kathmandu

Fighting poverty through quality learning

**Schedule forming part of Balance Sheet and Income and Expenditure Statement for the year ended on Ashad 31, 2075
(July 16 , 2018)**

Sch. No.	Particular	This Year	Previous Year
	House rent Tds	7,542.60	(0.32)
		15,982.87	3,350.09
7	Administrative Expenses		
	Office Supplies	34,203.25	11,494.00
	Refreshment Expenses (staff lunch)	161,200.00	135,099.00
	General Expenses	855.00	4,563.00
	Electricity & Basic Exp	18,605.00	3,656.00
	Registration and renewal Charges	27,657.00	26,510.00
	R/m Office equipment	55,243.50	23,193.25
	Local Transportation	26,660.00	16,261.00
	Sanitary/ Cleaning Expenses	3,240.00	2,462.00
	Kitchen Utensils	10,630.00	21,340.00
	Executive committee meeting exp	34,791.70	36,221.00
	Bank Charges	1,475.00	-
	Communication Exp	20,366.88	3,071.00
	DSA	-	28,800.00
	Internet Exp	-	1,550.00
	Office Rent	-	84,444.00
	Admin Staff Salary	96,000.00	456,967.00
	Water Expenses	-	450.00
	Webpage Expenses	18,645.00	18,645.00
	Festival Expenses	6,159.00	11,098.00
	Insurance Exp	37,450.00	27,165.20
	Advertisement Exp	-	2,260.00
	Meeting Exp	22,895.00	6,128.00
	Newspaper & Subscription	3,100.00	4,180.00
	R/M Others	-	1,580.00
	Audit fee	20,000.00	20,000.00
	Advisory Team - Meeting refreshment	-	19,865.00
		599,176.33	967,002.45

Supporting the Government For Quality, Innovative & Inclusive Learner Friendly (ILF) in Non-Formal and

8 Formal Settings.

Coordination & Planning Meetings	85,420.00	146,845.60
KSK Operation cost	1,530,533.50	1,768,833.99
Development of new learning cards	0.00	109,005.00
Capacity development of facilitators	220,870.00	377,935.16
Distribution of teaching learning materials	0.00	130,198.60
Assessment framework and tools development for M & E	0.00	104,375.00
Technical backstopping to Facilitators	121,400.00	67,557.50
Package development and orientation to CLCs management comr	0.00	169,477.00
Exposure/ Learning Visits	260,666.10	-
Mobilization of Local Government	92,650.00	-
Materials Distribution to CLCs	3,000.00	248,516.96
Reprint Advocacy Materials on CLCs	69,975.25	-
Capacity Development of CLC Mobilizers	80,023.03	103,230.20
Incorporate CSFE Guideline in CLCs	58,000.00	-
CLC operation cost	697,301.00	890,089.00
Technical Backstopping to CLC Facilitators	54,720.00	-
Technical Resource person cost	576,300.00	65,830.00
Exposure Visit with Line agencies	15,400.00	28,806.20
Review/Consultation workshop	88,723.97	50,170.60
Technical Support cost - CSFE	259,000.00	266,708.00
Steering Committee Meeting Expenses	10,160.00	23,595.00
Saving Guideline development Cost	218,136.00	-
Orientation to Stakeholder on Saving directives	565,210.00	93,480.00
Orientation to TG Writer on CSFE content & Methodolgy	0.00	10,910.00



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SAMUNNAT Nepal
Ekata Marg, Anamnagar, Kathmandu

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**Schedule forming part of Balance Sheet and Income and Expenditure Statement for the year ended on Ashad 31, 20175
(July 16 , 2018)**

