

**INTEGRATED DEVELOPMENT SOCIETY
(IDeS)
AMARGADHI, DADELDHURA, NEPAL**



**Financial Statements
Statutory Audit 2079/080 (2022/23)**



**AUDITOR : UMESH PANDEY & ASSOCIATES
CHARTERED ACCOUNTANTS
DHANGADHI, KAILALI**

Integrated Development Society (IDeS)

Statutory Audit

Year 2079/080

INDEX

Independent Auditor's Report

Financial Statements

Significant Accounting Policies & Notes to Accounts

INDEPENDENT AUDITOR'S REPORT TO THE Members of Integrated Development Society (IDeS)

Opinion

We have audited the accompanying Financial Statements related schedules thereto, of "**Integrated Development Society (IDeS)**" which comprises the Statement of Financial Position as at Ashad 31, 2080 (July 16, 2023), Statement of Income & Expenditure and Statement of Cash Flows for the period from 1st Shrawan 2079 to 31st Asadh 2080 and a Statement of Accounting Policies and Notes to Financial Statements.

In our opinion, the accompanying financial statements give a true and fair view of the Statement of Financial Position of the **Integrated Development Society (IDeS)** as at Asadh 31, 2080 (July 16, 2023), and its Statement of Income & Expenditure and Statement of Cash Flows for the year then ended.

Basis of Opinion

We conducted our audit in accordance with Nepal Standards on Auditing (NSA). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the Financial Statements and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics issued by Institute of Chartered Accountants of Nepal (ICAN) together with the independence requirements that are relevant to our audit of Financial Statements under provisions of the Act and the Rules made thereto.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these Financial Statements in accordance with Generally Accepted Accounting Principle & Nepal Accounting Standards. This responsibility includes: designing, implementing and maintaining internal control relevant to preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

In preparing the Financial Statement, management is responsible for assessing the Organization'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 Organization or to cease operations, or has no realistic alternative but to do so.



K.C. Complex 2nd Floor
Chauraha, Dhangadhi-2, Kailali, Nepal



caumeshrajpandey@gmail.com
P.O.Box No. 10900



+977 91 590459
+977 9860378578

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole is 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 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 organization's internal control;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the organization;
- Conclude on the appropriateness of the managements' 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 organization'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 organization to cease to continue as a going concern; and
- 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.



Report on Other Legal and Regulatory Requirements

On examination of the financial statements as aforesaid, we report that:

- 1) 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.
- 2) In our opinion, proper books of account have been kept by the Organization, in so far as appears from our examination of those books of account and the financial statements dealt with by this report are in agreement with the books of accounts.
- 3) In our opinion, the Statement of Financial Position, Statement of Income & Expenditure, Cash Flow Statement and Fund Accountability Statement have been prepared in compliance with the Nepal Accounting Standards (NAS) and are in agreement with the books of accounts of the Organization.
- 4) In our opinion and to the best of our information and according to the explanations given to us and from our examination of the books to the accounts of the Organization, we have not come across the cases where any member thereof or any employee of the Organization has acted deliberately contrary to the provisions of the law relating to accounts or caused loss or damage to the Organization.



.....
CA. Umesh Raj Pandey
Proprietor
For Umesh Pandey & Associates
Chartered Accountants

Date: 2080-06-12
Place: Kailali, Nepal

UDIN: 231008CA00797QfUac


Integrated Development Society (IDeS)
Amargadhi 5, Dadeldhurn, Nepal
Statement Of Financial Position

As at 31 Ashadh 2080 (16th July 2023)

