

**INTEGRATED DEVELOPMENT SOCIETY  
(IDeS)  
AMARGADHI -5, DADELDHURA, NEPAL**



**Financial Statements  
Statutory Audit 2080/081 (2023/24)**



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

**Integrated Development Society (IDeS)**

Statutory Audit

Year 2080/081

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**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, 2081 (July 15, 2024), Statement of Income & Expenditure and Statement of Cash Flows for the period from 1<sup>st</sup> Shrawan 2080 to 31<sup>st</sup> Asadh 2081 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, 2081 (July 15, 2024), 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.



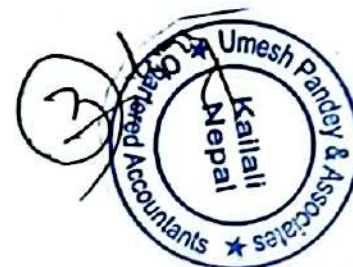


### **Auditor's Responsibilities for the Audit of the Financial Statement**

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: 2081-06-10  
Place: Kailali, Nepal

UDIN: 240927CA00797WxWTd

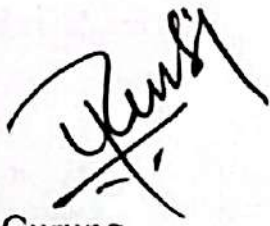


**Integrated Development Society (IDeS)**  
**Amargadhi 5 , Dadeldhura , Nepal**  
**Statement Of Financial Position**  
**As at 31 Ashadh 2081 (15<sup>th</sup> July 2024)**

Particulars	Notes	Current year NPR	Previous year NPR
<b>ASSETS</b>			
<b>Non-current Assets</b>			
Property, Plant and Equipment		107,137	139,980
<b>Total Non-current Assets</b>		107,137	139,980
<b>Current Assets</b>			
Advances & Other Receivables	4.1	450,516	600,000
Cash and cash Equivalents	4.2	3,498,326	2,382,978
<b>Total Current Assets</b>		3,948,842	2,982,978
<b>Total Assets</b>		4,055,979	3,122,958
<b>LIABILITIES &amp; RESERVES</b>			
Unrestricted Funds	4.3	-	-
Restricted Funds	4.4	3,462,474	2,772,885
Other capital Reserves		107,137	139,980
<b>Total Accumulated Reserves</b>		3,569,611	2,912,866
<b>Non-current Liabilities</b>			
Employee benefit liabilities		-	-
Deferred Revenue		-	-
<b>Total Non-Current liabilities</b>		-	-
<b>Current Liabilities</b>			
Accounts Payable & Provisions	4.5	486,368	210,092
<b>Total Current liabilities</b>		486,368	210,092
<b>Total Liabilities and Reserves</b>		4,055,979	3,122,958

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

For Rural Development Center (RuDeC) Nepal



Padma Gurung  
Executive Director



Saraswati Bhatta  
Treasurer



Kamala Bist  
President

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

Chartered Accountant



CA Umesh Raj Pandey  
Proprietor

Date: 2081.06.10

Place: Kailali, Nepal





**Integrated Development Society (IDeS)**  
**Amargadhi 5 , Dadeldhura , Nepal**  
**Statement Of Income and Expenditure**  
**For the Year Ended 31 Ashadh, 2081 (15 July 2024)**

Particulars	Notes	Current Year	Previous Year
<b>INCOME</b>			
Incoming Resources	4.6	16,042,088.85	14,481,444.00
Other Income		-	-
<b>Total Income</b>		<b>16,042,088.85</b>	<b>14,481,444.00</b>
<b>EXPINDITURE</b>			
Staff Cost/Expenses	4.7	4,090,176.00	2,921,690.00
Program Expenses	4.8	11,951,912.85	7,915,871.00
Depreciation		-	-
<b>Total Expenditure</b>		<b>16,042,088.85</b>	<b>10,837,561.00</b>
<b>Net Surplus/(deficit)before Taxation</b>		<b>-</b>	<b>3,643,883.00</b>
Income Tax Expenses	4.9	-	-
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		<b>-</b>	<b>3,643,883.00</b>

