

अर्जुन श्रेष्ठ एण्ड एसोसियट्स

ARJUN SHRESTHA AND ASSOCIATES

बेकुटोल, बनेपा

BANEPA, WOKUTOLE

फोन नं। (०११२६३८४६)

PHONE No. 011-663846

स्वायी लेखा नम्बर: ३००९०३९७३

PAN NO: 300903973

लेखा व्यवसायी प्रमाण पत्र नं. ३९८

CERTIFICATE No. "KHA" 0398

आइक्यान सदस्यता नम्बर: ३५७

ICAN Member No. 357

INDEPENDENT AUDITOR'S REPORT

To the chairman
Samunnat Nepal
Kathmandu, Nepal

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of **Samunnat Nepal (the Entity)**, which comprise the Balance Sheet as at Ashadh 31, 2077, and the Income statement, statement of changes 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.

In our opinion, except for the matters described in basis for qualified opinion paragraph, the accompanying financial statements present fairly, in all material respects/*give a True & fair view of* the financial position of the Company as at Ashadh 31, 2077, and its financial performance and its cash flows for the year then ended in accordance with Nepal Accounting Standards.

Basis for Qualified Opinion

The Entity's fixed assets i.e machinery and equipment (purchase for the project Promotion of local curriculum SVA NEPAL) are shown as revenue expenditure carried in the statement of financial position at 2077. Management has not stated the capital items at cost, which constitutes a departure from NFRSs.

We conducted our audit in accordance with Nepal Standards on Auditing (NSAs). 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 our audit of the financial statements in Nepal, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAN's *Handbook of The Code of Ethics For Professional Accountants*. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Responsibilities of Management and Those Charged with Governance for the Financial Statements.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Nepal Accounting Standards, 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.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditor's Responsibilities 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 NSAs will always detect a material misstatement when it exists.

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.

As part of an audit in accordance with NSAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

- a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) In our opinion the Entity has kept proper books of account as required by law so far, as appears from our examinations of those Books
- c) The financial statements are in agreement with the books of account.
- d) In our opinion and to the best of our information and according to the explanation given to us, the financial statement the said Balance Sheet, Income Statement and Cash Flow Statement, read together with the notes forming part of the accounts give the information required by the legal and regulatory in the manner so required and except for the matters prescribed in basis for qualified opinion paragraph, give a true and fair view:
 - i. In the case of Balance Sheet, of the state of affairs of the Entity as at 31st Ashadh, 2077; and
 - ii. In the case of Income Statement, of the results of operations of the Company for the year ended on 31st Ashadh, 2077; and
 - iii. In the case of the Cash Flow Statement, of Cash inflow and outflow of Entity for the year ended on that date.
- e) Neither we have come across any of the information about the misappropriation of fund by the directors or any of the representative or company's staffs during the course of our audit nor have we received any such information from the management.
- f) No accounting fraud has been observed during the course of our audit.

Place Kathmandu

Date 2077/08/03

For ArjunShrestha & Associates

Registered Auditor

Signature



.UDIN No 20117KH00357666A1



SAMUNNAT Nepal

Mahidevi Marg, Kathmandu

Promoting Equitable and quality banking

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

Amount in NRs.

Particular	Sch. No	As on Ashad 31 2077	As on Ashad 32, 2076
Reserve & Surplus			
Membership Fee	19	65,000.00	65,000.00
Transferred from Income Statement		4,623,546.39	2,593,701.29
Total		4,688,546.39	2,658,701.29
Assets			
Fixed Assets	1	872,037.43	177,057.26
Less depreciation		(218,009.36)	
Total Fixed Assets		654,028.07	177,057.26
Current Assets Loan & Advances			
Deposit	2	-	16,310.00
Advance & Other Receivables, Prepaid Expenses	3	1,109,707.98	2,286,084.22
Cash and Bank	4	11,042,234.39	3,970,610.88
Total Current Assets Loan & Advances		12,151,942.37	6,273,005.10
Current Liabilities & Provision			
Payables and Expenses Payable	5	7,866,239.13	3,106,411.18
TDS Payable	6	251,184.92	684,949.89
Total Current Liabilities & Provision		8,117,424.05	3,791,361.07
Net Working Capital		4,034,518.32	2,481,644.03
Total		4,688,546.39	2,658,701.29