Sch. No.	Particular	This Year	Previous Year
	Local Dialect Mapping Workshop	61,130.00	
	Program support cost - Computer	50,000.00	
	Program Management Cost	23,044.00	
		-	-
		1,087,202.00	-
13	SBDRR Training in Schools of Sindhupalchowk & Kathmandu		
	School Observation & Planning Meeting	76,000.00	
	LSAR/ First Aid Materials for Distribution	78,700.07	
	School Based Training on SBDRR	993,675.00	
	Training Preparation cost	80,000.00	
	Logistic Management Cost	3,980.00	
		-	-
		1,232,355.07	-
	<u>Funds, Grants & Donation received</u>		
14	Fund & Grant Received		
	UNICEF PCA -16/17	9,858,117.93	9,665,738.90
	UNESCO	2,937,157.86	-
	UNICEF PCA - 2018	3,723,063.40	-
	Save the Children	882,600.00	-
	Wprld Education	1,085,182.00	-
	Plan International	1,326,600.00	-
		19,812,721.19	9,665,738.90
15	Local Donation		
	Local Donation	-	156,146.00
	Member Contribution	64,370.00	3,550.00
	Staff Contribution	372,897.58	167,855.90
	Consultancy Contribution	69,402.00	70,650.00
	Other Contribution	342,545.34	39,120.00
	Team Contribution	21,800.00	450,100.00
		871,014.92	887,421.90
16	Other Income		
	Out sourcing	21,000.00	102,000.00
	Miscellaneous Income	23,044.00	-
	Interest received from banks	214,647.84	86,408.99
		258,691.84	188,408.99
17	Member ship Fee		
	Membership charge	64,400.00	59,400.00
	Annual renewal Charge	-	-
	Life time member ship Charge	-	-
		64,400.00	59,400.00

Surendra Bajracharya
Admin & Finance Officer

Chabi Chaulagai
Secretary

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SAMUNNAT Nepal
Ekata Marg, Anamnagar, Kathmandu

Fighting poverty through quality learning

**Schedule forming part of Balance Sheet and Income and Expenditure Statement for the year ended on Ashad 31, 20175
(July 16 , 2018)**

Sch. No.	Particular	This Year	Previous Year
	Local Dialect Mapping Workshop	61,130.00	
	Program support cost - Computer	50,000.00	
	Program Management Cost	23,044.00	
		-	-
		1,087,202.00	-
13	SBDRR Training in Schools of Sindhupalchowk & Kathmandu		
	School Observation & Planning Meeting	76,000.00	
	LSAR/ First Aid Materials for Distribution	78,700.07	
	School Based Training on SBDRR	993,675.00	
	Training Preparation cost	80,000.00	
	Logistic Management Cost	3,980.00	
		-	-
		1,232,355.07	-
	<u>Funds, Grants & Donation received</u>		
14	Fund & Grant Received		
	UNICEF PCA -16/17	9,858,117.93	9,665,738.90
	UNESCO	2,937,157.86	-
	UNICEF PCA - 2018	3,723,063.40	-
	Save the Children	882,600.00	-
	Wprld Education	1,085,182.00	-
	Plan International	1,326,600.00	-
		19,812,721.19	9,665,738.90
15	Local Donation		
	Local Donation	-	156,146.00
	Member Contribution	64,370.00	3,550.00
	Staff Contribution	372,897.58	167,855.90
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	Other Contribution	342,545.34	39,120.00
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16	Other Income		
	Out sourcing	21,000.00	102,000.00
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	Interest received from banks	214,647.84	86,408.99
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	Annual renewal Charge	-	-
	Life time member ship Charge	-	-
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Grant / Fund Received/ utilize and Balanced

S. N	Particular	Project	Opening Balance	Received 074.075	Total	Return	Total Fund	Fund Utilized	Balance
1	UNICEF	Supporting the Government For Quality, Innovative & Inclusive Learner Friendly (ILF) in Non-Formal and Formal Settings.	2,666,598.10	7,763,137.00	10,429,735.10	571,616.00	9,858,119.10	9,858,117.93	1.17
2	UNICEF	Enhance learning opportunity to OOSC & Adolescents	-	5,144,700.00	5,144,700.00	-	5,144,700.00	3,723,063.40	1,421,636.60
3	Unesco Nepal	Intergration of Comprehensive Sexuality Education & GVB	500,000.00	2,378,429.02	2,878,429.02	-	2,878,429.02	2,923,642.86	(58,728.84)
4	Save The Children	Development of Integrated Flip Chart & ToT	-	984,099.00	984,099.00	-	984,099.00	861,300.00	(13,239.00)
5	World Education	Enabling Writers Workshop	-	1,072,246.00	1,072,246.00	-	1,072,246.00	1,087,202.00	(12,936.00)
6	Plan International	SBDRR Training in Schools of Sindhupalchowk & Kathmandu	-	1,479,159.00	1,479,159.00	-	1,479,159.00	1,232,355.07	(19,899.00)
		Total	3,166,598.10	18,821,770.02	21,988,368.12	571,616.00	21,416,752.12	19,685,681.26	1,316,834.93