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

For Rural Development Center (RuDeC) Nepal

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



Padma Gurung  
Executive Director



Saraswati Bhatta  
Treasurer



Kamala Bist  
President



CA Umesh Raj Pandey  
Proprietor

Date:2081.06.10

Place: Kailali, Nepal







**Integrated Development Society (IDeS)**  
**Amargadhi 5 , Dadeldhura , Nepal**  
**STATEMENT OF CASH FLOWS**  
**For the Year Ended 31 Ashadh, 2081 (15 July 2024)**

Particulars	Current Year	Previous Year
<b>CASH FLOS FROM OPERATING ACTIVITIES</b>		
Surplus/(deficit)For the year (Before Tax)	-	-
<b>Adjustments to reconcile surplus/(deficit) to net cash flows :</b>		
<b>Non-cash items:</b>		
Depreciation and impairment of property,plant and equipment	-	-
<b>Working capital adjustments:</b>		
Advances & Other Receivables	149,484	9,791
Accounts Payable & Provisions	276,276	(2,700,730)
Restricted Funds/ Donors' Payable	689,589	3,643,883
Less:		
Income Tax Paid	-	-
<b>Net cash from/(used in) operating activities</b>	<b>1,115,349</b>	<b>952,944</b>
<b>CASH FLOWS FROM INVESTING ACTIVITES</b>		
Purchase of property plant and Equipment	-	-
<b>Net cash from/(used in) investing activities</b>	-	-
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Unrestricted Funds	-	-
Repayments of government loans	-	-
<b>Net cash from/(used in) financing activities</b>	-	-
<b>Net Increase/(Decrease) In Cash And Cash Equivalents</b>	<b>1,115,349</b>	<b>952,944</b>
Cash And Cash Equivalents at 16th July, 2022	2,382,978	1,430,033
<b>Cash And Cash Equivalents at 16th July, 2023</b>	<b>3,498,326</b>	<b>2,382,978</b>

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

For Rural Development Center (RuDeC) Nepal

  
 Padma Gurung  
 Executive Director

  
 Saraswati Bhatta  
 Treasurer

  
 Kamala Bist  
 President

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

  
 CA Umesh Raj Pandey  
 Proprietor

Date:2081.06.10  
 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 2081 (15th July, 2024)**

**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, GIZ 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.





**Integrated Development Society (IDeS)**  
**Amargadhi 5 , Dadeldhura , Nepal**  
**Statement of Accounting Policies and Notes to Financial Statements**  
**For the year ended 31 Ashadh 2081 (15th July, 2024)**

**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.

**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 IDeS at the discretion of the Board, in furtherance of the general objectives of IDeS 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 IDeS are recognized in the Statement of Income and Expenditure during the period in which they are incurred.





**Integrated Development Society (IDeS)**  
**Amargadhi 5 , Dadeldhura , Nepal**  
**Statement of Accounting Policies and Notes to Financial Statements**  
**For the year ended 31 Ashadh 2081 (15th July, 2024)**

**4. Notes to the Financial Statement**

**4.1 Advances & Other Receivables**

Particulars	Current year NPR	Previous year NPR
Deposits and Advances	450,516	600,000
Prepayments	-	-
VAT Receivables	-	-
<b>Total</b>	<b>450,516</b>	<b>600,000</b>

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 year NPR	Previous year NPR
Cash in hand	-	-
Cash at bank	3,498,326	2,382,978
<b>Total</b>	<b>3,498,326</b>	<b>2,382,978</b>

**4.3 Unrestricted Funds**

Particulars	Current year NPR	Previous year NPR
Balance at beginning of the year	-	-
Unrestricted surplus/deficit in operating activities	-	-
<b>Balance at end of the year</b>	<b>-</b>	<b>-</b>