Notes to Account - Schedule 19

Schedule 1 -19 is initial part of the Financial Statement

Surendra Prasad
Finance Officer

Bijaya Subba
Secretary

Chhabi Chaulagai
Treasurer

Bhola K C
Chair-Person



Yogesh Kumar Shrestha
Executive Director

Arjun Das Shrestha
Registered Auditor
Arjun Shrestha & Associates




**SAMUNNAT Nepal**


Maitidevi Marg, Kathmandu

Cash Flow Statement

S.N	Particular	Current Year	Last year
A	Cash Flow Operating Activities		
	Surplus/ Deficit	2,029,845.10	793,608.78
	Adjustment	-	-
	Depreciation	218,009.58	59,019.09
	Cash Flow before change in working capital	2,247,854.68	852,627.87
	Increase/(Decrease) in current liabilities	4,326,062.98	1,913,098.20
	(Increase)/(Decrease) in current Assets	1,192,686.24	(1,714,762.99)
	Cash flow from operation	-	-
	Income Tax paid	-	-
	Net cash flow from operating activities	7,766,603.90	1,050,963.08
B	Cash flow from Investment activities		
	Increase (decrease) loan, advance & deposit	-	-
	Sale (purchase) of fixed assets	(694,980.17)	-
	Net cash flow from investment activities	-	-
	Dividend paid	-	-
	Net cash flow from Investment Activities	(694,980.17)	-
C	Cash flow from financial activities		
	Increase (Decrease) in Membership fee	-	600.00
	Net Cash flow from Financial Activities	-	600.00
	Total Cash this year (A+B+C)	7,071,623.73	1,051,563.08
	Opening cash & Bank balance	3,970,610.88	2,919,047.58
	Closing cash & Bank balance	11,042,234.39	3,970,610.88



Ramesh B. Pracharya
Finance Officer

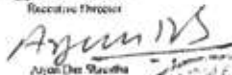
Hirani Sabhi
Secretary


Chhabi Chaudhary
Treasurer

Bhola K C
Charter Member




Anil Kumar Shrestha
Executive Director


Arjun Das
Registered Auditor
Arjun Shrestha & Associates





SAMUNNAT Nepal

Ekata marg, Anamnagar, kathmandu

Details of Fixed Assets and Depreciation

As on Ashad 31, 2077 (July 16, 2020)

(As per income tax act 2058)

Promoting Equitable and quality learning

S.No	Particular	D B V as on 32/03/2076	Additional During year	D B V as on 32/03/2077	Dep Rate	Depreciation last year	Depreciation for the year	Total Depreciation	Balance	Unabsorbed Rep & Maint.	Written Down Value	
											32/03/2077	32/03/2076
Pool B												
1	Office Equipments	67,585.06	137,668.16	205,253.22	25%	77,685.37	51,313.30	128,998.67	153,939.91	-	153,939.91	67,585.06
2	Office Furniture	68,836.91	246,700.00	315,536.91	25%	57,625.75	78,884.23	136,509.97	236,652.68	-	236,652.68	68,836.91
3	Flooring & Furnishing	6,773.91	20,204.26	26,978.17	25%	11,388.03	6,744.54	18,132.57	20,233.63	-	20,233.63	6,773.91
4	Kitchen Goods	16,020.18	12,164.00	28,184.18	25%	20,569.22	7,046.05	27,615.27	21,138.14	-	21,138.14	16,020.18
5	Software installation	17,841.20	-	17,841.20	25%	22,021.84	4,460.30	26,482.14	13,380.90	-	13,380.90	17,841.20
6	Partation	-	278,243.75	278,243.75	25%	-	69,560.94	69,560.94	208,682.81	-	208,682.81	-
	Sub Total Pool B	177,057.26	694,980.17	872,037.43		189,290.20	218,009.36	407,299.56	654,028.07	-	654,028.07	177,057.26
Pool C												
1	Vehicle	-	-	-	20%	-	-	-	-	-	-	-
	Sub Total Pool C	-	-	-		-	-	-	-	-	-	-
		177,057.26	694,980.17	872,037.43		189,290.20	218,009.36	407,299.56	654,028.07	-	654,028.07	177,057.26