Particulars	Notes	Current year NPR	Previous year NPR
ASSETS			
Non-current Assets			
Property, Plant and Equipment		139,980	183,054
Total Non-current Assets		139,980	183,054
Current Assets			
Advances & Other Receivables	4.1	600,000	609,791
Cash and cash Equivalents	4.2	2,382,978	1,430,034
Total Current Assets		2,982,978	2,039,825
Total Assets		3,122,958	2,222,879
LIABILITIES & RESERVES			
Unrestricted Funds	4.3	-	-
Restricted Funds	4.4	2,772,885	(870,998)
Other capital Reserves		139,980	183,054
Total Accumulated Reserves		2,912,865	(687,943)
Non-current Liabilities			
Employee benefit liabilities		-	-
Deferred Revenue		-	-
Total Non-Current liabilities		-	-
Current Liabilities			
Accounts Payable & Provisions	4.5	210,092	2,910,822
Total Current liabilities		210,092	2,910,822
Total Liabilities and Reserves		3,122,958	2,222,879

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

For Rural Development Center (RuDeC) Nepal


 Padma Gurung

Saraswati Bhatta Kamala Bist



Date: 2080.06.12
 Place: Kailali, Nepal

As per our report of even date
 For Umesh Pandey & Associates



CA Umesh Raj Pandey
 Proprietor

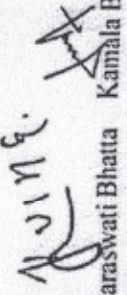
Integrated Development Society (IDeS)
Amargadhi 5, Daddeldhura, Nepal
Statement Of Income and Expenditure
For the Year Ended 31 Ashadh, 2080 (16 July 2023)

Particulars	Notes	Current Year	Previous Year
INCOME			
Incoming Resources	4.6	10,837,560.83	17,174,513.37
Other Income		-	-
Total Income		10,837,560.83	17,174,513.37
EXPENDITURE			
Staff Cost/Expenses	4.7	2,921,690.00	3,809,715.00
Program Expenses	4.8	7,915,870.83	13,485,360.00
Depreciation		-	-
Total Expenditure		10,837,560.83	17,295,075.00
Net Surplus/(deficit) before Taxation		-	(120,561.63)
Income Tax Expenses	4.9	-	-
SURPLUS/(DEFICIT) FOR THE YEAR		-	(120,561.63)

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

For Rural Development Center (RuDeC) Nepal


 Padma Gurung


 Saraswati Bhatta Kamala Bist



Date: 2080.06.12
 Place: Kailali, Nepal

As per our report of even date
 For Umesh Pandey & Associates
 Chartered Accountants



CA Umesh Raj Pandey

Integrated Development Society (IDeS)
Amargadhi 5, Dadeldhura, Nepal
STATEMENT OF CASH FLOWS
For the Year Ended 31 Ashadh, 2080 (16 July 2023)

Particulars	Current Year	Previous Year
CASH FLOS FROM OPERATING ACTIVITIES		
Surplus/(deficit) For the year (Before Tax)	-	(120,562)
Adjustments to reconcile surplus/(deficit) to net cash flows :		
Non-cash items:		
Depreciation and impairment of property, plant and equipment	-	-
Working capital adjustments:		
Advances & Other Receivables	9,791	(4,182,978)
Accounts Payable & Provisions	(2,700,730)	-
Restricted Funds/ Donors' Payable	3,643,883	-
Less:		
Income Tax Paid	-	-
Net cash from/(used in) operating activities	952,944	(4,303,540)
CASH FLOWS FROM INVESTING ACTIVITES		
Purchase of property plant and Equipment	-	-
Net cash from/(used in) investing activities	-	-
CASH FLOWS FROM FINANCING ACTIVITIES		
Unrestricted Funds	-	-
Repayments of government loans	-	-
Net cash from/(used in) financing activities	-	-
Net Increase/(Decrease) In Cash And Cash Equivalents	952,944	(4,303,540)
Cash And Cash Equivalents at 16th July, 2022	1,430,033	5,733,573
Cash And Cash Equivalents at 16th July, 2023	2,382,978	1,430,033