**4.4 Restricted Funds**

Particulars	Current year NPR	Previous year NPR
Balance as at beginning of year	2,772,885	(870,998)
Additional Funds Received during the year (Annex. 1)	16,731,677	14,481,444
Transferred to Unrestricted Fund (Annex. 1)	(16,042,089)	(10,837,561)
<b>Balance as at year end</b>	<b>3,462,474</b>	<b>2,772,885</b>

**4.5 Accounts Payable & Provisions**

Particulars	Current year NPR	Previous year NPR
Refundable to Donors	-	-
Accrued Expenses (Payables)	486,368	210,092
Other Payables	-	-
<b>Total</b>	<b>486,368</b>	<b>210,092</b>





**Integrated Development Society (IDeS)**  
**Amargadhi 5 , Dadeldhura , Nepal**  
**Statement of Accounting Policies and Notes to Financial Statements**  
**For the year ended 31 Ashadh 2081 (15th July, 2024)**

**4.6 Incoming Resources**

Particulars	Current year NPR	Previous year NPR
Grants -Restricted Funding		
FCA	13,325,255	14,447,076
Women Bank	212,924	-
GIZ	1,369,823	-
Mercy Corps	-	-
IDeS Internal Fund	1,134,087	34,368
FAS- Other	-	-
<b>Total</b>	<b>16,042,089</b>	<b>14,481,444</b>

**4.7 Staff Cost**

Particulars	Current year NPR	Previous year NPR
Wages & Salaries	4,090,176	2,921,690
Allowances & Benefits	-	-
Post - employment benefit Costs	-	-
<b>Total</b>	<b>4,090,176</b>	<b>2,921,690</b>

**4.8 Program Expenses**

Particulars	Current year NPR	Previous year NPR
SEEM	10,356,954	7,893,157
Women Bank	112,576	-
GIZ	1,229,156	-
MRED -III	-	22,714
IDeS Internal Fund	253,227	-
FAS- Other	-	-
<b>Total</b>	<b>11,951,913</b>	<b>7,915,871</b>





**Integrated Development Society (IDeS)**  
**Amargadhi 5, Dadeldhura, Nepal**  
**Annexures to Financial Statements**  
**As at 31 Ashadh 2081 (15th July 2024)**

**Annexure 1: Project wise allocation and movement in Restricted Funds**

S.N.	Name of Donor 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	2,295,693.17	11,749,337.00	13,325,254.85	-	719,775.32
2	Women Bank	Women Bank	-	2,896,804.90	212,924.00	-	2,683,880.90
3	GIZ	GIZ	1,723.91	912,032.00	1,369,823.00	-	(456,067.09)
4	Mercy Corps	MRED -III	2,700.00	-	-	-	2,700.00
5	IDeS Internal Fund	IDeS Internal Fund	451,715.31	1,173,503.48	1,134,087.00	-	491,131.79
6	FAS- Other	FAS- Other	21,052.82	-	-	-	21,052.82
	<b>Total</b>		<b>2,772,885.21</b>	<b>16,731,677.38</b>	<b>16,042,088.85</b>	<b>-</b>	<b>3,462,473.74</b>

  
**Padma Gurung**  
**Executive Director**



  
**Saraswati Bhatta**  
**Treasurer**

  
**Kamala Bist**  
**President**

  
**CA Urush Ra. Bhandari**  
**Proprietor**





**Integrated Development Society (IDeS)**  
**Amargadhi 5 , Dadeldhura , Nepal**  
**Annexures to Financial Statements**

**Annexure II- Balances as on Ashadh 31, 2081**

Name of Donor organization	Bank Name	Account No.	Bank Balance	Other Advances	Payables	Total
FCA	Global IME Bank Limited	32401010000003	719,773.32	2.00	-	719,775.32
Women Bank	Laxmi Sunrise Bank Limited	437701001	2,688,880.90	-	(5,000.00)	2,683,880.90
GIZ	Global IME Bank Limited	22524	25,284.91	1.00	(481,353.00)	(456,067.09)
Mercy Corps	Global IME Bank Limited	101524	2,700.00	-	-	2,700.00
IDeS Internal Fund			40,634.20	450,512.59	(15.00)	491,131.79
FAS- Other			21,052.82	-	-	21,052.82
			<b>3,498,326</b>	<b>450,516</b>	<b>(486,368)</b>	<b>3,462,473.74</b>