Surendra Bajracharya
Finance Officer

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SAMUNNAT Nepal
Maitidevi Marg, Kathmandu

Schedt Promoting Equitable and
quality learning

Sheet and Income and Expenditure Statement for the year ended on Ashad 31,2077
(July 15 , 2020)

Sch. No.	Particular	This Year	Previous Year
2	Deposit		
	Nepal Telecom	-	16,310.00
3	Advance/ prepaid expenses & Other Receivables		
	<u>Prepaid Expenses/ Advance</u>		
	Advance Internet Exp.	6,591.67	6,591.67
	Advance Insurance Exp	-	15,094.58
	Advance House rent	88,100.00	117,800.00
	Nepa International	-	1.00
	Sunniva Tours and Travel	-	50.00
	Advance TDS		
	A TDS.FROM BANK	73,471.79	-
	Laxmi Bank Ltd	17,786.85	-
	NCC BANK - P0	5,739.99	-
	NMB Bank	10,687.30	-
	DEV BIKAS BANK	50.15	-
	B. TDS FROM BIDDING CONTRACT		
	-Education review office	340,156.91	-
	- VSO Nepal	14,229.82	-
	<u>Receivables</u>		
	World Education - V Receivable	100,975.80	100,975.80
	Vat Receivable	-	179,293.62
	Project Advance - Shyam Acharya	-	250,000.00
	Project Advance - Rajan Sharma	102,897.08	427,505.00
	Paban K Adhikari	-	3,235.00
	Staff Advance	284,860.62	-
	Field Advance	-	299.50
	Uddav Pyakurel	50,000.00	-
	<u>Funding Agencies</u>		
	Unesco Nepal - Receivables	-	847,230.00
	Education Review Office - ERO	-	338,008.05
	<u>Local Partners</u>		
	Samudayik Sewa Kendra	-	-
	Banke Unesco Club	-	-
	Hanuman CLC	-	-
	Mahila Sahid CLC	13,360.00	-
	Swoyambhu CLC	-	-
		800.00	-
		1,109,707.98	2,286,084.22

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Sched 1 Promoting Equitable and
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Sheet and Income and Expenditure Statement for the year ended on Ashad 31,2077
(July 15 , 2020)

Sch. No.	Particular	This Year	Previous Year
4	Cash & Bank		
	Cash in Hand	240.00	115.00
	Petty Cash	258.00	326.00
	Petty Cash - PCA	1,550.00	
	Cash at Bank:		
	Citizen International Bank Ltd.	5,704.00	5,704.00
	International Development Bank Ltd.	784.17	784.17
	NDEP Bank	197.56	197.56
	NDEP Bank - LD	523.28	523.28
	Laxmi Bank Ltd	1,732,578.09	6,784.47
	Siddhartha Bank Ltd	14,480.82	89,199.23
	NMB Bank Ltd	76,404.44	374,202.12
	NMB Bank Ltd - P1	493,609.62	3,492,775.05
	NCC Bank - P0	140,182.01	-
	NCC Bank - P1 - Current Account	2,638,065.12	-
	NCC Bank - P1 - 41213	5,921,918.41	-
	NCC BANK RATOPUL	15,738.87	-
	Total Cash at Bank	<u>11,040,186.39</u>	<u>3,970,169.88</u>
	Total Cash & Bank	<u>11,042,234.39</u>	<u>3,970,610.88</u>
5	Expenses Payable/ Advance received		
	Funding Agencies		
	UNESCO Bangkok	2,246,422.55	539,489.60
	UNICEF Nepal	772,092.00	0.17
	SVA Nepal	2,942,135.79	-
	Rotary Nepal	483,600.00	-
	Local Partners		
	Samudayik Sewa Kendra	11,270.00	
	Banke Unesco Club	96,330.00	
	Hanuman CLC	-	
	Mahila Sahid CLC	75,840.00	
	Swoyambhu CLC	530.09	
	Others		
	Audit Fee Payable	44,325.00	19,700.00
	Bhola KC	25,000.00	-
	Salary Payable	-	13,425.00
	Cit Payable	24,000.00	280,000.00
	Ozone International	-	484,664.78
	Sulav Giri	-	182,655.00
	Chhabi Chaulagain	-	156,105.00
	Marigold Hotel, Nagarkot	-	55,192.00
	Dhulikhel Village Resort	-	195,773.00
	Read Media Pvt. Ltd	-	508,500.00
	Uddav Pyakurel	-	14,980.00
	Yogesh K Shrestha	-	190,135.00
	Deviram	-	24,075.00
	Vat	468,078.67	-
	Staff Payable	676,815.03	77,180.37
	Income Tax payable	264,536.26	
		<u>7,866,239.13</u>	<u>3,106,411.18</u>