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

As per our report of even date
For Umesh Pandey & Associates

Chartered Accountants



CA Umesh Raj Pandey

For Rural Development Center (RuDeC) Nepal

[Signature]
Padma Gurung

Saraswati Bhatta Kamala Bist



Date: 2080.06.12

Place: Kailali, Nepal

Integrated Development Society (IDeS)
Amargadhi 5, Dadeldhura , Nepal
Statement of Accounting Policies and Notes to Financial Statements
For the year ended 31 Ashadh 2080 (16th July, 2023)

1. General Information

Integrated Development Society (IDeS), Dadeldhura is non-government organization registered on 2060/10/01 under District Administration Office vide registration number 155/060/061, Inland Revenue Office Dadeldhura vide PAN No. 301782672 with the objectives of social contribution and welfare in the specific sectors like, empowering poor, socially marginalized and opportunities deprived communities for their sustainable economic, social transformation, disaster reduction and relief, health service etc. Now it is working in Dadeldhura districts in different projects and program partnership with INGOs like; Mercy Corps, FCA, RVWRMP and other stakeholders.

Except for certain activities that will conclude on the realization of their relevant activities in accordance with the relevant terms of reference, the financial statements have been prepared on going concern basis.

2. Basis of Preparation

2.1 Functional and Presentation Currently

The financial statement are presented in Nepalese Rupees. The figures presented are rounded to the nearest rupees.

2.2 Basis of Measurement

The financial statement is prepared on historical cost convention or at fair value wherever specifically disclosed.

2.3 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.



3. Summary of Significant accounting policies.

3.1 Property, Plant and Equipment

Donated Assets

The cost of Fixed Assets procured from donor restricted fund charged to project cost with corresponding income, in the year of purchase and shown as project expense in the statement of income and expenditure.

As the assets are not handed over to the beneficiary or returned to the original donor, the assets has not been valued and brought into the financial statements under property Plant and Equipment with corresponding credit to a Capital Reserve. Therefore, depreciation has not been charged. A memorandum fixed asset register is kept to track the location and status of such assets.

Pr. J. P. P.
Pr. J. P. P.

IDeS
Dadeldhura, Nepal


Integrated Development Society (IDeS)

Amargadhi 5, Dadeldhurn, Nepal

Statement of Accounting Policies and Notes to Financial Statements

For the year ended 31 Ashadh 2080 (16th July, 2023)

3.2 Income Tax Expense

Integrated Development Society (IDeS) is a non-profit making organization and is accordingly exempt from income tax under section 2(Dha) of Income Tax Act 2058. IDeS has obtained tax exemption certificate from Inland Revenue Office on 2078/06/25 and renewal certificate has been obtained for the financial year 2079/080.

3.3 Cash & Cash Equivalent

Cash & Cash Equivalent consists of cash and bank balances.

3.4 Accounting for receipt and utilization of Funds / Reserves

a. Unrestricted Reserves/ Funds

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

b. Restricted Reserves/ Funds

The activities for which these restricted funds may and are being used are identified in the financial statements as "Restricted Funds". Such fund may include conditions for refund should there be balance of fund at the end of the project. The income from such fund is recognized to the extent of the expenditure incurred for the project activities. The excess of fund over the expenditure is represented by the "Restricted Fund" and same will be utilized for the agreed program implementation in the succeeding period.

3.5 Grant and Subsidies Income

When grant relates to and expense, it is recognized as deferred income necessary to match it with the costs over the accounting years, which is intended to compensate for on a systematic basis.

In 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 is recognized as income in the same period.

3.6 Expenditure Recognition

Expenses in carrying out the projects and other activities of DWRF are recognized in the Statement of Income and Expenditure during the period in which they are incurred.