Padma Gurung  
Executive Director



Saraswati Bhatta  
Treasurer

Kamala Bist  
President

CA Umesh Ray Pandey  
Proprietor





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

**Financial Year: 2080/81 (17th July 2023 to 15th July 2024)**

<b>A</b>	<b>Source of Fund</b>	<b>Schedule</b>	<b>Current Year</b>
1	Opening Fund Balance		2,295,693.17
2	Fund received during the year		11,749,337.00
3	Less: Unused fund refund		-
	<b>Total Fund Available (A)</b>		<b>14,045,030.17</b>
<b>B</b>	<b>Project Expenditure</b>		
1	Program Administration Cost (PA)		9,749,302.85
2	Human Resource (HR)		2,968,301.00
3	Other Direct Costs		607,651.00
	<b>Total Expenditure (B)</b>		<b>13,325,254.85</b>
	<b>Fund Balance (A-B)</b>		<b>719,775.32</b>

**Fund Balance Represented By:**

<b>S.No.</b>	<b>Particulars</b>	<b>Current Year</b>
1	Cash Balance	70.00
2	Bank Balance	719,703.32
3	Advance & Receivables	2.00
4	Payables	-
	<b>Total</b>	<b>719,775.32</b>





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

**Financial Year: 2080/81 (17th July 2023 to 15th July 2024)**

<b>A</b>	<b>Source of Fund</b>	<b>Schedule</b>	<b>Current Year</b>
1	Opening Fund Balance		-
2	Fund received during the year		2,896,804.90
3	Less: Unused fund refund		-
	<b>Total Fund Available (A)</b>		<b>2,896,804.90</b>
<b>B</b>	<b>Project Expenditure</b>		
1	Program Administration Cost (PA)		103,423.00
2	Human Resource (HR)		100,348.00
3	Other Direct Costs		9,153.00
	<b>Total Expenditure (B)</b>		<b>212,924.00</b>
	<b>Fund Balance (A-B)</b>		<b>2,683,880.90</b>

**Fund Balance Represented By:**

<b>S.No.</b>	<b>Particulars</b>	<b>Current Year</b>
1	Cash Balance	-
2	Bank Balance	2,688,880.90
3	Advance & Receivables	-
4	Payables	(5,000.00)
	<b>Total</b>	<b>2,683,880.90</b>





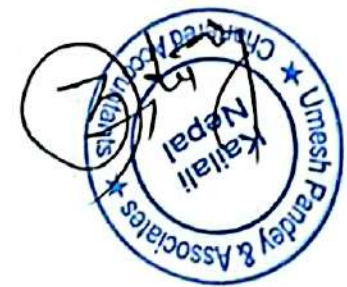
**Integrated Development Society (IDeS)  
Fund Accountability Statement (FAS) of  
GIZ**

**Financial Year: 2080/81 (17th July 2023 to 15th July 2024)**

A	Source of Fund	Schedule	Current Year
1	Opening Fund Balance		1,723.91
2	Fund received during the year		912,032.00
3	Less: Unused fund refund		-
	<b>Total Fund Available (A)</b>		<b>913,755.91</b>
<b>B</b>	<b>Project Expenditure</b>		
1	Program Administration Cost (PA)		1,162,716.00
2	Human Resource (HR)		140,667.00
3	Other Direct Costs		66,440.00
	<b>Total Expenditure (B)</b>		<b>1,369,823.00</b>
	<b>Fund Balance (A-B)</b>		<b>(456,067.09)</b>