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Maitidevi Marg, Kathmandu

Sched: Promoting Equitable and
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Sheet and Income and Expenditure Statement for the year ended on Ashad 31,2077
(July 15 , 2020)

Sch. No.	Particular	This Year	Previous Year
6	TDS Payable		
	TDS on Audit Fee	675.00	300.00
	Salary TDS	7,012.34	179,920.99
	Service Charge TDS	187,754.98	458,045.30
	House rent Tds	55,742.60	46,683.60
		<u>251,184.92</u>	<u>684,949.89</u>
7	Administrative Expenses		
	Office Supplies	13,324.00	6,891.00
	Refreshmentv- Staff lunch	138,462.00	184,125.00
	General Expenses	6,943.00	4,130.00
	Electricity and Basic Expenses	20,360.00	14,718.00
	Registration and Renewal	6,350.00	27,848.00
	Equipment R/M	52,212.40	11,300.00
	local Transportation	34,610.00	104,061.00
	Cleaning Expenses	6,800.00	900.00
	Kitchen Utensils	16,642.00	14,826.00
	Executive Committe meeting Exp	22,090.00	19,000.00
	Emergency Response	-	20,000.00
	Bank Charges	640.00	2,880.00
	Communication Exp	23,435.00	11,750.00
	Travel DSA	28,350.00	33,600.00
	Gift Expenses	-	5,481.00
	Internet Exp	13,500.00	9,228.33
	Office Rent	81,833.00	-
	Admin Staff Salary	37,000.00	631,500.00
	Other Overhead exp	2,000.33	-
	Webpage Expenses	-	33,900.00
	Festival Expenses	6,850.00	-
	Insurance Exp	42,134.58	21,132.41
	Courier Charges	3,345.00	3,665.00
	Meeting Exp	19,210.00	6,000.00
	Newspaper & Subscription	-	-
	R/M Others	650.00	-
	Audit Fee	25,000.00	20,000.00
		<u>601,741.31</u>	<u>1,186,935.74</u>
8	Intergartion of Comprehensive Sexuality Education & GVB		
	Expert Remuneration	-	25,000.00
	Consultative Meeting - National Level	-	-
	Advisory Team Meeting Exp	-	-
	Dissemination Workshop	-	-
	Teachers Training @ Achham	-	1,073,770.00
	Teachers Training @ Sunsari	-	839,485.00
	Printing Manual	-	241,449.36
	Teachers Training @ Rauthat	-	884,396.50
	Bags For Participants	-	93,004.50
	Program Management Cost	-	143,750.00
			<u>3,300,855.36</u>

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SAMUNNAT Nepal
Maitidevi Marg, Kathmandu

Sched: Promoting Equitable and quality learning

Sheet and Income and Expenditure Statement for the year ended on Ashad 31,2077
(July 15 , 2020)