Dr. Mary

16/07/23



Integrated Development Society (IDeS)

Amargadhi 5, Dadelidhura, Nepal

Statement of Accounting Policies and Notes to Financial Statements
For the year ended 31 Ashadh 2080 (16th July, 2023)

4. Notes to the Financial Statement

4.1 Advances & Other Receivables

Particulars	Current year NPR	Previous year NPR
Deposits and Advances	-	609,791
Prepayments	-	-
VAT Receivables	-	-
Total	-	609,791

Notes: Where any amount become difficult to recover due to various reasons, then in such cases, the account receivable is considered as impaired and allowance for account receivable will be made;

4.2 Cash and Cash Equivalent

Particulars	Current yearNPR	Previous yearNPR
Cash in hand	-	-
Cash at bank	2,772,417	1,430,034
Total	2,772,417	1,430,034

4.3 Unrestricted Funds

Particulars	Current yearNPR	Previous yearNPR
Balance at beginning of the year	-	-
Unrestricted surplus/deficit in operating activities	-	-
Balance at end of the year	-	-

4.4 Restricted Funds

Particulars	Current yearNPR	Previous yearNPR
Balance as at beginning of year	(870,998)	(750,436)
Additional Funds Received during the year (Annex. I)	14,447,076	(120,562)
Transferred to Unrestricted Fund (Annex. I)	(10,806,361)	-
Balance as at year end	2,769,717	(870,998)



AK

Kamr

Prady



Integrated Development Society (IDeS)

Amargadhi 5, Dadedhurni, Nepal

Statement of Accounting Policies and Notes to Financial Statements

For the year ended 31 Ashadh 2080 (16th July, 2023)

4.5 Accounts Payable & Provisions

Particulars	Current yearNPR	Previous yearNPR
Refundable to Donors	-	-
Accrued Expenses (Payables)	-	2,910,822
Other Payables	-	-
Total	-	2,910,822

4.6 Incoming Resources

Particulars	Current yearNPR	Previous yearNPR
Grants -Restricted Funding		
SEEM	14,447,076	11,380,943
RVWRMP	-	666,860
MRED -III	-	4,292,940
RuDeC Internal Fund	-	833,770
Total	14,447,076	17,174,513

Prakash

Rajendra

Rajendra



Integrated Development Society (IDeS)
Amargadhi 5, Dadeldhura, Nepal
 Statement of Accounting Policies and Notes to Financial Statements
 For the year ended 31 Ashadh 2080 (16th July, 2023)

4.7 Staff Cost

Particulars	Current year NPR	Previous year NPR
Wages & Salaries	2,921,690	3,809,715
Allowances & Benefits	-	-
Post - employment benefit Costs	-	-
Total	2,921,690	3,809,715

4.8 Program Expenses

Particulars	Current year NPR	Previous year NPR
SEEM	7,859,257	9,930,518
RVWRMP	-	-
MRED - III	25,414	3,244,772
RuDeC Internal Fund	-	310,070
Total	7,884,671	13,485,360

Handwritten signature

Handwritten signature



Integrated Development Society (IDS)
Amargadhi 5, Dadelihura, Nepal
Annexure to Financial Statements
As at 31 Ashadh 2080 (16th July 2023)

Annexure 1: Project wise allocation and movement in Restricted Funds

S.N.	Name of Honor organization	Project Name/Description	Balance brought forward	Received during the year	Transferred to statement of income & expenditure	Interest Income on Restricted Funds	Balance carried forward shown in restricted fund balance
1	FCA	SEEM	(1,336,536.00)	14,447,076.00	10,814,846.83	-	2,295,693.17
2	RWRMIP	RWRMIP	1,723.91	-	-	-	1,723.91
3	Mercy Corps	MRED -III	25,414.00	-	22,714.00	-	2,700.00
4	IDS Internal Fund	IDS Internal Fund	417,347.56	34,367.75	-	-	451,715.31
5	FAS-Other	FAS-Other	21,052.82	-	-	-	21,052.82
	Total		(870,997.71)	14,481,443.75	10,837,560.83	-	2,772,885.21

Padma Gurung
[Signature]

Saraswati Bharti
[Signature]

Kamala Bisi
[Signature]
President

CA Umesh Raj Pandey
[Signature]
Proprietor
Umesh Pandey & Associates
Chartered Accountants
Nepal



Integrated Development Society (IDS)
Amargadh 5, Dadelhura, Nepal
Annexures to Financial Statements