**Fund Balance Represented By:**

S.No.	Particulars	Current Year
1	Cash Balance	-
2	Bank Balance	25,284.91
3	Advance & Receivables	1.00
4	Payables	(481,353.00)
	<b>Total</b>	<b>(456,067.09)</b>





**Integrated Development Society (IDeS)**  
**Fund Accountability Statement (FAS) of**  
**MRED III**  
**Financial Year: 2080/81 (17th July 2023 to 15th July 2024)**

A	Source of Fund	Schedule	Current Year
1	Opening Fund Balance		2,700.00
2	Fund received during the year		-
3	Less: Unused fund refund		-
	<b>Total Fund Available (A)</b>		<b>2,700.00</b>
<b>B</b>	<b>Project Expenditure</b>		
1	Program Administration Cost (PA)		-
2	Human Resource (HR)		-
3	Other Direct Costs		-
	<b>Total Expenditure (B)</b>		<b>-</b>
	<b>Fund Balance (A-B)</b>		<b>2,700.00</b>

**Fund Balance Represented By:**

S.No.	Particulars	Current Year
1	Cash Balance	-
2	Bank Balance	2,700.00
3	Advance & Receivables	-
4	Payables	-
	<b>Total</b>	<b>2,700.00</b>





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

**Internal Fund**

**Financial Year: 2080/81 (17th July 2023 to 15th July 2024)**

			Amount NPR
A	Source of Fund	Schedule	Current Year
1	Opening Fund Balance		451,715.31
2	Fund received during the year		1,173,338.25
3	Interest Income		165.23
4	Less: Unused fund refund		-
	<b>Total Fund Available (A)</b>		<b>1,625,218.79</b>
<b>B</b>			
	<b>Project Expenditure</b>		
1	Program Administration Cost (PA)		210,724.00
2	Human Resource (HR)		880,860.00
3	Other Direct Costs		42,503.00
	<b>Total Expenditure (B)</b>		<b>1,134,087.00</b>
	<b>Fund Balance (A-B)</b>		<b>491,131.79</b>

**Fund Balance Represented By:**

S.No.	Particulars	Current Year
1	Cash Balance	-
2	Bank Balance	40,634.20
3	Advance & Receivables	450,512.59
4	Payables	(15.00)
	<b>Total</b>	<b>491,131.79</b>





**Integrated Development Society (IDeS)**  
**Fund Accountability Statement (FAS) of**  
**UNESCO, WEP, LGCDP, SAFER,**  
**Financial Year: 2080/81 (17th July 2023 to 15th July 2024)**

			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		-
	<b>Total Fund Available (A)</b>		<b>21,052.82</b>
<b>B</b>			
	<b>Project Expenditure</b>		
1	Program Administration Cost (PA)		-
2	Human Resource (HR)		-
3	Travel Related Cost (TRC)		-
	<b>Total Expenditure (B)</b>		<b>-</b>
	<b>Fund Balance (A-B)</b>		<b>21,052.82</b>

**Fund Balance Represented By:**

S.No.	Particulars	Current Year
1	Cash Balance	-
2	Bank Balance	21,052.82
3	Advance & Receivables	-
4	Payables	-
	<b>Total</b>	<b>21,052.82</b>