Note:

Project	Total Exp for the project	Unicef Fund received during the year	Due claimed previous year	Total Fund of Year	SN Contribution
UNICEF- PCA 2018	3,879,699.40	3,723,063.40	-	3,723,063.40	156,636.00
UNICEF PCA - 2016/17	9,842,473.82	9,858,119.10	134,998.75	9,723,120.35	119,353.47



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Tax Calculation

Particular		Amount
Surplus of the year	437,886.35	
Tax provision 25%	109,471.59	109,471.59
Less TDS;		65,408.11
Plan International	13,239.00	
Save the Children	19,899.00	
NMB Bank	4,049.29	
Deva bikas Bank	1,397.81	
Laxmi Bank Ltd	26,823.01	

Tax Payable

44,063.48





SAMUNNAT Nepal
Ekata Marg, Anamnagar, Kathmandu
Cash Flow Statement

Fighting poverty through quality learning

For period from Shrawan 1, 2073 to Ashad 32, 2075 (July 16, 2016 to July 16, 2018)

S.N	Particular	Current Year	Last year
A	Cash Flow Operating Activities		
	Surplus/ Deficit	328,414.76	293,224.97
	Adjustment	-	-
	Depreciation	78,692.12	104,925.07
	Cash Flow before change in working capital	407,106.88	398,150.04
	Increase/(Decrease) in current liabilities	(1,331,181.98)	2,925,364.09
	(Increase)/Decrease in current Assets	(535,293.53)	198,217.10
	Cash flow from operation	-	-
	Income Tax paid	-	-
	Net cash flow from operating activities	(1,459,368.63)	3,521,731.23
B	Cash flow from Investment activities		
	Increase (decrease) loan, advance & deposit	-	-
	Sale (purchase) of fixed assets	-	(63,720.98)
	Net cash flow from investment activities	-	-
	Dividend paid	-	-
	Net cash flow from Investment Activities	-	(63,720.98)
C	Cash flow from financial activities		
	Increase (Decrease) in Membership fee	5,000.00	2,900.00
	Net Cash flow from Financial Activities	5,000.00	2,900.00
	Total Cash this year (A+B+C)	(1,454,368.63)	3,460,910.25
	Opening cash & Bank balance	4,373,416.21	1,498,955.90
	Closing cash & Bank balance	2,919,047.58	4,959,866.15

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Samunnat Nepal
Hanumanthan, Anamnagar, Kathmandu
F.Y.2074.2075

CORPORATE INFORMATION

1. Samunnat Nepal is a firm registered in Nepal, has been registered at District Administration office of Kathmandu on 2069.06.09 under the provisions of Organization Registration Act 2034

SIGNIFICANT ACCOUNTING POLICIES

Statement of compliance

1. The financial statements of the entity have been prepared in accordance with Nepal Accounting Standard and the relevant practice.
2. Previous Year's figures have been regrouped/rearrange wherever necessary to confirm with the current year's classification.

Basis of measurement

The financial statements have been prepared on cash basis.

Grant Received/ Revenue Recognition.

The organization recognized revenue on the basis of budget approved by the different partner organization. All fund received from partner organization and other donor are recognized as advance at the time of fund released and signing of the contract.

Balance of fund

Balance of fund in the financial statement represent as on the date of total cash receipt deducting cash expenses.

Value Added Tax

This year Organization is registered under Value Added Tax Act 2052. Total amount claimed to relating partner including vat amount whereas expenses of the project shown as exclusive of vat amount.

Taxable Income Calculation; As per Income Tax Act 2058, taxable income is calculated.

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