Annexure II- Balances as on Ashadh 31, 2080

Name of Donor organization	Bank Name	Account No.	Bank Balance	VAT	Other Advances	Payables	Total
FCA	Global IME Bank Limited	32401010000003	2,329,593.17	-	-	(33,900.00)	2,295,693.17
RVWRNIP	Global IME Bank Limited	22524	1,723.91	-	-	-	1,723.91
Mercy Corps	Global IME Bank Limited	101524	2,700.00	-	-	-	2,700.00
IDS Internal Fund	Global IME Bank Limited		27,907.72	-	-	-	27,907.72
FAS- Other			21,052.82	-	-	(176,192.41)	451,715.31
			2,382,978	-	600,000	(210,092)	2,772,885.21

Padma Gurung
[Signature]

Saraswati Bhatta
[Signature]

Kamala Bist
[Signature]



**Integrated Development Society (IDeS)
Fund Accountability Statement (FAS) of
SEEM**

Financial Year: 2079/80 (17th July 2022 to 16th July 2023)

Source of Fund	Schedule	Current Year
Opening Fund Balance		(1,336,536.00)
Fund received during the year		14,447,076.00
Less: Unused fund refund		-
Total Fund Available (A)		13,110,540.00
Project Expenditure		
Program Administration Cost (PA)		6,989,608.83
Human Resource (HR)		2,921,690.00
Audit Fee		33,900.00
Other Direct Costs		869,648.00
Total Expenditure (B)		10,814,846.83
Fund Balance (A-B)		2,295,693.17

Balance Represented By:

Particulars	Current Year
Cash Balance	8,310.00
Bank Balance	2,321,283.17
Advance & Receivables	-
VAT Receivables	-
Payables	(33,900.00)
Total	2,295,693.17




 P. F. Khan
 Director General


**Integrated Development Society (IDeS)
Fund Accountability Statement (FAS) of**

RVWRMP

Financial Year: 2079/80 (17th July 2022 to 16th July 2023)

A	Source of Fund	Schedule	Current Year
1	Opening Fund Balance		1,723.91
2	Fund received during the year		-
3	Less: Unused fund refund		-
	Total Fund Available (A)		1,723.91
B	Project Expenditure		
1	Program Administration Cost (PA)		-
2	Human Resource (HR)		-
3	Travel Related Cost (TRC)		-
4	Other Direct Costs		-
	Total Expenditure (B)		-
	Fund Balance (A-B)		1,723.91

Fund Balance Represented By:

S.No.	Particulars	Current Year
1	Cash Balance	-
2	Bank Balance	1,723.91
3	Advance & Receivables	-
4	VAT Receivables	-
5	Payables	-
	Total	1,723.91

Handwritten signature and date: 17/07/23



Integrated Development Society (IDeS)
Fund Accountability Statement (FAS) of
MRED III
Financial Year: 2079/80 (17th July 2022 to 16th July 2023)

A	Source of Fund	Schedule	Current Year
1	Opening Fund Balance		25,414.00
2	Fund received during the year		-
3	Less: Unused fund refund		-
	Total Fund Available (A)		25,414.00
B	Project Expenditure		
1	Program Administration Cost (PA)		22,714.00
2	Human Resource (HR)		-
3	Travel Related Cost (TRC)		-
4	Communication Material and Publications (CMP)		-
5	Other Direct Costs		-
	Total Expenditure (B)		22,714.00
	Fund Balance (A-B)		2,700.00
Fund Balance Represented By:			
S.No.	Particulars		Current Year
1	Cash Balance		-
2	Bank Balance		2,700.00
3	Advance & Receivables		-
4	VAT Receivables		-
5	Payables		-
	Total		2,700.00

Handwritten signature

Handwritten signature

Handwritten signature



**Integrated Development Society (IDeS)
Fund Accountability Statement (FAS) of**

Internal Fund

Financial Year: 2079/80 (17th July 2022 to 16th July 2023)