Sch. No.	Particular	This Year	Previous Year
9	Enhance learning opportunity to OOSC & Adolescents		
	Organize Meeting with Municipalities & Local Stakeholder	125,688.00	164,580.40
	PCA-Organize Training for CLC & Local Government Stakeholder	678,981.85	
	PCA-Organize Meeting with municipality for planning & Coordination	62,216.00	
	PCA-Organized meeting with task force/ Management committee	46,845.00	49,700.00
	PCA-Develop Document Oriented database	140,000.00	
	PCA-Review & Revise Learning card and Assessment tools	641,306.00	
	Program Briefing to the local Government & Concern Stakeholder	-	50,730.00
	Organize Phase wise Facilitators Training	779,034.00	422,442.10
	Kheidai Sikane Kendra (Center) Operation cost	2,787,687.50	1,608,861.75
	Familiarize KSK Children with service provider	56,716.00	61,870.00
	PCA- Coordination & Communication with Mother School/children	13,000.00	
	Assess the learning level of KSK Children	-	45,000.00
	Technical backstopping Support in KSK Centers	63,400.00	414,950.00
	PCA-Capacity Building of Facilitators on CP	201,366.00	
	Production & Distribution of Learning Materials	-	-
	Develop ALC Facilitation Booklet	-	157,500.00
	Conduct Orientation program to Education Focal Person on ALP	-	755,489.30
	Capacity build up training on ALP program	1,165,349.60	2,227,922.25
	Production & Distribution of Learning Materials	-	17,628.00
	Joint Monitoring Visit with Government personnel	-	128,027.00
	Staff Salary	2,099,400.00	2,983,500.00
	Operation Cost	519,188.85	534,671.25
	Planning Monitoring & Communication	261,320.00	456,445.00
	Planning & Coordination meeting with government personnel	-	188,875.00
		9,641,498.80	10,268,192.05
10	Promotion of Local Curriculum - SVA Nepal		
	146-Consultation meeting with Concern Stakeholder	24,800.00	230,400.00
	146-Consultation Meeting With stakeholders	11,111.00	21,900.00
	145-Need & Resource Identification workshop	33,333.00	-
	221-Staff Salary	564,200.00	105,000.00
	301-House Rent	60,000.00	-
	306-Communication	4,750.00	-
	312-Visibility materials	5,556.00	-
	113-Machinery & Equipment	74,200.00	-
	113-Machinery & Equipment	265,376.21	25,438.00
		1,043,326.21	382,738.00
11	SEGA - ENGAGE Project		
	SEGA - Technical Team	320,000.00	-
	SEGA-Workshop on Questionnaire development & finalization	14,920.00	-
	SEGA-Orientation to Researcher	94,939.40	-
	SEGA-FGD/KII with stakeholders	183,264.00	-
	SEGA-Project management cost	2,970.00	-
		616,093.40	-

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SAMUNNAT Nepal
Maitidevi Marg, Kathmandu

Sched: Promoting Equitable and
quality learning

Sheet and Income and Expenditure Statement for the year ended on Ashad 31,2077
(July 15 , 2020)

Sch. No.	Particular	This Year	Previous Year
12	Optimizing Assessment for All - OAA		
	International Workshop on OAA	-	1,246,252.00
	OAA-Hosting cost	-	180,281.74
	OAA- Project management cost	-	11,360.00
	OAA - Support to School & Other Equipments	-	371,680.95
	OAA-Learning Workshop	-	136,793.21
	OAA - CTT Meeting expenses	-	110,000.00
	OAA - National Technical team Remuneration	-	156,000.00
	OAA-Reports and Finding Dessimination Prg	297,900.00	-
	OAA-Questionaire Printing & Assessment Expenses	185,430.00	-
	OOA-School Monitoring Visits	284,500.00	-
		<u>767,830.00</u>	<u>2,212,367.90</u>
13	National Assessment of Students Achievement - NASA		
	NASA-Per Diem	6,173,393.00	6,085,500.00
	NASA-Travel cost (TA)	758,345.00	514,500.00
	NASA-Test Administration cost in School	1,251,600.00	1,260,000.00
	NASA- Students Facility	960,000.00	768,000.00
	NASA - Local Transportation	48,686.00	155,772.00
	NASA-Office and Hall Charges	158,208.00	112,128.30
	NASA - Scoring Achievement Test	791,035.00	674,640.00
	NASA - Data Entry Background Questionaire	320,000.00	32,400.00
	NASA- Software Designing and Development	369,680.00	440,000.00
	NASA- Scoring/Scanning for Output processing	490,950.00	49,557.52
	OMR Sheet Printing	530,000.00	378,000.00
	NASA-Questionaire and Background Printing	1,823,400.00	1,989,840.00
	NASA- Material Delivery/Collection cost	220,855.00	610,662.00
	NASA-Training/ Orientation to Scorer	-	8,920.00
	NASA-Project Management cost	557,333.92	3,526,494.88
	NASA - Expert Remuneration	1,897,058.00	1,655,000.00
	NASA - Review and Retreat Meeting	1,858,250.00	173,250.00
	NASA - Mark Writing on OMR Sheet	932,821.10	451,000.00
		<u>19,141,615.02</u>	<u>18,885,664.70</u>
	<u>Funds, Grants & Donation received</u>		
14	Fund & Grant Received		
	Income - A		
	UNESCO	1,017,830.00	5,459,597.90
	UNICEF PCA - 2018	8,726,958.00	8,127,508.60
	SVA Nepal	1,028,326.21	-
	World Education	-	384,818.00
		<u>10,773,114.21</u>	<u>13,971,924.50</u>
	Income B		
	VSO Nepal	948,654.87	-
	Education Review Office - ERO	22,635,097.90	22,533,921.06
		<u>23,583,752.77</u>	<u>22,533,921.06</u>
		<u>34,356,866.98</u>	<u>36,505,845.56</u>