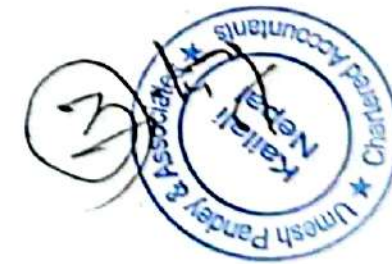




**Integrated Development Society (IDeS)**  
Amargadhi 5 , Dadeldhura , Nepal

**Fixed Assets**

S. N	Particulars	Rate	Opening WDV				Deduction during the year	Value at the end	Depreciaton for the Year	Net Block as on 31.03.2081
			Value at the beginning	Addition during the year						
				Upto Poush	Upto Chaitra	Upto Ashad				
<b>I</b>	<b>Tangible Assets</b>									
1	Pool "Ka" Land	5%	-	-	-	-	-	-	-	
	Building WIP		-	-	-	-	-	-	-	
	<b>Sub - Total</b>		-	-	-	-	-	-	-	
2	Pool "Kha" Furniture & Fixtures Computers, Scanner, Camera & Fax Machine B/F Fixed Assets Other Office Equipments	25%	- 71,860.25 - 25,083.00	- - - -	- - - -	- - - -	- 71,860.25 - 25,083.00	- 17,965.00 - 6,271.00	- 53,895.25 - 18,812.00	
	<b>Sub - Total</b>		<b>96,943.25</b>	-	-	-	<b>96,943.25</b>	<b>24,236.00</b>	<b>72,707.25</b>	
3	Pool "Ga" Motor Vehicle	20%	43,037.00	-	-	-	43,037.00	8,607.00	34,430.00	
	<b>Sub - Total</b>		<b>43,037.00</b>	-	-	-	<b>43,037.00</b>	<b>8,607.00</b>	<b>34,430.00</b>	
4	Pool "Gha" Cooler	15%	-	-	-	-	-	-	-	
	<b>Sub - Total</b>		-	-	-	-	-	-	-	
	<b>Grand - Total</b>		<b>139,980.25</b>	-	-	-	<b>139,980.25</b>	<b>32,843.00</b>	<b>107,137.25</b>	
	Previous year		183,054.25	-	-	-	183,054.25	43,074.00	139,980.25	





**SEEM Project****Program Administration Cost (PA)**

	Amount
Three days entrepreneurship development training	72,192.00
Support to Establish Micro Enterprise	335,710.00
Mushroom Production Training	70,000.00
Off-Season Vegetable Farming Training	14,420.00
Three-months vocational training	1,176,093.00
IPM/ Insect pest Management Training	5,000.00
Materials and Input Support to Right holders	657,281.00
Power Tiller Support to Women Farmer	169,000.00
Digital skill enhanchcing	98,070.00
Materials support for 2 cooperatives including seed money support	122,969.00
Cooperative Manager Support For 3 Cooperative	147,000.00
Reflect session in 12 Communities	84,000.00
Orientation on Gender equality to women group	56,860.00
Dialouge between Judicial committee and Women Right holder	24,200.00
Day Celebration (Teej, Gaura, Women's day,)	17,240.00
Dialogue meeting with local government about Haliya Issue	64,500.00
School Awareness Program on GESI and GBV	28,725.00
Develop Light Search Task Force Rescue training (Through Mock drill)	123,142.00
Water Source protection and micro irrigation support	739,598.00
Dialogue Between Right holder and service Provider at Palika Level about CCA & DRR	397,410.00
DPAC Visit and Meeting.	60,456.00
Dialouge between right holder and service provider about Government Service	30,000.00
Half Year Review Meeting	25,100.00
Monthly Staff Meeting	30,160.00
Report Translation Cost	45,000.00
Entrepreneurship development training	67,172.00
Support to Establish Micro Enterprise	575,000.00
Livestock Production and Management Training	11,000.00
Off-Season Vegetable Farming Training	18,600.00
Three-months vocational training	473,790.00
IPM/ Insect pest Management Training	11,000.00
Materials and Input Support to Right holders	2,136,698.00
Power Tiller Support to Women Farmer	488,000.00
Digital skill enhanchcing	75,000.00
Finance and Business literacy and Cooperative Education	60,200.00
Cooperative business plan development and loan management training	16,250.00
Cooperative Manager Support For 3 Cooperative	144,000.00
Reflect session in 12 Communities	135,000.00
Materials Support to 6 Reflect 12 Center	91,500.00
Media Mobilizer About GVB	100,000.00
Discussion on GBV with community member	73,240.00
Advocacy to secure education right of Dalit and Haliya Children	23,200.00
Family Dialouge	39,500.00
Day Celebration (Teej, Gaura, Women's day,)	33,800.00
Education materials Support to Student	362,000.00
School Awareness Program About Drugs and GBV to Students and teachers	68,240.00