Source of Fund		Schedule	Amount NPR
A			Current Year
1	Opening Fund Balance		417,347.56
2	Fund received during the year		34,367.75
3	Membership Contribution Received		-
4	Less: Unused fund refund		-
	Total Fund Available (A)		451,715.31
Project Expenditure			
B			
1	Program Administration Cost (PA)		-
2	Human Resource (HR)		-
3	Travel Related Cost (TRC)		-
4	Communication Material and Publications (CMP)		-
5	Other Direct Costs		-
	Total Expenditure (B)		-
	Fund Balance (A-B)		451,715.31

Fund Balance Represented By:

S.No.	Particulars	Current Year
1	Cash Balance	-
2	Bank Balance	27,907.72
3	Advance & Receivables	600,000.00
4	VAT Receivables	-
5	Payables	(176,192.41)
	Total	451,715.31

Handwritten signature

Handwritten signature

Handwritten signature



**Integrated Development Society (IDeS)
Fund Accountability Statement (FAS) of**

UNESCO, WEP, LGCDP, SAFER,

Financial Year: 2079/80 (17th July 2022 to 16th July 2023)

		Amount NPR	
A	Source of Fund	Schedule	Current Year
1	Opening Fund Balance		21,052.82
2	Fund received during the year		-
4	Less: Unused fund refund		-
	Total Fund Available (A)		21,052.82
B			
	Project Expenditure		
1	Program Administration Cost (PA)		-
2	Human Resource (HR)		-
3	Travel Related Cost (TRC)		-
4	Communication Material and Publications (CMP)		-
5	Other Direct Costs		-
	Total Expenditure (B)		-
	Fund Balance (A-B)		21,052.82

Fund Balance Represented By:

S.No.	Particulars	Current Year
1	Cash Balance	-
2	Bank Balance	21,052.82
3	Advance & Receivables	-
4	VAT Receivables	-
5	Payables	-
	Total	21,052.82



Kim



Integrated Development Society (IDS)

A margadhi 5, D adeldhura, Nepal

Fixed Assets

S. N	Particulars	Rate	Value at the beginning	Addition during the year			Deduction during the year	Value at the end	Depreciation for the Year	Net Block as on 31.03.2080
				Opening WDV	Upto Poush	Upto Chaitra				
1	Tangible Assets									
1	Pool "Ka"	5%	-	-	-	-	-	-	-	-
	Land		-	-	-	-	-	-	-	-
	Building WIP		-	-	-	-	-	-	-	-
	Sub - Total		-	-	-	-	-	-	-	-
2	Pool "Kha"	25%	95,814.25	-	-	-	-	95,814.25	23,954.00	71,860
	Furniture & Fixtures		-	-	-	-	-	-	-	-
	Computers, Scanner, Camera		-	-	-	-	-	-	-	-
	& Fax Machine		-	-	-	-	-	-	-	-
	B/F Fixed Assets		-	-	-	-	-	-	-	-
	Other Office Equipments		33,444.00	-	-	-	-	33,444.00	8,361.00	25,083
	Sub - Total		129,258.25	-	-	-	-	129,258.25	32,315.00	96,943
3	Pool "Ga"	20%	53,796.00	-	-	-	-	53,796.00	10,759.00	43,037
	Motor Vehicle		-	-	-	-	-	-	-	-
	Sub - Total		53,796.00	-	-	-	-	53,796.00	10,759.00	43,037
4	Pool "Gha"	15%	-	-	-	-	-	-	-	-
	Cooler		-	-	-	-	-	-	-	-
	Sub - Total		-	-	-	-	-	-	-	-
	Grand - Total		183,054.25	-	-	-	-	183,054.25	43,074.00	139,980
	Previous year		239,589.25	-	-	-	-	239,589.25	56,535.00	183,054



Handwritten signature: *Amesh Pandey*

Handwritten signature: *Amesh Pandey*

IDS
Dadeldhura, Nepal