SAMUNNAT Nepal
Maitidevi Marg, Kathmandu

Schedule Promoting Equitable and
quality learning

Sheet and Income and Expenditure Statement for the year ended on Ashad 31,2077
(July 15 , 2020)

Sch. No.	Particular	This Year	Previous Year
15 Local Donation			
Member Contribution		-	87,080.00
Staff Contribution		-	305,189.00
Consultancy Contribution		-	30,775.00
Other Contribution		71,100.00	95,590.00
Team Contribution		-	8,000.00
		<u>71,100.00</u>	<u>526,634.00</u>
16 Other Income			
Program Overhead Cost		-	188,375.40
Interest received from banks			133,062.92
Laxmi Bank Ltd		118,579.05	
NCC BANK – PO		114,799.88	
Dev Bikas bank		50.15	
Siddhartha Bank Ltd		3,929.59	
NMB Bank Ltd		71,248.58	
		<u>308,607.25</u>	<u>321,438.32</u>
17 Member ship Fee			
Membership charge		65,000.00	65,000.00
Annual renewal Charge		-	-
Life time member ship Charge		-	-
		<u>65,000.00</u>	<u>65,000.00</u>

Surendra Bajracharya
Finance Officer

Chabbi Chaulagai
Treasurer

Yogesh Kumar Shrestha
Executive Director

Bijaya Subba
Secretary

Bhola K
Chair-Person

Arjun Das Shrestha
Registered Auditor
Arjun Shrestha & Associates



Grant / Fund Received/ utilize and Balanced

Partnership Project

S.N	Particular	Project	Opening Balance	Received 076/077	Total	Return	Total Amt Received	Fund Utilized/ Claimed	Balance
1	UNICEF	Enhance learning opportunity to OOSC & Adolescents	-	9,499,050.00	9,499,050.00	-	9,499,050.00	8,726,958.00	(772,092.00)
2	Unesco Bangkok	Optimizing Assessment for All - OAA	539,489.60	2,724,762.95	3,264,252.55	-	3,264,252.55	1,017,830.00	(2,246,422.55)
3	Unesco Nepal	Intergartion of Comprehensive Sexuality Education & GVB	(847,230.00)	847,230.00	-	-	-	-	-
4	SVA Nepal	Promotion of Local Curriculum	-	3,970,462.00	3,970,462.00	-	3,970,462.00	1,043,326.21	(2,927,135.79)
Total			(307,740.40)	17,041,504.95	16,733,764.55	-	16,733,764.55	10,788,114.21	(5,945,650.34)