Support to preapred Disaster management and preparedness plan ( Colabration with DAO)	24,420.00
School Awareness Program About DRR CCA & Children	36,190.00
Monthly Staff Meeting	19,540.00
Learning and Capacity building	71,836.85
<b>Total</b>	<b>9,749,302.85</b>

Other Direct Cost	Amount
DSA/ Accomodation of staffs	38,500.00
Travel Cost	24,150.00
Office utilities, supplies and stationeries	29,780.00
Program monitoring by Board Member	5,000.00
Office Rent	72,000.00
Office motorbike fuel and maintenance	30,787.00
Mobile Recharge	18,000.00
Internet Service	9,153.00
Laptop repair and maintanance	2,500.00
Software	8,458.00
DSA/ Accomodation of staffs	85,850.00
Local Travel Cost	37,826.00
Office utilities, supplies and stationeries	62,530.00
Program monitoring by Board Member	13,000.00
Office Rent	72,000.00
Property Insurance	985.00
Ofifice Repair and maintatance	8,899.00
Office motorbike fuel and maintenance	23,531.00
Mobile Recharge	18,000.00
Internet Service	9,153.00
Laptop repair and maintanance	34,650.00
Office Telephone	2,899.00
<b>Total</b>	<b>607,651.00</b>

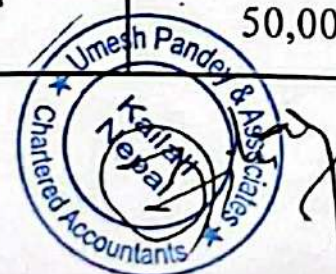
### WOMEN BANK

Program Administration Cost (PA)	Amount
Project Kick off (Inception Meeitng)	51,656.00
Staff orientation	51,767.00
<b>Total</b>	<b>103,423.00</b>

Other Direct Cost	Amount
Internet Service	9,153.00
<b>Total</b>	<b>9,153.00</b>

### GIZ

Program Administration Cost (PA)	Amount
One Day Orientation To Farmer on Basic Climate Change Adaptation/ GRA/CRA (in 3 Community, 25 Participants form each Community)	23,730.00
3 Days Training on Compost fertilizer preparation in Community Level	61,205.00
3 Days ToT training to Leader Farmers on CCA/GRA/CRA	84,537.00
Develop the IEC Material in Local Language on CRA/GRA/CCA and Publication and Broadcasting	50,000.00





Support for Demo Plot	68,400.00
Conduct Farmer's Field School	24,750.00
Group farmer support on CRA from Leader Farmers (Leader Farmer Support in Community)	8,200.00
Integrated Pest Management (IPM) Material Support	95,999.00
Material Support to Farmer (Drip Irrigation, Sprinkle, Seed, Spray for JholMal, Hajari for Irrigation )	590,105.00
Oranization's Five Year Strategy Plan	99,290.00
Monitoring Visit By Excutive Board and Project Team	56,500.00
<b>Total</b>	<b>1,162,716.00</b>

Other Direct Cost	Amount
Transportation and Travel	51,550.00
Consumables	14,890.00
<b>Total</b>	<b>66,440.00</b>

Internal Fund	Amount
<b>Program Administration Cost (PA)</b>	
Cooperative Coaching Plan	22,600.00
Materials Support	25,000.00
Sport Support	5,000.00
Ganyapdhura Program	150,000.00
Staff Meeting	1,124.00
DSA	7,000.00
<b>Total</b>	<b>210,724.00</b>

Other Direct Cost	Amount
Office electricity	14,200.00
DSA	15,000.00
Internet	9,153.00
Khabar Expenses	1,000.00
Overhead Expenses	3,150.00
<b>Total</b>	<b>42,503.00</b>