Consultant/ Bidding project

S.N	Particular	Project	Received 076/077		Total	Amt Claimed		Total Claimed	Balance
			Program Amt.	vat		Prq Budget	Vat		
6	Education Review Office	National Assessment of Students Achievement - NASA 2075	22,635,097.90	2,942,562.73	25,577,660.63	22,635,097.90	2,942,562.73	25,577,660.63	-
	VSO Nepal	SEGA - ENGAGE Project	948,654.87	123,325.13	1,071,980.00	948,654.87	123,325.13	1,071,980.00	-
Total			23,583,752.77	3,065,887.86	26,649,640.63	23,583,752.77	3,065,887.86	26,649,640.63	-

Total Amt received - Program Budget 34,371,866.98

Note:

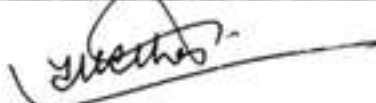
Project	Project	Fund received during the year	Due claimed previous year	Grant Received/ Donor Cont.	Total Exp for the project	Payable to Donor	Receivable with Donor	SN Contribution
UNICEF- PCA 2018	Enhance learning opportunity to OOSC & Adolescents	9,499,050.00	-	9,499,050.00	9,641,498.80	772,092.00	-	(914,540.80)
Unesco Nepal	Optimizing Assessment to All	2,724,762.95	(539,489.60)	3,264,252.55	1,017,830.00	2,246,422.55	-	-
SVA Nepal	Promotion of Local Curriculum	3,970,462.00	-	3,970,462.00	1,043,326.21	2,927,135.79	15,000.00	15,000.00
Total		16,194,274.95	(539,489.60)	16,733,764.55	11,702,655.01	5,945,650.34	15,000.00	(899,540.80)

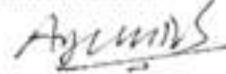

 Surendra Bajracharya
 Finance Officer

Bijaya Subba
 Secretary Chair-Person


 Chhabi Chaulgal
 Treasurer


 Bhoja K C


 Yogesh Kumar Shrestha
 Executive Director


 Arjun Das Shrestha
 Registered Auditor

Arjun Shrestha & Associates

 Regd. Auditor
 ICAN Member No. 357
 Cop No 359
 Class 'B'
 Banepa-6, Kathmandu

Salary Tax
Sarbanand Nepal
 Chato Marg, Kathmandu
 Salary Details for the FY 2076/2077

S.N	Name of Staff	Designation	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Total
UNICAL PCA															
1	Yogesh K Shrestha	Executive Director		108,900	108,900	108,900	108,900	108,900	54,450	54,450	54,450	54,450	54,450	54,450	871,200.00
2	Rony Shukya	Program Coordinator		96,800	96,800	96,800	96,800	96,800	72,600	72,600	72,600	72,600	72,600	72,600	878,600.00
3	Surendra Bajracharya	Finance Officer		75,000	75,000	75,000	75,000	75,000	56,250	56,250	56,250	56,250	56,250	56,250	732,500.00
4	Bajaram Karki	Admin/ IT Officer		35,000	35,000	35,000	35,000	35,000	28,250	28,250	28,250	28,250	28,250	28,250	392,500.00
NASA															
1	Yogesh K Shrestha	Team leader									89,600	89,600	89,600	43,313	362,113.00
2	Yubraj Laudari	Cluster Coordinator							97,000	97,000	22,600	22,600	60,100	41,350	340,650.00
3	Rony Shukya										24,200	24,200	24,200	24,200	96,800.00
4	Surendra Bajracharya	Cluster Coordinator							30,000	30,000	20,000	20,000	20,000	24,688	124,687.50
5	Sagar Giri								65,000	65,000	65,000	65,000	65,000	65,000	390,000.00
6	Kamal Sijapati	Admin							45,000	45,000	5,000	5,000	75,000	15,000	180,000.00
7	Uddhav Pradhyak								40,000	40,000	40,000	40,000	40,000	40,000	240,000.00
8	Bajaram Karki								25,000	25,000	33,750	33,750	33,750	33,750	183,000.00
9	Anita Thapa								15,000	15,000	15,000	15,000			55,000.00
10	Purna Panty	Helper							16,500	16,500	15,000	15,000	15,000	15,000	88,000.00
SVA Nepal															
1	Yogesh K Shrestha	Team leader									14,850	14,850	7,425	11,738	48,262.50
2	Yubraj Laudari	Cluster Coordinator									75,000	75,000	37,500	36,750	283,750.00
3	Surendra Bajracharya	Cluster Coordinator									18,750	18,750	9,375	14,063	60,937.50
4	Kamal Sijapati	Admin									40,000	40,000	20,000	30,000	130,000.00
5	Sou Kana	Field Mobilizer									25,000	25,000	11,500	18,750	81,750.00
Administrative															
1	Yogesh K Shrestha	Executive Director													
2	Rony Shukya	Program Coordinator													
3	Surendra Bajracharya	Finance Officer													
4	Bajaram Karki	Admin/ IT Officer													
5	Anita Thapa	Helper			7,000	9,000	11,000	10,000							37,000.00

3,795,750.00

Name of Staff	Designation	Total Salary of the year	CFR Deduction	Insurance	taxable amount	1%	10%	20%	30%	Total tax
Yogesh K Shrestha	Executive Director	1,081,575.00	220,000		861,575	4,500	10,000	20,000	33,473	67,973
Rony Shukya	Program Coordinator	1,016,400.00	320,000		796,400	4,500	10,000	20,000	18,600	48,400
Surendra Bajracharya	Finance Officer	838,125.00	275,000	25,000	598,125	4,500	10,000	9,425	-	24,125
Bajaram Karki	Admin Associate	517,500.00	60,000		457,500	4,500	750	-	-	5,250
Yubraj Laudari	Program Coordinator	584,400.00	120,000		464,400	4,500	1,440	-	-	5,940
Kamal Sijapati	Prg Supervisor / Field Cd	270,000.00	-		270,000	2,700	-	-	-	2,700
Sagar Giri	Prg Officer	390,000.00	-		390,000	3,900	-	-	-	3,900
Uddhav Pradhyak	Prg Supervisor	240,000.00	-		240,000	2,400	-	-	-	2,400
Pran Pradhan	Program Assistant	36,000.00	-		36,000	360	-	-	-	360
Purna Panty	Office Helper	88,000.00	-		88,000	880	-	-	-	880
Anita Thapa	Office Helper	92,000.00	-		92,000	920	-	-	-	920
Sou Kana	Field Mobilizer	81,250.00	-		81,250	813	-	-	-	813
		3,795,750				34,673	32,100	49,425	47,983	164,680



 A circular stamp from ARB NAINA & ASSOCIATES, Banepa-8, Kavre. The stamp contains the text: "AS", "Regd. Auditor", "ICAN Member No. 357", "Cop No. 398", "Class 'B'".

Samunnat Nepal
Maitidevi Marg, Kathmandu

Monthly Statement of Purchase/ Sales Details according to Vat Register
Fiscal Year 2076/077

Month	Purchase	Vat	Sales	Vat
Shrawan	-	-	284,596.00	36,997.00
Bhadra	9,708.00	1,262.00	-	-
Ashoj	62,865.00	8,172.00	-	-
Kartik	286,909.00	37,292.00	664,059.00	86,328.00
Mangsir	209,504.00	27,236.00	-	-
Poush	219,940.00	28,592.00	-	-
Magh	794,103.00	103,233.00	6,858,306.00	891,580.00
Falgun	2,344,738.00	304,816.00	3,982,300.00	517,699.00
Chaitra	210,821.00	27,406.00	-	-
Baishak 2075	-	-	-	-
Jestha	-	-	-	-
Ashad	1,659,166.00	215,692.00	11,794,492.00	1,533,284.00
	5,797,754.00	753,701.00	23,583,753.00	3,065,888.00

Tax Calculation		
Particular		Amount
Taxable Income	2,706,460.13	
Tax Provision - 25%		675,703.68
Less; TDS		(451,439.33)
Previous year balance	73,471.79	
Education Review Office	340,156.91	
VSO Nepal	14,229.82	
Laxmi Bank Ltd	17,786.85	
Ncc Bank	5,743.81	
Dave Bikash Bank	50.15	
	451,439.33	
Total Tax Payable for the year		224,264.35